September 10, 2026

To whom it may concern,

Company name: Atrae, Inc.
Representative: Yoshihide Arai, President and CEO
Stock Code: 6194 TSE Prime Market
Contact: Hidekazu Suzuki, Director CFO

Notice Regarding the Revision of Full-Year Financial Forecast and Dividend Forecast (Dividend Increase) for the Fiscal Year Ending September 30, 2026, and the Recording of Extraordinary Income (Gain on Reversal of Share Acquisition Rights)

Atrae, Inc. (the "Company") hereby announces that, as of September 10, 2026, the Board of Directors has resolved to revise the full-year financial forecast for the fiscal year ending September 30, 2026 (October 1, 2025 to September 30, 2026) and the forecast of dividend of surplus per share with a record date of October 31, 2026 (Note), which were announced on July 31, 2026, as described below. The Company also announces that it expects to record extraordinary income (gain on reversal of share acquisition rights) in the fiscal year ending September 30, 2026.

1. Revision of the financial forecast

(1) Revision of the full-year financial forecast figures for the fiscal year ending September 30, 2026 (October 1, 2025 to September 30, 2026)

	Net sales	Operating profit before share-based payment expenses	Operating profit	Ordinary profit	Profit	Earnings per Share
Previous forecast (A)	(Million yen) 8,250	(Million yen) 1,686	(Million yen) 1,400	(Million yen) 1,336	(Million yen) 966	(Yen) 43.29
Revised forecast (B)	8,250	1,746	1,460	1,389	1,206	55.28
Variance in amount (B-A)	0	60	60	53	240	—
Variance in percentage (%)	0.0	3.6	4.3	4.0	24.8	—
(For reference) Results for the previous fiscal year (FY2025)	7,634	2,173	1,853	1,812	1,171	49.34

(*) The Company resolved to acquire and cancel treasury shares at the Board of Directors meeting held on August 12, 2026. "Earnings per Share" in the financial forecast takes into account the impact of this acquisition and cancellation of treasury shares. For details of the acquisition and cancellation of treasury shares, please refer to the "Notice Regarding Determination of Matters Related to the Acquisition of Treasury Shares and the Cancellation of Treasury Shares" announced on August 12, 2026.

(2) Reason for the revision

Regarding the financial results for the current fiscal year, as announced on July 31, 2026, Wevox has been winning orders through SMBC Wevox, Inc., which has a high operating profit margin, and the Company has been executing strategic investments efficiently on a company-wide basis. Subsequently, order intake through SMBC Wevox, Inc. has further exceeded initial expectations, and cost control and efficient execution of strategic investments have progressed further, resulting in a further improvement in profitability.

As a result of the above, although the net sales forecast remains unchanged from the previous announcement, the Company has decided to further revise upward operating profit before share-based payment expenses, operating profit, and ordinary profit from the previously announced forecasts.

Furthermore, profit is also expected to exceed the previously announced forecast, because, as described in “3. Recording of Extraordinary Income (Gain on Reversal of Share Acquisition Rights)” below, the waiver of tax-qualified stock options by the Company’s officers and employees, etc. due to factors such as the expected recording of 373 million yen in extraordinary income (gain on reversal of share acquisition rights). The Company has therefore decided to revise the profit forecast upward as well.

Additionally, with this revision to the financial forecast, return on equity (ROE) for the current fiscal year is expected to reach a record high, surpassing the 26.0% recorded in the fiscal year ended September 30, 2025. Moving forward, we will continue to aim for sustainable growth while maintaining high capital efficiency.

2. Revision of the Dividend Forecast (Dividend Increase)

(1) Description of modifications

	Annual dividends per share (yen)		
	Second quarter-end	Fiscal year-end	Total
Previous forecasts		37.00 yen	37.00 yen
Revised forecasts		39.00 yen	39.00 yen
Actual results for the current fiscal year	0.00 yen		
Actual results for the previous fiscal year (Fiscal year ended September 30, 2025)	0.00 yen	31.00 yen	31.00 yen

(*) The above dividend forecast is based on information currently available to the Company and certain assumptions deemed reasonable, and actual dividend amounts may differ from the forecast figures due to various factors.

(2) Reason for the revision

The Company recognizes that returning profits to shareholders is an important management issue. The Company’s basic policy is to continue to pay dividends based on comprehensive consideration of the

Company’s operating results and financial position for each fiscal year, while making investments for the early development of new businesses, business expansion, and improvement of business efficiency.

Based on the basic dividend policy above and the revised full-year financial forecast for the fiscal year ending September 30, 2026, the Company has decided to revise the dividend to 39 yen per share (an increase of 2 yen per share) to further enhance shareholder returns, after comprehensively considering the operating results, financial position, dividend yield, and other factors for the current fiscal year. With this revision, the dividend payout ratio for the current fiscal year is expected to be 70.6%.

(Note) Record date for dividends

Although the Company’s fiscal year ends in September, the record date for voting rights at the General Meeting of Shareholders and the record date for dividends have been changed from the end of September to the end of October in order to appropriately set the timing of the General Meeting of Shareholders and thereby promote constructive dialogue with shareholders. Going forward, the Company plans to hold the General Meeting of Shareholders in January of each year, with a policy of submitting the Annual Securities Report at least three weeks prior to the General Meeting of Shareholders.

Furthermore, for details regarding the background and purpose of changing the record dates for voting rights at the General Meeting of Shareholders and for dividends, please refer to the “Supplemental Explanation Material regarding the ‘Notice of Partial Amendment to Articles of Incorporation’ publicly announced on November 13, 2025” dated November 17, 2025.

3. Recording of Extraordinary Income (Gain on Reversal of Share Acquisition Rights)

(1) Background and reasons for recording extraordinary income (gain on reversal of share acquisition rights)

The Company has issued tax-qualified stock options (share acquisition rights) to its officers and employees, etc. for the purpose of enhancing motivation and morale to improve business performance and increase corporate value.

For some of the share acquisition rights granted in the past, there is a large discrepancy between the exercise price and the current stock price, and it is not realistic to expect them to be exercised in the future. From the perspective of eliminating future concerns about share dilution and enhancing corporate value through appropriate stock price formation, the Company has received requests from officers and employees, etc. who hold the eligible share acquisition rights to waive those rights as of September 30, 2026 (hereinafter referred to as the “Waiver”). Accordingly, those share acquisition rights are expected to be extinguished on September 30, 2026. As a result, the Company will record extraordinary income (gain on reversal of share acquisition rights) in the current fiscal year.

(2) Overview of the share acquisition rights to be extinguished

Name of share acquisition rights	Series 8 Share Acquisition Rights	Series 9 Share Acquisition Rights
Date of Board of Directors resolution	January 15, 2021	January 14, 2022
Allottees of the share acquisition rights	Directors of the Company (*1) and employees	Employees of the Company and directors and employees of affiliated companies
Exercise price of share acquisition rights	280,400 yen per Share Acquisition Right (1,402 yen per share) (*2)	203,800 yen per Share Acquisition Right (2,038 yen per share)
Exercise period of share acquisition rights	From February 2, 2023 to February 1, 2030	From January 16, 2024 to January 14, 2032
Number of remaining share acquisition rights	1,549 units (309,800 shares) (*2)	1,677 units (167,700 shares)
Number of share acquisition rights to be extinguished	1,489 units (297,800 shares) (*2)	1,605 units (160,500 shares)
Number of share acquisition rights after extinguishment	60 units (12,000 shares)	72 units (7,200 shares)

(*1) Excluding Directors who are Audit and Supervisory Committee Members and Outside Directors.

(*2) The number of shares and exercise price are stated after conversion based on the stock split (2 shares for every 1 share of common stock) effective April 1, 2021.

(*3) The description of the allottees reflects their status at the time of allotment of the Series 8 and Series 9 Share Acquisition Rights. The number of remaining share acquisition rights is as of the date of this notice.

(3) Date of extinguishment of share acquisition rights

September 30, 2026 (scheduled)

(4) Details of extraordinary income

Due to the Waiver, in the non-consolidated financial statements for the fiscal year ending September 30, 2026, the Company expects to reverse a portion of the share acquisition rights recorded in the net assets section of the balance sheet and record a gain on reversal of share acquisition rights of 373 million yen as extraordinary income.

(5) Future outlook

The impact of recording the extraordinary income on the full-year financial results is incorporated into the “Revised forecast” stated in “1. Revision of the financial forecast” above. The effective date of the Waiver and the extinguishment of the share acquisition rights is scheduled for September 30, 2026. If there is a material change in the amount of extraordinary income to be recorded due to the receipt of additional requests to waive rights, etc. in the future, the Company will promptly announce it.

[Notes regarding financial forecasts]

The forward-looking statements such as financial forecasts contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable, and actual financial results may differ from the forecast figures due to various factors.

Notes: This is an English translation of the captioned release. This translation is prepared and provided for the purpose of the reader’s convenience. All readers are recommended to refer to the original version in Japanese of the release for complete information.

Revision of FY2026 Full-Year Forecast

Wevox continued its steady growth and is expected to achieve sales of 4,125 million yen.

Operating profit was revised upward as orders acquired through the highly profitable SMBC Wevox exceeded expectations.

Green sales, which was revised downward in July, remains unchanged.

	Revised Forecast	Previous Forecast (Released on July 31, 2026)			Compared to Previous Year		
(Million yen)	FY2026	FY2026	Variance	%	FY2025	Variance	%
Sales	**8,250**	**8,250**	+0	+0.0%	7,634	+616	+8.1%
Green	4,086	4,086	+0	+0.0%	4,425	-339	-7.7%
Wevox	4,125	4,125	+0	+0.0%	3,154	+971	+30.8%
Other	39	39	+0	+0.0%	55	-16	-29.1%
Operating Expenses	6,790	6,850	-60	-0.9%	5,781	+1,009	+17.5%
Cost of sales	301	275	+26	+9.5%	253	+48	+19.0%
Green Ad	2,569	2,600	-31	-1.2%	2,284	+285	+12.5%
Wevox Ad	537	605	-68	-11.2%	436	+101	+23.2%
Personnel Cost (Share-based payment expenses)	1,627 (286)	1,650 (286)	-23 (+0)	-1.4% (+0.0%)	1,406 (320)	+221 (-34)	+15.7% (-10.6%)
Other	1,756	1,720	+36	+2.1%	1,402	+354	+25.2%
Operating Profit **(Operating profit before share-based payment expenses*)**	**1,460** (1,746)	**1,400** (1,686)	**+60** (+60)	**+4.3%** (+3.6%)	**1,853** (2,173)	**-393** (-427)	**-21.2%** (-19.7%)
Operating Profit Margin **(Operating profit margin before share-based payment expenses)**	**17.7%** (21.2%)	**17.0%** (20.4%)	**-** (-)	**+0.7pt** (+0.8pt)	**24.3%** (28.5%)	**-** (-)	**-6.6pt** (-7.3pt)
Dividend Forecast (per share)	**39 yen**	**37 yen**	**+2 yen**	**+5.4%**	**31 yen**	**+8 yen**	**+25.8%**

* Operating profit before share-based payment expenses is the operating profit for financial accounting purposes plus the sum of share-based payment expenses of restricted stock and stock acquisition rights, which are non-cash expenses.

Shareholder Returns and Shareholder Benefit Program

In addition to continuous dividend increases and the acquisition / cancellation of treasury shares, introduced and expanded the shareholder benefit program. (*6)

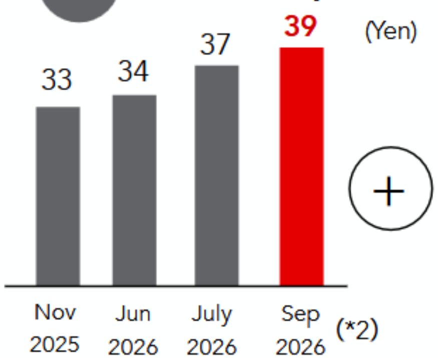
Maximize shareholder value through multi-layered shareholder returns and the shareholder benefit programs.

FY2026

Total payout ratio

153.5% (*1)

① Dividends per share



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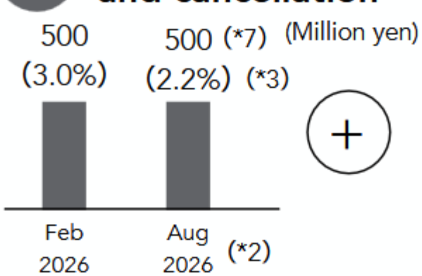
② Share acquisition and cancellation



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③ Shareholder benefit program (before expansion)

- Starting at the end of October 2026
- No continuous holding period requirements for the first year.
- Points can be exchanged for electronic money, products, and other items on the dedicated website.(*4)

Number of shares held	Number of shareholder benefit points	Dividend Yield	Shareholder Benefit Yield	Total Yield
2,000～	30,000pt		～1.8%	～6.0%
1,500～	25,000pt		～2.0%	～6.2%
1,000～	12,000pt		～1.5%	～5.6%
900～	8,000pt	4.1%	～1.1%	～5.2%
800～	8,000pt		～1.2%	～5.4%
700～	8,000pt		～1.4%	～5.5%
600～	5,000pt		～1.0%	～5.2%
500～	3,000pt		～0.7%	～4.9%

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③ Shareholder benefit program (after expansion)

(*No changes from the expansion details announced on July 10, 2026.)

- Expanded shareholder benefit points.
- Other terms (start date, holding period restrictions, exchange options, etc.) remain as current. (*5)

Number of shares held	Number of shareholder benefit points	Dividend Yield	Shareholder Benefit Yield	Total Yield
2,000～	65,000pt		～3.9%	～8.5%
1,500～	48,000pt		～3.8%	～8.4%
1,000～	30,000pt		～3.6%	～8.2%
900～	20,000pt	4.6%	～2.6%	～7.3%
800～	20,000pt		～3.0%	～7.6%
700～	20,000pt		～3.4%	～8.0%
600～	10,000pt		～2.0%	～6.6%
500～	10,000pt		～2.4%	～7.0%

(*1) This forecast for FY2026 (as of September 10, 2026) reflects the impact of the share acquisition and cancellation (up to 500 million yen / up to 500,000 shares) announced on August 12, 2026. This calculation assumes that the full upper limits of both the transaction value and the number of shares will be completely acquired by the end of FY2026. Please note that these limits represent the maximum authorization approved by the Board of Directors, and actual share acquisition results may differ depending on future market conditions and other factors.

(*2) Date of Board of Directors' resolution (*3) ( ) indicates the percentage of total number of shares outstanding.

(*4) Points can be exchanged for electronic money at a rate of 1 point = 1 yen. (For details, please refer to the "Notice Regarding Change (Expansion) of Shareholder Benefit Program" dated July 10, 2026.)

(*5) Each yield is calculated based on the closing price of 841 yen on September 8, 2026. (Actual yields may vary from the levels indicated depending on future stock price fluctuations.)

(*6) No changes from the expansion details announced on July 10, 2026.

(*7) The 500M yen for share acquisition (resolved in Aug 2026) represents the maximum amount approved by the Board of Directors; actual acquisition results may vary depending on market conditions and other factors.