August 3, 2026

To Whom It May Concern:

Company name	Nishio Holdings Co., Ltd.
Name of representative	Masashi Nishio, President
	(Stock code 9699, Tokyo Stock Exchange Prime Market)
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Notice of Change in Funding Policy

NISHIO HOLDINGS CO., LTD. (the "Company") hereby announces that, at a meeting of its Board of Directors held on August 3, 2026, it has reviewed its approach to funding moving forward as follows. In line with this review, the Company also announced its decision on matters related to the repurchase of treasury shares as of the same date.

Details

1. Funding Policy

As a comprehensive rental company focused mainly around construction equipment, the Company is actively investing in rental assets as well as making necessary and continuous investments, such as securing business bases and executing M&As, to continuously increase corporate value. Accordingly, we have been conducting business while paying attention to the safety and soundness of our financial position.

While the principles of the above approach will not change, we have come to realize the importance of ensuring the Company's current approach is as clear as possible in promoting dialogue with shareholders in line with corporate governance.

Our approach going forward is as follows.

[1] In principle, once a year, we will clarify the outlook for funding requirements for the next term and disclose it in our financial results and other documents in conjunction with the announcement of the next term plan.

[2] If surplus funds are expected at that time, we will consider shareholder return measures, such as the repurchase of treasury shares or an increase in dividends without focusing solely on the dividend payout ratio relative to current-term earnings.

[3] On the other hand, if there is a large need for funds and a shortage of funds is expected, we will consider financing measures. Financing measures will be appropriately selected from a variety of means, including external borrowing and equity financing, based on current business performance and market conditions.

[4] However, in the event of a major change in the business environment or the emergence of new large-scale investment opportunities, we will revise the forecast for funding requirements, even in the middle of the fiscal year, and announce the changes.

2. Relationship Between the Acquisition of Treasury Shares Announced on August 3, 2026 and the Funding Policy

The resolution for the repurchase of treasury shares announced today is based on the aforementioned funding policy. Based on the financial results for the third quarter of the fiscal year ending September 2026, the Company considered future demand for funds, and concluded that the Company should return funds to shareholders as it believes that the surplus of funds will continue into the next year.

End