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November 4, 2026

Company name: K'S HOLDINGS CORPORATION
Name of representative: Yuji Yoshihara
Representative Director,
President and Chief Executive Officer
(Securities code: 8282; Prime market of the Tokyo Stock Exchange)

Notice Regarding Upward Revision of Earnings Forecast

We hereby announce that we have made the following upward revisions to the consolidated earnings forecasts for the first half and full year of the fiscal year ending March 31, 2027, which were announced on May 8, 2026, in light of recent earnings trends.

1. Revision of Consolidated Earnings Forecast for Q2 of the Fiscal Year Ending March 31, 2027
(April 1, 2026 to September 30, 2026)

	Net sale	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	398,000	17,500	18,800	13,100	84.78
Revised forecast (B)	412,000	25,000	26,000	18,000	116.47
Change (B-A)	14,000	7,500	7,200	4,900	
% change	3.5	42.9	38.3	37.4	
(Reference) Q2 of the previous fiscal year (As of March 31, 2026)	376,656	13,026	14,571	10,501	66.15

2. Revision of Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2027
(April 1, 2026 - March 31, 2027)

	Net sale	operating profit	ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	785,000	30,500	33,500	20,000	129.43
Revised forecast (B)	790,000	30,500	33,500	20,000	129.41
Change (B-A)	5,000	-	-	-	
% change	0.6	-	-	-	
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	759,710	26,799	30,579	14,317	91.31

3. Reason for Revision of Earnings Forecast

Regarding the consolidated financial results forecast for Q2, of the fiscal year ending march 31, 2027 (interim period), although there was a reactionary decline from the increase in sales of PCs due to the termination of support for Windows10 in the fiscal year ended March 31, 2026, net sales are expected to exceed the initial forecast due to strong sales driven by demand caused by the so-called "The 2027 Air Conditioner Problem," which is a concern about price hikes due to the increase in energy-saving standards in April 2027. Operating profit, ordinary profit, and profit attributable to owners of parent are also expected to exceed the initial forecast due to the suppression of the growth of selling, general and administrative expenses.

Regarding the consolidated earnings forecast for the fiscal year ending March 31, 2027, the Company has carefully considered net sales while reflecting the current situation. As for profits, the Company has decided to leave the original earnings forecast unchanged, taking into account factors such as an increase in selling, general and administrative expenses due to the implementation of initiatives to contribute to sales expansion from the next fiscal year onwards, including store repairs.

Note: The above earnings forecast is based on certain standards that the Company considers reasonable at this time, and actual results may differ from the forecast.