

Revision of Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2026

KOA CORPORATION (the Company) has revised its consolidated financial forecast for the fiscal year ending March 31, 2026, as described below.

1. Revision of consolidated financial forecast for the fiscal year ending March 31, 2026

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Earnings per share (Yen)
Previous forecast (A)	69,400	2,980	3,180	2,150	57.91
New forecast (B)	71,400	3,710	4,810	3,410	91.84
Difference (B - A)	2,000	730	1,630	1,260	-
Change ratio (%)	2.9	24.5	51.3	58.6	-
(Reference) Results for the fiscal year ended March 31, 2025	64,120	1,176	1,243	260	7.02

2. Reasons for the revision

Regarding the consolidated financial forecast for the fiscal year ending March 31, 2026, sales have increased and profitability has improved overall, supported by performance exceeding the previously announced forecasts in Japan, China, and other Asian regions, as well as the impact of a weaker yen. As a result, operating profit, ordinary profit, and profit attributable to owners of parent are expected to exceed the previously announced forecasts.

The average exchange rate assumed for the fourth quarter is JPY 154 = USD 1, revised from the previous assumption of JPY 147. The dividend forecast remains unchanged from the initially announced figures at this time.

The Company will promptly disclose any information if circumstances arise that may have a material impact on its financial results.

Note¹:

The above forecast is based on the information available to management as of today and is not a guarantee of future performance. Please be advised that various uncertainties could cause the actual results to differ from the above forecast.

Note²:

This document is a translation of the original Japanese document. In the case of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

Contact information:

Yohei Yamamoto
General Manager of Management Strategy Center
[Phone: +81 (265) 70-7171]