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October 9, 2026

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(Code number: 3046, TSE Prime Market)
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Notice Concerning Difference Between Full-Year Consolidated Financial Results Forecast and Actual Results for the Fiscal Year Ended August 31, 2026 and Revisions to Dividend Forecast

JINS HOLDINGS Inc. (the "Company") announces that its full-year consolidated financial results for the fiscal year ended August 31, 2026, differ from the consolidated financial results forecast announced on April 10, 2026, and also that it has revised its year-end dividend forecast, as described below.

1. Difference between full-year consolidated financial results forecast and actual results for the fiscal year ended August 31, 2026 (September 1, 2025, to August 31, 2026)

(1) Details of difference

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Previously announced forecast (A)	Million yen 110,392	Million yen 12,772	Million yen 12,679	Million yen 8,623	Yen 369. 39
Actual results (B)	111,220	11,454	11,510	7,797	334. 00
Change (B−A)	827	(1,318)	(1,169)	(825)	
Change (%)	0.8	(10.3)	(9.2)	(9.6)	
(Reference) Results for the previous period (Fiscal year ended August 31, 2025)	97,215	12,093	12,121	8,330	356. 89

(2) Reasons for difference

Full-year consolidated net sales for the fiscal year ended August 31, 2026, were ¥111,220 million, which is ¥827 million more than the previous forecast.

In the domestic eyewear business, net sales fell short of the previous forecast due to the impact of adverse weather conditions on store sales, especially in the fourth quarter when demand for seasonal products rises, as well as a decrease in the average selling price per pair, caused by factors including prolonged procurement issues for certain high-priced lenses. Meanwhile, in the overseas eyewear business, net sales surpassed the previous forecast, mainly in Taiwan and China, compensating for the shortfall in the domestic business. As a result, overall consolidated net sales were roughly in line with the forecast.

Regarding operating profit, in the domestic eyewear business, it was below the previous forecast mainly due to the aforementioned shortfall in net sales, a deterioration in the gross profit margin resulting from foreign exchange fluctuations and the impact on the average selling price per pair caused by the aforementioned lens procurement issues, as well as cost expenditures for mid- to long-term growth that exceeded the previous plan.

In the overseas eyewear business, performance in existing regions was solid, but this was partially offset by the impact of the addition of the eyewear business in the Socialist Republic of Vietnam, where the first store was opened in November last year, to the scope of consolidation from the fourth quarter.

As a result, operating profit came to ¥11,454 million, which is ¥1,318 million less than the previous forecast.

Ordinary profit and profit attributable to owners of parent fell short of the previous forecasts due to lower-than-expected operating profit, as described above.

2. Revisions to year-end dividend forecast

(1) Details of revisions

	Annual dividends		
	2nd quarter-end (End of 1H)	Year-end	Total
	Yen	Yen	Yen
Previously announced forecast (October 10, 2025)		68．00	115．00
Revisions to the forecast		57．00	104．00
Results for the period under review	47．00		
(Reference) Results for the previous period (Fiscal year ended August 31, 2025)	50．00	59．00	109．00

(2) Reasons for revisions

Recognizing that a mid- to long-term increase in shareholder value is its most important mandate, the Company pays dividends aiming for a consolidated dividend payout ratio of 30% or more, under a basic policy of maintaining sufficient retained earnings for supporting future business development as well as providing continuous and stable dividend payouts for its shareholders.

Under this policy, the Company paid an interim dividend of ¥47 per share. In addition, we have revised the year-end dividend downward by ¥11 from the previous forecast of ¥68 to ¥57 per share, based on the consolidated results announced today.

Note: Forward-looking statements in this document, such as the financial results forecast, are based on information currently available to the Group and certain assumptions that the Group has deemed reasonable. These statements are not intended as the Group’s commitment to achieve them, and actual performance may differ significantly from those expressed or implied due to various factors.