

October 31, 2025

Company name	Nihon Chouzai Co., Ltd.
Company representative	Kazunori Ogi, President and CEO
Securities code	3341; Tokyo Stock Exchange Prime Market
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Notice Regarding Recording of Extraordinary Loss, Differences Between Earnings Forecast and Actual Results for the Six Months Ended September 30, 2025, and Revision of Full-Year Forecast

Nihon Chouzai Co., Ltd. (hereinafter, the “Company”) hereby announces the recording of an extraordinary loss for the six months ended September 30, 2025, as well as differences between the consolidated earnings forecast for the same period, released on April 30, 2025, and the actual results disclosed today, as outlined below.

The Company also announces a revision to its full-year earnings forecast for the fiscal year ending March 31, 2026 (April 1, 2025–March 31, 2026), released on April 30, 2025, as detailed below.

1. Recording of extraordinary losses

The Company recorded an extraordinary loss of ¥2,267 million yen in advisory fees and other expenses related to the tender offer for the Company’s shares by AP86 Co., Ltd., as announced in the “Notice Regarding Expression of Opinion in Support of, and Recommendation to Tender Shares in, the Tender Offer for Company Shares by AP86 Co., Ltd.,” dated July 31, 2025.

2. Difference between Consolidated Forecast and Actual Results for the First Half of FY’26/3 (for the period of April 1, 2025–September 30, 2025)

	Sales	EBITDA	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Net Income per Share
Previous Forecast (A)	¥ million 184,200	¥ million 7,400	¥ million 3,000	¥ million 2,000	¥ million 900	¥ 30.12
Actual Result (B)	191,624	8,675	4,177	4,215	1,107	37.06
Difference (B–A)	7,424	1,275	1,177	2,215	207	6.94
Difference (%)	4.0	17.2	39.2	110.8	23.0	—

3. Reason for the difference

In the six months ended September 30, 2025, net sales and operating profit exceeded the forecast, as the average prescription price was substantially higher than expected, primarily due to an increase in prescriptions for specialty pharmaceuticals in the Dispensing Pharmacy Business. Progress in efforts to control SG&A expenses, including personnel expenses, also contributed to the strong results. Moreover, ordinary recurring profit surpassed the forecast, as tender offer-related expenses that had initially been expected to be recorded as non-operating expenses were instead recorded as an extraordinary loss.

For details on the results for the six months ended September 30, 2025, please refer to the “Summary of Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2026 (Six Months Ended September 30, 2025 [Japanese GAAP]),” released today.

4. Revision of Full-Year Forecast for FY'26/3 (for the period of April 1, 2025–March 31, 2026)

	Sales	EBITDA	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Net Income per Share
Previous Forecast (A)	¥ million 372,800	¥ million 17,900	¥ million 8,000	¥ million 6,900	¥ million 3,500	¥ 117.15
Revised Forecast (B)	—	—	—	—	—	—
Difference (B–A)	—	—	—	—	—	—
Difference (%)	—	—	—	—	—	—
(Ref.) Previous year results (FY'25/3)	360,512	15,856	6,239	6,915	1,391	46.54

5. Reason for the difference and adjustment

As announced in the “Notice Regarding the Convening of an Extraordinary General Meeting of Shareholders Pertaining to Share Consolidation, Abolishment of Provisions for Number of Shares Constituting One Share Unit, and Partial Amendment of the Articles of Incorporation” dated October 15, 2025, the Company is scheduled to be delisted on December 19, 2025, following the completion of a series of procedures. Accordingly, the Company has not disclosed a full-year earnings forecast for the fiscal year ending March 31, 2026.