Note: This document has been translated from the Japanese original as submitted to the Tokyo Stock Exchange for reference purposes only. In the event of any discrepancy, the original release in Japanese shall prevail.

August 13, 2026

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Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Differences between Financial Forecasts and Actual Results

SUNNY SIDE UP GROUP Inc. (the "Company") hereby announces the differences between the consolidated financial forecasts previously announced on February 13, 2026, and the actual results for the fiscal year ended June 30, 2026, announced today, as detailed below.

1. Differences between Consolidated Financial Forecasts and Actual Results for the Fiscal Year Ended June 30, 2026 (from July 1, 2025, to June 30, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Basic Earnings per Share
Unit	million yen	million yen	million yen	million yen	yen
Previous Forecasts (A)	23,200	2,250	2,250	1,280	86.76
Actual Results (B)	26,229	2,225	2,220	△369	△25.05
Change (B - A)	3,029	△24	△29	△1,649	—
Percentage Change (%)	13.1%	△1.1%	△1.3%	—	—
(Ref.) Results for the Previous Financial Year Ended June 30, 2025	19,587	1,597	1,635	948	63.58

2. Reasons for Differences

Net sales significantly exceeded the previously announced forecast, reaching a record high. In the core Brand Communication business, strong orders for the product planning business "Happy Kuji" leveraging intellectual property (IP) remained robust. Furthermore, steady order accumulation in Public Relations—particularly across key sectors such as food & beverages, commercial facilities/hotels, entertainment, and sports—driven overall revenue growth.

Operating profit and ordinary profit fell slightly short of the previously announced forecasts. This was due to the impact of executing additional investments in human resources, such as incentive bonuses, as well as marketing investments, including the development of IP content for future business growth, during the fourth quarter of the consolidated fiscal year in light of business progress.

On the other hand, net income attributable to owners of parent significantly fell short of the forecast due to the recognition of extraordinary losses–comprising JPY 635 million in tender offer-related expenses and JPY 1,425 million in impairment losses on fixed assets including goodwill—as described in the "Notice Concerning Recording of Extraordinary Losses" disclosed today.