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For Immediate Release

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Notice Concerning Difference between Full-year Consolidated Earnings Forecast and Actual Results and Revision of Dividend Forecast (Dividend Increase)

PIA Corporation (the "Company") hereby announces the difference between its full-year consolidated earnings forecast for the fiscal year ended March 2026 (from April 1, 2025 to March 31, 2026) announced on November 13, 2025, and the actual results announced today, as well as a revision of its dividend forecast (dividend increase). The details are as follows.

1. Difference between Full-Year Consolidated Earnings Forecast and Actual Results for the Fiscal Year Ended March 2026

(1) (April 1, 2025 - 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)	Net income per share (Yen)
Previous forecast (A)	50,000	4,200	4,200	2,700	176.20
Actual (B)	55,330	4,311	4,345	3,317	216.37
Difference (B-A)	5,330	111	145	617	
Difference (%)	10.7	2.6	3.5	22.9	
(Reference) Results for the previous fiscal year (Fiscal year ended March 2025)	45,362	2,636	2,378	1,591	104.03

(2) Reason for the difference

Ticket sales at the Company in the fourth quarter continued to exceed the previously announced forecast, driven by the favorable domestic leisure and entertainment market.

As a result, full-year consolidated net sales, operating profit, ordinary profit, and profit attributable to owners of parent all exceeded the previous forecasts, which were announced on November 13, 2025.

2. Revision of Dividend Forecast for the Fiscal Year Ended March 2026

(1) Reason for revision of dividend forecast

With respect to the year-end dividend for the fiscal year ended March 2026, after comprehensive consideration of the consolidated financial results announced today and the PIA Group's profit distribution policy, we have revised our year-end dividend forecast by 15 yen per share from the previous forecast to 35 yen per share, the highest since the Company's listing.

(2) Details of the revision

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal-year end	Total
	Yen	Yen	Yen	Yen	Yen
Previous forecast	-	-	-	20.00	20.00
Revised forecast	-	-	-	35.00	35.00
Actual performance during the fiscal year	-	0.00	-		
(Reference) Results for the previous fiscal year (Fiscal year ended March 2025)	-	0.00	-	0.00	0.00

3. These matters are reflected in the "Consolidated Financial Results for the Fiscal Year Ended March 2026 (Japanese GAAP)" announced today.