



September 17, 2026

Junya Suzuki

Chairman of the Board and Group CEO

Nissha Co., Ltd.

Stock Listing: Tokyo Stock Exchange, Prime Market 7915

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(Update on Previously Disclosed Matter)

Notice Regarding Completion of Partial Transfer of Shares Involving a Change in Consolidated Subsidiary

Nissha Co., Ltd. (hereinafter the "Company") hereby announces that, as disclosed in the "Notice Regarding Transfer of Shares Involving a Change in Consolidated Subsidiary (Specified Subsidiary)" dated September 4, 2026, the Company had executed a share transfer agreement providing for the transfer of 16,960,877 shares of USM HEALTHCARE MEDICAL DEVICES FACTORY JOINT STOCK COMPANY (hereinafter "USM") (representing 60% of USM's shares), constituting the Company's stake in USM, to Ms. VÕ XUÂN BỘI LÂM, a director of USM (hereinafter the "Share Transfer"), and today, the transfer of 14,134,064 shares (representing 50% of USM's shares) of such shares has been completed. As a result, USM is excluded from the Company's scope of consolidation.

As a result of this Share Transfer, the Company expects to record a gain or loss on the sale of shares of affiliates in both the non-consolidated financial results and consolidated financial results for the fiscal year ending December 31, 2026. However, the amount is currently being assessed, and the Company will promptly announce any matters that should be disclosed in the future. In addition, the impact on the consolidated financial forecasts for the fiscal year ending December 31, 2026 is also currently being assessed, and will be promptly announced once determined.

Overview of the Partial Transfer of Shares

(1)	Number of shares held before transfer	16,960,877 (60% of USM shares)
(2)	Number of shares transferred	14,134,064
(3)	Number of shares held after transfer	2,826,813 (10% of USM shares)

The remaining 2,826,813 shares of USM held by the Company (representing 10% of USM's shares), other than the shares for which the transfer was completed as of today, are scheduled to be transferred during the period from mid-September 2027 to mid-September 2028.

END