

Notice Regarding Revision of Financial Forecasts for the First Half and Full Year of the Fiscal Year Ending December 31, 2026

Nakanishi Inc. (the "Company") hereby announces that in view of recent business trends, it has revised its financial forecasts for the first half and the full year ending December 31, 2026, announced on February 12, 2026, as follows.

Kanuma, Mar. 5, 2026

Contact

Investors

Daisuke Suzuki

Corporate Vice President & Group CFO

Masatoshi Akiya

Head of Corporate Communication

Nobue Ebihara

Corporate Communication Specialist

Saki Tabei

Corporate Communication Specialist

ir@nsk-nakanishi.co.jp

Media

Yukino Kurosawa

Corporate Communication Specialist

Kazuki Takagi

Corporate Communication Specialist

pr@nsk-nakanishi.co.jp

1. Revisions to financial forecasts

(1) Revision of financial forecasts for the first half of the fiscal year ending Dec. 31, 2026 (Jan. 1 - Jun. 30, 2026)

	Net sales	EBITDA	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
	Millions of JPY	Millions of JPY	Millions of JPY	Millions of JPY	Millions of JPY	JPY
Previous forecasts (A)	43,734	9,813	7,318	7,330	5,246	62.79
Revised forecasts (B)	44,374	10,183	7,481	7,501	5,308	63.53
Change (B-A)	639	369	162	171	61	-
Change (%)	1.5	3.8	2.2	2.3	1.2	-
(Reference) Actual results for the first half ended June 30, 2025	39,189	10,390	7,587	6,930	3,510	41.84

(2) Revision of financial forecasts for the fiscal year ending Dec. 31, 2026 (Jan. 1 - Dec. 31, 2026)

	Net sales	EBITDA	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
	Millions of JPY	Millions of JPY	Millions of JPY	Millions of JPY	Millions of JPY	JPY
Previous forecasts (A)	88,180	20,640	15,642	15,486	10,943	130.98
Revised forecasts (B)	90,185	21,854	16,215	16,091	11,193	133.96
Change (B-A)	2,005	1,214	573	604	249	-
Change (%)	2.3	5.9	3.7	3.9	2.3	-
(Reference) Actual results for the previous fiscal year ended December 31, 2025	81,179	19,899	14,089	16,933	-2,398	-28.70

2. Reason for revision

As announced in the "Notice Regarding Acquisition of Shares by the Company's Consolidated Subsidiary (Making Companies the Company's Second-Tier Subsidiaries)" released today, the Company has decided to make U.S. medical device manufacturers Acra Cut, Inc. and Intech, Inc. its second-tier subsidiaries.

Accordingly, the Company has revised its financial forecasts upward to incorporate the business results of both companies for the nine-month period from April to December 2026 into the consolidated financial results for the fiscal year ending December 31, 2026. The assumed exchange rates for the financial forecasts remain unchanged from the previous forecasts (1 USD = 150 JPY, 1 EUR = 170 JPY).

Note: The forecast values included in this document were prepared based on information available as of the current point in time. Actual consolidated results may differ materially from the forecasts due to a variety of factors.

This document is a translation of the original Japanese document and is only for reference purposes. All readers are recommended to refer to the original version in Japanese of the release for complete information.

Source: Nakanishi Inc. www.nakanishi-inc.jp/ir/irnews

About Nakanishi inc.

Nakanishi raises as our mission the creation of "brilliant progress" via innovative "grinding technology" through the lens of our corporate philosophy "Our Core" values. We aim to contribute to the development of medical care and the realization of a better life for all by creating new technology.

Based on "grinding technology", we have a differentiated product lineup under world-class brands in the dental, surgical, and industrial business fields, and are sold in 145 countries around the world.

Nakanishi will continue to work together with all employees of the group companies to create innovative products that only we can create and contribute to the lives and health of people around the world.

The company's shares are listed in the Tokyo Stock Exchange.

Visit www.en.nakanishi-inc.jp for more information about Nakanishi Inc. and our business.