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Company name: Noritsu Koki Co., Ltd.

Representative: Ryukichi Iwakiri, Representative Director and CEO  
(Stock Code: 7744 Tokyo Stock Exchange Prime Market)

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## Differences Between 1H FY12/2025 Results and Consolidated Forecasts

Noritsu Koki Co., Ltd. hereby reports differences between consolidated results for the first half of FY12/2025 (January 1 – June 30, 2025) and forecasts released on May 9, 2025.

Details are as follows.

### 1. Revisions to consolidated financial forecasts for 1H FY12/2025 (January 1, 2025 to June 30, 2025)

	Revenue	Operating profit	Profit before tax	Profit attributable to owners of parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecasts (A) (Released May 9)	51,300	8,000	7,900	5,400	50.61
Results (B)	55,811	11,104	10,653	7,257	68.17
Difference (B-A)	4,511	3,104	2,753	1,857	
Difference (%)	8.8%	38.8%	34.8%	34.4%	
(Reference) Results for the previous fiscal year (1H FY12/2024)	52,763	12,413	14,107	11,484	107.25

(Note)

1. Revenue, operating profit, and profit before tax reflect amounts from continuing operations.
2. The Company conducted a 3-for-1 stock split of its common stock, effective July 1, 2025. Basic earnings per share has been calculated on the basis that the stock split had been conducted at the beginning of the previous fiscal year.
3. Owing to the application of IFRS 18 from the first half of the fiscal year ending December 31, 2025, operating profit for the first half of the previous fiscal year (ending December 31, 2024) has been restated.

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## 2. Reasons for differences between results and forecasts

In the first half of FY12/2025, operating profit finished above our forecast mainly due to strong sales in the Manufacturing Segment (audio equipment/peripherals). In addition, with the application of IFRS 18 from the first half of this fiscal year, fluctuations in forex valuations arising from foreign-denominated cash and deposits were recorded in the investment category.

Please note that our consolidated financial results forecasts for FY12/2025, announced on May 9, 2025, remain unchanged, reflecting mainly the impact of US tariff policies and the uncertainties extending into the second half.

For more details, please refer to the “Supplementary Information to the Financial Results” released today.

(Note) Above forecasts are based on information available at time of preparation. Actual results may differ significantly due to various factors and risks.