March27, 2026

Company Name: THE SHIGA BANK,LTD.
Representative: Shinya Kubota,
President & CEO
(Securities code: 8366, TSE Prime Market)
Inquiries: Joji Shimomura,
Executive Officer and General Manager of
General Planning Dept.
(Telephone: +81-77-521-2200)

Notice Concerning Change in Specified Subsidiary

THE SHIGA BANK,LTD.(the"Bank") hereby announces that today it resolved to make an additional capital contribution to the "Shigagin Business Succession Fund Investment Limited Partnership" (the "Fund") , which was established on January 10, 2025 by the Bank. As a result of such additional investment, the total amount of contributions to the Fund will exceed 10% of the Bank's share capital, and the Fund will therefore qualify as a specified subsidiary of the Bank.

1. Reason for change

The Fund was established in January 2025 as a fund managed by Shigagin Capital Partners Co., Ltd., a consolidated subsidiary of the Bank. In line with the expansion of the Fund's investment business, the Bank has decided to make an additional capital contribution. As the total amount of capital contributions to the Fund will exceed 10% of the Bank's share capital, the Fund will consequently qualify as a specified subsidiary of the Bank.

2. Overview of the Subsidiary Subject to the Change

(1) Name	Shigagin Business Succession Fund Investment Limited Partnership	
(2) Address	1-38 Hamamachi, Otsu, Shiga Prefecture	
(3) Purpose of Investment	The Fund primarily invests in companies facing business succession challenges and provides equity contributions and hands-on support.	
(4) Date of establishment	January 10, 2025	
(5) Total fund amount	JPY 5.0 billion	
(6) Investors and Investment ratio	Shigagin Capital Partners Co., Ltd.: 0.5% THE SHIGA BANK,LTD.: 99.5%	
(7) Overview of the General Partner	Name	Shigagin Capital Partners Co., Ltd.
	Location	1-38 Hamamachi, Otsu, Shiga Prefecture
	Representative	Tomoyuki Murata, Representative Director
	Business Description	Investment management business
	Capital Stock	JPY 75 million
(8) Relationship between the Bank (listed company) and the Fund	Relationship between the Bank and the Listed Company	The Bank participates in the Fund as a limited partner.
	Relationship between the Bank and the General Partner	The General Partner is a consolidated subsidiary of the Bank.

3. Date of change

April30, 2026(scheduled)

4. Future outlook

The impact on the consolidated financial results is expected to be immaterial.