July 15, 2026

Company Name: MANI, INC.
Representative: Masaya Watanabe
Director, President & Representative Executive Officer
Security Code: 7730, Prime Market of TSE
Inquiries: Takayuki Yamamoto
Managing Executive Officer, CFO
TEL: +81-28-667-1811

Notice Regarding Upward Revision of Full-Year Earnings Forecasts

MANI, INC. hereby announces that, in light of recent business performance trends, it has resolved to revise upward the earnings forecast for the fiscal year ending August 31, 2026 (September 1, 2025 – August 31, 2026), which was previously disclosed on October 8, 2025.

1. Revision of consolidated earnings forecast for the fiscal year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(Millions of yen)

	Net Sales	Operating income	Ordinary income	Profit attributable to owners of parent	Earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous Forecasts (A)	32,800	9,200	8,950	6,450	65.48
Revised Forecasts (B)	32,900	9,700	10,150	6,800	69.03
Changes (B-A)	100	500	1,200	350	
Changes (%)	0.3%	5.4%	13.4%	5.4%	
Results of FY2025 (Reference)	29,968	8,193	8,271	4,643	47.14

2. Reason for revision

Business performance remains strong due to the stronger-than-expected sales of dia-burs following the resumption of sales in China and favorable foreign exchange rates, where the yen is weaker than previously assumed. As a result, consolidated net sales are expected to exceed the previous forecast.

On the profit side, operating income is expected to exceed the previous forecast due to the increase in revenue and an improved product mix resulting from the resumption of dia-bur sales. Furthermore, ordinary income and profit attributable to owners of parent are expected to surpass the previous forecast, mainly due to foreign exchange gains associated with the depreciation of the yen.

The Company expects to record one-time expenses (extraordinary losses) related to the closure of the Takanezawa Factory during the fourth quarter of the current fiscal year.

The foreign exchange assumptions have been revised from ¥143 to ¥155 per U.S. dollar, from ¥161 to ¥182 per euro, and from ¥20 to ¥22 per Chinese yuan.

There is no change to the previously announced dividend forecast.

Disclaimer:
This English translation has been prepared for general reference purposes only.
In the event of any discrepancy between the English translated document and the original Japanese document, the original document shall prevail.