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Notice Concerning Differences between Consolidated Financial Forecasts and Actual Results for the First Half of the Fiscal Year ending November 30, 2026, Revisions to the Full-Year Consolidated Financial Forecasts and Revision to Dividend Forecast

NACHI-FUJIKOSHI CORP. (the "Company") hereby announces that there were the differences between consolidated financial forecasts for the first half of the fiscal year ending November 30, 2026 (FY2026) and the actual results that were announced today, as described below.

In addition, the Company has revised its full-year consolidated financial forecasts and year-end dividend forecast for FY2026, as described below.

1. Differences between Consolidated Financial Forecasts and Actual Results, and Revisions to the Full-Year Consolidated Financial Forecasts

(1) Differences between Consolidated Financial Forecasts and Actual Results for the First Half of FY2026
(December 1, 2025 through May 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Yen)
Previously announced forecasts (A)	118,500	5,700	4,900	3,000	137.75
Actual Results (B)	124,832	6,769	6,130	3,395	155.86
Change amount (B-A)	6,332	1,069	1,230	395	
Change (%)	5.3	18.8	25.1	13.2	
(Reference) Actual results for the first half of the previous fiscal year ended May 31,2025	155,887	4,213	2,957	1,875	82.82

(2) Revisions to the Full-Year Consolidated Financial Forecasts of FY2026
(December 1, 2025 through November 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Yen)
Previously announced forecasts (A)	243,000	12,100	10,400	6,400	293.87
Revised forecasts (B)	255,000	15,300	13,300	7,500	344.20
Change amount (B-A)	12,000	3,200	2,900	1,100	
Change (%)	4.9	26.4	27.9	17.2	
(Reference) Actual results for the previous fiscal year ended November 30,2025	235,903	9,773	8,370	5,250	233.48

(3) Reason for differences and revisions

Regarding the consolidated financial results for the first half of the FY2026, in addition to the Yen exchange rate becoming lower than initially expected, the net sales exceeded the previously announced forecast due to recovery in demand in the construction machinery sectors in the Americas, Europe and China and the retail sectors in the ASEAN, as well as increased demand for industrial machinery sectors in the Americas.

The profits also increased above the previously announced forecast, primarily due to efforts to increase sales prices in response to rising raw material prices, the reduction of fixed cost by the structural reforms, the automation and streamlining of production lines, and procurement cost reduction.

The Company has revised its consolidated financial forecasts for FY2026 as described above based on the fact that the actual results for the first half of FY2026 exceeded the previously announced forecast and current demand trends.

2. Revision to Dividend Forecast

(1) Details of revision

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal-year end	Total
	(Yen)	(Yen)	(Yen)	(Yen)	(Yen)
Previous forecasts	—	—	—	100.00	100.00
Revised forecasts	—	—	—	110.00	110.00
Actual results for the current fiscal year	—	0.00	—		
(Reference) Actual results for the Fiscal year ended November 30,2025	—	0.00	—	100.00	100.00

(2) Reason for Revision to Dividend Forecast

The company regards the return of profits to our shareholders as one of the important management issues. The Company's basic policy is to maintain stable dividends taking business performance, dividend payout ratio and other factors into consideration.

The Company has revised up the year-end dividend forecast for FY2026 to 110 yen per share, considering the revision of the consolidated full-year financial forecasts announced today and financial condition.

※The financial forecasts stated above is based on information available to the Company as of the date of this document. Actual results may differ from the forecast due to various factors.