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Notice Regarding Revision of Financial Forecasts and Dividend Forecast (Dividend Increase)

Based on recent business performance trends, Uluru Co., Ltd. (hereinafter "the Company") hereby announces the following revisions to the financial forecasts and dividend forecast for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026), which were previously announced on May 14, 2025.

(1) Revision of Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

	Net Sales	EBITDA	Operating Income	Ordinary Income	Profit Attributable to Owners of Parent	Earnings per Share
Previous Forecast (A)	Million yen 7,710	Million yen 1,050 to 1,200	Million yen 770 to 920	Million yen 770 to 920	Million yen 500 to 600	Yen 18.07 to 21.68
Revised Forecast (B)	7,710	1,100 to 1,200	820 to 920	820 to 920	550 to 600	19.87 to 21.68
Change (B-A)	-	0 to 50	0 to 50	0 to 50	0 to 50	-

Percentage Change (%)	-	0.0 to 4.8	0.0 to 6.5	0.0 to 6.5	0.0 to 10.0	-
(Reference) Previous Fiscal Year Results (Fiscal Year Ended March 2025)	6,701	1,002	762	761	458	16.55

* The Company conducted a 4-for-1 stock split of common shares with an effective date of October 1, 2025.

Therefore, earnings per share in the consolidated performance forecast are presented after considering the stock split.

Reason for Revision

After comprehensively considering the progress of consolidated performance for the third quarter of the fiscal year ending March 2026 announced today and future outlook, the Company has determined that the likelihood of achieving the full-year performance targets has increased.

Accordingly, the Company has raised the lower limit of the previously announced performance forecast range and narrowed the range. While aiming to achieve the upper limit of the range, the Company maintains a certain range in its forecast, considering the possibility of implementing flexible investments for medium to long-term growth.

Although this matter does not fall under the timely disclosure criteria, the Company is making this voluntary disclosure as it considers it to be useful information.

(2) Revision of Dividend Forecast

	Annual Dividend (Yen)		
	End of Second Quarter	Year-end	Total
Previous Forecast (Announced on May 14, 2025)	Yen 00.00	Yen 2.75	Yen 2.75
Current Revised Forecast	-	3.00	3.00
Current Fiscal Year Results	00.00	-	-
Previous Fiscal Year Results (Fiscal Year Ended March 2025)	00.00	2.50	2.50

* The Company conducted a 4-for-1 stock split of common shares with an effective date of October 1, 2025.

Therefore, dividend per share is presented after considering the stock split.

Reason for Dividend Forecast Revision

Under "ULURU Sustainable Growth," the Company positions shareholder returns as one of its important management priorities. While focusing on medium to long-term EPS (Earnings Per Share) growth to improve TSR (Total Shareholder Return), our basic dividend policy is to maintain progressive dividends with a target dividend payout ratio of 15% or higher.

Based on the revision of the earnings forecast and to further respond to the support of the Company's shareholders, the Company plans to increase the year-end dividend forecast by 0.25 yen from the previous forecast of 2.75 yen per share to 3.00 yen. As a result, the Company's consolidated dividend payout ratio, which serves as our dividend indicator, is expected to be 15.1%.

*Regarding the dividend payout ratio for the fiscal year ending March 2026, as the earnings forecast is presented in a range format, the calculation is based on the lower limit of profit attributable to owners of parent. When calculated based on the upper limit of profit attributable to owners

Based on the upper limit of net income for the period, the dividend payout ratio is 13.8%.

(Note) The forecasted figures stated above are based on information available as of the date of this document's release, and actual results may differ from these forecasts due to various factors.