

Company name: **Paramount Bed Holdings Co., Ltd.**
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 (Securities code: 7817 TSE Prime)
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Notice Regarding Revision of Earnings Forecasts

Paramount Bed Holdings Co., Ltd. (the “Company”) hereby announces that in light of fluctuations in its recent financial results, it has revised as follows its forecasts for consolidated financial results for the first six months of the fiscal year ending March 2026 (from April 1, 2025 to September 30, 2025) that were initially announced on May 14, 2025.

1. Revision to the consolidated earnings forecasts for the first six months of the fiscal year ending March 2026 (April 1, 2025 to September 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Per-share profit
Previous forecast (A)	millions of yen 48,200	millions of yen 3,400	millions of yen 3,600	millions of yen 2,700	yen 48.16
Revised forecast (B)	46,000	2,500	2,900	2,200	39.23
Change (B - A)	△2,200	△900	△700	△500	
% Change	△4.6	△26.5	△19.4	△18.5	
[For reference] Results (for the first six months of the fiscal year ended March 31, 2025)	48,674	4,099	3,454	2,272	39.55

2. Reasons for the revision

Net sales are now expected to fall short of the forecast made at the beginning of the fiscal year due chiefly to a prolonged tendency among medical institutions and nursing care facilities in Japan to take a wait-and-see approach toward capital investment, declining customer traffic in the health promotion business, and delays and cancellations of large deals with overseas medical institutions.

With respect to profits, gross profit is anticipated to be below the plan because of lower-than-expected sales. Additionally, expenses have been incurred in conjunction with the consideration of the tender offer (the “Tender Offer”) by TMKR Co., Ltd. for the common shares of the Company (the “Company Shares”) and the series of procedures for delisting the Company Shares (for details, please refer to another press release published today (September 24, 2025) titled “Notice Regarding the Implementation of MBO and Recommendation for Tendering”). As a result, profits are expected to fall short of the previous forecasts.

Regarding the full-year earnings forecasts for the fiscal year ending March 2026, because the state of business

negotiations in the nursing care business for the body movement sensor “Nemuri SCAN” and the new “Rakusho FIT” bed series have been progressing more favorably than initially anticipated and because of progress in assorted profit improvement measures, the previous forecast (released May 14, 2025) remains unchanged.

Note: The foregoing forecasts are based on information currently available to the Company and certain assumptions that the Company believes are reasonable, and contain uncertain factors. Actual results may differ from these forecasts for various reasons going forward.

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