August 13, 2026

To whom it may concern

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Listing: Tokyo Stock Exchange
Securities code: 6694
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Notice Regarding Recording of Extraordinary Income and Revision of Consolidated Financial Forecasts

We hereby announce that we have recorded extraordinary income associated with prior years' tariff refunds in the second quarter of the fiscal year ending December 31, 2026. In addition, we have revised its full-year consolidated financial forecasts for the fiscal year ending December 31, 2026, previously announced on February 16, 2026, as detailed below.

1. Recording of Extraordinary Income

In the second quarter of the fiscal year ending December 31, 2026, we recorded 190 million yen as extraordinary income, corresponding to the portion of IEEPA tariff refunds related to products sold in prior fiscal years.
Regarding the IEEPA tariffs, following the U.S. Supreme Court ruling on February 20, 2026, which declared the tariffs illegal, previously paid tariffs became eligible for refund. Our U.S. subsidiary had been pursuing claim procedures for the refund since the previous year. However, as the eligibility and timing of the refund remained uncertain, the recording was withheld through the end of the first quarter of the current fiscal year. Subsequently, as the portion approved by the authorities among our claimed amounts was refunded between May and July, we recorded the refund portion pertaining to products sold in prior fiscal years as extraordinary income in the second quarter of the fiscal year ending December 31, 2026.
The aforementioned extraordinary income is reflected in "2. Revision of Consolidated Financial Forecasts" below. No additional refunds of IEEPA tariffs are expected in the future.

2. Revision to Consolidated Earnings Forecast

(1) For the fiscal year ending December 31, 2026: January 1, 2026 - December 31, 2026

	Revenue	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Earnings Per Share
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previous Forecast (A)	17,500	650	550	200	46.24
Revised Forecast (B)	18,500	900	800	400	92.60
Change (B – A)	1,000	250	250	200	
Change (%)	5.7	38.5	45.5	100.0	
Reference: Previous Fiscal Year Results (FY2025)	17,437	-56	-231	-1,728	-398.85

(2) Reasons for the Revision

① Net sales
Net sales in the first half of the fiscal year generally progressed above the plan. In addition, as exchange rates moved at a significantly weaker yen level than assumed in the previously announced forecast, net sales converted into JPY were also pushed up.
On the other hand, taking into account that uncertainties remain in demand trends and other factors for the second half of the fiscal year, full-year net sales are expected to increase by 1,000 million yen from the previous forecast to 18,500 million yen.

② Operating profit and Ordinary profit
In the first half, in addition to the profit-increasing effect of higher sales, earnings improved due to progress in cost improvements and fixed cost reductions through structural reform, as well as the deduction against cost of sales of approximately 90 million yen corresponding to current-year sales out of the refunded IEEPA tariffs declared illegal by the U.S. Supreme Court ruling.
On the other hand, considering the continued uncertainty in the business environment for the second half, operating profit is expected to increase by 250 million yen from the previous forecast to 900 million yen and ordinary profit is expected to increase by 250 million yen from the previous forecast to 800 million yen.

③ Net profit attributable to owners of parent
In addition to the increase in ordinary profit, 190 million yen corresponding to products sold in prior fiscal years out of the IEEPA tariff refund was recorded as extraordinary income. Meanwhile, an estimated VAT penalty/back-tax in the UK of 120 million yen was recorded as an extraordinary loss. As a result, net profit attributable to owners of parent is expected to increase by 200 million yen from the previous forecast to 400 million yen.

④ Assumed average exchange rates for the current fiscal year
・Previously announced forecast: 145.0 JPY/USD, 170.0 JPY/EUR
・Revised forecast: 155.1 JPY/USD, 180.7 JPY/EUR
Although the exchange rate in Q4 is assumed to appreciate to 150 JPY/USD and 170 JPY/EUR, the full-year average exchange rate is expected to be 155.1 JPY/USD and 180.7 JPY/EUR due to the yen remaining weak through July.

3. Year-End Dividend Forecast

There is no change to the year-end dividend forecast from the previously announced forecast at 32 yen per share.

Note: The earnings forecasts presented above are based on information currently available and on assumptions deemed reasonable at the time of this announcement. Actual results may differ materially due to various future factors.