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January 27, 2026

To Whom It May Concern:

Company name: BrainPad Inc.
Representative: Tomohiro Sekiguchi, Representative Director, President and CEO
(Securities code: 3655, Listing: The Prime Market of the Tokyo Stock Exchange)
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Notice Regarding Recording of Extraordinary Loss and Revision of Consolidated Financial Forecasts for the Full Year

BrainPad Inc. (the "Company") hereby announces that it expects to record an extraordinary loss for the fiscal year ending June 30, 2026. Accordingly, at the Board of Directors meeting held today, the Company resolved to revise the full-year consolidated financial forecasts for the fiscal year ending June 30, 2026, which were originally announced on August 8, 2025. The details are as follows.

1. Recording of Extraordinary Loss (Tender Offer Related Expenses)

In connection with the tender offer for the Company's shares conducted by Fujitsu Limited (hereinafter referred to as the "Tender Offer"), the Company expects to record advisory fees, legal fees, and other expenses totaling 716 million yen incurred during the current fiscal year as an extraordinary loss under "Tender offer related expenses"

For details regarding the Tender Offer by Fujitsu Limited, please refer to the "Notice Regarding Results of the Tender Offer for the Shares of the Company by Fujitsu Limited and Changes in respect of the Parent Company, the Largest Shareholder Among Major Shareholders, and a Major Shareholder" announced on December 16, 2025.

2. Revision of Consolidated Financial Forecasts

(1) Revision of Consolidated Financial Forecasts for the Full Year Ending June 30, 2026
(July 1, 2025 – June 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous Forecast (A)	million yen 13,500	million yen 1,750	million yen 1,750	million yen 1,150	yen 54.57
Revise Forecast (B)	13,500	1,750	1,750	500	23.91
Change (B-A)	0	0	0	△650	—
Percentage Change (%)	0.0	0.0	0.0	△56.5	—
(Reference) Actual results for the previous fiscal year (Ended June 30, 2025)	11,772	1,575	1,625	1,063	49.81

(2) Reasons for Revision

As described in "1. Recording of Extraordinary Loss (Tender Offer Related Expenses)" above, the Group expects to record advisory fees, legal fees, and other expenses totaling 716 million yen incurred during the current fiscal year in connection with the Tender Offer as an extraordinary loss under tender offer related expenses. As a result, profit attributable to owners of parent is expected to fall below the initial plan, and the Company has revised its full-year consolidated financial forecasts as stated above.

End