

September 30, 2026

NPC Incorporated
(Securities code: 6255;
Listing: Growth of TSE)
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Notice Concerning Revisions to Full-Year Financial Results Forecasts

NPC Incorporated (the “Company”) hereby announces that in light of the most recent operating trends, to revise the financial results forecasts for the fiscal year 2026, disclosed on October 9, 2025, as described below.

1. Revision of the forecasts for the full year of fiscal year 2026

Revision of consolidated business forecasts for the full year (September 1, 2025 through August 31, 2026)

(Million yen)

	Sales	Operating profit	Ordinary profit	Net profit attributable to owners of the parent	Earnings per share (yen)
Previous forecasts (A)	8,014	760	766	531	24.59
Revised forecasts (B)	5,811	846	880	481	22.84
Amount of increase/decrease (B-A)	(2,203)	86	114	(50)	-
Change (%)	(27.5)	11.3	14.9	(9.4)	-
[Reference] Full year of FY2025	9,272	1,920	1,922	1,325	61.36

[Note] The numbers parenthesized represent minus figures.

Revision of non-consolidated business forecasts for the full year (September 1, 2025 through August 31, 2026)

(Million yen)

	Sales	Operating profit	Ordinary profit	Net profit	Earnings per share (yen)
Previous forecasts (A)	7,744	685	690	490	22.68
Revised forecasts (B)	5,623	807	826	463	21.96
Amount of increase/decrease (B-A)	(2,121)	122	136	(27)	-
Change (%)	(27.3)	17.8	19.7	(5.5)	-
[Reference] Full year of FY2025	8,915	1,693	1,696	1,150	53.25

[Note] The numbers parenthesized represent minus figures.

[Reasons for the differences]

In terms of sales, they are expected to decrease compared to the initial forecast, mainly due to the final inspection of some equipment for a large-scale project for a domestic customer not being able to complete by the end of August 2026. While the shipment of all the equipment was complete, on-site setup took longer than initially anticipated. In addition, some equipment upgrades being moved to FY2027 is also a contributing factor to the difference in sales. It occurred since a large-scale equipment reallocation project that was carried out simultaneously was prioritized.

Please note that final inspection of the large-scale domestic project which was mentioned earlier is scheduled to be completed in the first half of FY2027, and the sales are also expected to be booked in the same period. While the sales are expected to decrease, operating profit and ordinary profit are expected to slightly increase since there were projects with high profit margin (such as equipment reallocation and upgrades) and that in a project involving new technologies and development work, the Company was able to significantly reduce raw material cost which accounts for the majority of the cost of sales.

In relation to net profit attributable to owners of the parent, loss on valuation of investment securities of 177 million yen is expected to be recognized as an extraordinary loss. This is in connection with the shares that the Company announced about acquisition in March 2026. This extraordinary loss is recognized in accordance with accounting rules applied to the Company which is the investor. As for the main purpose of the investment, which is “expansion of the Company’s performance in front-end process of perovskite solar cells”, it is progressing smoothly, as the Company has already acquired orders that exceeds the investment value.

Annual dividend is expected to be unchanged from 10 yen per share, as the decrease in sales and the recognition of extraordinary loss are temporary, and do not affect the business environment itself.

Please note that at present, the Company expects sales of approximately 10 billion yen and operating profit of approximately 1.3 billion yen for the business forecast for FY2027. A more detailed earnings forecast is planned to be provided on October 7, 2026.

Notes:

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.

Forward-looking statements in this report such as financial results forecasts are based on the information available to NPC Incorporated at the time when this report is prepared and the assumption that the forecasts are reasonable. The actual results may significantly differ from the forecast due to various factors.