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August 24, 2026

Company name:	GIFT HOLDINGS INC.
Representative:	Sho Tagawa, President & Representative Director (Securities code: 9279, Tokyo Stock Exchange Prime Market)
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Notice Regarding Revisions to Consolidated Earnings Forecasts

GIFT HOLDINGS INC. (the "Company") hereby announces that, based on recent business performance, it has revised its consolidated earnings forecasts for the fiscal year ending October 31, 2026, originally announced on June 15, 2026, as follows.

1. Revisions to full-year consolidated earnings forecasts for the fiscal year ending October 31, 2026 (November 1, 2025 to October 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Previous forecast (A)	Millions of yen 43,900	Millions of yen 4,800	Millions of yen 4,770	Millions of yen 2,880	Yen 143.66
Revised forecast (B)	43,900	5,000	4,970	3,020	150.65
Change (B - A)	-	200	200	140	
Change (%)	-	4.2	4.2	4.9	
(Reference) Results for the previous fiscal year (FYE Oct. 31, 2025)	35,878	3,367	3,374	2,185	109.34

2. Reasons for revisions to earnings forecasts

For the fiscal year ending October 31, 2026, the Group continuously improved store QSCA (Quality, Service, Cleanliness, Atmosphere) and extended operating hours. As a result, net sales at existing company-owned domestic stores excluding renovated stores for the cumulative period through July 2026 performed steadily, reaching 103.0% year on year. In addition, continuing the trend from the first half, the Group was able to reduce ingredient costs in the third quarter through optimized ingredient procurement methods and increased manufacturing efficiency. As a result, the gross profit margin is expected to improve significantly year on year.

Taking these factors into account, the Company has revised its full-year consolidated earnings forecasts for the fiscal year ending October 31, 2026, announced on June 15, 2026, by adding the amount by which third quarter results exceeded the plan.

The assumptions for the fourth quarter remain unchanged from the previous forecast, and the Company is currently reassessing its outlook, including the impact of this measure. If the Company determines that a revision to its full-year earnings forecast is necessary, it plans to make a further disclosure after the announcement of its third-quarter financial results.

(Note) The above forecasts are based on information currently available to the Company. Actual results may differ due to various factors.

End.