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Regarding the Revision of Performance Forecasts Due to Changes in Consolidated Subsidiaries

We hereby announce that, in light of the contents of the "Announcement Regarding Changes and Share Acquisition of Consolidated Subsidiaries" published on November 27, 2023, and recent performance trends, we have revised the consolidated performance forecast for the fiscal year ending June 2024, which was originally announced in the "Earnings Briefing for the Fiscal Period Ending June 2023" on August 10, 2023, as follows:

1. Revision of Performance Forecast Values

Consolidated Performance Forecast for the Full Fiscal Year Ending June 2024 (From July 1, 2023, to June 30, 2024)

	Net sales	Business profit	Operating profit	profit attributable to the parent company's owners	EPS
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecasts (A)	178,000	14,300	14,300	10,000	115.54
Revised Forecast (B)	172,000	13,500	13,900	11,200	129.40
Change (B-A)	△6,000	△800	△400	+1,200	
Percentage change (%)	△3.4	△5.9	△2.8	+12.0	
(Reference) Previous Performance (Excluding Manufacturing Business Performance)	150,697	11,441	12,164	9,533	109.13
Percentage Change from Previous Performance (%)	+14.1	+18.0	+14.3	+17.5	

*The previous forecast figures were pre-restatement values that did not account for the classification of discontinued operations (including the performance of the manufacturing business).

*The current forecast figures are post-restatement values that account for the classification of discontinued operations (excluding the performance of the manufacturing business).

*The figures under "Reference 2. Full-Year Results of the Previous Term" are pro forma.

2. Reason for Revision

Due to the decision on this stock transfer, the manufacturing business will be classified as a discontinued operation from the fiscal year ending June 2024. Sales revenue, business profit, and operating profit from the manufacturing business will be retroactively excluded from the consolidated performance forecast figures from the beginning of the period. The profit and loss arising from the manufacturing business and this stock transfer will be presented separately on the consolidated statement of profit and loss as "discontinued operations." On the other hand, due to the decision to acquire shares, the performance of the two engineering dispatch businesses acquired from UT Group Corporation will be included in the consolidated performance from April 1, 2024, resulting in three months of profit and loss being included in the consolidated statement of profit and loss. In addition, taking into account the incidental expenses associated with this share acquisition, we have revised our performance forecast.

(Note) The above performance forecasts are based on information available at the present time, and actual results may differ due to various factors.