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November 12, 2026

To whom it may concern:

Company Name: TSUGAMI CORPORATION
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(Stock Code: 6101, Tokyo Stock Exchange Prime Market)
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Notice of Revisions to Financial Results Forecasts and Dividend Forecasts

TSUGAMI CORPORATION (the "Company") hereby announces that it has made the following revisions to the forecasts with respect to consolidated financial results for the fiscal year ending March 31, 2027 (April 1, 2026 to March 31, 2027) that it announced on May 13, 2026 and the year-end dividend that it announced on October 20, 2026. Details are as follows.

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

	Revenue	Operating profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	yen
Previous forecasts (A)	145,000	36,500	17,000	370.28
Revised forecasts (B)	160,000	48,000	22,500	492.66
Change (B-A)	15,000	11,500	5,500	--
Change ratio (%)	10.3	31.5	32.4	--
(Reference)Results for the fiscal year ended March 31, 2026	129,140	36,102	16,745	361.20

Reasons for revision

The Company has upwardly revised the forecasts for consolidated financial results for the fiscal year, taking into account the actual results for the six months ended September 30, 2026, as well as recent trends in orders.

2. Revision of dividend forecast

	Dividends per share (yen)		
Record date	Second quarter-end	Fiscal year-end	Total
Previous dividend forecast		49.00	110.00
Revised dividend forecast		61.00	122.00
Dividends for the fiscal year under review	61.00		
(Reference)Dividend for the previous fiscal year (the year ended March 31, 2026)	36.00	49.00	85.00

Reasons for revision

The Company's basic policy is to provide stable dividends to shareholders while maintaining a good financial position. It has revised the forecast of the fiscal year-end dividend to 61 yen per share, an increase of 12 yen, and revised the forecast of the annual dividends to 122 yen per share, taking into account the above financial results forecasts.

(The annual dividend forecast has been increased by 24 yen from the initial forecast of 98 yen per share announced on May 13, 2026.)

＊The above forecasts were made based on information available at the time of the announcement. Actual performance may differ materially from forecasts due to factors that may arise in the future.