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Notice Concerning Differences Between Consolidated Earnings Forecast and Actual Results for the Fiscal Year Ended May 2026, Dividends from Surplus, and Recognition of Extraordinary Income and Extraordinary Loss

JDC CORPORATION (the "Company") hereby announces that differences have arisen between the forecasts of full-year financial results for the fiscal year ended May 31, 2026, which was disclosed on April 14, 2026, and the actual results announced today, as described below.

The Company also announces that it has revised the year-end dividend forecast disclosed on the same date and has recognized extraordinary income and extraordinary loss for the fiscal year ended May 31, 2026.

I. Differences Between the Full-year Results Forecast and Actual Results

(1) Difference Between the Full-year Consolidated Financial Results Forecast and Actual Results for the Fiscal Year Ended May 31, 2026 (June 1, 2025 to May 31, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Net Income per Share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	136,000	6,000	5,600	4,000	50.00
Actual Results (B)	135,207	7,150	6,566	5,450	68.36
Change (B-A)	(793)	1,150	966	1,450	
Change (%)	(0.6%)	19.2%	17.3%	36.3%	
(Reference) Results for the fiscal year ended May 31, 2025	123,349	2,318	1,945	1,332	16.62

(2) Difference Between the Full-year Non-consolidated Financial Results Forecast and Actual Results for the Fiscal Year Ended May 31, 2026 (June 1, 2025 to May 31, 2026)

	Net Sales	Ordinary Profit	Net Income	Net Income per Share
	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	113,000	5,100	3,800	47.00
Actual Results (B)	115,234	6,197	4,969	62.33
Change (B-A)	2,234	1,097	1,169	
Change (%)	2.0%	21.5%	30.8%	
(Reference) Results for the fiscal year ended May 31, 2025	98,123	2,489	2,228	27.79

II. Reason for Revision to Full-year Financial Results Forecast

(1) Non-consolidated financial results

Net sales slightly exceeded the previous forecast, mainly due to the continued steady progress of large-scale projects and ongoing construction work in the Building Construction Business.

With respect to profits, ordinary profit increased by ¥1.0 billion and net income increased by ¥1.1 billion compared with the previous forecast. This was primarily attributable to the continued steady progress of large-scale projects and ongoing construction work in the Building Construction Business as described above, together with a further improvement in profitability driven by highly profitable large-scale construction projects.

(2) Consolidated financial results

Net sales were slightly below the previous forecast. Although the increase in non-consolidated net sales resulting from the Building Construction Business described above contributed positively, this was more than offset by the postponement of certain large-scale orders at subsidiaries to the following fiscal year and other factors.

With respect to profits, for reasons similar to those underlying the improvement in the non-consolidated results, operating profit increased by ¥1.1 billion, ordinary profit increased by ¥0.9 billion, and profit attributable to owners of the parent increased by ¥1.4 billion compared with the previous forecast.

III. Dividends from Surplus

(1) Details of Dividends

	Amount	Most Recent Dividend Forecast Disclosed on April 14, 2026	Dividend for the Previous Fiscal Year (Fiscal Year Ended May 31, 2025)
Record date	May 31, 2026	May 31, 2026	May 31, 2025
Dividend per share (Ordinary dividend) (Special dividend)	15.00 yen (10.00 yen) (5.00 yen)	13.00 yen (10.00 yen) (3.00 yen)	12.00 yen (10.00 yen) (2.00 yen)
Total amount of dividends	1,206 million yen	—	964 million yen
Effective date	August 28, 2026	—	August 27, 2025
Source of dividends	Retained earnings	—	Retained earnings

(Reference) Breakdown of annual dividends

	Dividend per share		
Record date	Second quarter-end	Fiscal year-end	Annual dividend
Actual results for the current fiscal year	10.00 yen	15.00 yen	25.00 yen
Actual results for the previous fiscal year (Fiscal Year Ended May 31, 2025)	10.00 yen	12.00 yen	22.00 yen

(2) Reasons for the revision

In light of the financial results described in 1. above, and after comprehensively considering future business development and the status of retained earnings, the Company has decided to revise its year-end dividend forecast for the fiscal year ending May 31, 2026, increasing it by 2 yen per share from the previous forecast to 15 yen per share.

As a result, including the interim dividend of 10 yen per share already paid, the annual dividend for the fiscal year ending May 31, 2026 is expected to be 25 yen per share.

IV. Extraordinary Income and Extraordinary Loss

(1) Amounts Recognized

Extraordinary Income (Subsidy Income): ¥1,054 million

Extraordinary Loss (Loss on Reduction of Fixed Assets): ¥1,054 million

(2) Extraordinary Income

In connection with the receipt of a government subsidy related to Silent partnership operated by Taro Solar Power Generation LLC as proprietor, a consolidated subsidiary of the Company, the Company recognized ¥1,054 million as extraordinary income under “Subsidy Income.”

(3) Extraordinary Loss

In connection with the receipt of the above subsidy, the Company applied accounting treatment for compression accounting using the direct reduction method and recognized ¥1,054 million as extraordinary loss under “Loss on Reduction of Fixed Assets.”

(4) Impact on Financial Results

The above-mentioned extraordinary income (Subsidy Income) and extraordinary loss (Loss on Reduction of Fixed Assets) have been reflected in the financial results described in 1. above.