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May 12, 2026

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Notice Regarding Revision of Full-Year Earnings Forecast and Dividend Forecast

In light of recent performance trends, Japan Business Systems, Inc. (the "Company) has decided to revise the full-year earnings forecast and the year-end dividend forecast for the fiscal year ending September 30, 2026, which were announced on November 11, 2025, as follows.

(Details)

1. Revision of Earnings Forecasts

(1) Revision of consolidated earnings forecast for the fiscal year ending September 30, 2026

	Net Sales	Operating Profit	Ordinary Profit	Profit attributable to owners of the parent company	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	176,500	8,400	8,200	5,850	128.30
Revised forecast (B)	216,500	9,100	9,000	7,000	155.40
Change (B-A)	40,000	700	800	1,150	
Rate of change (%)	22.7	8.3	9.8	19.7	
(Reference) Results for the previous fiscal year	172,580	7,594	7,372	5,629	123.47
Year-on-year percent change (%)	25.4	19.8	22.1	24.3	

(2) Revision of non-consolidated earnings forecast for the fiscal year ending September 30, 2026

	Net Sales	Ordinary Profit	Profit	Basic earnings per share
	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	170,000	7,400	5,350	117.34
Revised forecast (B)	210,000	8,200	6,500	144.3
Change (B-A)	40,000	800	1,150	
Rate of change (%)	23.5	10.8	21.5	
(Reference) Results for the previous fiscal year	170,082	7,070	5,435	119.22
Year-on-year percent change (%)	23.5	16.0	19.6	

(3) Reasons for the Revision of the Earnings Forecasts

Regarding the full-year earnings forecast for the fiscal year ending September 30, 2026, the recent business environment remains strong, and both sales and profits in the consolidated results for the first half of the fiscal year ending September 30, 2026 have significantly exceeded those for the same period last year. Of our three businesses, the License & Products Business has been performing strongly, with revenue significantly exceeding initial expectations. Based on a careful review of the first-half results and the current state of customer inquiries, we have revised our full-year earnings forecast for net sales and operating profit upward.

In addition to the upward revision of operating profit described above, we have revised our forecast for profit attributable to owners of parent upward, reflecting the recording of extraordinary gains in the first quarter and a reassessment of the effective tax rate based on a careful review of the special circumstances of the current fiscal year.

2. Revision of Dividend Forecast

(1) Reasons for the Revision of the Dividend Forecast

The Company regards the return of profits to shareholders as one of our most important management policies. Our basic policy is to generate profits through our business activities by making effective use of the capital entrusted to us by our shareholders, while keeping in mind the need to enhance our internal reserves to provide for the stability and further expansion of our business base. At the same time, we will consider our financial position, profit level, and other factors comprehensively, and aim to provide stable and continuous returns to shareholders, thereby achieving stable dividends.

Based on this policy and the performance trends for the current fiscal year, and in light of the fact that the full-year results for the fiscal year ending September 30, 2026 are expected to exceed the initial forecast, the Company has decided to increase the year-end dividend forecast by 5 yen from the previous 23 yen, to 28 yen per share. As a result, the annual dividend for the fiscal year ending September 30, 2026, including the interim dividend, is forecast to be 50 yen per share, an increase of 10 yen from the previous fiscal year.

(2) Details of the Revision of the Dividend Forecast

	Dividend per share		
	Interim	Year-end	Total
Previous forecast (November 11, 2025)		23.00 yen	45.00 yen
Revised forecast		**28.00 yen**	**50.00 yen**
Current fiscal year results	22.00 yen		
(Reference) Results for the previous fiscal year (Fiscal year ended September 30, 2024)	17.00 yen	23.00 yen (Ordinary dividend 18.00 yen) (Commemorative dividend 5.00 yen)	40.00 yen (Ordinary dividend 35.00 yen) (Commemorative dividend 5.00 yen)