Consolidated Financial Results for the Second Quarter (Interim) of the Fiscal Year Ending December 31, 2026 [Japanese GAAP]

August 6, 2026

Company name: Altech Corporation Stock exchange listing: Tokyo
Code number: 4641 URL https://www.alpsgiken.co.jp/
Representative: Yasushi Sudo, President
Contact: Takeshi Ishibashi, General Manager of Corporate Planning
Phone: +81-42 (774) 3333

Scheduled date of filing semiannual securities report: August 7, 2026
Scheduled date of commencing dividend payments: September 11, 2026
Availability of supplementary briefing material on financial results: Yes
Schedule of financial results briefing session: Yes (for analysts and institutional investors)

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Second Quarter (Interim) of the Fiscal Year Ending December 31, 2026 (January 1, 2026, to June 30, 2026)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended June 30, 2026	27,023	6.6	2,447	(9.0)	2,536	(10.1)	1,677	(10.2)
Six months ended June 30, 2025	25,340	5.2	2,690	9.5	2,820	12.1	1,868	16.5

(Note) Comprehensive income: Six months ended June 30, 2026: 1,857 million yen [(1.0)%]
Six months ended June 30, 2025: 1,875 million yen [(0.2)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended June 30, 2026	28.50	－
Six months ended June 30, 2025	31.68	－

(Note) The Board of Directors of the Company resolved at its meeting held on May 14, 2026, to conduct a 3-for-1 split of the shares of its common stock effective on July 1, 2026. “Basic earnings per share” is calculated on the assumption that such stock split was conducted at the beginning of the previous fiscal year.

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of June 30, 2026	30,298	21,113	69.5
As of December 31, 2025	29,311	20,436	69.5

(Reference) Equity: As of June 30, 2026: 21,058 million yen
As of December 31, 2025: 20,374 million yen

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	－	47.00	－	61.00	108.00
Fiscal year ending December 31, 2026	－	54.00			
Fiscal year ending December 31, 2026 (Forecast)			－	18.00	－

(Notes) 1. Revision to the forecast for dividends announced most recently No
2. The Board of Directors of the Company resolved at its meeting held on May 14, 2026, to conduct a 3-for-1 split of the shares of its common stock effective on July 1, 2026. Accordingly, the year-end dividend per share for the fiscal year ending December 31, 2026 (forecast) is stated after taking such stock split into consideration, and the total annual dividends per share is stated as “-.”

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2026 (January 1, 2026, to December 31, 2026)

(% indicates changes from the previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	55,500	5.4	5,700	5.6	5,800	4.6	3,900	(2.0)	66.27

(Notes) 1. Revision to the financial results forecast announced most recently No

2. "Basic earnings per share" in the consolidated financial results forecast for the fiscal year ending December 31, 2026, is calculated on the assumption that such stock split was conducted at the beginning of the fiscal year under review.

* Notes:

(1) Significant changes in the scope of consolidation during the interim period under review: No

New: - (Company name) , Exclusion: - (Company name)

(2) Accounting policies adopted specially for the preparation of interim consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates and retroactive restatement

1) Changes in accounting policies due to the revision of accounting standards No

2) Changes in accounting policies other than 1) above No

3) Changes in accounting estimates No

4) Retrospective restatement No

(4) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):	Six months ended June 30, 2026	62,240,025 shares	As of December 31, 2025	62,240,025 shares
2) Total number of treasury shares at the end of the period:	Six months ended June 30, 2026	3,357,783 shares	As of December 31, 2025	3,389,241 shares
3) Average number of shares outstanding during the period (interim period)	Six months ended June 30, 2026	58,866,100 shares	As of June 30, 2025	58,976,901 shares

(Note) The Board of Directors of the Company resolved at its meeting held on May 14, 2026, to conduct a 3-for-1 split of the shares of its common stock effective on July 1, 2026. Accordingly, the total number of issued shares at the end of the period, the total number of treasury shares at the end of the period, and the average number of shares during the period are calculated on the assumption that such stock split was conducted at the beginning of the previous fiscal year.

* Interim consolidated financial results are not subject to review by certified public accountants or auditing firms.

* Explanation on appropriate use of financial results forecast, and other special notes

(Caution regarding forward-looking statements, etc.)

Please refer to (3) Explanation of Consolidated Financial Results Forecasts and Other Forward-looking Statements on page 3 of the attached document for the assumptions used in developing the financial results forecasts. The forecast figures are based on information available at the present time, and contain some uncertainties. Actual results may differ from the above forecasts due to changes in business conditions and other factors.

(Reference) Non-consolidated Financial Results Forecast

Non-consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2026 (January 1, 2026, to December 31, 2026)

(% indicates changes from the previous corresponding period)

	Net sales		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	42,000	3.2	4,900	3.1	3,400	(3.0)	57.77

(Notes) 1. Revision to the financial results forecast announced most recently No

2. "Basic earnings per share" in the non-consolidated financial results forecast for the fiscal year ending December 31, 2026, is calculated on the assumption that such stock split was conducted at the beginning of the fiscal year under review.

○ Table of Contents of Attachments

1. Overview of Operating Results

(1) Overview of Operating Results for the Interim Period Under Review

During the interim period under review (from January 1, 2026, to June 30, 2026), the Japanese economy was on a moderate recovery trend, amid a continued improvement in the employment and income environment, due to the persistently high appetite for investment among corporations, despite the impacts of soaring material prices brought by rising prices, etc., and the Trump tariffs. Meanwhile, the future outlook remains uncertain due to geopolitical risks, particularly the disruption of crude oil supplies resulting from conflicts in the Middle East, as well as increases in material costs, rising domestic interest rates, and other factors.

Amid this social and economic environment, major manufacturing companies maintained upfront investment in R&D for a competitive advantage, and requests made to the Group remained firm. The Group’s core business of engineer assignment maintained a high utilization rate, as we worked to newly cultivate aerospace-related, medical equipment-related and other fields, and implemented initiatives in conjunction with sales policies such as team assignments. Further, we established the Space Business Promotion Office in the last fiscal year, in anticipation of the expansion of the market in the aerospace sector. In addition, in this fiscal year we established the Outsourcing Service Promotion Office to further strengthen the contracting business. While building on technical services developed in the engineer assignment business, the Company will create better results by actively utilizing and leveraging generative AI in these businesses in addition to specialized skills and knowledge.

As a result of the above measures, both the total number of staff in operation and the contract unit price have increased. Net sales for the interim period under review were 27,023 million yen (up 6.6% year on year) mainly due to these various factors in the engineer assignment business. Also, the Company recorded operating profit of 2,447 million yen (down 9.0% year on year), ordinary profit of 2,536 million yen (down 10.1% year on year), and profit attributable to owners of parent of 1,677 million yen (down 10.2% year on year), as the completion of large projects in Japan and overseas was recorded in the interim period of the previous year.

To create strengths for the next generation, the Company is strengthening its outsourcing service business, developing new business fields such as agriculture, nursing care, and supply chain management, and expanding its manufacturing business.

The results of operations by segment are as follows.

1) Outsourcing Service Business

In the outsourcing service business, which is the Company’s main business, we are engaged in the acceptance of consignment of technical projects, office staff assignment, and other services, with a focus on engineer assignments. In order to secure excellent talent even in the midst of intensifying competition for human resources, we implemented recruitment plans that promote a better understanding of what working at the Company will look like, such as internships. In addition, by strengthening technical education in the cutting-edge technology field and the aerospace field where growth continues to be expected, and implementing initiatives in conjunction with sales policies such as team assignments and contracting, we maintained high utilization rates and increased the contract unit price.

As a result, net sales for the interim period under review were 24,606 million yen (up 7.0% year on year), and operating profit was 2,328 million yen (up 0.9% year on year).

2) Global Business

In the global business, the Company provides design, manufacturing, installation and maintenance services for plant facilities, machinery and equipment, and staffing services overseas.

Due to the acquisition of orders for new projects and the expansion of the staffing service business mainly in the semiconductor industry, where demand is growing, in the interim period under review, the Company recorded net sales of 2,358 million yen (up 3.0% year on year). Operating profit amounted to 143 million yen (down 65.2% year on year), as the completion of large projects was recorded in the interim period of the previous year.

(2) Overview of Financial Position for the Interim Period Under Review

Total assets at the end of the interim period under review were 30,298 million yen, an increase of 987 million yen from the end of the previous consolidated fiscal year. This was mainly due to an increase in notes and accounts receivable - trade, and contract assets. Total liabilities were 9,184 million yen, an increase of 310 million yen from the end of the previous consolidated fiscal year. This was mainly due to an increase in provision for bonuses. As a result, net assets increased by 676 million yen from the end of the previous consolidated fiscal year to 21,113 million yen.

These resulted in the equity ratio of 69.5%.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Statements

As for the forecast for the fiscal year ending December 31, 2026, there are no changes to the consolidated and non-consolidated forecasts announced on February 12, 2026, as the current requests for assignment to the Group remain strong.

2. Interim Consolidated Financial Statements and Major Notes

(1) Interim Consolidated Balance Sheets

(Thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Interim period under review (June 30, 2026)
Assets		
Current assets		
Cash and deposits	14,118,668	14,109,166
Notes and accounts receivable - trade, and contract assets	7,277,930	8,006,493
Merchandise and finished goods	27,231	22,582
Work in process	250,413	219,501
Raw materials and supplies	285,985	265,515
Other	829,199	975,325
Total current assets	22,789,427	23,598,586
Non-current assets		
Property, plant and equipment		
Buildings and structures	3,968,079	3,990,816
Accumulated depreciation	(2,095,072)	(2,153,049)
Buildings and structures, net	1,873,007	1,837,767
Land	1,809,311	1,809,311
Other	793,633	827,866
Accumulated depreciation	(595,948)	(626,205)
Other, net	197,684	201,660
Total property, plant and equipment	3,880,003	3,848,739
Intangible assets		
Goodwill	64,068	51,254
Other	130,475	126,539
Total intangible assets	194,544	177,794
Investments and other assets		
Investment securities	1,234,842	1,399,055
Shares of subsidiaries and associates	59,638	59,638
Deferred tax assets	753,479	846,365
Other	399,153	368,151
Total investments and other assets	2,447,114	2,673,210
Total non-current assets	6,521,662	6,699,744
Total assets	29,311,089	30,298,330

(Thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Interim period under review (June 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	234,013	380,869
Short-term borrowings	208,568	206,450
Accounts payable - other	2,151,286	1,863,409
Income taxes payable	788,387	1,040,846
Provision for bonuses	1,931,803	2,237,136
Provision for bonuses for directors (and other officers)	26,800	16,840
Other	3,130,002	3,038,961
Total current liabilities	8,470,861	8,784,513
Non-current liabilities		
Long-term borrowings	2,166	—
Deferred tax liabilities	20,559	21,947
Retirement benefit liability	143,516	137,103
Other	237,301	241,352
Total non-current liabilities	403,542	400,403
Total liabilities	8,874,404	9,184,917
Net assets		
Shareholders' equity		
Share capital	2,347,163	2,347,163
Capital surplus	2,784,651	2,796,640
Retained earnings	16,013,458	16,494,659
Treasury shares	(1,791,986)	(1,773,332)
Total shareholders' equity	19,353,287	19,865,130
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	648,900	762,233
Foreign currency translation adjustment	372,405	430,678
Total accumulated other comprehensive income	1,021,306	1,192,912
Non-controlling interests	62,091	55,369
Total net assets	20,436,685	21,113,413
Total liabilities and net assets	29,311,089	30,298,330

(2) Interim Consolidated Statements of Income and Comprehensive Income

(Interim Consolidated Statements of Income)

(Thousands of yen)

	Previous interim period (From January 1, 2025, to June 30, 2025)	Interim period under review (From January 1, 2026, to June 30, 2026)
Net sales	25,340,183	27,023,330
Cost of sales	19,348,608	21,026,414
Gross profit	5,991,575	5,996,916
Selling, general and administrative expenses	3,301,334	3,549,363
Operating profit	2,690,240	2,447,552
Non-operating income		
Interest income	7,095	15,260
Dividend income	20,299	26,121
Subsidy income	33,642	12,264
Foreign exchange gains	25,710	—
Other	53,474	85,976
Total non-operating income	140,221	139,622
Non-operating expenses		
Interest expenses	1,760	1,338
Loss on extinguishment of share-based compensation expenses	3,626	2,254
Loss on investments in investment partnerships	2,741	1,191
Donations	—	10,000
Foreign exchange losses	—	25,330
Other	2,281	10,818
Total non-operating expenses	10,410	50,932
Ordinary profit	2,820,051	2,536,243
Extraordinary income		
Gain on sale of non-current assets	1,009	74
Donation income	653	—
Total extraordinary income	1,662	74
Extraordinary losses		
Loss on retirement of non-current assets	216	0
Total extraordinary losses	216	0
Net profit before income taxes	2,821,498	2,536,317
Income taxes - current	1,017,483	996,497
Income taxes - deferred	(77,513)	(144,782)
Total income taxes	939,970	851,714
Net profit	1,881,527	1,684,602
Profit attributable to non-controlling interests	12,961	6,769
Profit attributable to owners of parent	1,868,565	1,677,833

(Interim Consolidated Statements of Comprehensive Income)

(Thousands of yen)

	Previous interim period (From January 1, 2025, to June 30, 2025)	Interim period under review (From January 1, 2026, to June 30, 2026)
Net profit	1,881,527	1,684,602
Other comprehensive income		
Valuation difference on available-for-sale securities	41,549	113,333
Foreign currency translation adjustment	(47,341)	59,644
Total other comprehensive income	(5,792)	172,977
Comprehensive income	1,875,735	1,857,580
Comprehensive income attributable to		
owners of parent	1,861,170	1,849,439
non-controlling interests	14,565	8,140

(3) Notes to Interim Consolidated Financial Statements

(Notes on Going Concern)

Not applicable.

(Notes on Substantial Changes in the Amount of Shareholders' Equity)

Not applicable.

(Segment Information)

[Segment Information]

I For the previous interim period (From January 1, 2025, to June 30, 2025)

1. Information on the amount of net sales and profit or loss by reportable segment

(Thousands of yen)

	Reportable segment			Others (Note)	Total
	Outsourcing Service Business	Global Business	Total		
Net sales					
Sales to external customers	22,994,858	2,290,265	25,285,124	55,059	25,340,183
Intersegment sales and transfers	－	10,499	10,499	－	10,499
Total	22,994,858	2,300,765	25,295,624	55,059	25,350,683
Segment profit (loss)	2,308,459	413,265	2,721,724	(32,743)	2,688,980

(Note) "Others" is a business segment not included in the reportable segments and includes Elderly Housing with Home-care Services.

2. Differences Between the Total Amount of Reportable Segments Profit or Loss and the Amounts Reported in Interim Consolidated Statements of Income and the Details of the Differences (Matters Concerning Reconciliation of Differences)

(Thousands of yen)

Profit	Amount
Reportable segments total	2,721,724
Loss in "Others"	(32,743)
Intersegment transaction elimination	1,260
Operating profit in Interim Consolidated Statements of Income	2,690,240

II For the interim period under review (From January 1, 2026, to June 30, 2026)

1. Information on the amount of net sales and profit or loss by reportable segment

(Thousands of yen)

	Reportable segment			Others (Note)	Total
	Outsourcing Service Business	Global Business	Total		
Net sales					
Sales to external customers	24,606,017	2,358,123	26,964,141	59,189	27,023,330
Intersegment sales and transfers	－	9,572	9,572	－	9,572
Total	24,606,017	2,367,696	26,973,713	59,189	27,032,903
Segment profit (loss)	2,328,589	143,659	2,472,249	(25,956)	2,446,292

(Note) "Others" is a business segment not included in the reportable segments and includes Elderly Housing with Home-care Services.

2. Differences Between the Total Amount of Reportable Segments Profit or Loss and the Amounts Reported in Interim Consolidated Statements of Income and the Details of the Differences (Matters Concerning Reconciliation of Differences)

(Thousands of yen)

Profit	Amount
Reportable segments total	2,472,249
Loss in “Others”	(25,956)
Intersegment transaction elimination	1,260
Operating profit in Interim Consolidated Statements of Income	2,447,552

(Significant Subsequent Events)

(Stock Split and Partial Amendment to the Articles of Incorporation due to Stock Split)

The Company resolved at the meeting of its Board of Directors held on May 14, 2026, to carry out a stock split and to partially amend the Articles of Incorporation in connection with the stock split.

1. Regarding stock split

(1) Purpose of the stock split

The Company will implement a stock split to reduce the price per investment unit, thereby creating a more accessible environment for a broader range of investors. This initiative aims to expand the investor base and enhance the liquidity of the Company's shares.

(2) Outline of the stock split

1) Method of the split

The Company will carry out a three-for-one stock split for each share of its common stock held by shareholders registered or recorded in the final shareholders' register as of the end of June 30, 2026).

2) Number of shares to be increased as a result of the split

Total number of shares outstanding before the stock split	20,746,675 shares
Number of shares to be increased as a result of the split	41,493,350 shares
Total number of shares outstanding after the stock split	62,240,025 shares
Total number of authorized shares after the stock split	128,700,000 shares

3) Schedule of the split

Date of public notice of the record date	June 12, 2026
Record date	June 30, 2026
Effective date	July 1, 2026

4) Impact on per share information

The impact on per share information is reflected in the summary data under "Earnings per Share" and "Diluted Earnings per Share."

2. Partial amendment to the Articles of Incorporation due to stock split

(1) Reason for amendment to the Articles of Incorporation

Pursuant to the provisions of Article 184, Paragraph 2 of the Companies Act, the total number of authorized shares stipulated in Article 5 of the Company's Articles of Incorporation will be changed effective on July 1, 2026, due to the stock split.

(2) Details of amendment to the Articles of Incorporation

The details of the amendment are as follows.

Current Articles of Incorporation	After the amendment
(Total number of authorized shares) Article 5. The total number of authorized shares of the Company shall be <u>42,900,000</u> shares.	(Total number of authorized shares) Article 5. The total number of authorized shares of the Company shall be <u>128,700,000</u> shares.

3. Other

There will be no change in the amount of share capital of the Company as a result of the stock split.

(Transactions under Common Control, etc.)

The Company resolved at the meeting of its Board of Directors held on August 6, 2026, to implement an incorporation-type company split whereby the agricultural production business of Alps Agri Career Corporation, a consolidated subsidiary of the Company, will be succeeded by Alps Regional Partners Tokachi Corporation which is to be newly established.

We also resolved to merge the assignment business of Alps Agri Career Corporation into Alps Business Service Corporation. Since this reorganization represents an absorption-type merger involving consolidated subsidiaries and affiliates in which the Company has a 100% stake, some disclosure items and details have been omitted.

1. Purpose of the incorporation-type company split and absorption-type merger

We will establish a new company in Tokachi, Hokkaido, which will engage in agricultural production and processing of agricultural produce, to promote supply chain management, while further improving the efficiency of the group's management resources by integrating assignment businesses.

2. Outline of the incorporation-type company split

(1) Overview of the companies involved in the company split

1) Board of Directors' meeting for approval of the split plan document (Alps Agri Career Corporation) August 6, 2026

2) Date of the split (effective date) October 1, 2026 (scheduled)

(2) Companies involved in the split

	Split company	Newly established company
Trade name	Alps Agri Career Corporation	Alps Regional Partners Tokachi Corporation
Location	1-16 Nishihashimoto, Midori-ku, Sagamihara-city, Kanagawa Prefecture	14-1 Tokachigawaonsen Kita, Otofuke-cho, Kato-gun, Hokkaido
Title and name of representative	Jun Watanabe, President	Takeshi Ishibashi, President
Business	Outsourcing business (agriculture, livestock, environment, and food areas)	Production, processing and sales of agricultural produce, etc.
Share capital	400,000 thousand yen	25,000 thousand yen
Date of establishment	April 2, 2018	October 1, 2026
Major shareholder and shareholding ratio	Altech Corporation: 100% (consolidated subsidiary)	Altech Corporation: 100% (non-consolidated subsidiary)
Financial position and operating results in the most recent fiscal year	Fiscal year ended December 31, 2025	— (Note)
Net assets	80,020 thousand yen	—
Total assets	255,543 thousand yen	—
Net assets per share	10,002.56 yen	—
Net sales	917,544 thousand yen	—
Operating profit	(61,381) thousand yen	—
Ordinary profit	(53,414) thousand yen	—
Profit	(38,975) thousand yen	—
Basic earnings per share	(15,534.26) yen	—

(Note) The company to be newly established has no finalized last fiscal year.

(3) Outline of the business division to be split

A. Business of the division to be split and succeeded : Agricultural production business

B. Operating results of the division to be split and succeeded (net sales in the most recent fiscal year) : 8,074 thousand yen

C. Assets and liabilities of the division to be split and succeeded (tentative) :

Assets		Liabilities	
Account	Book value	Account	Book value
Current assets	24,950 thousand yen	Current liabilities	0 thousand yen
Non-current assets	50 thousand yen	Non-current liabilities	0 thousand yen

3. Outline of the absorption-type merger

(1) Schedule of the merger

1) Board of Directors' meeting for approval of the merger agreement	(Alps Business Service Corporation)	August 6, 2026
	(Alps Agri Career Corporation)	August 6, 2026
2) Conclusion of the merger agreement		August 6, 2026
3) Date of the merger (effective date)		October 1, 2026 (scheduled)

(2) Method of the merger

Absorption-type merger through which Alps Business Service Corporation will be the surviving company and Alps Agri Career Corporation, excluding its agricultural production business, will be the non-surviving company.

(3) Details of allotment pertaining to the merger

No shares or other monies will be allotted as a result of the merger.

(4) Overview of the companies involved in the merger

	Surviving company	Non-surviving company
Trade name	Alps Business Service Corporation	Alps Agri Career Corporation
Location	1-16 Nishihashimoto, Midori-ku, Sagamihara-city, Kanagawa Prefecture	1-16 Nishihashimoto, Midori-ku, Sagamihara-city, Kanagawa Prefecture
Title and name of representative	Hidenori Yanagisawa, President	Jun Watanabe, President
Business	Human resources solutions business, education solutions business	Outsourcing business (agriculture, livestock, environment, and food areas)
Share capital	100,000 thousand yen	400,000 thousand yen
Date of establishment	April 1, 1986	April 2, 2018
Major shareholder and shareholding ratio	Altech Corporation: 100% (consolidated subsidiary)	Altech Corporation: 100% (consolidated subsidiary)
Financial position and operating results in the most recent fiscal year	Fiscal year ended December 31, 2025	Fiscal year ended December 31, 2025
Net assets	1,311,830 thousand yen	80,020 thousand yen
Total assets	1,931,327 thousand yen	255,543 thousand yen
Net assets per share	10,931.92 yen	10,002.56 yen
Net sales	3,687,507 thousand yen	917,544 thousand yen
Operating profit	352,255 thousand yen	(61,381) thousand yen
Ordinary profit	359,832 thousand yen	(53,414) thousand yen
Profit	247,377 thousand yen	(38,975) thousand yen
Basic earnings per share	2,061.48 yen	(15,534.26) yen

(Note) Excluding agricultural production business for Alps Agri Career Corporation.

(5) Post-merger situation

There will be no change in the Company’s trade name, head office location, representative, business, share capital and fiscal year-end following the merger.

4. Future outlook

As this transaction involves only its consolidated subsidiaries and affiliates in which the Company holds a 100% stake, the impact on the Company’s consolidated financial results forecast for the fiscal year ending December 2026 will be immaterial. However, we will closely examine the non-consolidated financial results forecast and promptly announce any revisions to it.

3. (Reference)

(1) (Summary) Interim Non-consolidated Statements of Income for the Interim Period of the Fiscal Year Ending December 31, 2026

Account		Previous interim period (From January 1, 2025, to June 30, 2025)	Interim period under review (From January 1, 2026, to June 30, 2026)
		Amount (Thousands of yen)	Amount (Thousands of yen)
I	Net sales	19,583,452	21,340,871
II	Cost of sales	14,789,506	16,223,500
	Gross profit	4,793,945	5,117,371
III	Selling, general and administrative expenses	2,622,860	2,828,934
	Operating profit	2,171,085	2,288,436
IV	Non-operating income	386,723	602,928
V	Non-operating expenses	201,209	178,589
	Ordinary profit	2,356,599	2,712,775
VI	Extraordinary income	1,009	—
VII	Extraordinary losses	—	0
	Net profit before income taxes	2,357,608	2,712,775
	Income taxes - current	827,811	898,770
	Income taxes - deferred	(97,587)	(134,885)
	Net profit	1,627,384	1,948,890

(Notes) 1. The interim statements of income are not subject to review in the statutory disclosure.
2. The interim statements of income are prepared in accordance with the Regulation on Financial Statements and are presented in summarized form.