

May 28, 2026

Notice of Change in Fiscal Year-End and Partial Amendment to the Articles of Incorporation

Ferrotec Corporation (Representative Director: He Xian Han; hereinafter "the Company") hereby announces that that the Board of Directors, at its meeting held today, resolved to submit the "Partial Amendment to the Articles of Incorporation" to the 46th Ordinary General Meeting of Shareholders scheduled for June 26, 2026, as described below. Should this proposal be approved as originally proposed, the Company plans to pay an interim dividend for the 47th fiscal year with a record date of June 30, 2026.

1. Reason for Amendment

In connection with the change in fiscal year-end (last day of the fiscal year), the necessary amendments will be made to the current Articles of Incorporation, and new supplementary provisions will be established as transitional measures.

2. Details of Amendment

As set forth in the attachment.

3. Schedule

Date of General Meeting of Shareholders for Amendment	March 26, 2026 (scheduled)
Effective Date of Amendment	Same as above

This document has been translated from the Japanese original. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

(Attachment)

(Underlined portions indicate amended text.)

Current Articles of Incorporation	Amended Articles of Incorporation
<p style="text-align: center;"><i>(Articles omitted)</i></p> <p style="text-align: center;">Chapter 3 General Meeting of Shareholders</p> <p>Article 12 (Convocation)</p> <p>The Ordinary General Meeting of Shareholders of the Company <u>shall be held in June</u> each year, and Extraordinary General Meetings of Shareholders shall be convened as necessary.</p> <p>Article 13 (Record for Ordinary General Meeting of Shareholders)</p> <p>The shareholders recorded in the shareholder register as of <u>March</u> 31 of each year shall be the shareholders entitled to exercise their rights at the Ordinary General Meeting of Shareholders.</p> <p style="text-align: center;"><i>(Articles omitted)</i></p> <p style="text-align: center;">Chapter 6 Accounting</p> <p>Article 36 (Fiscal Year)</p> <p>The fiscal year of the Company shall be one year from <u>April</u> 1 to <u>March</u> 31 of <u>the following year</u>.</p> <p>Article 37 (Record Date for Year-End Dividend)</p> <p>The Company may pay a year-end dividend to shareholders or registered pledgees recorded in the shareholder register as of <u>March</u> 31 of each year.</p> <p>Article 38 (Interim Dividend)</p> <p>The Company may, by resolution of the Board of Directors, pay an interim dividend to shareholders or registered pledgees recorded in the shareholder register as of <u>September</u> 30 of each year.</p> <p style="text-align: center;"><i>(Articles omitted)</i></p>	<p style="text-align: center;"><i>(Articles omitted)</i></p> <p style="text-align: center;">Chapter 3 General Meeting of Shareholders</p> <p>Article 12 (Convocation)</p> <p>The Ordinary General Meeting of Shareholders of the Company <u>shall be convened in March</u> each year, and Extraordinary General Meetings of Shareholders shall be convened as necessary.</p> <p>Article 13 (Record <u>Date</u> for Ordinary General Meeting of Shareholders)</p> <p>The shareholders recorded in the shareholder register as of <u>December</u> 31 of each year shall be the shareholders entitled to exercise their rights at the Ordinary General Meeting of Shareholders.</p> <p style="text-align: center;"><i>(Articles omitted)</i></p> <p style="text-align: center;">Chapter 6 Accounting</p> <p>Article 36 (Fiscal Year)</p> <p>The fiscal year of the Company shall be one year from <u>January</u> 1 to <u>December</u> 31 of <u>each year</u>.</p> <p>Article 37 (Record Date for Year-End Dividend)</p> <p>The Company may pay a year-end dividend to shareholders or registered pledgees recorded in the shareholder register as of <u>December</u> 31 of each year.</p> <p>Article 38 (Interim Dividend)</p> <p>The Company may, by resolution of the Board of Directors, pay an interim dividend to shareholders or registered pledgees recorded in the shareholder register as of <u>June</u> 30 of each year.</p> <p style="text-align: center;"><i>(Articles omitted)</i></p>

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(Newly established)

Supplementary Provisions

Article 1 Notwithstanding the provisions of Article 36 (Fiscal Year), the 47th fiscal year shall be a nine-month period from April 1, 2026 to December 31, 2026.

Article 2 These Supplementary Provisions (Articles 1 through 2) shall be deleted upon the conclusion of the 47th fiscal year.

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