August 3, 2026

To Our Stakeholders

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Notice Regarding Revisions to Financial Forecasts and Dividend Forecast (Dividend Increase)

The Company has been carrying out the reorganization of its B2B subscription (food service) business since September 2025, and has recently completed a close examination of its financial impact.

The business of the Company's group has been performing steadily, and operating profit is projected to increase significantly by 18.5% YoY, in line with the initial forecast. In addition, as a result of reviewing the effective tax rate—which had been estimated in the initial forecast—to reflect the actual situation, both profit attributable to owners of parent and earnings per share are expected to significantly exceed the initial forecasts, projecting an increase of 15.1% YoY. Accordingly, the Company has revised its consolidated financial forecasts and dividend forecast, which were previously announced on May 14, 2026.

1. Revision of Financial Forecasts

(1) Revisions to the consolidated financial forecast for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Millions of yen)

	Net sales	EBITDA	Operating profit	Profit attributable to owners of parent	Earnings per share (yen)
Previous forecast (A)	252,000	13,400	8,700	4,600	132.44
Revised forecast (B)	252,000	13,400	8,700	5,210	150.00
Change (B－A)	0	0	0	610	-
Rate of change (%)	-	-	-	13.3	-
(Reference) FY2025 Result	251,419	12,914	7,339	4,527	130.34

(2) Rationale for the Revisions

The Company has been sequentially executing the reorganization of its B2B subscription business with the aim of optimizing its management resources since September 2025. With the absorption-type merger of consolidated subsidiaries disclosed on July 23, 2026, the close examination of the financial impact associated with this series of reorganizations has been completed. Consequently, the income tax burden of the entire Group is expected to be structurally reduced from the second quarter onward. Although the tax burden rate for the current fiscal year is projected to decrease to approximately 40%, we aim to gradually optimize this rate over the mid-to-long-term—including the current fiscal year—toward the standard level in the 30% range in Japan. The Company recognizes that the effect of this tax burden optimization resulting from the reorganization is not temporary, but rather a structural improvement that will continuously yield benefits not only for the current fiscal year but also for future fiscal years, thereby contributing to the enhancement of our mid-to-long-term revenue base.

Regarding the financial results for the fiscal year ending March 31, 2027, although there will be an impact from the sale of the Vehicle Operation and Other Businesses executed in October 2025 for the purpose of concentrating management resources on core businesses, operating profit is projected to increase by 18.5% YoY due to the growth of the B2B subscription (food service) business. This performance is progressing steadily in line with the initial forecasts. In addition to this growth in the B2B subscription business, and in light of the optimization of the tax burden, both profit attributable to owners of parent and earnings per share (EPS) are now expected to exceed the initial forecasts. Accordingly, the Company has upwardly revised its full-year financial forecasts. Furthermore, the revised EPS (JPY 150.00) is projected to reach a record high.

The Company remains committed to pursuing both the further enhancement of corporate value and the maximization of shareholder profits by expanding EPS through business growth, centered on the B2B subscription business, as well as through proactive shareholder returns.

2. Revision of Dividend Forecast

(1) Revisions to the Dividend Forecast for the fiscal year ending March 31, 2027

	Dividends per share		
	Second quarter-end	Fiscal year-end	Total
Previous forecast	0.00 yen	26.00 yen	26.00 yen
Revised forecast	0.00 yen	30.00 yen	30.00 yen
Annual results for FY2026	-	-	-
Annual results for FY2025	8.00 yen	12.00 yen	20.00 yen

(2) Rationale for the Revisions

The Company considers returning profits to shareholders to be one of its key management priorities. Our basic policy is to sustainably strengthen shareholder returns by targeting a consolidated payout ratio of 20%, while securing investment funds for future growth and maintaining financial soundness.

Reflecting the upward revision to our earnings per share forecast, and in line with our policy targeting a consolidated payout ratio of 20%, the Company has decided to revise its year-end dividend forecast from the previously announced JPY 26.00 to JPY 30.00 per share.

(Note)

The financial forecasts and other forward-looking statements contained in this document are based on information currently available to the Company and certain assumptions that the Company deems reasonable. Actual results and dividend payouts may differ materially from these forecasts due to various factors.