



IMPORTANT NOTICE

September 22, 2026

To: Holders of Niterra Co., Ltd.

Re: Stock Dividend - Stock Split (American) - **Final Rate**

Please be advised that this distribution has been revised (see Addendum).

DR Name: Niterra Co., Ltd.

Country of Incorporation: JAPAN

CUSIP: 62913J104

Ratio (Local Shares:DRs): 1:2

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Sep 30, 2026	Sep 30, 2026
Payable Date:	Oct 01, 2026	Oct 01, 2026
Stock Dividend Rate:	200.0%	200.0% (100% Tax Exempt)
DR Issuance Fee:	-----	USD 0.025
Cash In Lieu Rate:		N/A

Comments: 200%

Addendum: - see below

2 additional ADS for each ADS held along with ratio change from 2 ADSs : 1 Ord to 3 ADSs: 1 Ord. Fee revised from \$0.05 to \$0.025 ***

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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