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February 13, 2026

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Listing: Tokyo Stock Exchange  
Securities code: 2180  
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## Notice Concerning Revision to Full-Year Consolidated Financial Forecasts and Year-End Dividend Forecast (Dividend Increase)

SUNNY SIDE UP GROUP Inc. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on February 13, 2026, to revise its full-year consolidated financial forecasts and year-end dividend forecast for the fiscal year ending June 30, 2026. The details are described below.

### 1. Revisions to Consolidated Financial Results Forecasts

#### (1) Revisions to consolidated financial results forecasts for the fiscal year ending June 30, 2026

(July 1, 2025 through June 30, 2026) (Millions of yen, otherwise noted)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Previous forecasts (A)	20,500	1,900	1,900	1,130	76.09
Revised forecasts (B)	23,200	2,250	2,250	1,280	86.76
Change (B-A)	2,700	350	350	150	-
Change (%)	13.2%	18.4%	18.4%	13.3%	-
(Reference) Actual results for the previous fiscal year (Fiscal year ended June 30, 2025)	19,587	1,597	1,635	948	63.58

## (2) Reason for revision

As stated in the "Consolidated Financial Results for the Six Months Ended December 31, 2025 (under Japanese GAAP)" announced today, net sales and all profit levels from operating profit downward have trended strongly. Furthermore, as profit attributable to owners of parent for the interim period has already exceeded previous full-year forecast, the Company has decided to revise its full-year consolidated financial forecasts based on recent earnings progress and other factors.

During the current fiscal year, net sales exceeded previous expectations, particularly in the second quarter, led by Brand Communications business. In addition, profit margins have improved due to the effect of increased revenue and the success of various strategic measures, and the Company expects this trend to continue from the third quarter onward. Note that the impact on consolidated financial results of the acquisition of shares of BILCOM Inc. (making it a subsidiary), which was announced on January 26, 2026, is currently under scrutiny.

## 2. Revisions to Year-End Dividend forecast

### (1) Revisions to year-end dividend forecast for the fiscal year ending June 30, 2026

Record date	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Previous forecast		¥13.00	¥24.00
Revised forecasts		¥15.00	¥26.00
Actual results for the current fiscal year	¥11.00		
Actual results for the previous fiscal year ended June 30, 2025	¥7.00	¥15.00	¥22.00

### (2) Reasons for revisions

The Company's basic policy is to provide stable profit distribution with a target consolidated dividend payout ratio of approximately 30% based on business performance, while comprehensively considering the necessity of securing internal reserves for future business development and the maintenance of a sound financial standing.

Regarding the interim dividend, as announced in the timely disclosure titled "Notice Concerning Dividends of Surplus (Interim Dividend)" released today, the Company has decided to maintain its previously announced dividend forecast of 11 yen per share. However, considering the basic policy and

the revision to the full-year consolidated financial forecasts, the Company has decided to revise the year-end dividend forecast to 15 yen per share, representing an increase of 2 yen per share from the previous forecast. Accordingly, the annual dividend for the fiscal year ending June 30, 2026, is expected to be 26 yen per share (consisting of an interim dividend of 11 yen and a year-end dividend of 15 yen).

(Note) The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable by the Company. Actual results may differ materially from these forecasts due to various factors.