Note: 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.

March 23rd, 2026
Junya Suzuki
Chairman of the Board and Group CEO
Nissha Co., Ltd.
Stock Listings: Tokyo Stock Exchange, Prime Market 7915
Contact: Daisuke Inoue
Director of the Board, Senior Executive Vice President, Interim CFO
T +81 75 811 8111

(Corrections) Notice Concerning Partial Corrections to the Consolidated Financial Results for the Fiscal Year Ended December 31, 2025
[IFRS] (Summary)

Nissha Co., Ltd. ("the Company") hereby announces that there have been partial corrections made to the above-mentioned disclosure material released on February 12, 2026. As numerical data (XBRL) has also been corrected, the corrected numerical data is also sent.

1. Reason for corrections

After the release of the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (IFRS)," certain errors were identified in the Consolidated Statements of Cash Flows and related information. Accordingly, the Company hereby announces the corrections.

2. Details of corrections

Corrections are underlined.

【Summary】

(Before Correction)

(3) Consolidated Cash Flows

	Net cash provided by (used in) operating activities	Net cash provided by (used in) investing activities	Net cash provided by (used in) financing activities	Cash and cash equivalents at end of period
	Million yen	Million yen	Million yen	Million yen
Fiscal year ended December 31, 2025	<u>10,337</u>	(13,848)	(8,366)	39,213
Fiscal year ended December 31, 2024	12,312	(11,431)	9,147	50,970

(After Correction)

(3) Consolidated Cash Flows

	Net cash provided by (used in) operating activities	Net cash provided by (used in) investing activities	Net cash provided by (used in) financing activities	Cash and cash equivalents at end of period
	Million yen	Million yen	Million yen	Million yen
Fiscal year ended December 31, 2025	9,205	(13,848)	(8,366)	39,213
Fiscal year ended December 31, 2024	12,312	(11,431)	9,147	50,970

END