IMPORTANT NOTICE

June 16, 2026
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

	Local Shares	**DRs**
Record Date:	Mar 31, 2026	Mar 31, 2026
Payable Date:	Jun 16, 2026	Jul 06, 2026
Exchange Rate:	160.7308	
Interim Dividend: Taxable	JPY70.0	
Gross Dividend Total:	JPY70.0	USD0.217755
Dividend Fee:		USD0.043551
Withholding Rate: 10.00%		USD0.021776
Net Dividend Rate:		USD0.152428
Tax Relief Fee (if applicable):		USD 0.01
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.164204 / 5.00% :0.153316 7.00% :0.148961 / 10.00% :0.143528 12.50% :0.140184 / 15.00% :0.136941 15.315% :0.136555 / 20.315% :0.129967 20.42% :0.129738

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

PLEASE SEE INVESTOR DISCLOSURE ON LAST PAGE

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