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MEMBERSHIP

May 14, 2026

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Notice Concerning Differences between Second Quarter Forecasts and Actual Results, and Revisions to Full-Year Forecasts and Dividend Forecasts

Fixstars Corporation (the “Company”) hereby announces the differences between the consolidated earnings forecasts for the second quarter (interim) of the fiscal year ending September 30, 2026, previously announced on November 14, 2025, and the actual results. Furthermore, the Company has revised its full-year earnings and dividend forecasts as follows.

1. Differences between Forecasts and Actual Results for the Second Quarter (Interim) (October 1, 2025 – March 31, 2026)

	Consolidated net sales	Consolidated operating profit	Consolidated ordinary profit	Interim profit attributable to owners of parent	Consolidated interim EPS
	Million JPY	Million JPY	Million JPY	Million JPY	JPY
Previous Forecasts (A)	4,950	1,150	1,150	600	18.60
Actual Results (B)	5,442	1,635	1,641	964	29.90
Difference (B-A)	492	485	491	364	-
Difference (%)	9.9	42.2	42.8	60.8	-
(Reference) Previous Q2 Actual	4,783	1,502	1,499	1,192	36.99

2. Revision of Full-Year Consolidated Forecasts (October 1, 2025 – September 30, 2026)

	Consolidated net sales	Consolidated operating profit	Consolidated ordinary profit	Profit attributable to owners of parent	Consolidated EPS
	Million JPY	Million JPY	Million JPY	Million JPY	JPY
Previous Forecasts (A)	10,300	2,600	2,600	1,600	49.60
Revised Forecasts (B)	10,800	3,100	3,100	1,950	60.39
Change (B-A)	500	500	500	350	-
Change (%)	4.9	19.2	19.2	21.9	-
(Reference) Previous FY Actual	9,617	2,578	2,581	1,945	60.34

3. Reasons for the Differences in Second Quarter (Interim) Results

Net sales exceeded initial expectations due to strong demand for acceleration services in the automotive and semiconductor industries within our core Solution Business, alongside the steady expansion of our SaaS business. On the profit side, although we incurred costs related to office relocation and significant wage increases, profit increased as revenue growth outpaced the rise in expenses. As a result, net sales and all profit levels exceeded the previously announced forecasts.

4. Reasons for the Revision of Full-Year Forecasts

The full-year earnings forecasts have been revised to reflect the second-quarter results. Considering the impact of a change in the business policy of a major client, the earnings forecast for the second half of the year remains unchanged from the initial forecast.

5. Revision of Dividend Forecast

	Dividend per share (JPY)		
	Second quarter end	Fiscal year end	Total
Previous Forecasts	0.00	18.00	18.00
Revised Forecasts		19.00	19.00
Current FY Actual	0.00		
Previous FY Actual	0.00	18.00	18.00

6. Reasons for the Revision of Dividend Forecast

The Company considers the return of profits to shareholders as one of its most important management issues, aiming for a medium-term consolidated payout ratio of 30% and a Dividend on Equity (DOE) ratio of 7% or higher. Based on this policy and the revised earnings forecasts, we have adjusted the dividend forecast for the fiscal year ending September 30, 2026.

(Note: The above forecasts are based on information available as of the date of this announcement. Actual results may differ significantly due to various factors.)