



October 30, 2026

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(Securities code: 3835, Tokyo Stock Exchange Prime Market)
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Notice Concerning Differences between Interim Forecasts and Actual Results, and Revision of Full-Year Forecasts

eBASE Co., Ltd. (the "Company") hereby announces that differences have arisen between the forecasts for the second quarter (interim period) of the fiscal year ending March 31, 2027, announced on May 15, 2026, and the actual results announced today. In addition, in light of recent business trends, the Company has revised its full-year forecasts for the fiscal year ending March 31, 2027, announced on the same date, as described below.

Details

1. Differences between Forecasts and Actual Results, and Revision of Forecasts

(1) Differences between consolidated forecasts and actual results for the second quarter (interim period) of the fiscal year ending March 31, 2027 (April 1, 2026 – September 30, 2026)

	Net sales	Operating income	Ordinary income	Interim net income attributable to owners of parent	Interim net income per share
Previously announced forecast (A)	Million yen 2,400	Million yen 480	Million yen 500	Million yen 335	Yen 7.62
Actual results (B)	2,655	505	534	346	7.88
Change (B – A)	255	25	34	11	
Change (%)	10.6	5.2	6.8	3.3	
(Reference) Actual results for the six months ended September 30, 2025	2,437	550	567	386	8.61

(2) Revision of consolidated full-year forecasts for the fiscal year ending March 31, 2027
(April 1, 2026 – March 31, 2027)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Net income per share
Previously announced forecast (A)	Million yen 5,400	Million yen 1,540	Million yen 1,600	Million yen 1,070	Yen 24.34
Revised forecast (B)	5,700	1,340	1,400	935	21.28
Change (B – A)	300	(200)	(200)	(135)	
Change (%)	5.6	(13.0)	(12.5)	(12.6)	
(Reference) Actual results for the fiscal year ended March 31, 2026	5,259	1,431	1,467	1,026	22.98

2. Reasons for the Differences and Revision

Consolidated results for the second quarter (interim period) of the fiscal year ending March 31, 2027 showed an increase in net sales and a slight increase in profits compared with the previously announced forecasts.

The increase in net sales was due to the consolidation of the results of KSP-SP Co.,LTD., which became a wholly owned subsidiary on June 30, 2026, from the second quarter consolidated accounting period. The impact of this company was not included in the previously announced forecasts. In terms of profits, the increase in profit resulting from the inclusion of this company was largely offset by one-time acquisition-related expenses, resulting in only a slight increase.

Compared with the previously announced forecasts, consolidated full-year net sales for the fiscal year ending March 31, 2027 are expected to increase slightly, while profits are expected to decrease. Net sales are expected to exceed the forecast due to the contribution of KSP-SP Co.,LTD. In terms of profits, in the eBASE business, although the impact of the large-scale customization projects for an industry new to the Company, received from the daily necessities industry in the previous fiscal year (fiscal year ended March 31, 2026), is subsiding, the recovery in sales to new customers and in sales to expand business with existing customers has been delayed. The Company has been rigorously managing the progress of these projects on an individual basis since October 2025, and they are expected to be resolved by the end of the fiscal year ending March 31, 2027. The Company has also implemented measures to prevent recurrence, and no similar projects have occurred to date.

For details of future initiatives, please refer to the "Medium-Term Management Plan (Fiscal Years Ending March 31, 2028 to March 31, 2030)" announced today.

3. Dividend Forecast

There is no change to the dividend forecast for the fiscal year ending March 31, 2027 (second quarter-end: 7.60 yen, year-end: 7.60 yen, annual: 15.20 yen) announced on September 1, 2026.

The Company will maintain the dividend forecast based on its basic policy of paying "the higher of the amount calculated based on a dividend payout ratio of 50.0% or the most recent dividend forecast."

(Note) The above forecasts are based on information available as of the date of publication of this document. Actual results may differ from the forecasts due to various factors in the future.

End

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.