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September 14, 2026

Company Name: Pole To Win Holdings, Inc.
Representative: President & CEO Teppei Tachibana
(Stock code: 3657, Tokyo Stock Exchange, Prime Market)
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Notice Regarding Differences Between Forecast and Actual Results for Second-Quarter (Interim) Consolidated Financial Results

We hereby announce the following regarding the discrepancy between the consolidated earnings forecast for the second quarter (interim period) of the fiscal year ending January 2027, which we announced on March 17, 2026, and the actual results announced today.

1. Differences Between Forecast and Actual Results for the Second Quarter (Interim) Consolidated Financial Results for the Fiscal Year Ending January 2027

(February 1, 2026 – July 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	million yen	million yen	million yen	million yen	
Previous Forecast (A)	21,691	304	230	-174	-4.94 yen
Actual Results (B)	23,025	829	996	432	12.22 yen
Change (B – A)	1,334	525	766	606	
Change (%)	6.2%	173.0%	333.2%	-%	
Reference: Prior Interim Results (Interim Period Ended Jan. 2026)	24,674	-206	-481	-392	-11.10 yen

(Reasons for the Change)

The Company views the current fiscal year as the first year of a new growth phase and is promoting business activities aimed at realizing the profitability improvements resulting from business restructuring and other measures implemented through the previous fiscal year, while working toward a return to profitability. During the second quarter (interim period), although revenue was impacted by the withdrawal from the Media Contents business—a decision made in June 2025 based on profitability considerations—profitability improved significantly due to the concentration of management resources on core businesses.

In addition, regarding our game-related services operating both domestically and internationally, performance remained robust against the backdrop of a thriving market environment, in addition to gaining market share from competitors; as a result, both sales and operating profit exceeded initial forecasts. In particular, during the three-month period of the second quarter, while sales saw only a slight increase compared to the first quarter, operating profit more than doubled, clearly demonstrating the results of improved profitability.

Furthermore, as exchange rates moved at levels different from those assumed in our earnings forecast for the current period, we recorded foreign exchange gains. As a result, although we had originally forecast an interim net loss attributable to owners of the parent company, we ended up recording an interim net profit, exceeding our earnings forecast.