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Notice Concerning Revisions to Consolidated Financial Results Forecast for Six Months Ended September 30, 2025

NAC CO., LTD. (hereinafter “NAC”) hereby announces that it has revised the financial results forecast for the six months ended September 30, 2025, which was announced on May 15, 2025, as follows.

1. Revision of consolidated financial results forecast for the six months Ended September 30, 2025 (April 1, 2025 to September 30, 2025)

	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
Previous forecast (A)	30,000	650	650	450	10.48
Revised forecast (B)	27,000	400	400	280	6.70
Change (B-A)	(3,000)	(250)	(250)	(170)	
Change (%)	(10.0)	(38.5)	(38.5)	(37.8)	
(Reference) Results for the previous fiscal year (Six Months Ended September 30, 2025)	27,836	763	755	107	2.51

2. Reason for the revisions

In the consolidated results for the six months ended September 30, 2025, Net sales is expected to be 2,700 million yen, a decrease of 300 million yen from the previous forecast. Operating profit is expected to be 400 million yen, a decrease of 250 million yen from the previous forecast. Ordinary profit is expected to be 400 million yen, a decrease of 200 million yen from the previous forecast. Profit attributable to owners of parent is expected to be 280 million yen, a decrease of 170 million yen from the previous forecast.

The main reason for this was the deterioration of the performance of the Construction Consulting Business and Housing Sales Business due to the reduction of the No. 4 Special Exception of the Building Standards Act, which was enforced in April 2025. Due to the reduction, structural safety confirmation is now required for some wooden houses that did not require structural examination in the past, resulting in an increase in construction costs and an extension of the construction period.

In Construction Consulting Business, which provides support to small and medium-sized construction companies, delays in the completion of construction are directly linked to a deterioration in cash flows at construction companies. As a result, sales decreased due to sluggish growth in sales volume in our know-how system products.

In Housing Sales Business, sales of some properties planned up to the six months ended September 30, 2025 were postponed, resulting in a decrease in sales. The decrease in sales in the above two businesses, particularly in

Construction Consulting Business, where the Group has a high profit margin, had a significant impact on each of the profit items below operating profit, and was a cause of the decrease in profits.

In addition, in Rental Business and Yesmart segment, where we are working on a new initiative, we have been opening new stores and making promotional investments to expand our businesses in accordance with the Mid-Term Management Plan. The upfront costs incurred were also a factor in the decline in profits.

Due to the above factors, the consolidated results for the six months ended September 30, 2025 are expected to be lower than the results forecast at the beginning of the fiscal year.

Regarding the full-year financial results forecast, we expect sales and profits to increase in the Rental Business and CreCla Business due to increased sales during the year-end sales season.

In Construction Consulting Business, we expect to improve our business performance by upgrading existing products to those that are compatible with IT introduction subsidy, thereby creating a situation where it is easier for construction companies with difficult financial conditions to purchase our products. We also expect to improve our business performance by planning to sell several new products in the second half of the fiscal year.

Due to the above factors, the full-year financial results forecast remains unchanged from the previous announcement, but if it becomes necessary to revise the earnings forecast, we will promptly disclose it.

*The above forecasts are based on information available at the time of the release of this document, and actual results may differ from the forecasts due to various factors in the future.

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.
