August 13, 2026

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Notice Regarding Revisions to the Consolidated Financial Forecast (IFRS) and Year-End Dividend Forecast for the Fiscal Year Ending December 2026

Skylark Holdings Co., Ltd. (the "Company") announces that at the Board of Directors meeting held on August 13, 2026, it resolved to revise the consolidated financial forecast for the fiscal year ending December 31, 2026, and the year-end dividend forecast, which were announced on February 13, 2026. Details are as follows.

1. Revisions to the Consolidated Financial Forecast
   (1) Revised consolidated financial forecast for the fiscal year ending December 2026 (January 1, 2026 to December 31, 2026)

	Revenue	Business profit	Operating income	Income before income taxes	Net income attributable to owners of the parent company	Basic earnings per share
	Million Yen	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previously announced forecast (A)	490,000	36,000	33,500	29,700	19,500	85.71
Revised forecast (B)	500,000	37,000	35,000	30,000	20,500	90.14
Increase/decrease (B-A)	10,000	1,000	1,500	300	1,000	
Increase/decrease (%)	2.0%	2.8%	4.5%	1.0%	5.1%	

   (2) Reasons for the revision
   During the six-month period under review, same-store sales exceeded forecasts. This performance was driven by increases in both customer traffic and average ticket price, supported by menu offerings tailored to the polarization of consumer spending between "budget-conscious" and "experience-oriented" consumption—as well as timely promotions utilizing media and social media platforms.

   In light of these strong results for the interim period, alongside current business progress and other factors, the Company has revised its full-year consolidated earnings forecasts for the fiscal year ending December 31, 2026, as detailed above.

(Note)
The forecasts contained in this report are based on information that was available to the Company as of the time of the issuance of this report and on certain assumptions about uncertainties that may have an impact on the future performance. Actual results may differ due to various factors.

2. Details of the Revision to the Year-End Dividend Forecast
   (1) Revision of the Year-End Dividend Forecast for the Fiscal Year Ending December 2026 (January 1, 2026-December 31, 2026)

	Annual dividends		
	End of second quarter	Year-End	Annual
Previously announced forecast (announced on February 13, 2026)	Yen 10.00	Yen 16.00	Yen 26.00
Revised forecast		17.00	27.00
Current Period Results	10.00		
(Reference) Actual dividend for fiscal year ended December 31, 2025	8.00	14.00	22.00

   (2) Reasons for the Revision
   The Company's basic policy is to continue to pay dividends to shareholders while securing internal reserves in preparation for future business development and capital investment for improving corporate value. The Company's dividend policy is to pay a stable dividend with the aim of achieving "30% of "adjusted net income (*)".

   Consequently, the annual dividend for the fiscal year ending December 2026 is projected to be 27.00 yen per share (interim dividend of 10.00 yen and year-end dividend of 17.00 yen).

   * Adjusted net income = Net income + public offering related expenses + Loss on redemption of borrowings before the repayment date and gain and loss from associated hedge transactions + Tax effects of adjustments

End.