Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 13, 2026

To whom it may concern:

Company Name: TSUGAMI CORPORATION
Representative Director: Nobuhiro Watabe,
President and Representative Director
(Stock Code: 6101, Tokyo Stock Exchange Prime Market)
Contact: Tomohiro Yamaguchi,
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Notice of Dividend Received from Consolidated Subsidiary

TSUGAMI CORPORATION (the "Company") expects to receive dividends from its consolidated subsidiary, Precision Tsugami (China) Corporation Limited. As this event falls under the requirement to file an extraordinary report pursuant to the provisions of Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Item 12 of the Cabinet Office Ordinance Concerning Disclosure of Corporate Affairs, we are disclosing the details as follows.

1. Overview of Dividends
   (i) Dividend amount: 222,777 thousand Hong Kong Dollar
   (Approximately 4,533 million yen ※)
   (ii) Date of dividend resolution: November 12, 2026
   (iii) Scheduled date of dividend receipt: During January 2027 (planned)
   ※The amount is calculated using the following yen conversion rate.
   1 Hong Kong Dollar = 20.35 Japanese yen (exchange rate as of November 12, 2026)

2. Impact on the business performance
   Upon receipt of this dividend, the above-mentioned dividend income will be recorded as non-operating income in the Non-consolidated Financial Statements for the fiscal year ending March 31, 2027.
   As this is a dividend from a consolidated subsidiary, there will be no impact on the consolidated financial results for fiscal year ending March 31, 2027.