



Notice Regarding Revision of Financial Forecasts

February 12, 2026

In light of recent business performance trends and other factors, REPROCELL Inc. (the "Company") has revised its consolidated financial forecasts for the fiscal year ending March 31, 2026, which were previously announced on May 14, 2025, as described below.

Details

1. Revision of Consolidated Financial Forecasts for the Full Fiscal Year Ending March 31, 2026
(April 1, 2025 to March 31, 2026)

(Unit: Million yen)

	Net Sales	Operating Profit (Loss)	Ordinary Profit (Loss)	Profit (Loss) Attributable to Owners of Parent	Net Income (Loss) per Share (Yen)
Previous Forecast (A)	3,037	(268)	(75)	(75)	(0.79)
Revised Forecast (B)	2,276	(844)	(574)	(575)	(6.07)
Change (B – A)	(761)	(576)	(499)	(500)	(5.28)
Percentage Change (%)	(25.1)%	-	-	-	-
(Reference) Previous Results (FY ended March 31, 2025)	2,978	(130)	45	103	1.11

2. Reasons for the Revision of Financial Forecasts

Affected by a stagnation in orders resulting from reductions in bio-related budgets by the Trump administration in the United States, there has been a noticeable trend toward caution—such as delays in budget execution and the carry-over of budgets to the next fiscal year—among research institutions and other primary customers, particularly in the U.S., which is the Company's major

market. Consequently, in the Medical Supportive Business, net sales of research reagents and contract services (such as cell processing and analysis) are expected to be significantly lower than the previous forecast.

Regarding profits, in addition to the decrease in net sales, changes in the product mix are expected to result in each profit item falling below the previous forecast. Accordingly, the Company has revised the financial forecasts announced on May 14, 2025.

The financial forecasts provided above include forward-looking statements based on information currently available. Actual results may differ significantly from these forecasts due to various factors, including changes in domestic and international conditions such as future business operations and exchange rate fluctuations.