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October 22, 2026

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Notice Regarding Revision of Earnings Forecast for the Second Quarter (Interim Period) of the Fiscal Year Ending March 31, 2027

Techno Smart Corp. (the "Company") hereby announces that it has decided, at the meeting of the Board of Directors held on October 22, 2026, to revise the earnings forecast released on May 13, 2026, as described below.

1. Details of the revision

a. Revisions to Non-consolidated earnings forecast for the six months ended September 30, 2026 (April 1, 2026 through September 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecast (A)	7,500	670	670	460	40.12
Revised forecast (B)	8,400	1,100	1,100	750	65.38
Change (B-A)	900	430	430	290	
Change (%)	12.0	64.1	64.1	63.0	
(Reference) Results for the first half of the fiscal year ended March 31, 2026	12,547	2,386	2,395	1,522	132.55

2. Reason for revision

Net sales for the second quarter (interim period) of the fiscal year ending March 31, 2027 are expected to exceed the previously announced forecast. This was mainly due to certain projects progressing ahead of schedule, resulting in revenue being recognized in the first half of the fiscal year for projects that had originally been expected to be recognized in the second half.

In addition, operating profit, ordinary profit and profit are expected to exceed the previously announced forecast, reflecting the increase in net sales as well as the positive effects of cost reduction measures associated with the renewal of production equipment and the optimization of production planning.

With respect to the full-year earnings forecast for the fiscal year ending March 31, 2027, the Company has decided to leave the previously announced forecast unchanged at this time. However, should any revision become necessary in the future, the Company will promptly disclose such revision.

Note: The above forecasts are based on information available to the Company as of the date of this announcement, and actual results may differ materially from these forecast figures due to various factors.