



IMPORTANT NOTICE

December 3, 2025

To: Holders of Shibaura Machine Co., Ltd.

Re: Cash Dividend - **Final Rate**

Security Name: Shibaura Machine Co., Ltd.

Country of Incorporation: JAPAN

CUSIP: 82444P106

Ratio (Local Shares:DRs): 1:2

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Sep 30, 2025	Sep 30, 2025
Payable Date:	Dec 02, 2025	Dec 17, 2025
Exchange Rate:	156.2819	
Interim Dividend: Taxable	<u>JPY70.0</u>	
Gross Dividend Total:	<u>JPY70.0</u>	USD0.223954
Dividend Fee:		USD0.04479
Withholding Rate: 10.00%		<u>USD0.022396</u>
Net Dividend Rate:		<u>USD0.156768</u>
Tax Relief Fee (if applicable):		USD 0.01
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.169164 / 5.00% :0.157966 7.00% :0.153487 / 10.00% :0.147568 12.50% :0.144169 / 15.00% :0.140871 15.315% :0.140465 / 20.315% :0.133667 20.42% :0.133432

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at
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