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Chairman of the Board and Group CEO

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**Notice of Revision to Business Forecast for the First Half of FY2026
(January 1, 2026 to June 30, 2026) and FY2026 (January 1, 2026 to December 31, 2026)**

Nissha Co., Ltd. (“the Company”) hereby announces that the Company has revised business forecast for the first half of FY2026 (January 1, 2026 to June 30, 2026) and FY2026 (January 1, 2026 to December 31, 2026) announced on February 12, as follows.

Revision to consolidated business forecast for the first half of FY2026 (January 1, 2026 to June 30, 2026)

(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	87,500	900	100	(1,100)	(23.21)
(B) Revised Forecast	94,000	1,800	1,300	300	6.33
Changes in Amount (B) - (A)	6,500	900	1,200	1,400	
Percentage of Change (%)	7.4	100.0	1,200.0	-	
Reference: Results for the six months ended June 30, 2025	97,049	2,558	1,092	20	0.44

(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 for the six months ended June 30, 2025.



Revision to consolidated business forecast for FY2026 (January 1, 2026 to December 31, 2026)

(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	191,500	6,600	5,000	2,300	48.54
(B) Revised Forecast	198,000	7,000	5,700	3,200	67.49
Changes in Amount (B) - (A)	6,500	400	700	900	
Percentage of Change (%)	3.4	6.1	14.0	39.1	
Reference: Results for the fiscal year ended December 31, 2025	194,898	4,040	3,551	1,001	21.13

Reasons for the revision

For the consolidated business forecast for the first half of FY2026 and FY2026, the Company has considered and reviewed the latest demand trends, foreign exchange movements, and risks of fluctuations in raw material costs arising from turmoil in the Middle East situation comprehensively, based on the results for the three months ended March 31, 2026.

Net sales are expected to increase compared to the previous forecast because product demand for the tablet in the Devices segment and the field of decorations in the Industrial Materials segment progressed more than initially expected for the three months ended March 31, 2026, combined with the impact on foreign exchange movements under a weaker yen environment.

Operating profit is also expected to exceed the previous forecast, reflecting increased profits driven by higher net sales while taking into account the risks of fluctuations in raw material costs. Furthermore, profit before tax and profit attributable to owners of parent are expected to exceed the previous forecast, due to the above factors, as well as foreign exchange gains recorded during the three months ended March 31, 2026.

In addition, the foreign exchange rate assumptions are 155 yen per U.S. dollar for the six months ending June 30, 2026 (previous forecast: 145 yen) and 150 yen per U.S. dollar for the full fiscal year (previous forecast: 145 yen).

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