



March 30, 2026

To whom it may concern:

Company name: Nippon Sanso Holdings Corporation  
Representative: Toshihiko Hamada  
President CEO  
(TSE Code: 4091, Prime Market of the TSE)  
Contact person: Keita Kajiyama  
General Manager, Investor Relations  
(Phone: 81-3-5788-8512)

### Notice Regarding Changes in Specified Subsidiaries

Nippon Sanso Holdings Corporation (President CEO: Toshihiko Hamada; the "Company") hereby announces that there has been a change in one of its specified subsidiaries, as detailed below.

#### 1. Reason for the Change

The Company reached an agreement to acquire Esteve Teijin Healthcare, S.L., a company engaged in the home healthcare services business in Spain and under the umbrella of Corporación Químico-Farmacéutica Esteve and Teijin Holdings Europe B.V., through Oximesa S.L.U., a Spanish subsidiary of its European subsidiary, Nippon Sanso Euro-Holding S.L.U. (formerly Nippon Gases Euro-Holding S.L.U.). The procedures for the acquisition of shares were completed on March 3, 2026, and the company was subsequently renamed "Nippon Sanso Homecare España, S.L.U."

After acquiring the shares of the company and making it a subsidiary, the Company conducted a review of the company's past capital transactions and determined that its stated capital amount exceeds 10% of the capital of the Company. As a result, the company now qualifies as a specified subsidiary of the Company.

#### 2. Overview of the Subsidiary Subject to the Change and Related company

|   |  |
|---|--|
| (1) Name                                      | Nippon Sanso Homecare España, S.L.U.   |
| (2) Location                                  | Passeig del Ferrocarril, 369, P. I. Camí Ral,<br>08860 Castelldefels, Barcelona, Spain |
| (3) Title and Name of Representative          | Director Justin Corcho(Mr.)  |
| (4) Business Description                      | Home healthcare services business  |
| (5) Capital                                   | EUR 35.7 million   |
| (6) Date of Establishment                     | February 2009  |
| (7) Major Shareholders and Shareholding Ratio | Oximesa S.L.U. 100%  |

|  |                        |   |                                       |                                       |
|--|------------------------|---|---------------------------------------|---------------------------------------|
| (8) Relationship between the Listed Company and the company                                  | Capital Relationship:  | The company is a wholly owned subsidiary of Oximesa S.L.U., a European subsidiary of the Company. |                                       |                                       |
|  | Personal Relationship: | There are no relevant personal relationships.   |                                       |                                       |
|  | Business Relationship: | There are no relevant business relationships.   |                                       |                                       |
| (9) Operating Results and Financial Condition of the company for the Last Three Fiscal Years |                        |   |                                       |                                       |
|  | Fiscal Year Ended      | December 31, 2022   | December 31, 2023                     | December 31, 2024                     |
|  | Net Assets             | EUR 12 million<br>(JPY 1,635 million)   | EUR 14 million<br>(JPY 2,144 million) | EUR 36 million<br>(JPY 5,859 million) |
|  | Total Assets           | EUR 47 million<br>(JPY 6,688 million)   | EUR 61 million<br>(JPY 9,624 million) | EUR 59 million<br>(JPY 9,714 million) |
|  | Net Sales              | EUR 33 million<br>(JPY 4,500 million)   | EUR 37 million<br>(JPY 5,610 million) | EUR 40 million<br>(JPY 6,503 million) |
|  | Operating Profit       | EUR 4 million<br>(JPY 550 million)  | EUR 3 million<br>(JPY 417 million)    | EUR 3 million<br>(JPY 509 million)    |
|  | Net Profit             | EUR 3 million<br>(JPY 443 million)  | EUR 2 million<br>(JPY 315 million)    | EUR 2 million<br>(JPY 306 million)    |

#### Notes on Foreign Exchange Rates Applied

For Net Assets and Total Assets:

Fiscal year ended December 31, 2022: EUR 1 = JPY 141

Fiscal year ended December 31, 2023: EUR 1 = JPY 157

Fiscal year ended December 31, 2024: EUR 1 = JPY 164

For Net Sales, Operating Profit, and Net Profit:

Fiscal year ended December 31, 2022: EUR 1 = JPY 138

Fiscal year ended December 31, 2023: EUR 1 = JPY 153

Fiscal year ended December 31, 2024: EUR 1 = JPY 164

### 3. Date of the Change

March 3, 2026

### 4. Future Outlook

The impact of this matter has already been reflected in the consolidated earnings forecast for the fiscal year ending March 31, 2026, which was announced on February 4, 2026.