The information contained within this announcement is deemed to constitute inside information as stipulated under Article 7 of EU Regulation 596/2014 (which forms part of domestic UK law pursuant to the European Union (Withdrawal) Act 2018). Upon the publication of this announcement, this inside information is now considered to be in the public domain.

29 July 2025

MOH Nippon PLC

Publication of the Audited Annual Financial Statements for the year ended 31 March 2025

and

Temporary Suspension of Listing

MOH Nippon PLC (the "Company" or "MOH") provides information regarding the publication of its audited financial statements for the year ended 31 March 2025 ("FY25 Results").

The Board of MOH has agreed with MacIntyre Hudson LLP ("MHA"), the Company's auditor, that the Company will not be in a position to publish its FY25 Results by close of business on 31 July 2025, being the latest date permitted for publication of the FY25 Results under DTR 4.1.3R. The Company is working together with MHA to finalise the audit and expects that the audited accounts will be published no later than 31 August 2025.

The unforeseen delay to the audit is principally due to the auditors requiring additional information from the Company with regards to the going concern considerations and the appropriateness of the discount rate applied to a guarantee deposit made by Minnadeooyasan-Hanbai Co. Ltd. to Toshi-Souken Invest Bank Inc in relation to the Joint Business Agreement entered into on 1 January 2024, details of which are set out in the Company's prospectus dated 31 July 2024.

The Company has therefore applied to the Financial Conduct Authority ("FCA") for the listing on the Official List of the FCA of its ordinary shares of £0.01 each to be temporarily suspended with effect from 7.30 am on 1 August 2025 until publication of the FY25 Results.

The Directors of the Company accept responsibility for the content of this announcement.

For further information, please contact the following:

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