

April 30, 2025

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Notice Regarding Differences between Full-Year Consolidated Financial Forecasts and Actual Results for the Fiscal Year Ended March 2025

We hereby announce that there is a difference between the full-year consolidated earnings forecast for the fiscal year ending March 2025, which was announced on March 27, 2025, and the actual results announced today. Details are as follows.

1. Differences between full-year consolidated earnings forecasts and actual results

(1) Differences between full-year consolidated earnings forecasts and actual results for the fiscal year ending March 2025 (April 1, 2024 to March 31, 2025)

	Net sales (Millions of yen)	Operating income (Millions of yen)	Ordinary Income (Millions of yen)	Net income attributable to owners of the parent (Millions of yen)	Net income per share (Yen)
Previous forecast (A)	25,000	1,500	1,460	▲250	▲9.49
Revised forecast (B)	25,114	1,555	1,488	▲461	▲17.54
Change (B-A)	114	55	28	▲211	
Percentage change (%)	0.5	3.7	2.0	▲84.7	
(Reference) Results for the previous period (Second quarter of the fiscal year ending March 31, 2024)	23,117	1,746	1,842	1,271	48.31

(2) Reason for difference

As of the date of disclosure on March 27, 2025, while operating profits from the business activities of Ortho Development Corporation (hereinafter referred to as “ODEV”) were secured, we had determined that it was appropriate to recognize deferred tax assets for unrealized profits related to inventory of implant products delivered to the Company, considering that the net loss for the period was a one-time item attributable to the recognition of litigation settlement-related expenses. However, in accordance with Paragraph 35 of Accounting Standards Application Guidance No. 28, we decided not to recognize the deferred tax asset, resulting in a decrease of 211 million yen in net income attributable to parent company shareholders for the current period.

Furthermore, for the fiscal year ending March 2026, sufficient taxable income is expected at ODEV, and therefore, the tax effect related to the unrealized gains will be recognized as deferred tax assets at the end of the fiscal year ending March 2026.

Note: This document has been translated from a part of 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.