



August 14, 2026

To Whom It May Concern

Company name: IBJ, Inc.
Name of representative CEO Kenjiro Tsuchiya
(Code: 6071, Tokyo Stock Exchange Prime Market)
Inquiries: General Manager of Corporate Management Division Akira Ishida
(Tel: 080-7027-0983)

Notice Regarding Differences Between Earnings Forecasts and Actual Results and Upward Revision of Full-Year Consolidated Earnings Forecasts

We hereby announce that there are differences between the consolidated earnings forecasts for the second quarter (cumulative) of the fiscal year ending December 31, 2026, announced on February 13, 2026, and the actual results announced today, as described below.

In addition, at the Board of Directors meeting held on August 14, 2026, the Company resolved to revise upward the full-year consolidated earnings forecasts for the fiscal year ending December 31, 2026, announced on February 13, 2026, based on the latest business environment and information available at this time, as described below.

1. Differences Between Earnings Forecasts and Actual Results

(1) Consolidated Results for the Second Quarter (Cumulative) of the Fiscal Year Ending December 31, 2026 (January 1, 2026 - June 30, 2026)

(Millions of Yen)	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A) (February 13, 2026)	13,941	1,889	1,820	1,051	Yen 27.76
Actual results (B)	14,043	2,487	2,422	1,238	Yen 32.69
Change (B-A)	+102	+598	+601	+187	Yen +4.93
Change (%)	+0.7%	+31.7%	+33.1%	+17.8%	+17.8%
Reference: Second quarter results of the previous fiscal year (Fiscal year ended December 31, 2025)	9,734	1,793	1,780	1,096	Yen 29.00

(2) Reasons for Differences

Regarding the consolidated results for the second quarter (cumulative) of the fiscal year ending December 31, 2026, existing businesses performed strongly, exceeding expectations. In particular, ZWEI, a Group company, performed strongly in the Directly-Managed Lounge Business, driving earnings growth. The increase in profit attributable to owners of parent was smaller compared to the increase in ordinary income due to the recording of a loss on valuation of investment securities of 515 million yen as an extraordinary loss resulting from impairment treatment for O-net, Inc., whose shares were acquired through a capital and business alliance agreement concluded on December 27, 2023.

2. Upward Revision of Earnings Forecasts

(1) Revision of Full-Year Consolidated Earnings Forecasts for the Fiscal Year Ending December 31, 2026 (January 1, 2026 - December 31, 2026)

(Millions of Yen)	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A) (February 13, 2026)	28,803	4,048	3,922	2,335	Yen 61.68
Revised forecast (B)	28,905	4,647	4,523	2,523	Yen 66.57
Change (B-A)	+102	+598	+601	+187	Yen +4.89
Change (%)	+0.4%	+14.8%	+15.3%	+8.0%	+7.9%
Reference: Previous fiscal year results (Fiscal year ended December 31, 2025)	20,172	3,608	3,471	2,077	Yen 54.89

(2) Reasons for Revision

Due to growth in existing businesses exceeding expectations during the second quarter (cumulative) consolidated period of the fiscal year ending December 31, 2026, we have revised the full-year (January 1, 2026 - December 31, 2026) consolidated earnings forecasts as described above.

Regarding the earnings outlook for the second half (July 1, 2026 - December 31, 2026), we have maintained the second-half plan from the beginning of the fiscal year, as Decollte Holdings Corporation. expects to record related expenses associated with the full subsidiary acquisition of Emu, Inc. and Emu Lab, Inc. announced on April 22. As a result, the revised full-year consolidated earnings forecast figures have been calculated by adding the second-half earnings outlook announced at the beginning of the fiscal year to the actual results for the second quarter (cumulative) consolidated period, which progressed favorably.

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