August 10, 2026

To Whom It May Concern,

Company Name:	FAN Communications, Inc.
Name of Representative:	Koji Ninomiya, Representative Director and President
(Code Number:	2461, TSE Prime Market)
Inquiries:	Takashi Yoshinaga, Director, Executive Vice President and Executive Officer, Head of Corporate Department (Telephone: +81-3-5766-3530)

Notice Regarding the Discrepancy between the Second Quarter (Interim Period) Earnings Forecast and Actual Results, and the Revision of the Full-Year Earnings Forecast

In light of recent business performance trends, a discrepancy has arisen between the earnings forecast announced on February 9, 2026 and the actual results announced today. The Company hereby provides notice as set forth below.

In addition, the Company has revised its full-year earnings forecast for the fiscal year ending December 2026 (January 1, 2026 to December 31, 2026) as set forth below, and hereby provides notice of this revision as well.

Details

1. Revision of Earnings Forecast for the Fiscal Year Ending December 2026, etc.

(1) Discrepancy between the Consolidated Earnings Forecast and Actual Results for the Cumulative Second Quarter (Interim) Period (January 1, 2026 to June 30, 2026)

(Unit: Millions of yen)

	Revenue	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent (Interim)	Net Income per Share (Interim)
Previous Forecast (A)	3,770	890	900	540	¥8.14
Actual Results (B)	3,434	489	459	198	¥3.01
Change (B–A)	△335	△400	△440	△341	–
Change (%)	△8.9%	△45.0%	△49.0%	△63.2%	–
(Reference) Actual Results for Prior Interim Period (Second Quarter (Interim) of Fiscal Year Ended December 2025)	3,644	1,064	1,047	693	¥10.47

(2) Revision of Full-Year Consolidated Earnings Forecast (January 1, 2026 to December 31, 2026)

(Unit: Millions of yen)

	Revenue	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Net Income per Share
Previous Forecast (A)	7,800	2,180	2,200	1,430	¥21.57
Revised Forecast (B)	7,330	1,201	1,181	687	¥10.44
Change (B–A)	△470	△979	△1,019	△743	–
Change (%)	△6.0%	△44.9%	△46.3%	△52.0%	–
(Reference) Actual Results for Prior Fiscal Year (Fiscal Year Ended December 2025)	7,096	1,965	2,014	1,307	¥19.74

(3) Reasons for the Revision

In the Company's core CPA Solution Business, transaction volume has continued to fall below the prior-year level, and both the number of active advertisers and the commission rate on performance-based fees have trended below plan. In addition, in part of the Strategic Business, progress relative to the plan for upfront investments has been delayed.

As a result, consolidated business performance for the first half of the fiscal year fell significantly short of the previous forecast, and the likelihood of achieving the full-year operating profit target has weakened. The Company has therefore decided to revise downward its full-year earnings forecast.

There is no revision to the dividend forecast.

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

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