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To whom it may concern

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Notice Regarding Recording of Deferred Tax Benefit and Revision of Full-Year Consolidated Earnings Forecast

We hereby announce that we recorded a deferred tax benefit in the second quarter of the fiscal year ending March 31, 2027. Furthermore, taking into consideration the results of the current interim consolidated accounting period and the outlook going forward, we have revised the full-year consolidated earnings forecast for the fiscal year ending March 31, 2027, which was announced on May 12, 2026, as detailed below.

Details

1. Recording of Deferred Tax Benefit and Its Details

Based on the interim results for the fiscal year ending March 31, 2027 and the future business outlook, we carefully reviewed the recoverability of deferred tax assets. As a result, we have decided to recognize deferred tax assets for the portion deemed recoverable.
Accordingly, we recorded a deferred tax benefit of 125 million yen in the second quarter of the fiscal year ending March 31, 2027.

2. Revision of Full-Year Consolidated Earnings Forecast

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

	Net sales	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)	18,000	1,000	900	600	21.05
Revised forecast (B)	17,500	1,300	1,150	900	31.68
Increase (Decrease) (B-A)	(500)	300	250	300	
Increase (Decrease) (%)	(2.8)	30.0	27.8	50.0	
(Reference) Previous year results (Fiscal year ended March 31, 2026)	17,547	408	318	213	7.41

(2) Reasons for the Revision

Net sales: Although key IP titles under third-party distribution have performed above expectations, net sales for the current interim consolidated accounting period fell below initial expectations for some of the self-published titles in operation, and we revised the sales plan for other businesses. We have therefore revised the net sales forecast.

Operating profit: Despite the impact of the decline in net sales described above, we have revised the forecast upward for the following reasons. The outlook for variable costs, mainly commission fees, has been revised from 5,500 million yen in the previous forecast to 4,800 million yen, reflecting a decrease

in payment processing fees and a change in the sales mix driven by the growth of key IP titles under third-party distribution. In addition, the outlook for fixed costs has been revised from 11,500 million yen to 11,400 million yen, mainly due to more efficient advertising spending.

Ordinary profit: Although loan arrangement fees and interest expenses associated with new borrowings have increased, we have revised the forecast upward due to the increase in operating profit.

Profit attributable to owners of parent: We have revised the forecast due to the increases in operating profit and ordinary profit, as well as the recording of a deferred tax benefit of 125 million yen as described in "1. Recording of Deferred Tax Benefit and Its Details," among other factors.

(Note) The above forecast has been prepared based on information available as of the date of announcement of this document, and actual results may differ from the forecast figures due to various factors going forward.

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