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November 13, 2026

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(Securities code: 7874; Tokyo Stock Exchange, Prime Market)
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Notice Concerning Revisions to Consolidated Financial Results Forecasts and Revision to Dividend Forecasts (30th Anniversary of Listing Commemorative Dividend) for the Fiscal Year Ending March 31, 2027

LEC, Inc. (the "Company") hereby announces that in light of the most recent operating trends, it has revised the financial results forecasts and dividend forecasts for the fiscal year ending March 31, 2027 announced on May 15, 2026, as described below.

1. Revisions to Consolidated Financial Results Forecasts

(1) Revisions to consolidated financial results forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 through March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecasts (A)	70,500	4,200	4,200	3,000	91.92
Revised forecasts (B)	72,500	3,200	3,400	2,100	64.32
Change (B－A)	2,000	(1,000)	(800)	(900)	
Change (%)	2.8	(23.8)	(19.0)	(30.0)	
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	68,294	4,136	4,429	2,978	91.22

(2) Reason for Revision

Regarding the full-year consolidated the financial results forecasts for the fiscal year ending March 31, 2027, while net sales—driven primarily by character-related products—are performing steadily, operating profit, ordinary profit, and net profit attributable to owners of the parent are now expected to fall below our previous projections. This downward revision is due to several factors: recent performance trends; the expectation that the yen will remain weak against other currencies from the third quarter onward; rising raw material and fuel costs, partly exacerbated by the prolonged conflict in the Middle East; and an anticipated increase in various expenses, including research and development costs for "AI Charmy"—a plush toy equipped with interactive AI that is scheduled for future release.

2. Revision to Dividend Forecasts

(1) Details of Revision

(Yen)

	Annual dividends		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts	14.00	14.00	28.00
Revised forecasts		24.00	38.00
Actual results for the current fiscal year	14.00		
Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	10.00	17.00	27.00

(2) Reason for Revision to Dividend Forecasts

On June 7, 2026, our company marked the 30th anniversary of its public listing. We owe our sustained business growth to the support of our shareholders and all other stakeholders, and we extend our heartfelt gratitude to them.

To express our appreciation to our shareholders and to commemorate this 30th anniversary, we plan to issue a special dividend of 10 yen per share as part of the year-end dividend for the fiscal year ending March 31, 2027. Consequently, the year-end dividend forecast for the fiscal year ending March 31, 2027, has been increased by 10 yen per share, bringing it to 24 yen per share. Including the interim dividend of 14 yen, the total annual dividend for the fiscal year ending March 31, 2027, is projected to be 38 yen per share.

(Note) The above forecasts were prepared based on information available as of the announcement date and may differ from the forecasts due to various future factors.