August 2026

FCE Inc.

(TSE Standard:9564)

■Company Overview

Our company's purpose is **to create a world in which everyone can approach and solve challenges with all their might.**

Our mission, to realize our purpose, is **contribute to maximizing human capital through "Proactiveness" x "Productivity"**

We will provide opportunities to maximize human capital through our **DX Promotion Business and Education and Training Businesses.**

Company Name	FCE Inc.	Securities Code: 9564
Established	April 21, 2017 Group established February 19, 2004	
NO. of employees	293 employees	*as of August 1, 2026

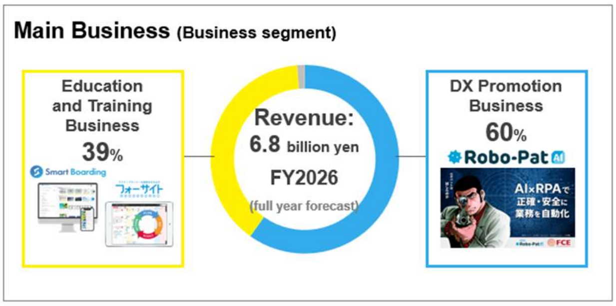
Purpose

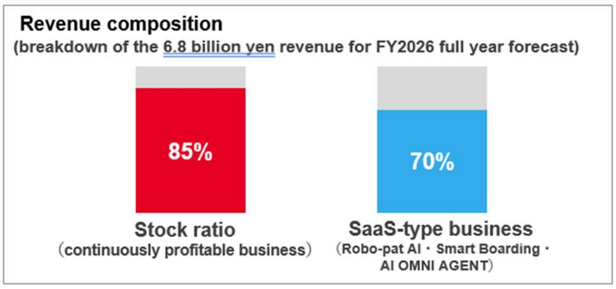
To create a world in which everyone can approach and solve challenges with all their might

Mission

Proactiveness × Productivity

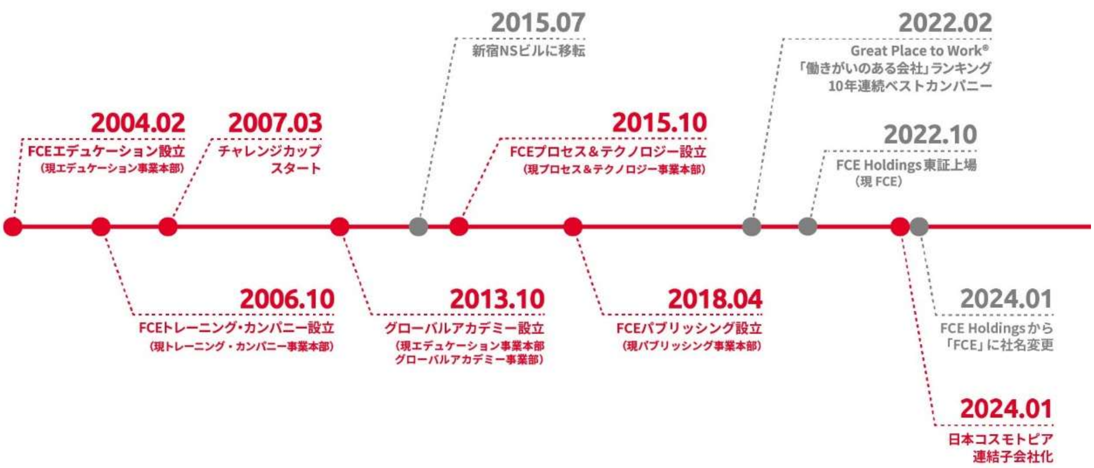
Maximize Human Capital





As of now, the percentage of sales for our DX Promotion Business exceeds 50% of our total sales. In addition, approximately 85% of overall sales are composed of recurring revenue streams, thereby increasing the stability of our operations.

■Company History



- February 2004: FCE Education established
- October 2006: FCE Trading Company established
- March 2007: Start of the Challenge Cup
- June 2009: Moved office from Tawaramachi to Kuramae
- October 2013: Global Academy established (current FCE Education's Global Academy Division)
- June 2015: Started offering the Find! Active Learner service (current FCE Education's Education Division)
- July 2015: Moved office to Shinjuku NS Building
- October 2015: FCE Process & Technology established
- April 2018: FCE Publishing established
- February 2022: Named Great Place to Work®'s "Best Company to Work" for ten consecutive years
- October 2022: FCE Holdings listed on Tokyo Stock Exchange (current FCE Inc.)
- January 2024: Company name changed to FCE Inc.
- January 2024: Made Cosmotopia Japan Inc. into a consolidated subsidiary

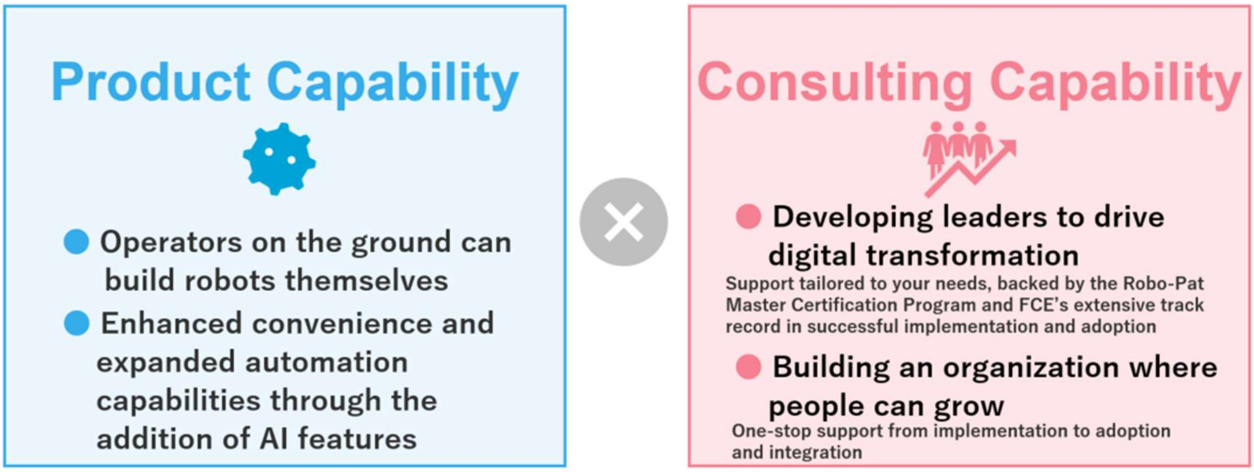
Our company began with our Education Business in 2004 and has expanded into several businesses. In the process, we began to see an increase in requests from companies for training and consulting services to improve their productivity. We thought about how we could help increase productivity, not only through training and consulting, but also through technology, which is how we came across the RPA Business (the current DX Promotion Business). Thanks to current trends, the RPA Business, which is also a recurring revenue model, achieved rapid growth. Through the pandemic, our Education and Training Business is also transforming into a stock-type business like e-Learning.

■ Main Business

1. DX Promotion Business

We offer the business efficiency tool "Robo-Pat AI"*. We provide one-stop services including implementation, training sessions, and business improvement consulting. A major feature of “Robo-Pat AI” allows atomization of computer work without the need of programming knowledge. This is popular with small and medium-sized companies as well as large companies that are considering implementing the system on a departmental basis, regardless of industry or sector. The current churn rate is maintained at a low rate of around 1%.

*Name changed from "RPA Robo-Pat DX" on March 2, 2026



2. Education and Training Business

In our Education and Training Business, we offer lesson programs based on “The Seven Habits of Highly Efficient People J®“ as well as sales of the “Foresight Handbook,” a business handbook for junior high and high school students. Our “Foresight Handbook” has the top market share in the market for handbooks for junior high and high school students, and is available both as a paper format and an app format. In our Training Business, we offer a variety of training programs, including the online training system "Smart Boarding," as well as training and consultation, various in-house training programs, and new training content such as "Resilience Training."

FCE
Future Created by Entrepreneurs

■Highlights of FY25/9 Q3 Business Results

FY2026/9 Q3 | Earnings Overview

Revenue

Revenue for Q3 increased by 14.0% YoY due to an increase in revenue in the DX Promotion Business and the Education and Training Business

Ordinary Income

Ordinary income for Q3 increased by 18.6% YoY due to increased revenue in the Saas-type business

Full-Year Forecast

We expect to meet our full-year revenue and profit forecasts due to increased revenue driven by higher sales and the growth of our stock-type business.

Unit: million yen	FY2025/9		FY2026/9 Q3				FY2026/9 Full Year	
	Q3 (Apr - Jun)	Q3 (Cumulative)	Q3 (Apr - Jun)	YoY (3 months)	Q3 (Cumulative)	YoY (9 months)	Full Year Forecast (announced (2026/8/10)	Progress Rate
Revenue	1,524	4,537	1,737	+212 (+14.0%)	5,171	+634 (+14.0%)	6,800	76.1%
Operating Income	274	923	349	+75 (+27.6%)	1,092	+169 (+18.3%)	1,130	96.7%
Ordinary Income	279	946	358	+79 (+28.3%)	1,121	+175 (+18.6%)	1,160	96.7%
Net Income Attributable to Owners of the Parent	191	648	258	+67(+35.2%)	798	+150 (+23.3%)	910	87.8%
EBITDA※	297	988	379	+82(+27.7%)	1,172	+183 (+18.6%)	1,203	-
Ordinary Margin	18.3%	20.9%	20.6%	+2.3%pts	21.7%	+0.8%pts	17.1%	-

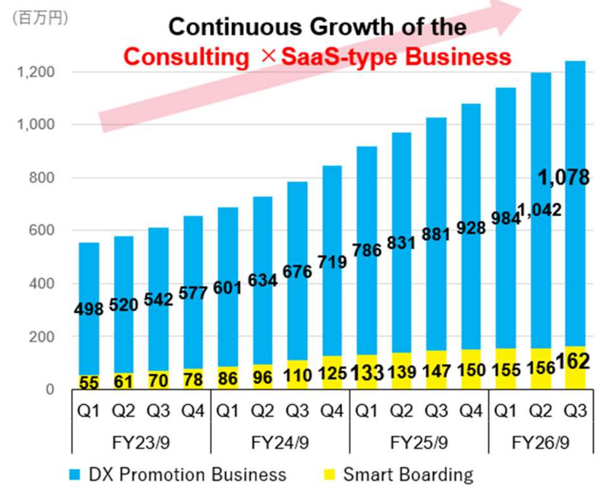
Unit: million yen (rounded down)

* EBITDA = Operating Income + Amortization (Depreciation + Amortization of Goodwill + Amortization of Guarantee Deposits + Amortization of Long-term Prepaid Expenses)

"Robo-Pat AI" and "Smart Boarding" in the DX Promotion Business continue to grow strongly and are the core of our revenue.

A hybrid business model combining consulting and SaaS —which offers "Robo-Pat AI," an RPA-based DX support SaaS*1 , and "Smart Boarding," a SaaS solution for employee training— continues to grow steadily.

SaaS-type Business Quarterly Trends



DX Promotion Business Revenue

▶ Revenue for the Quarter (FY26/9 Q3)

1,078 million yen YoY **+22.4%**

▶ Highlights

✓Systematizing the early development and active involvement of younger employees
✓Improved convenience through AI features, with the churn rate remaining low (consistently in the 1% range)
✓The number of companies adopting the service is steadily increasing (reaching 2,134 as of the end of June 2026)
✓The widespread adoption of generative AI is driving market expansion

Smart Boarding Revenue

▶ Revenue for the Quarter (FY26/9 Q3)

162 million yen YoY **+10.3%**

▶ Highlights

✓Churn rate continues to remain at a low level
✓ Advancing feature enhancements, such as adding new content and learning courses—which are in high demand among customers—and improving the AI role-play function
✓Smart Boarding is seeing an upward trend in average revenue per user (ARPU) due to a focus on direct sales

SaaS-type Business MRR*2

Note 1: SaaS (Software as a Service) - A subscription model that provides a fixed monthly income as long as the contract continues.
Note 2: MRR (Monthly Recurring Revenue) - Monthly recurring revenue amount as of the end of the Second quarter of the fiscal year ending September 2026.

Unit: million yen (rounded down)

■Revision of FY26/9 Forecasts

FY26/9 Revision of Earnings Forecasts

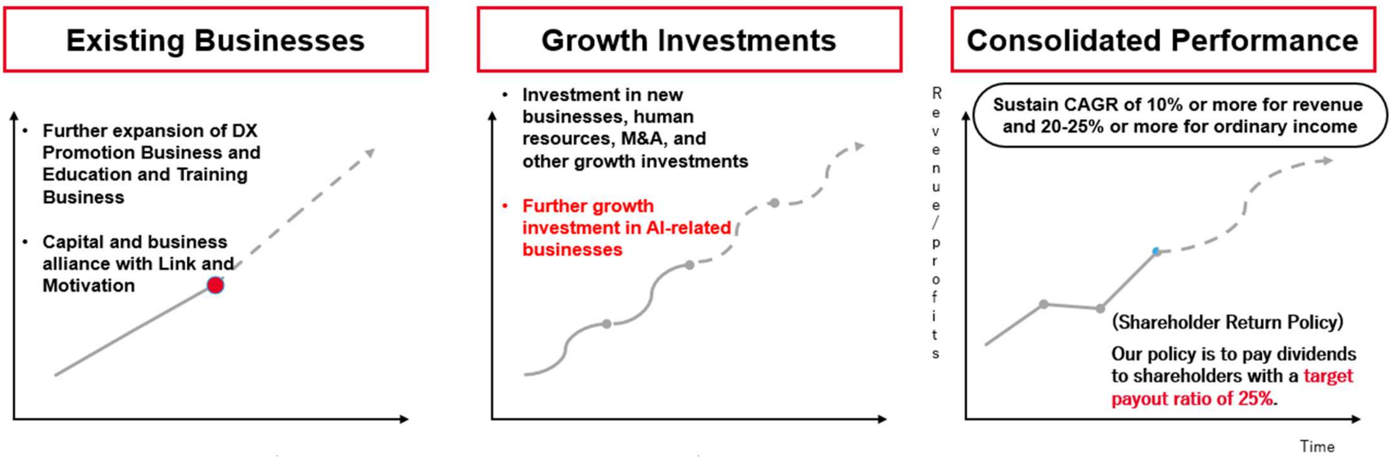
After recalculating the special gain resulting from the partial sale of shares and revising the tax calculations, the company expects to exceed its initial forecast; therefore, it has revised upward its earnings forecast for net income attributable to owners of the parent.

Unit: million yen	Two reports ago (announced 2025/11/13) FY26/9	Previous (announced 2026/2/12) FY26/9	Current (announced 2026/8/10) FY26/9	Previous (vs 2026/2/12 announcement)		(Reference) FY25/9	YoY	
	Forecast	Forecast	Forecast	Change	Change %	Actual	Change	Change %
Revenue	6,800	6,800	6,800	-	-	6,099	+701	+11.5%
Operating Income	1,130	1,130	1,130	-	-	912	+217	+23.9%
Ordinary Income	1,160	1,160	1,160	-	-	925	+234	+25.4%
Net Income Attributable to Owners of the Parent	840	865	910	+45	+5.2%	662	+247	+37.3%
Earnings per Share (yen)	38.13	39.21	41.23	+2.02	+5.2%	30.17	+11.06	+36.7%

■FCE's Business Policy

Existing businesses will gain further growth opportunities through a capital and business alliance with Link and Motivation Inc.*.

We aim to improve consolidated performance and achieve stable growth in profits through growth strategies and investments in each business.



Note: Link and Motivation Inc. (Listed on the Tokyo Stock Exchange Prime Market, Securities Code: 2170)
This is a company that provides corporate transformation consulting and cloud services through motivation engineering, motivation management business (support for training, systems, and culture change), entry management business (recruitment support), and venture incubation.

■ **Shareholder Returns Policy**

● Dividend Policy

While maintaining and improving our sound financial position, we aim to pay dividends to shareholders with **a dividend payout ratio of 25%**, taking into consideration such factors as profit levels, future capital investment, and free cash flow trends. Retained earnings will be used for investments to enhance corporate value and will be returned to shareholders through future business development.

● Shareholder Benefits and Dividends *Dividend increase and partial enhancement of terms.

Shareholder benefits with a record date of September 30, 2026 will be continued with some changes (enhancements) to its terms.

In light of our earnings performance, we have revised our year-end dividend forecast, increasing it by 1.0 yen from 10.0 yen to 11.0 yen.

For further details, please refer to the timely disclosure document.

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Shareholder Benefits Policy

For shareholders holding 100 or more shares as of the record date in September, a Digital Gift® worth 1,000 yen will be presented.

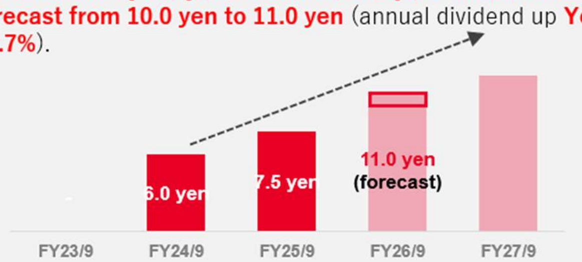
【Record Date】September 30, 2026
【Shares Held】 100 shares
(1 unit or more)

In 2026, as a special benefit, we will present an additional1,000-yen Digital Gift® to shareholders who have held their shares for at least six months.

Dividends

Our policy is to pay dividends to shareholders, targeting a dividend payout ratio of 25%.

In 2026, based on business performance, we will **increase the dividend by 1.0 yen and revise the year-end dividend forecast from 10.0 yen to 11.0 yen** (annual dividend up **YoY 46.7%**).



■Measures to achieve management that takes capital costs and stock prices into consideration (Updated) (Disclosed February 12, 2026)

In order to achieve sustainable growth and improve corporate value over the medium to long term, we have analyzed and evaluated our current situation regarding measures to achieve management that takes capital costs and stock prices into consideration, and have resolved (updated) our future policy for improvement.

Please refer to the disclosure document for further details.

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