



April 20, 2026

Revision of Business and Dividend Forecasts for the Fiscal Year Ended March 2026

ACOM CO., LTD. (hereinafter, "ACOM") announces to revise its earnings forecasts and dividend for the Fiscal Year ended March 2026 (From April 1, 2025 to March 31, 2026), previously released on May 12, 2025.

1. Revision of the Earnings Forecasts for the Fiscal Year Ended March 2026

(From April 1, 2025 to March 31, 2026)

(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)	331,800	88,600	88,900	72,200	46.09
Revised Forecast (B)	337,700	100,300	100,500	79,600	50.81
Difference (B - A)	5,900	11,700	11,600	7,400	
Percentage Change (%)	+1.8	+13.2	+13.0	+10.2	
(Reference) FY March 2025 Results	317,742	58,561	58,919	32,124	20.51

(2) Non-consolidated

(Millions of yen, %)

	Operating Revenue	Operating Profit	Ordinary Profit	Profit	Basic Earnings per Share (yen)
Previous Forecast (A)	246,500	68,500	73,800	67,200	42.90
Revised Forecast (B)	248,700	75,000	80,900	70,400	44.94
Difference (B - A)	2,200	6,500	7,100	3,200	
Percentage Change (%)	+0.9	+9.5	+9.6	+4.8	
(Reference) FY March 2025 Results	233,250	35,585	40,036	25,922	16.55



2. Reasons for the Revision

(1) Consolidated Earnings Forecast

ACOM revises its forecast on operating revenue to 337.7 billion yen (5.9 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. Operating expenses are expected to total 237.4 billion yen (down by 5.8 billion yen from the previous forecast), as provision for a bad debt, provision for loss on interest repayment and other operating expenses are expected to fall below the plan.

As a result, operating profit, ordinary profit, and the profit attributable to owners of parent are expected to be 100.3 billion yen (11.7 billion yen above the previous forecast), 100.5 billion yen (11.6 billion yen above the previous forecast) and 79.6 billion yen (7.4 billion yen above the previous forecast), respectively.

(2) Non-consolidated Earnings Forecast

ACOM revises its forecast on operating revenue to 248.7 billion yen (2.2 billion yen above the previous forecast) as Interest on operating loans landed above what we have planned. Operating expenses are expected to total 173.7 billion yen (down by 4.3 billion yen from the previous forecast), as provision for a bad debt, provision for loss on interest repayment and other operating expenses are expected to fall below the plan.

As a result, operating profit, ordinary profit, and the profit are expected to be 75.0 billion yen (6.5 billion yen above the previous forecast), 80.9 billion yen (7.1 billion yen above the previous forecast) and 70.4 billion yen (3.2 billion yen above the previous forecast), respectively.

3. Revision of Dividend Forecast for the Fiscal Year Ended March 2026

(1) Details of the Revision

	Annual Dividend per Share (Yen)		
	Second Quarter	Year-end	Total
Previous Forecast		10.00	20.00
Revised Forecast		12.00	22.00
FY March 2026 Results	10.00		
FY March 2025 Results	7.00	7.00	14.00

(2) Reasons for the Revision

Placing the profit distribution to our shareholders as one of the most important management issues, our basic policy is to “aim to achieve sustainable enhancement of corporate value, maintain financial soundness, enhance profitability and firmly maintain stable and continuous dividends to shareholders.”



As for dividend forecasts for the FY ended March 2026, we plan to revise and increase the Year-end dividend to 12 yen per share (up 2 yen from the previous forecast), and to revise and increase the annual dividend 24 yen per share, after comprehensively taking into account the current financial situation and the full-year business performance,

* 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.