

April 8, 2026

NPC Incorporated  
(Securities code: 6255;  
Listing: Growth of TSE)  
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**Notice Concerning Differences Between Business Forecasts and Results**  
**for the First Half of FY2026**

NPC Incorporated (“the Company”) hereby notifies the differences between the consolidated and non-consolidated business forecasts announced on October 9, 2025, and the results for the first half of the fiscal year 2026.

1. Differences between business forecasts and results for the first half ended February 28, 2026

Differences between consolidated business forecasts and results for the first half ended February 28, 2026  
(September 1, 2025 through February 28 2026)

(Million yen)

	Sales	Operating profit (loss)	Ordinary profit (loss)	Net profit (loss) attributable to owners of the parent	Net profit (loss) per share (yen)
Previous forecasts (A)	907	(189)	(184)	(252)	(11.66)
Results (B)	1,124	6	14	(49)	(2.33)
Amount of increase/decrease (B-A)	217	195	198	203	9.33
Change (%)	23.9	-	-	-	-
[Reference] First half of FY2025	3,121	656	646	479	22.22

[Note] The numbers parenthesized represent minus figures.

Differences between non-consolidated business forecasts and results for the first half ended February 28, 2026  
(September 1, 2025 through February 28, 2026)

(Million yen)

	Sales	Operating profit (loss)	Ordinary profit (loss)	Net profit (loss) attributable to owners of the parent	Net profit (loss) per share (yen)
Previous forecasts (A)	793	(207)	(204)	(246)	(11.41)
Results (B)	1,023	(24)	(25)	(61)	(2.91)
Amount of increase/decrease (B-A)	230	183	179	185	8.50
Change (%)	29.0	-	-	-	-
[Reference] First half of FY2025	2,944	557	549	418	19.37

[Note] The numbers parenthesized represent minus figures.

### **[Reasons for the differences]**

The volume of the equipment reallocation project for the US primary customer's South Carolina facility increased from what we expected, and sales of equipment parts also exceeded our expectations. Furthermore, profits at each level were higher than we anticipated due to two reasons. First, while we had already expected at the beginning of the period to book sales of projects with high profit margins such as equipment upgrading, solar panel recycling machines and equipment parts, profits further increased due to an increase in sales of equipment reallocation and equipment parts, which are both high in profit margins. Second, profit margins expanded through cost reduction for projects including upgrading equipment.

The reasons for the revision of non-consolidated business forecasts are the same as those for the consolidated business forecasts.

With regard to the full-year forecast, no changes have been made. Sales are expected to be concentrated in the second half of the fiscal year as the Group is expecting to book sales from a large-scale project for a Japanese company in the fourth quarter. Although there are minor changes in the makeup of projects which sales are expected to be recorded, current outlook for the business results is within the range of our initial forecast.

#### Notes:

1. The numerical values described in this notification were based on the information available as of today and are subject to change as a result of various factors that might arise in the future.
2. This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.