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April 17th, 2026

To whom it may concern:

Company name: Nifco Inc.
Headquarters: 5-3 Hikarinooka, Yokosuka-shi, Kanagawa
Code Number: 7988 (TSE Prime Section)
Representative: Representative Director, President & CEO, Masaharu Shibao
Person in charge: General Manager, Finance & Accounting Department
Hiroshi Hamada
(TEL 03-5476-4853)

Notice Concerning the Recording of Non-Operating Income (Dividend Income)

Nifco Inc. (hereinafter "the Company") hereby announces that we will record a non-operating income (dividend income) in our non-consolidated financial statements for the fiscal year ending March 2026. Further details follow.

1. Overview of Dividend

The Company has received dividend from its consolidated subsidiary as follows:

Company name	Amount	Date of resolution	Expected date of receipt
Nifco Korea Inc.	KRW 78,533,000,000- (7,639 million yen) *Note1	March 31, 2026	By April 30, 2026

(Note 1) The approximate amount is shown, converted at KRW 10.28 per JPY.

2. Impact on Financial Results

The Company will record the above dividend as non-operating income in our non-consolidated financial statements for the fiscal year ending March 2026.

Since this is dividend from a consolidated subsidiary, it will have no material impact on consolidated performance.

End