

*April 13, 2026***Notice of Differences Between Full-Year Financial Results Forecasts and Actual Results,
and Revision of Dividend Forecast (Special Dividend)**

HUB CO., LTD. announces that differences have arisen between the full-year financial results forecasts for the fiscal year ended February 28, 2026 (March 1, 2025 to February 28, 2026), which was announced on April 14, 2025, and the actual results announced today.

In addition, at the meeting of the Board of Directors held today, the Company resolved to revise the dividend forecast for the fiscal year ended February 28, 2026 and to pay a special dividend. Details are as follows.

**1. Differences Between Full-Year Financial Results Forecasts and Actual Results
(March 1, 2025 to February 28, 2026)**

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecasts (A)	11,300	470	450	420	33.39
Actual results (B)	11,335	534	528	609	48.48
Change (B–A)	35	64	78	189	15.09
Change (%)	0.3	13.7	17.4	45.2	-
(Reference) Results for the previous fiscal year	10,632	453	441	446	35.46

2. Reasons for the Differences

Net sales, operating profit and ordinary profits were generally in line with the previously announced forecast.

On the other hand, regarding profit attributable to owners of parent, as a result of carefully reviewing the future business outlook during the settlement of accounts procedures, the Company additionally recorded deferred tax assets of 157 million yen. Consequently, as the same amount was recorded as income taxes - deferred (gain), the result significantly exceeded the previously announced forecast.

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3. Revision of Dividend Forecast (Special Dividend)

	Annal dividend		
	Q2-end	Year-end	Total
Previous forecast (announced April 14, 2025)	0.00 yen	10.00 yen	10.00 yen
Revised forecast		11.00 yen (Ordinary dividend: 10.00 yen / Special dividend: 1.00 yen)	11.00 yen (Ordinary dividend: 10.00 yen / Special dividend: 1.00 yen)
Actual result (current fiscal year)	0.00 yen		
Actual result (previous fiscal year)	0.00 yen	10.00 yen	10.00 yen

4. Reasons for the Revision

The Company recognizes the return of profits to shareholders as a key management priority. While striving to secure internal reserves for future business development, the Company's basic policy is to implement performance-linked dividends with a target payout ratio of approximately 30%.

As stated in "2. Reasons for the Differences" above, profit attributable to owners of parent exceeded the previously announced forecast due to the recognition of deferred tax assets. Although this increase in profit resulted from the recording of income taxes—deferred (benefit) for accounting purposes and does not accompany an increase in cash and deposits, the Company has decided to revise the year-end dividend forecast in order to further enhance shareholder returns.

Specifically, the Company will set the ordinary dividend at 10 yen per share and implement a special dividend of 1 yen per share, revising the total dividend upward to 11 yen per share.

This matter is scheduled to be submitted for approval at the Company's 28th Annual General Meeting of Shareholders to be held in May 2026.