



May 15, 2026

Company name: Amifa Co., Ltd.  
Stock exchange listing: Tokyo Stock Exchange  
Code number: 7800  
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## Notice of Revisions of Full-Year Earnings Forecast and Dividend Forecast for the Fiscal Year Ending September 2026

We hereby announce that, at a meeting of our Board of Directors held on May 15, 2026, we have decided to revise our full-year earnings forecast and dividend per share forecast for the fiscal year ending September 2026 (October 1, 2025 to September 30, 2026), which were announced on November 14, 2025, based on recent earnings trends, as follows.

### 1. Revision of full-year earnings forecast for the fiscal year ending September 2026

#### (1) Contents of revision

	Net sales	Operating profit	Ordinary profit	Net income	Net income per share
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previous Forecast (A)	9,000	275	260	400	126.74
Revised Forecast (B)	9,000	620	600	680	215.46
Difference (B-A)	0	345	340	280	
Difference (%)	0.0%	125.5%	130.8%	70.0%	
Previous Fiscal Year Results (September, 2025)	8,842	270	239	194	64.44

#### (2) Reason for revision

We expect sales to reach a new record high and will exceed the forecast we previously had announced.

Operating profit and ordinary profit have shown steady results, thanks to sales improvements resulting from strengthening our ability to propose products in-store and concentrating on best-selling products, as well as continuous cost reduction measures and efforts to cut selling, general and administrative expenses. As a result, our performance for the first half of the fiscal year ending September 2026 has significantly exceeded our initial forecast.

On the other hand, regarding the second half of the fiscal year ending September 2026, due to the nature of our business, profits tend to be concentrated in the first half of the year. In addition, we are concerned about the impact of an uncertain external environment, such as the continuing weak yen and the surge in crude oil prices. After taking all of these environments into consideration, we have decided to revise our full-year operating profit and ordinary profit forecasts as stated above.

Furthermore, as we plan to relocate our head office in the second half of the fiscal year ending September 2026, we expect to record relocation compensation received and head office relocation expenses as extraordinary gains and losses. For this reason, we have revised our net income for the fiscal year ending September 2026 to 680 million yen.

## 2. Revision of dividend forecast

### (1) Contents of revision

	Annual dividends per share		
	Second quarter - end	Fiscal year - end	Total
Previous Forecast	Yen	Yen 26.00	Yen 26.00
Revised Forecast		30.00	30.00
Results of current year	0.00		
Previous Fiscal Year Results (September, 2025)	0.00	26.00	26.00

### (2) Reason for revision

We recognize returning profits to our shareholders as one of our most important management priorities. Our basic policy for returning profits is to ensure stable and continuous dividend payments while securing the internal reserves necessary for future business development and strengthening our management foundation. Under this policy, we aim for a dividend payout ratio of 30% and a DOE (dividend on equity) of 3% or higher.

As stated in "1. Revision of full-Year earnings forecast for the fiscal year ending September 2026," the revised earnings forecast includes net income that is expected to exceed the previously announced forecast. However, net income includes one-time gains and losses such as relocation compensation received and head office relocation expenses as extraordinary gains and losses. Therefore, we have decided to calculate the dividend forecast based on net income excluding these one-time factors such as extraordinary gains and losses.

Based on the above policies, we plan to increase the dividend per share for the fiscal year ending September 2026 by 4 yen from 26 yen per share of the previous forecast to 30 yen per share.

We will continue to strive to enhance corporate value in order to meet the expectations of our shareholders, and we ask for your continued support.

Note: The forecasts described above are forecasts based on information available at the time of the event and include uncertainties, so actual results may differ from the above forecasts due to several factors in the future.