

February 12th, 2026

Junya Suzuki

Chairman of the Board and Group CEO

Nissha Co., Ltd.

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## Notice of Difference between Business Forecast and Actual Results for FY2025

Nissha Co., Ltd. (“the Company”) hereby announces the difference between the business forecast announced on November 11, 2025 and actual results for FY2025 (January 1, 2025 to December 31, 2025) as follows.

Difference between consolidated business forecast and actual results for FY2025 (January 1, 2025 to December 31, 2025)

(Millions of yen, except basic earnings per share)

	Net sales	Operating profit	Profit before tax	Profit attributable to owners of parent	Basic earnings per share (Yen)
(A) Previous forecast	191,300	3,800	2,200	0	0.00
(B) Actual results	194,898	4,040	3,551	1,001	21.13
Changes in amount (B) - (A)	3,598	240	1,351	1,001	
Percentage of change (%)	1.9	6.3	61.4	—	
Reference: Results for the fiscal year ended December 31, 2024	195,598	5,457	6,202	3,851	79.93

(Note) The Company finalized the provisional accounting treatment pertaining to business combination in the fiscal year ended December 31, 2025, and reflected the details of the finalization of the provisional accounting treatment on figures related to the fiscal year ended December 31, 2024.

### Reasons for the difference

Net sales and Operating profit exceeded the previous forecast as the demand in the Industrial Materials segment, the Devices segment, and the Medical Technologies segment progressed almost as estimated, and the yen was weaker

than expected.

In addition, Profit before tax and Profit attributable to owners of parent exceeded the previous forecast, mainly due to gains recognized from the fair value remeasurement of liabilities related to the acquisition of Isometric Intermediate LLC and its group companies in March 2024, as well as foreign exchange gains recorded in the fourth quarter ended December 31, 2025.

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