November 12, 2026

To Our Stakeholders

Company Name:	Oisix Inc. (Code: 3182 TSE Prime)
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Notice Regarding Revisions to Financial Forecasts and Dividend Forecast (Dividend Increase)

The business of the Company's group has been performing steadily, and operating profit is projected to increase significantly by 18.5% YoY, in line with the previous forecast. In addition, as a result of reviewing the effective tax rate assumed in the previous forecast taking into account the first-half results, both profit attributable to owners of parent and earnings per share are expected to significantly exceed the previous forecasts, projecting an increase of 30% YoY. Accordingly, the Company has revised its consolidated financial forecasts and dividend forecast, which were announced on August 3, 2026.

1. Revision to Financial Forecasts

(1) Revisions to the consolidated financial forecast for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Millions of yen)

	Net sales	EBITDA	Operating profit	Profit attributable to owners of parent	Earnings per share (yen)
Previous forecast (A)	252,000	13,400	8,700	5,210	150.00
Revised forecast (B)	252,000	13,400	8,700	5,920	170.00
Change (B-A)	0	0	0	710	-
Rate of change (%)	-	-	-	13.6	-
(Reference) FY2025 Result	251,419	12,914	7,339	4,527	130.34

(2) Rationale for the Revisions

With the absorption-type merger of consolidated subsidiaries effective September 1, 2026, the Group's series of reorganizations has been completed, and the Group's overall tax burden is expected to be structurally reduced. Consequently, the tax burden rate for the current fiscal year is projected to decrease to the mid-30% range, and we will gradually optimize this rate over the mid-to-long term toward the standard level in the mid-30% range.

Regarding the financial results for the fiscal year ending March 31, 2027, although there will be an impact from the sale of the Vehicle Operation and Other Businesses completed in October 2025 for the purpose of concentrating management resources on core businesses, operating profit is projected to increase by 18.5% YoY due to the growth of the B2B subscription (food service) business and is progressing steadily. In addition to this growth in the B2B subscription business, and in light of the optimization of the tax burden, both profit attributable to owners of parent and earnings per share (EPS) are now expected to exceed the previous forecasts. Accordingly, the Company has upwardly revised its full-year financial forecasts. Furthermore, the revised EPS (170.0 yen) is projected to reach a record high, approaching the level of our medium-to long-term target for 2030 (175.0 yen). Aiming to achieve this target ahead of schedule, we will further accelerate the growth strategy in the B2B subscription business.

The Company remains committed to pursuing both the further enhancement of corporate value and the maximization of shareholder value by expanding EPS through business growth, centered on the B2B subscription business, as well as through proactive shareholder returns.

2. Revision of Dividend Forecast

(1) Revisions to the Dividend Forecast for the fiscal year ending March 31, 2027

	Dividends per share		
	Second quarter-end	Fiscal year-end	Total
Previous forecast	0.00 yen	30.00 yen	30.00 yen
Revised forecast	0.00 yen	34.00 yen	34.00 yen
FY2026 results	0.00 yen	-	-
FY2025 results	8.00 yen	12.00 yen	20.00 yen

(2) Rationale for the Revisions

The Company considers returning profits to shareholders to be one of its key management priorities. Our basic policy is to sustainably strengthen shareholder returns by targeting a consolidated payout ratio of 20%, while securing investment funds for future growth and maintaining financial soundness.

Reflecting the upward revision to our earnings per share forecast, and in line with our policy of targeting a consolidated payout ratio of 20%, the Company has decided to revise its year-end dividend forecast from the previously announced 30.00 yen to 34.00 yen per share.

(Note)

The financial forecasts and other forward-looking statements contained in this document are based on information currently available to the Company and certain assumptions that the Company deems reasonable. Actual results and dividend payouts may differ materially from these forecasts due to various factors.