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To Whom It May Concern

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**Notice Regarding Revisions to the Full-Year Consolidated Earnings Forecast and
 Year-End Dividend Forecast for the Fiscal Year Ending May 31, 2026**

INTER ACTION Corporation hereby announces that, in light of recent earnings performance, it has revised the full-year consolidated earnings forecast for the fiscal year ending May 31, 2026, which was originally released on July 11, 2025. In addition, it has also revised its dividend forecast for the same fiscal year, as announced on July 11, 2025.

(1) Revisions to consolidated financial results forecasts for the current fiscal year (June 1, 2025 through May 31, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Net Profit Attributable to Owners of the Parent	Earnings per share
Previously announced forecast (A) (Announced July 11, 2025)	Millions of yen 4,325 ~5,515	Millions of yen 212 ~838	Millions of yen 238 ~863	Millions of yen 42 ~485	Yen 3.90 ~44.28
Revised Forecast (B)	4,662	590	731	427	41.64
Change (B-A)	337 ~(852)	378 ~(247)	493 ~(131)	384 ~(58)	
Change (%)	7.8 ~(15.5)	177.9 ~(29.5)	207.3 ~(15.3)	898.8 ~(12.0)	
(Reference) Actual consolidated results for the previous fiscal year (Fiscal year ended May 31, 2025)	6,668	1,418	1,386	979	89.45

〈Reason for revision〉

Regarding the full-year consolidated earnings forecast for the fiscal year ending May 2026, at the beginning of the period, there was uncertainty surrounding the timing of capital investments by major customers in the IoT-related business segment. Anticipating that this uncertainty could significantly impact the performance outlook for the segment, we disclosed the full-year forecast in a range format. However, based on the current status of product orders and sales, while net sales, operating profit, ordinary profit, and net profit attributable to owners of the parent are not expected to reach the upper end of the range, they are now projected to exceed the lower end. Accordingly, the full-year consolidated earnings forecast has been revised.

With regard to product orders and sales from domestic customers, at the beginning of the fiscal year, major domestic customers had announced capital investment plans indicating a potential increase in investment levels. At the time, there was a possibility that sales recognition for our company could occur in the second half of the current fiscal year. However, as formal orders have not yet been secured, we now expect revenue recognition to take place in the next fiscal year.

As for overseas customers, concrete negotiations are progressing, and we anticipate that the strong appetite for capital investment—demonstrated by large orders already secured—will continue into the second half of this fiscal year and beyond. That said, based on the current status of delivery schedules and contract progress, we have determined that revenue recognition for these orders is highly likely to occur in the next fiscal year, rather than within the current period.

[Supplement: Revision to Full-Year Non-Consolidated Earnings Forecast]

Revision to Full-Year Non-Consolidated Earnings Forecast Figures for the Fiscal Year Ending May 31, 2026 (June 1, 2025 – May 31, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Net Profit	Earnings per share
Previously announced forecast (A) (Announced July 11, 2025)	Millions of yen —	Millions of yen —	Millions of yen —	Millions of yen —	Yen —
Revised Forecast (B)	2,782	389	599	370	36.09
Change (B-A)	—	—	—	—	
Change (%)	—	—	—	—	
(Reference) Actual non-consolidated results for the previous fiscal year (Fiscal year ended May 31, 2025)	3,890	1,116	1,158	790	72.22

〈Reason for Revision〉

As stated in the “Revision of Full-Year Consolidated Earnings Forecast,” the full-year non-consolidated earnings forecast figures have also been revised, primarily based on the order intake and sales status of products in the IoT-related business.

(2) Revision of Year-End Dividend Forecast

	Dividend per share		
Record Date	Q2	Fiscal-year end	Total
Previously announced forecast (Announced July 11, 2025)		Yen 34.00 ~35.00	Yen 44.00 ~45.00
Revised Forecast		34.00	44.00
Actual results for the current fiscal year	10.00		
Results for the previous fiscal year (Fiscal year ended May 31, 2025)	10.00	33.00	43.00

〈Reason for Revision〉

In light of the revision to the above earnings forecast, the dividend forecast for the current fiscal year is revised to 44 yen per share.

※The forecast figures stated above are based on judgments made using information currently available and involve inherent uncertainties. Actual results may differ materially from these forecasts due to changes in the business environment and other factors.

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