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September 30, 2026

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Notice of Difference between Business Forecast and Actual Results for the First Half of FY2026 and Revision to the Business Forecast for FY2026

Nissha Co., Ltd. (“the Company”) hereby announces the difference between the business forecast announced on May 12, 2026 and actual results for the first half of FY2026 (January 1, 2026 to June 30, 2026) and the revision to the business forecast for FY2026 (January 1, 2026 to December 31, 2026), as follows.

1. Difference between consolidated business forecast and actual results in 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	94,000	1,800	1,300	300	6.33
(B) Actual results	96,033	(4,500)	(4,806)	(5,473)	(115.44)
Changes in Amount (B) - (A)	2,033	(6,300)	(6,106)	(5,773)	
Percentage of Change (%)	2.2	-	-	-	
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 related to the six months ended June 30, 2025.



Reasons for the difference

Net sales exceeded the previous forecast, mainly reflecting firm product demand in Industrial Materials and Medical. Operating profit, profit before tax, and interim profit attributable to owners of parent fell short of the previous forecast due to the impairment loss on goodwill related to USM HEALTHCARE MEDICAL DEVICES FACTORY JOINT STOCK COMPANY, as disclosed in the "Notice of the Recording of Impairment Loss on Goodwill in Consolidated Financial Results and Loss on Valuation of Shares of Subsidiaries and Associates in Non-consolidated Financial Results" dated September 30, 2026.

2. 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	198,000	7,000	5,700	3,200	67.49
(B) Revised Forecast	195,000	(3,300)	(4,400)	(6,200)	(130.68)
Changes in Amount (B) - (A)	(3,000)	(10,300)	(10,100)	(9,400)	
Percentage of Change (%)	(1.5)	—	—	—	
Reference: Results for the fiscal year ended December 31, 2025	194,898	4,040	3,551	1,001	21.13

Reasons for the Revision

In revising the full-year business forecast, the Company considered the results for the six months ended June 30, 2026, as well as the latest trends in product demand and foreign exchange rates.

Net sales are expected to fall short of the previous forecast, as demand recovery for tablets in the Device segment, which had been anticipated in the second half of the fiscal year, is no longer expected. Operating profit, profit before tax, and profit attributable to owners of parent are expected to be lower than the previous forecast, mainly due to the impairment loss on goodwill recorded in the six months ended June 30, 2026, as well as the impact of demand trends and costs associated with the production in the field of decorations of the Industrial Materials segment.

In addition, the foreign exchange rate assumption is JPY155 per U.S. dollar (previous forecast: JPY150).

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