Translation

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August 13, 2026

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Notice Concerning Revision of Earnings Forecast

BUSINESS BRAIN SHOWA-OTA INC. (the "Company") hereby announces that at the Board of Directors meeting held on August 13, 2026 (today), it resolved to revise as described below the earnings forecast for the six months ending September 30, 2026, which was announced on May 14, 2026.

1. Revision of the consolidated earnings forecast for the six months ending September 30, 2026 (April 1, 2026 – September 30, 2026)

	Revenue	Business profit	Operating profit	Profit before tax	Interim profit	Interim profit attributable to owners of parent	Basic earnings per share for the interim period
Previous forecast (A)	Millions of yen 20,900	Millions of yen 1,550	Millions of yen 1,550	Millions of yen 2,010	Millions of yen 1,304	Millions of yen 1,293	Yen 39.85
Revised forecast (B)	20,900	1,300	1,300	1,760	1,207	1,197	36.88
Change (B − A)	―	- 250	- 250	- 250	- 97	- 96	―
Rate of change (%)	―	- 16.1	- 16.1	- 12.4	- 7.4	- 7.4	―
(Reference) Actual results for the same period of the previous fiscal year (six months ended September 30, 2025)	20,410	1,496	1,490	1,975	1,242	1,229	37.86

(Note) The Company conducted a stock split on April 1, 2026, at a ratio of 3 shares for every 1 ordinary share. "Basic earnings per share for the interim period" for the same period of the previous fiscal year (six months ended September 30, 2025) is calculated on the assumption that the stock split took place at the beginning of the previous fiscal year.

2. Reason for revision

With respect to the consolidated financial results for the three months ended June 30, 2026, revenue exceeded that of the same period of the previous fiscal year; however, profit at each level from business profit downward fell short of initial expectations. The main factors were a decline in the utilization rate due to uneven allocation of personnel, delays in the launch of new projects, and expenses incurred in connection with the relocation of business offices. On the other hand, orders received have remained solid, and since some of these factors are considered temporary, profitability is expected to improve gradually from the second quarter onward.

In light of the foregoing, following a thorough review of the consolidated earnings forecast for the six months ending September 30, 2026, the Company has decided to revise the previously announced forecast as set forth above.

With respect to the consolidated earnings forecast for the full fiscal year, the Company is leaving its previously announced forecast unchanged at this time, as it is necessary to monitor future trends in orders received, the progress of projects, and the status of improvement in profitability, among other factors. Should any matters requiring a revision of the earnings forecast arise in the future, the Company will promptly make an announcement.

(Note) The earnings forecast and other information contained in this document have been prepared based on information available as of the date of this document, and actual results may differ from the forecast figures due to various factors going forward.