February 13, 2026

To Whom It May Concern

Company Name	IBJ, Inc.
Name of Representative	Shigeru Ishizaka, CEO Shigeru Ishizaka
	(Code No.: 6071; TSE Prime Market)
Inquiries:	Corporate Administration Dept. Manager Akira Ishida
	(Tel :080-7027-0983)

Notice Regarding Differences Between Full-Year Consolidated Business Performance Forecast and Actual Results for the Fiscal Year Ending December 31, 2025

We hereby announce that there are differences between the full-year consolidated business performance forecast for the fiscal year ending December 31, 2025, announced on November 12, 2025, and the actual results announced today, as follows.

1. Details of Differences Between Full-Year Consolidated Business Performance Forecast and Actual Results for the Fiscal Year Ending December 31, 2025

(Unit: ¥mn)	Net Sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share current net profit
Previously announced outlook (A) (November 12, 2025)	20,000	3,600	3,464	1,562	Yen 41.24
Current actual results (B)	20,172	3,608	3,471	2,077	Yen 54.89
Change (B-A)	+172	+8	+7	+515	Yen +13.65
%Change (%)	+0.9%	+0.2%	+0.2%	+33.0%	+33.1%
(Reference) Previous year's dividend (Fiscal year ended December 31, 2024)	17,739	2,579	2,561	1,523	Yen 40.16

2. Reasons for Differences

As announced in the ""Notice Regarding Results of Tender Offer for Shares of Decollte Holdings, Inc. (Securities Code: 7372) and Change in Subsidiary"" dated December 19, 2025, the Company made Decollte Holdings, Inc. a consolidated subsidiary on December 25, 2025. In connection with the additional acquisition of shares, the equity interest held prior to the additional acquisition was revalued at fair value at the time of the additional acquisition, resulting in the recording of ¥243 million as extraordinary income (gain on step acquisitions).

In addition, due to the growth of our core business and the earnings contribution from newly consolidated subsidiaries, stable taxable income is expected to be recorded from the next fiscal year onward. Accordingly, we reassessed the recoverability of deferred tax assets based on tax effect accounting.

As a result, the recording of ¥944 million in deferred tax assets led to a decrease in income taxes-deferred (contributing to profit), and profit attributable to owners of parent significantly exceeded the previously announced forecast.

End of document