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To whom it may concern

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 Name of Representative Representative Director and President Seigo Miyaji
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Notice Regarding Differences Between Full-Year Consolidated Earnings Forecast and Actual Results for the Fiscal Year Ended January 2026

We hereby announce that there are differences between the consolidated earnings forecast for the fiscal year ending January 2026 (hereinafter referred to as the “Forecast”), which was announced on September 10, 2025, and the actual results announced today, as detailed below.

Details

1. Difference between full-year consolidated earnings forecast and actual results (February 1, 2025 - January 31, 2026)

	Sales	EBITDA※	Operating profit	Ordinary profit	Net income attributable to parent company shareholders	Net income per share
	JPY million	JPY million	JPY million	JPY million	JPY million	JPY
Previous forecast (A)	12,768	308	△298	△220	△90	△8.93
Actual value (B)	12,753	553	△63	45	123	12.58
Increase/decrease amount (B - A)	△14	244	235	265	213	—
Percentage change (%)	△0.1	+ 79.3	—	—	—	—
(For reference) Previous period results (FY ended January 2025)	12,157	2,178	1,303	1,564	602	59.78

※EBITDA = Operating Profit + Depreciation and Amortization + Amortization of Goodwill + Deferred Consumption Tax + Gain on Collection of Written-Off Receivables

2. Reasons for the Difference

Regarding the results for the current consolidated fiscal year, net sales progressed generally as expected. On the other hand, due to measures such as the reduction of selling, general and administrative expenses, operating profit, ordinary profit, and net profit attributable to parent company shareholders all exceeded expectations.

Sales amounted to JPY 12,753 million. Initial guarantee fees remained stable at 101% compared to the previous period, and renewal guarantee fees remained stable at 107% compared to the previous period.

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Cost of goods sold amounted to JPY 6,663 million. This was due to increases in referral fees (109% compared to the previous period) and allowance for doubtful accounts (179% compared to the previous period), as well as temporary litigation and disposal costs associated with the resolution of unresolved cases. However, we have strengthened our monthly management and are improving the accuracy of cost control. As a result, the cost of goods sold ended up being roughly in line with our forecast.

Selling, general, and administrative expenses amounted to JPY 6,153 million, an improvement of JPY 244 million compared to the forecast, as a result of strengthening control over various expense items based on the situation in the current consolidated fiscal year.

As a result, the operating loss was JPY 63 million (an improvement of JPY 235 million compared to the forecast). In addition, ordinary profit was JPY 45 million and net profit attributable to parent company shareholders was JPY 123 million, both exceeding the forecast.

For further details, please refer to page 3 of the “Financial Results Presentation Materials for the Fiscal Year Ending January 2026” which were released today.