August 13, 2026
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Notice of Submission of an Application for Extension of the Filing Deadline for the Semi-Annual Securities Report for the Fiscal Year Ending December 31, 2026

Nissha Co., Ltd. (hereinafter "the Company") hereby announces that, pursuant to a resolution of the Board of Directors meeting held today, it has decided to submit an application to the Kanto Regional Finance Bureau for an extension of the filing deadline for the semi-annual securities report for the 108th fiscal period (fiscal year ending December 31, 2026) prescribed in Article 18-2, paragraph (1) of the Cabinet Office Order on Disclosure of Corporate Affairs.

1. The semi-annual securities report in question

Semi-annual securities report for the 108th fiscal period (fiscal year ending December 31, 2026) (January 1, 2026 to June 30, 2026)

2. Filing deadline before the extension

August 14, 2026

3. Filing deadline in the event the extension is approved

October 23, 2026

4. Reasons for requiring the extension of the filing deadline

As announced in the "Notice Regarding Postponement of Announcement of Financial Results for the Second Quarter (Interim Period) of the Fiscal Year Ending December 31, 2026 and Consideration of Application for Extension of the Filing Deadline for the Semi-Annual Securities Report" dated August 4, 2026, during the post-merger integration process and the preparation of our first consolidated financial results incorporating USM HEALTHCARE MEDICAL DEVICES JOINT STOCK COMPANY (hereinafter "USM"), a company incorporated in Vietnam that became the Company's consolidated subsidiary on May 20, 2026, it came to light that inappropriate accounting treatments (hereinafter the “Matter”) had been carried out at USM during the period prior to its acquisition. The Company notes that the Matter was initiated by USM's officers and personnel prior to its acquisition and that the Company has not been involved whatsoever in the Matter.

The Company is currently investigating the Matter (i.e., inappropriate accounting treatments centered on circular transactions carried out at USM during the period prior to its acquisition) under an investigation framework that includes external experts, to ascertain the relevant facts and to determine whether the Matter has any impact on its consolidated financial statements and, if so, to quantify such impact. In addition, based on facts that have come to light during this process, the Company is also conducting necessary investigations into whether there are any violations of applicable laws and regulations. On July 10, 2026, the Company established an internal investigation team including external experts in connection with the Matter. On July 22, the team prepared an interim investigation report setting out the investigation findings as of that date, and the Company submitted it to the accounting auditor. Based on the interim investigation report and other circumstances, on July 24, the Company consulted with its accounting auditor. However, it was confirmed that, given the wide scope of the investigation, the fact that it involves an overseas subsidiary acquired only recently and is therefore expected to be time-consuming, and the limited period of investigation secured to date, the overall picture has not yet been fully clarified.

On July 25, the investigation revealed the possibility of additional off-balance-sheet liabilities. Following further consultation with its accounting auditor on July 27, it was determined that, given the current progress of the investigation, it is difficult to conduct proper financial closing for USM. The Company anticipates that considerable time will be required for the completion of the investigation, the preparation of its consolidated financial statements reflecting the investigation results, and the audit and review procedures by its accounting auditor.

Accordingly, having determined that the Company will not be able to receive the interim review report from its accounting auditor for the Semi-Annual Securities Report for the 108th fiscal period (fiscal year ending December 31, 2026) by the statutory filing deadline of August 14, 2026, the Company has decided to submit the application for approval of the extension of the filing deadline for the Semi-Annual Securities Report for the 108th fiscal period (fiscal year ending December 31, 2026) to the Kanto Regional Finance Bureau.

5. Future outlook

If the application for the extension of the filing deadline is approved, the Company will promptly disclose such approval.

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