June 8, 2026

Company Name: HEROZ, Inc.
Names of Representatives:
Takahiro Hayashi,
Chief Executive Officer
Stock Code: 4382
Contact: Hiroya Mori,
Chief Financial Officer
(Telephone: +81-3-6435-2495)

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Notice Regarding the Revision of Full-Year Consolidated Earnings Forecast and the Recording of Gain on Sales of Subsidiary's Shares, Income Taxes-Deferred (Gain) and Loss on Valuation of Crypto Assets

HEROZ, Inc. (the "Company") hereby announces that it has revised its full-year consolidated earnings forecast for the fiscal year ending April 30, 2026 (May 1, 2025 – April 30, 2026), which was previously announced on December 12, 2025, as set forth below. The Company also announces that it expects to recognize a gain on sale of subsidiary shares, income taxes-deferred (gain), and a loss on valuation of crypto assets.

1. Revision of Consolidated Earnings Forecast (May 1, 2025 – April 30, 2026)

	Net sales	EBITDA *	Operating income	Ordinary income	Net income attributable to owners of parent	Net income per share
Previously announced forecast (A)	Million yen 6,400	Million yen 1,000	Million yen 500	Million yen 420	Million yen 50	Yen 3.29
Revised forecast(B)	6,424	1,025	523	408	376	24.75

Change（B - A）	+24	+25	+23	－12	+326	－
Change（%）	0.4%	2.6%	4.6%	－2.8%	652.1%	－
Actual results in previous period (Fiscal year ended April 30, 2025)	5,929	793	306	228	－177	－11.79

*EBITDA = Operating income + Depreciation + Amortization of leasehold deposits + Amortization of goodwill + Share-based compensation expenses + Loss on valuation of inventories

2. Recognition of Gain on Sale of Subsidiary Shares, Income Taxes-Deferred (Gain), and Loss on Valuation of Crypto Assets

At the Board of Directors meeting held on April 20, 2026, the Company resolved to transfer all shares of its consolidated subsidiary, StrategIT Co., Ltd. to GMO GlobalSign Holdings K.K. As a result of this transfer, the Company expects to recognize a gain on sale of subsidiary shares of ¥311,135 thousand.

In addition, in connection with the following capital transactions, the Company expects to recognize income taxes-deferred (gain) of ¥99,249 thousand, reflecting the recognition of deferred tax assets:

・Transfer of all shares of the Company's consolidated subsidiary, StrategIT Co., Ltd. to GMO GlobalSign Holdings K.K. (resolved at the Board of Directors meeting held on April 20, 2026)

・Conversion of the Company's consolidated subsidiary, Vario Secure Inc., into a wholly-owned subsidiary through a share exchange (resolved at the Board of Directors meeting held on April 14, 2026)

・Acquisition of 70% of the shares of AKM Consulting Co., Ltd. (effective May 1, 2026; resolved at the Board of Directors meeting held on April 20, 2026)

Furthermore, with respect to the Bitcoin (BTC) crypto assets held by the Company, the fair value at the end of the fiscal year fell below the acquisition cost. Accordingly, the Company expects to recognize a loss on valuation of crypto assets of ¥30,065 thousand as a non-operating expense.

3. Reasons for the Revision

Following the announcement of the capital transactions described above, the Company has been carefully assessing their impact on the full-year consolidated earnings forecast in consultation with its independent auditor. As the outlook for such impact has now become reasonably clear, the Company has decided to revise its full-year consolidated earnings forecast.

In connection with these capital transactions, the Company expects to recognize transaction-related expenses of ¥114,838 thousand, a gain on sale of subsidiary shares of ¥311,135 thousand, and income taxes-deferred (gain) of ¥99,249 thousand resulting from the recognition of deferred tax assets. In addition, due to the decline in the fair value of the Bitcoin (BTC) crypto assets held by the Company at the end of the fiscal year, the Company expects to recognize a loss on valuation of crypto assets of ¥30,065 thousand as a non-operating expense.

Together with the foregoing, the Company has carefully reviewed and discussed its full-year results with its independent auditor, and as the outlook for the relevant figures has become reasonably clear, the Company has revised its full-year earnings forecast accordingly.

We sincerely appreciate the continued understanding and support of our shareholders and investors.

The earnings forecast is based on information currently available to the Company and includes various uncertainties. Actual results may differ from the forecast. The Company will continue to review its forecasts as appropriate and disclose them in accordance with applicable disclosure rules.

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