



MEMBERSHIP

May 12, 2026

Company name: NIPRO CORPORATION
Name of representative: Tsuyoshi Yamazaki, President and Representative Director
(Securities code: 8086; Prime Market)
Inquiries: Takehito Yogo, Senior Managing Director, Chief Financial Officer
(Telephone: +81-6-6310-6804)

Notice Regarding Recognition of Non-Operating Expenses (Foreign Exchange Losses), Extraordinary Income (Subsidy Income) and Extraordinary Loss (Loss on Reduction of Non-Current Assets)

NIPRO CORPORATION (the “Company”) hereby announces that it has recognized non-operating expenses (foreign exchange losses), extraordinary income (subsidy income), and extraordinary losses (loss on reduction of non-current assets) for the consolidated cumulative period of the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026), as detailed below.

1. Details of Non-Operating Expenses (Foreign Exchange Losses)

Due to fluctuations in foreign exchange rates during the consolidated cumulative period for the fiscal year ending March 31, 2026, the Company recorded foreign exchange losses of 4,191 million yen as non-operating expenses.

2. Details of Extraordinary Income (Subsidy Income)

A project undertaken by a consolidated subsidiary of the Company to construct a manufacturing building at the Nipro Pharma Corporation Omi Plant for cephalosporin antibiotic formulations using dual-chamber bags was selected as an eligible subsidized project under the Program for Promoting Investment in Japan to Strengthen Supply Chains, administered by the Ministry of Economy, Trade and Industry.

Following the receipt of this subsidy, the Company recorded 4,073 million yen as extraordinary income (government subsidy) in its consolidated financial statements for the fiscal year ended March 31, 2026.

3. Details of Extraordinary Loss (Loss on Compression of Fixed Assets)

In connection with the subsidy described above, the Company applied compression accounting using the direct deduction method, and accordingly recorded 3,870 million yen as extraordinary loss (loss on compression of fixed assets).

4. Impact on Financial Results

The impact of the above has been reflected in the Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Japan GAAP), announced today.

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