Notice Regarding Difference Between Financial Forecasts and Actual Results for the First Half of the Fiscal Year Ending December 31, 2026 and Revisions to Full-Year Financial Forecasts (Upward Revision)

Kanuma, Aug. 7, 2026

Nakanishi Inc. (the "Company") hereby announces difference between financial forecasts announced on March 5, 2026 and actual results for the first half of the fiscal year ending December 31, 2026. Details are as follows. In addition, the Company has revised its full-year financial forecasts, announced on March 5, 2026, as follows.

1. Difference between financial forecasts and actual results 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)	44,374	10,183	7,481	7,501	5,308	63.53
Actual results (B)	47,234	12,769	10,012	11,577	8,144	98.07
Change (B-A)	2,860	2,586	2,531	4,075	2,836	-
Change (%)	6.4	25.4	33.8	54.3	53.4	-
(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)	90,185	21,854	16,215	16,091	11,193	133.96
Revised forecasts (B)	94,480	24,340	18,649	19,062	13,544	163.10
Change (B-A)	4,294	2,486	2,433	2,971	2,351	-
Change (%)	4.8	11.4	15.0	18.5	21.0	-
(Reference) Actual results for the previous fiscal year ended December 31, 2025	81,179	19,899	14,089	16,933	-2,398	-28.70

3. Reason for difference and revision

Amid a gradual recovery in global demand, sales in the Dental, DCI, Surgical, and Industrial business remained strong. Improved utilization rates at the headquarters factory and the weaker yen also contributed to results, resulting in performance for the first half of the fiscal year ending December 31, 2026 exceeding the forecast.

The Company has decided to revise upward its full-year financial forecasts, taking into consideration the financial results for the first half, recent business trends, assumed exchange rates and other factors. The assumed exchange rates for the third quarter onward, from July to December 2026, which form the basis for the full-year consolidated financial forecasts, are ¥155.00 per U.S. dollar and ¥180.00 per euro.

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.

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About Nakanishi Inc.

Nakanishi's mission is to create "brilliant progress" via innovative "grinding technology", guided by our corporate philosophy "Our Core". By creating new technologies, we strive to contribute to the development of medical care and to the enrichment of people's lives.

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

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

The company is listed on the Tokyo Stock Exchange.

For more information about Nakanishi Inc. and our business, please visit:
www.en.nakanishi-inc.jp