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August 4th, 2026
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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

Nissha Co., Ltd. ("the Company") hereby announce that the Company has decided to postpone the announcement of financial results for the second quarter (interim period) of the fiscal year ending December 31, 2026, originally scheduled for August 6, 2026, and is considering an application for an extension of the filing deadline for the semi-annual securities report.

The Company sincerely apologizes to its shareholders, investors, and all other stakeholders for the significant inconvenience caused.

1. Reasons for the 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

On May 20, 2026, the Company acquired 60% of the shares of USM HEALTHCARE MEDICAL DEVICES JOINT STOCK COMPANY (hereinafter "USM"), a company incorporated in Vietnam, thereby making USM its consolidated subsidiary. However, during the post-merger integration process and the preparation of our first consolidated financial results incorporating USM, 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 it may be difficult to receive the interim review report and file the semi-annual securities report for the fiscal year ending December 31, 2026 by the statutory filing deadline, the Company has decided to postpone the announcement of financial results for the second quarter (interim period) of the fiscal year ending December 31, 2026, originally scheduled for August 6, 2026, and to consider an application for an extension of the filing deadline for the semi-annual securities report.

2. **Future Actions**

The Company will promptly announce the rescheduled date for the announcement of financial results and its policy regarding an application for an extension of the filing deadline for the semi-annual securities report once confirmation has been obtained from the relevant parties and its direction has been determined.

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