November 13, 2024

Company Name: Nikko Co., Ltd.
Representative: Masaru Tsuji
Director and President
Stock Code: 6306 (Prime Market of Tokyo Stock Exchange)
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Notice of Changes to the Consolidation Period for Financial Statements of Overseas Subsidiaries

Nikko Co., Ltd. (the "Company") hereby announces that, at the Board of Directors meeting held on November 13, 2024, it resolved to change the consolidation periods for the financial results of 4 overseas subsidiaries. The details of this decision are outlined below:

1. Reason for the Change:
   In response to the increasing workload in financial closing operations due to the business expansion of our overseas subsidiaries, the Company has decided to change the consolidation period for more efficient and accurate consolidation accounting. The new period will span from January 1 to December 31 each year.

2. Details of the Change in the Consolidation Period:
   Current Period: April 1 to March 31 of the following year
   New Period: January 1 to December 31 each year
   Note: For the fiscal year 2024 transitional period, the consolidation period will be from April 1, 2024 to December 31, 2024.

3. Overseas Subsidiaries Subject to Consolidation:
   Nikko (Shanghai) Construction Machinery Co.,Ltd.
   Nikko Asia (Thailand) Co.,Ltd.
   Nikko Global Manufacturing (Thailand) Co.,Ltd.
   Nikko Baumaschinen GmbH

4. Future Outlook:
   The impact of this change on the consolidated earnings forecast is minimal. For the 2024 fiscal year earnings forecast, please refer to the "Notice of Revisions of Earnings and Dividends Forecasts" dated November 13, 2024.

End