



IMPORTANT NOTICE

September 8, 2026

To: Holders of Nifco

Re: Cash Dividend - **Approximate Rate**

Security Name: Nifco

Country of Incorporation: JAPAN

CUSIP: 654101203

Ratio (Local Shares:DRs): 1:2

|                                                   | <u>Local Shares</u> | <u>DRs</u>                                                                                                                     |
|---------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Record Date:                                      | Sep 30, 2026        | Sep 30, 2026                                                                                                                   |
| Payable Date:                                     | TBD                 | TBD                                                                                                                            |
| Approximate Exchange Rate:                        | TBD                 |                                                                                                                                |
| Interim Dividend: Taxable                         | TBD                 |                                                                                                                                |
| Gross Dividend Total:                             | TBD                 | TBD                                                                                                                            |
| Dividend Fee:                                     |                     | TBD                                                                                                                            |
| Withholding Rate: 10.00%                          |                     | TBD                                                                                                                            |
| Net Dividend Rate:                                |                     | TBD                                                                                                                            |
| Other applicable Tax Withholding Rates:Net Rates: |                     | 0.00% :TBD / 5.00% :TBD<br>7.00% :TBD / 10.00% :TBD<br>12.50% :TBD / 15.00% :TBD<br>15.315% :TBD / 20.315% :TBD<br>20.42% :TBD |

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.

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