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July 31, 2026

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Notice Regarding the Revision of Financial Results and Dividend Forecast

In light of the consolidated financial results for the three months ended June 30, 2026 and recent trends in earnings, Fujibo Holdings, Inc. (hereinafter the "Company") hereby announces that it has revised the financial results and dividend forecasts for the six months ending September 30, 2026 and the fiscal year ending March 31, 2027, announced on May 15, 2026, as described below.

1. Revision to consolidated financial results forecast for the six months ending September 30, 2026 (April 1, 2026 through September 30, 2026)

	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
Previous forecast forecast (A)	26,000	4,400	4,500	3,000	88.97
Revised forecast (B)	27,000	4,750	4,850	3,200	94.89
Change (B-A)	1,000	350	350	200	
Change (%)	3.8	8.0	7.8	6.7	
(Reference) Actual results for the same six-month period of the previous fiscal year (Six months ended September 30, 2025)	22,528	3,771	3,904	2,730	80.58

The company conducted a three-for-one stock split of the common shares on April 1,2026. Basic earnings per share is calculated based on the assumption that the stock split was carried out at the beginning of the previous consolidated fiscal year.

2. Revision to consolidated financial results forecast 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
Previous forecast forecast (A)	Millions of yen 52,700	Millions of yen 9,200	Millions of yen 9,400	Millions of yen 6,300	Yen 186.85
Revised forecast (B)	54,900	9,900	10,100	6,800	201.63
Change (B-A)	2,200	700	700	500	
Change (%)	4.2	7.6	7.4	7.9	
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	45,929	8,143	8,356	5,612	165.94

The company conducted a three-for-one stock split of the common shares on April 1,2026. Basic earnings per share is calculated based on the assumption that the stock split was carried out at the beginning of the previous consolidated fiscal year.

(Reason for the revision of the financial results forecast)

In the consolidated financial results for the three months ended June 30, 2026, the mainstay Polishing Pad Business performed better than expected, driven by growing demand for advanced semiconductors for AI applications. The Industrial Chemicals Business also saw a steady flow of orders, supported by the fifth plant, which began operations in April 2026.

In light of these circumstances, the Company has revised the forecasts of the financial results for the six months ending September 30, 2026 and the fiscal year ending March 31, 2027.

The financial results forecast are based on information available at the present time. However, actual results may differ from forecast figures depending on various factors in the future.

3. Revision to dividend forecast

	Annual dividends (Yen)		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on May 15, 2026)	39.00	39.00	78.00
Revised forecast	42.00	42.00	84.00
Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	75.00	105.00	180.00

The company conducted a three-for-one stock split of the common shares on April 1,2026. For the fiscal year ended March 31, 2026, the actual amounts of dividends before the stock split are stated.

(Reason for the revision of the dividend forecast)

The Company considers profit returns to shareholders as one of the most important management matters, as such, we take into consideration matters of business environment and business performance trends and carry out a lasting and stable dividend policy based on performance. The Company will now aim for a consolidated dividend payout ratio of 40% and set a minimum dividend on equity ratio (DOE) of 3.5%

Under the above policy and based on the revision to the consolidated financial results forecasts for the six months ending September 30, 2026 and the fiscal year ending March 31, 2027, announced herein, the Company has revised the interim and year-end dividend forecasts for the fiscal year ending March 31, 2027 to ¥42 per share each, an increase of ¥3 from the previous forecast of ¥39 per share.

As a result, the annual dividend forecast for the fiscal year under review is ¥84 per share, including the interim dividend.