February 9, 2026

Company Name:	NISSO HOLDINGS Co., Ltd.
Representative:	Ryuichi Shimizu, Representative Director, President & Executive Officer (Securities Code: 9332, TSE Prime Market)
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Notice of Revisions of Full-year Consolidated Forecast for the Fiscal Year Ending March 31, 2026

NISSO HOLDINGS Co., Ltd. (hereinafter, the "Company") hereby announces that it has decided to revise its Full-year Consolidated Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 - March 31, 2026) announced on May 12, 2025, in light of recent business performance trends, at the Board of Directors' Meeting held today, as follows.

1. Revision of Consolidated Forecast

(1) Revision of Full-year Consolidated Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 - March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share
Previous forecast（A）	Million yen 115,000	Million yen 4,000	Million yen 4,000	Million yen 2,500	Yen 74.13
Present revised forecast (B)	112,000	3,300	3,300	1,900	56.34
Change (B – A)	(3,000)	(700)	(700)	(600)	—
% Change	(2.6)	(17.5)	(17.5)	(24.0)	—
(Reference) Previous FY results (FY 3/2025)	101,560	3,555	3,563	1,935	58.92

(2) Reasons for Revision of Earnings Forecast

In the "Consolidated Forecast for the Fiscal Year Ending March 31, 2026 (Full year)" included in the "Consolidated Financial Results for FY 3/2025 [Japanese GAAP]" announced on May 12, 2025, in the Automotive Industry (automobile manufacturing・EV-related manufacturing industry), in which the Nisso Group (hereinafter, the "Group") focuses its efforts, although the impact of U.S. tariffs was expected, production volumes were expected to remain largely unchanged and human resources needs were expected to be firm. However, demand from numerous manufacturers and suppliers remained stagnant, albeit in varying degrees, resulting in a leveling off of human resources needs. As a result, the number of enrolled staff in the highly profitable Automotive Industry, which accounts for approximately 40% of consolidated net sales, decreased year-on-year.

Although there have been signs of recovery recently, the Company does not anticipate the level of human resource needs that will enable it to achieve its plan for the current fiscal year.

On the other hand, in the Semiconductor Industry (semiconductor manufacturing industry), although the businesses of the Group's focused manufacturers are performing steadily, the average operating hours per capita have not yet reached expectations. In addition, although the Company is continuing to develop human resources in preparation for the full-scale operation of new semiconductor and battery factories in 2026 and 2027, delays in the operating status have also caused delays in human resources needs.

Due to these circumstances, although a certain increase in net sales is expected from M&A contributions, net sales, operating profit, ordinary profit and profit are expected to be lower than initially planned as a result of factors such as a decrease in revenue in the highly profitable Automotive Industry, a temporary slowdown in growth and delayed recovery of training costs in Engineering Human Resources Services, and an increase in amortization of goodwill.

As a result of the above, the Company has revised its Full-year Consolidated Forecast based on the information currently available.

(Notes Concerning Earnings Forecast, etc.)

The forward-looking statements, including the earnings forecast, are calculated based on the information available to the Group at this time and assumptions that are deemed reasonable.

Actual results may differ from the forecasts due to changes in various factors. The Company will promptly announce any significant events that should be disclosed regarding the earnings forecast, etc., in the future.

In addition, the Company has decided not to revise its dividend forecast, and expects to pay a year-end dividend of 25.00 yen.