



September 18, 2025

To whom it may concern:

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 (Securities code: 2307, TSE Prime Market)
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Notice of Revisions to 2Q (Semi-Annual) Forecasts for the Fiscal Year Ending March 31, 2026

Cross Cat Co., Ltd. (the “Company”) announces that at a Board of Directors meeting held today, to revise the consolidated financial results forecast for 2Q (Semi-Annual) fiscal year ending March 31, 2026, that it announced on May 13, 2025, as follows, based on recent performance trends.

1. Revision to forecasts

the consolidated financial results forecast for 2Q (Semi-Annual) (1 April 2025 to 30 September 2025) fiscal year ending March 31, 2026

	Net sales	Operating profit	Ordinary profit	Net profit attributable to owners of parent company	Earnings per share
Previously announced forecasts (A)	Million yen 8,100	Million yen 760	Million yen 790	Million yen 500	Yen 35.45
Revised forecasts (B)	8,200	870	900	650	46.38
Change (B)-(A)	100	110	110	150	—
Change (%)	1.2	14.5	13.9	30.0	—
(Reference) the consolidated financial results for the previous fiscal year (ended September 2024)	8,040	865	898	583	41.18

2. Reason for Revisions

Regarding consolidated results for the 2Q(Semi-Annual) of the fiscal year ending March 31, 2026, sales are expected to exceed plan due to favorable performance in our core business, financial projects. In addition to increased sales, improved development productivity has led to an improvement in the cost of sales ratio compared to plan, and selling, general and administrative expenses are also within plan, leading to expectations for both operating profit and ordinary profit exceeding plan. Furthermore, interim net income attributable to owners of parent is expected to significantly exceed plan due to a gain on the sale of investment securities resulting from the sale of a portion of our investment securities in order to improve the efficiency of asset holdings and enhance our financial standing. As a result, we are revising the earnings forecast announced on May 13, 2025 as described above. Regarding the full-year consolidated earnings forecast for the fiscal year ending March 31, 2026, due to the uncertainty surrounding the business environment surrounding our group going forward, we are maintaining the figures announced on May 13, 2025. If any revisions to the full-year consolidated earnings forecast become necessary in the future, we will promptly disclose such information.

※The above forecast figures have been prepared based on information available at the time of publication and reasonable assumptions. However, actual results may vary significantly due to various future factors.

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