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November 9, 2026

To whom it may concern:

Company name: WILL GROUP, INC.
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Notice Concerning Difference Between Consolidated Earnings Forecasts for the Six Months Ended September 30, 2026 and the Actual Results and Revisions to Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027

WILL GROUP, INC. (the "Company") hereby announces that there were differences between the consolidated earnings forecasts for the six months ended September 30, 2026 that were announced on August 7, 2026, and the actual results that were announced today. In addition, in light of the most recent operating trends, the Company resolved at the meeting of the Board of Directors held today to revise the earnings forecasts for the fiscal year ending March 31, 2027. The details are as follows.

This matter does not fall under the timely disclosure standards; however, the Company has decided to make a voluntary disclosure, believing that doing so will assist investors in making informed investment decisions.

1. Difference between consolidated earnings forecasts for the six months ended September 30, 2026 and the actual results

	Revenue	Operating profit	Profit before tax	Profit	Profit attributable to owners of parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecasts (A)	81,885	2,130	2,030	1,342	1,345	58.70
Actual results (B)	81,733	2,491	2,382	1,599	1,624	70.76
Change (B–A)	-152	+360	+352	+256	+278	
Change (%)	-0.2%	+16.9%	+17.4%	+19.1%	+20.7%	
(Reference) Actual results for the six months ended September 30, 2025	71,530	1,638	1,556	1,137	1,147	50.11

2. Revisions to consolidated earnings forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

	Revenue	Operating profit	Profit before tax	Profit	Profit attributable to owners of parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecasts (A)	157,000	3,400	3,191	2,221	2,208	96.37
Revised forecasts (B)	165,000	4,300	4,062	2,795	2,789	121.50
Change (B–A)	+8,000	+900	+871	+574	+581	
Change (%)	+5.1%	+26.5%	+27.3%	+25.8%	+26.3%	
(Reference) Actual results for the fiscal year ended March 31, 2026	146,856	3,279	3,139	2,202	2,314	101.01

3. Reasons for differences between forecasts and actual results and revisions to earnings forecasts

Revenue for the six months ended September 30, 2026 came in at a level consistent with the previously announced forecast.

Profit exceeded the previously announced forecast, driven by the strong performance of the talent solutions business for permanent employees and foreign workers in the essential domains (*1), a primary area of focus under the Medium-Term Management Plan "WILL-being 2029," and steady progress in earnings structure reforms in the Domestic Working Business, as well as stronger-than-expected growth in temporary staffing and permanent placement services in the Overseas Working Business.

(*1) Essential domains: Domains that are indispensable for sustaining daily life and are less susceptible to replacement by AI and automation. These generally include domains associated with essential workers.

The Company will also revise its consolidated earnings forecasts for the fiscal year ending March 31, 2027, based on a comprehensive assessment of the consolidated earnings for the six months ended September 30, 2026, the business environment from the third quarter onward, growth investment policies, and exchange rate trends, among other factors.

The Company has not made revisions to the forecast of cash dividends.

Note: The above earnings forecasts are based on information available to the Company as of the date of the announcement of this document and on certain assumptions deemed to be reasonable. Actual results may differ significantly from these forecasts for a number of reasons.