[Translation]

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November 10, 2026

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(Code: 8097 TSE Prime)
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Notice Regarding Revision to Consolidated Financial Results Forecast

SAN-AI OBBLI CO., LTD. (the "Company") hereby announces that, at the Board of Directors held today, it revised the financial results forecast announced on May 14, 2026, as described below, in light of the recent business performance trends.

1. Revision of consolidated financial results forecast for the fiscal year ending March 31, 2027
(From April 1, 2026 to March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous Forecast (A)	620,000	12,000	13,000	8,200	132.51
Revised Forecast (B)	630,000	13,500	15,000	9,300	150.49
(B) - (A) = (C)	10,000	1,500	2,000	1,100	
(C) / (A)	1.6%	12.5%	15.4%	13.4%	
(For reference) Previous year results (Fiscal year ended March 31, 2026)	611,570	12,356	13,442	9,196	147.69

2. Reasons for the Revision

In preparing its full-year consolidated financial results forecast for the fiscal year ending March 31, 2027, the Company considered the potential impact on the Chemical Products-related business of heightened tensions in the Middle East and the resulting shortages of petroleum products, particularly naphtha.

At the time of the announcement of the Consolidated Financial Results for the Six Month Ended September 30, 2026, the procurement of certain products handled by the Chemical Products-related business has been affected. However, the impact on the overall supply chain has remained limited. As a result, operating profit, ordinary profit, and profit attributable to owners of parent are now expected to exceed the previous forecast. In addition, since net sales are now expected to exceed the previous forecast due to factors such as rising LP gas prices, we are revising this figure as well.

Note: The earnings forecasts described above are based on information available as of the date of this document. Actual results may differ materially from these projections due to various factors.