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.

FASF

July 14, 2026

To whom it may concern:

Company Name:	Shinko Shoji Co., Ltd.
Name of Representative:	Tatsuya Ogawa, President/CEO and Representative Director (Securities code: 8141; Prime Market of the Tokyo Stock Exchange)
Contact Person:	Shuji Isshiki, Managing Director/CFO
Telephone Number:	(TEL 03-6361-8111)

(Amendment) Notice concerning the partial amendment to "Notice Concerning Opinion on Tender Offer for the Company Shares by Kaga Electronics Co., Ltd."

Shinko Shoji Co., Ltd. (the "Company") hereby announces that the "Notice Concerning Opinion on Tender Offer for the Company Shares by Kaga Electronics Co., Ltd." announced by the Company on May 15, 2026 (including the amendments made by the "(Amendment) Notice concerning the partial amendment to 'Notice Concerning Opinion on Tender Offer for the Company Shares by Kaga Electronics Co., Ltd.'" announced on June 26, 2026) has been partially amended as detailed below.

As described in "Notice Regarding Extension of Tender Offer Period for Tender Offer for Common Shares of Shinko Shoji Co., Ltd. (Securities Code: 8141)" announced by Kaga Electronics Co., Ltd. (the "Offeror") today, this amendment results from the extension of the tender offer period for the tender offer for the common shares of the Company by the Offeror.

The amended parts are underlined.

Details

2. Overview of purchase, etc.

(Before Amendment)

Purpose of purchase	Making the Company a wholly-owned subsidiary
Period of purchase, etc.	From May 18 (Monday) to July <u>14</u>, 2026 (<u>Tuesday</u>) (<u>42</u> business days)
Price of purchase, etc.	1,580 yen per common share
Maximum number of shares planned for purchase	— (shares)
Minimum number of shares planned for purchase (Note 2)	19,226,700(shares)

<Omitted>

(After Amendment)

Purpose of purchase	Making the Company a wholly-owned subsidiary
Period of purchase, etc.	From May 18 (Monday) to July <u>29</u>, 2026 (<u>Wednesday</u>) (<u>52</u> business days)
Price of purchase, etc.	1,580 yen per common share

Maximum number of shares planned for purchase	— (shares)
Minimum number of shares planned for purchase (Note 2)	19,226,700 (shares)

<Omitted>

3. Details of, and grounds and reasons for, our opinion on the Tender Offer

(2) Grounds and reasons for our opinion on the Tender Offer

(I) Tender Offer Overview

(Before Amendment)

<Omitted>

According to the Offeror, the Offeror commenced the Tender Offer on May 18, 2026, and, having carefully considered the status of tendering in the Tender Offer by the shareholders of the Company and the outlook for future tenders, it decided on June 26, 2026, to extend the Tender Offer Period (defined below) to July 14, 2026, resulting in a total of 42 business days <u>(the "Extension")</u>, in order to provide the shareholders of the Company with additional opportunities to consider tendering in the Tender Offer. According to the Offeror, it believes that the Tender Offer Price of JPY 1,580 fully reflects the value of the Company and represents the best price for the shareholders of the Company, and that such price provides the shareholders of the Company with a reasonable opportunity to sell the Company Shares. Therefore, as of today, the Offeror does not intend to change the Tender Offer Price even after the Extension.

(After Amendment)

<Omitted>

According to the Offeror, the Offeror commenced the Tender Offer on May 18, 2026, and, having carefully considered the status of tendering in the Tender Offer by the shareholders of the Company and the outlook for future tenders, it decided on June 26, 2026, to extend the Tender Offer Period (defined below; <u>the same shall apply hereinafter</u>) to July 14, 2026, resulting in a total of 42 business days, in order to provide the shareholders of the Company with additional opportunities to consider tendering in the Tender Offer. <u>Thereafter, according to the Offeror, having carefully considered the status of tendering in the Tender Offer by the shareholders of the Company and the outlook for future tenders, the Offeror decided on July 14, 2026, to further extend the Tender Offer Period to July 29, 2026, resulting in a total of 52 business days (the "Extension"), in order to provide the shareholders of the Company with additional opportunities to consider tendering in the Tender Offer.</u> According to the Offeror, it believes that the Tender Offer Price of JPY 1,580 fully reflects the value of the Company and represents the best price for the shareholders of the Company, and that such price provides the shareholders of the Company with a reasonable opportunity to sell the Company Shares. Therefore, as of today, the Offeror does not intend to change the Tender Offer Price even after the Extension.

(3) Measures for Ensuring the Fairness of the Tender Offer

(VII) Ensuring objective conditions to guarantee the fairness of the Tender Offer

(Before Amendment)

According to the Offeror, it has set the Tender Offer Period at <u>42</u> business days, which is longer than the statutory minimum of 20 business days (Article 27-2, Paragraph 2 of the Financial Instruments and Exchange Act; Article 8, Paragraph 1 of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965, as amended)). By setting the Tender Offer Period longer than the statutory period, the Offeror intends to ensure that the Company's shareholders have adequate opportunity to make informed decisions regarding tendering their shares to the Tender Offer, and that persons other than the Offeror have an opportunity to make competing purchase offers, etc. thus ensuring the fairness of the Tender Offer.

<Omitted>

(After Amendment)

According to the Offeror, it has set the Tender Offer Period at 52 business days, which is longer than the statutory minimum of 20 business days (Article 27-2, Paragraph 2 of the Financial Instruments and Exchange Act; Article 8, Paragraph 1 of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965, as amended)). By setting the Tender Offer Period longer than the statutory period, the Offeror intends to ensure that the Company's shareholders have adequate opportunity to make informed decisions regarding tendering their shares to the Tender Offer, and that persons other than the Offeror have an opportunity to make competing purchase offers, etc. thus ensuring the fairness of the Tender Offer.

<Omitted>

(4) Post-Tender Offer Reorganization Policy (Matters Relating to Two-Step Acquisition)

(II) Share Consolidation

(Before Amendment)

<Omitted>

If the Extraordinary Shareholders' Meeting is to be held, it is expected to be held around late September, 2026. The specific procedures and timing of the Extraordinary Shareholders' Meeting will be announced by the Target Company promptly after it is determined upon consultation with the Target Company.

<Omitted>

(After Amendment)

<Omitted>

If the Extraordinary Shareholders' Meeting is to be held, it is expected to be held around mid-October, 2026. The specific procedures and timing of the Extraordinary Shareholders' Meeting will be announced by the Target Company promptly after it is determined upon consultation with the Target Company.

<Omitted>

9. Other

(Before Amendment)

(i) Release of the Financial Results Summary for the Fiscal Year Ending March 2026
The Company released its consolidated financial results on May 15, 2026. For details, please refer to the released documents.

(ii) Release of the Notice Concerning Dividends of Surplus
At the meeting of the Board of Directors held today, the Company resolved to pay a dividend from retained earnings of 12.50 yen per share, with a record date of March 31, 2026. For details, please refer to the content of the announcement.

(iii) Release of the Notice Concerning the Termination of the Capital and Business Alliance with Restar Corporation
At the meeting of the Board of Directors held today, the Company resolved to terminate the capital and business alliance relationship with Restar Corporation in accordance with the Capital and Business Alliance Agreement with Restar Corporation concluded on October 31, 2024. For details, please refer to the content of the release.

(After Amendment)

(i) Release of the Notice Concerning Dividends of Surplus
At the meeting of the Board of Directors held on May 15, 2026, the Company resolved to pay a dividend from retained earnings of 12.50 yen per share, with a record date of March 31, 2026. For details, please refer to the

content of the announcement.

(ii) Release of the Notice Concerning the Termination of the Capital and Business Alliance with Restar Corporation

At the meeting of the Board of Directors held on May 15, 2026, the Company resolved to terminate the capital and business alliance relationship with Restar Corporation in accordance with the Capital and Business Alliance Agreement with Restar Corporation concluded on October 31, 2024. For details, please refer to the content of the release.

(iii) Release of the Notice Concerning Revision of Dividend Forecast (No Dividend) for the Fiscal Year Ending March 2027

At the meeting of the Board of Directors dated today, subject to the completion of the Tender Offer, the Company resolved to revise its dividend forecast for the fiscal year ending March 2027 and not to pay an interim dividend or a year-end dividend for the fiscal year ending March 2027. For details, please refer to the content of the announcement. According to the Offeror, the Tender Offer Price (JPY 1,580) is based on the assumption that no interim dividend or year-end dividend will be paid for the fiscal year ending March 2027.

(Reference)

"Notice Regarding Extension of Tender Offer Period for Tender Offer for Common Shares of Shinko Shoji Co., Ltd. (Securities Code: 8141)" dated today

End of Document