



April 21, 2025

Revision of Business Forecast for the Fiscal Year Ended March 2025 and Provision for Loss on Interest Repayment

ACOM CO., LTD. (hereinafter, "ACOM") announces to revise its earnings forecasts for the Fiscal Year ended March 2025 (From April 1, 2024 to March 31, 2025), previously released on May 13, 2024 due to Provision for Loss on Interest Repayment, based on recent business trend.

1. Provision for Loss on Interest Repayment

ACOM expected to add the shortfall for required allowance for loss on interest repayments of 40.0 billion yen, as a result of recalculation of amounts to 47.9 billion yen of requests for interest repayment.

2. Revision of the Earnings Forecasts for the Fiscal Year Ended March 2025

(From April 1, 2024 to March 31, 2025)

(1) Consolidated

(Millions of yen, %)

	Operating Revenue	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Basic Earnings per Share (yen)
Previous Forecast (A)	313,500	87,100	87,500	55,600	35.49
Revised Forecast (B)	317,700	58,500	58,900	32,100	20.49
Difference (B - A)	4,200	-28,600	-28,600	-23,500	
Percentage Change (%)	1.3	-32.8	-32.7	-42.3	
(Reference) FY March 2024 Results	294,730	86,347	86,715	53,091	33.89



(2) Non-consolidated

(Millions of yen, %)

	Operating Revenue	Operating Profit	Ordinary Profit	Profit	Basic Earnings per Share (yen)
Previous Forecast (A)	232,500	67,100	72,100	49,900	31.85
Revised Forecast (B)	233,200	35,600	40,000	25,900	16.53
Difference (B - A)	700	-31,500	-32,100	-24,000	
Percentage Change (%)	0.3	-46.9	-44.5	-48.1	
(Reference) FY March 2024 Results	215,467	60,803	66,986	46,290	29.55

3. Reasons for the Revision

(1) Consolidated Earnings Forecast

ACOM revises its forecast on operating revenue to 317.7billion yen (4.2 billion yen above the previous forecast) as Interest on operating loans landed above what we have planned and the impact of the depreciation of yen. With respect to operating expenses, although provision for a bad debt and other operating expenses were within our plan, it is expected to be 259.2 billion yen (32.8 billion yen above the previous forecast) due to an unscheduled addition of 40.0 billion yen to provision for loss on interest repayment.

Regarding the request for interest repayment, we have added the shortfall for required allowance for loss on interest repayments of 40.0 billion yen, as a result of recalculation of amounts to 47.9 billion yen of requests for interest repayment.

As a result, operating profit, ordinary profit, and the profit attributable to owners of parent are expected to be 58.5 billion yen (down by 28.6 billion yen from the previous forecast), 58.9 billion yen (down by 28.6 billion yen from the previous forecast) and 32.1 billion yen (down by 23.5 billion yen from the previous forecast), respectively.

(2) Non-consolidated Earnings Forecast

ACOM revises its forecast on operating revenue to 233.2billion yen (0.7 billion yen above the previous forecast) as Interest on operating loans landed above what we have planned. With respect to operating expenses, although provision for a bad debt and other operating expenses were within our plan, it is expected to be 197.6 billion yen (32.2 billion yen above the previous forecast) due to an unscheduled addition of 40.0 billion yen to provision for loss on interest repayment.

Regarding the request for interest repayment, we have added the shortfall for required allowance for loss on interest repayments of 40.0 billion yen, as a result of recalculation of amounts to 47.9 billion yen of requests for interest repayment.

As a result, operating profit, ordinary profit, and the profit are expected to be 35.6 billion yen (down by



31.5 billion yen from the previous forecast), 40.0 billion yen (down by 32.1 billion yen from the previous forecast) and 25.9 billion yen (down by 24.0 billion yen from the previous forecast), respectively.

3. Dividend Forecast

Year-end dividend forecast for the fiscal year ending March 31, 2025, announced in May13, 2024, has not changed.

	Annual Dividend per Share for the fiscal year ending March 31, 2025(yen)		
	Second Quarter	Year-end	Total
Forecast		7.0	14.0

* The forecasts are based on information available as of the date of publication of this document, and final results may differ from the forecasts due to various factors in the future.