September 11, 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)
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Notice of Dividend Received from Consolidated Subsidiary

TSUGAMI CORPORATION (the “Company”) announces that it has received a dividend of surplus from Precision Tsugami (China) Corporation Limited, its consolidated subsidiary. 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, etc., we have submitted an extraordinary report today as detailed below.

We apologize for the delay in disclosing this matter. Moving forward, we will strive to ensure appropriate disclosure, recognizing the importance of the timely disclosure system.

1. Overview of Dividends

(1) Fiscal year ended March 31, 2026

(i) Dividend amount: 2,962 million yen
(ii) Date of dividend resolution: November 13, 2025
(iii) Date of dividend receipt: January 19, 2026

(2) Fiscal year ending March 31, 2027

(i) Dividend amount: 222,777 thousand Hong Kong Dollar
(Approximately 4,517 million yen ※)
(ii) Date of dividend resolution: August 17, 2026
(iii) Scheduled date of dividend receipt: During September 2026 (planned)

※The amount is calculated using the following yen conversion rate.
1 Hong Kong Dollar = 20.28 Japanese yen (exchange rate as of August 17, 2026)

2. Impact on the business performance

Upon receipt of this dividend, the above-mentioned dividend income was recorded as non-operating income in the Non-consolidated Financial Statements for the fiscal year ended March 31, 2026.

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 is no impact on the consolidated financial results for each fiscal year.