

May 8, 2026

Company name	Japan Medical Dynamic Marketing, INC.
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Notice Regarding Differences Between the Full-Year Consolidated Financial Forecast for the Fiscal Year Ended March 31, 2026 and the Actual Results

We hereby announce that differences have arisen between the full-year consolidated financial forecast for the fiscal year ended March 31, 2026, which was released on October 30, 2025, and the actual results released today.

1. Differences between the Full-Year Consolidated Financial Forecast and Actual Results

(1) Differences between the Full-Year Consolidated Financial Forecast and Actual Results for the Fiscal Year Ended March 31, 2026 (April 1, 2025 to March 31, 2026)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Previous forecast (A)	24,800	700	550	300	11.38
Revised forecast (B)	23,917	574	534	263	9.99
Change (B-A)	△883	△126	△16	△37	
Percentage change (%)	△3.6%	△18.0%	△2.9%	△12.3%	
(Reference) Results for the previous period (Year ending March 31, 2025)	25,114	1,555	1,488	△461	△17.54

(2) Reason for revision

Consolidated net sales fell short of the previous forecast due to, among other factors, a decrease in the number of cases acquired in the fourth quarter in Japan as a result of a series of media reports, as well as a decrease in the number of cases acquired for artificial knee joints in the United States.

Operating profit also fell short of the previous forecast. Although the Company worked to improve the efficiency of selling, general and administrative expenses, gross profit decreased due to lower net sales, and cost of sales exceeded our assumptions as manufacturing overhead costs, including labor costs, increased in connection with efforts to respond to product supply requirements.

Profit attributable to owners of parent fell short of the previous forecast mainly because, in addition to the factors described above, the Company revised its accounting estimates regarding the recoverability of deferred tax assets under tax effect accounting based on more conservative assumptions.

During the year-end closing process, the Company more conservatively reassessed the amount expected to be recoverable, taking into account recent industry trends, the Company's business plan, and projections of future taxable income, and decided to write down a portion of its deferred tax assets. As a result, income taxes—deferred increased, causing profit attributable to owners of parent to fall short of the previous forecast.

Please note that this revision reflects a change in accounting estimates under tax effect accounting and does not have a direct impact on the Group's operating profit, ordinary profit, or cash flows from operating activities.

2. Full-Year Dividend

As described above, the Company's full-year consolidated financial results came in below the previous forecast; however, the Company considers stable and continuous returns to shareholders to be an important management policy.

In light of the fact that the main factors behind the differences include a non-cash item—namely, a revision of accounting estimates under tax effect accounting—together with our outlook for a recovery in performance from the next fiscal year onward and the soundness of our financial base, we intend to maintain the annual dividend of ¥17 per share, as previously forecast.

3. Change in the Schedule for the Announcement of Financial Results

Because the final confirmation process regarding the recoverability of deferred tax assets under tax effect accounting required additional time, the Company has changed the publication date of its financial results summary for the fiscal year ended March 31, 2026 from the originally scheduled April 30, 2026 to today, May 8, 2026.

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