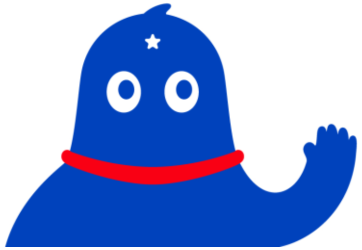
Supplementary Materials
Consolidated Financial Results for Q1 of the Fiscal Year Ending March 2027 (April 2026-June 2026) (FY2026)

August 4, 2026

Umios Corporation (TSE:1333)



With the company's name change to Umios Corporation in March 2026, a new corporate character, "Umios," also made its debut - a charming and friendly character that symbolizes the company's new identity.

Financial Highlights: Consolidated Group

Operating Income of 6.7 bln. yen (YoY -29.4%): above plan, progressing as expected*

Japan: > Rising marine product prices + yen depreciation increased costs. > Cost reductions partially offset cost pressures.
> Weak consumer consumption → Delayed price pass-through.

Overseas: > FX headwinds → primary driver of operating income decline.
> European operations & pet food business: sales firm.

The impact of Middle East developments on Q1 was limited.

Profit Attributable to Owners of Parent was 3.4 bln. yen (YoY -47.3%)

> Extraordinary gains: 2.1 bln. yen: from sale of cross-shareholdings and fixed assets (in line with previous year).
> A temporary 1.7 bln. JPY tax expense recorded due to the sale of Umios Logistics (The impact is expected to be reduced upon completion of the sale in Q2).

Exchange Rates	Mar/27 Q1	Mar/26 Q1
USD	156.48 yen	152.95 yen
EUR	183.73 yen	160.74 yen
THB	4.94 yen	4.51 yen

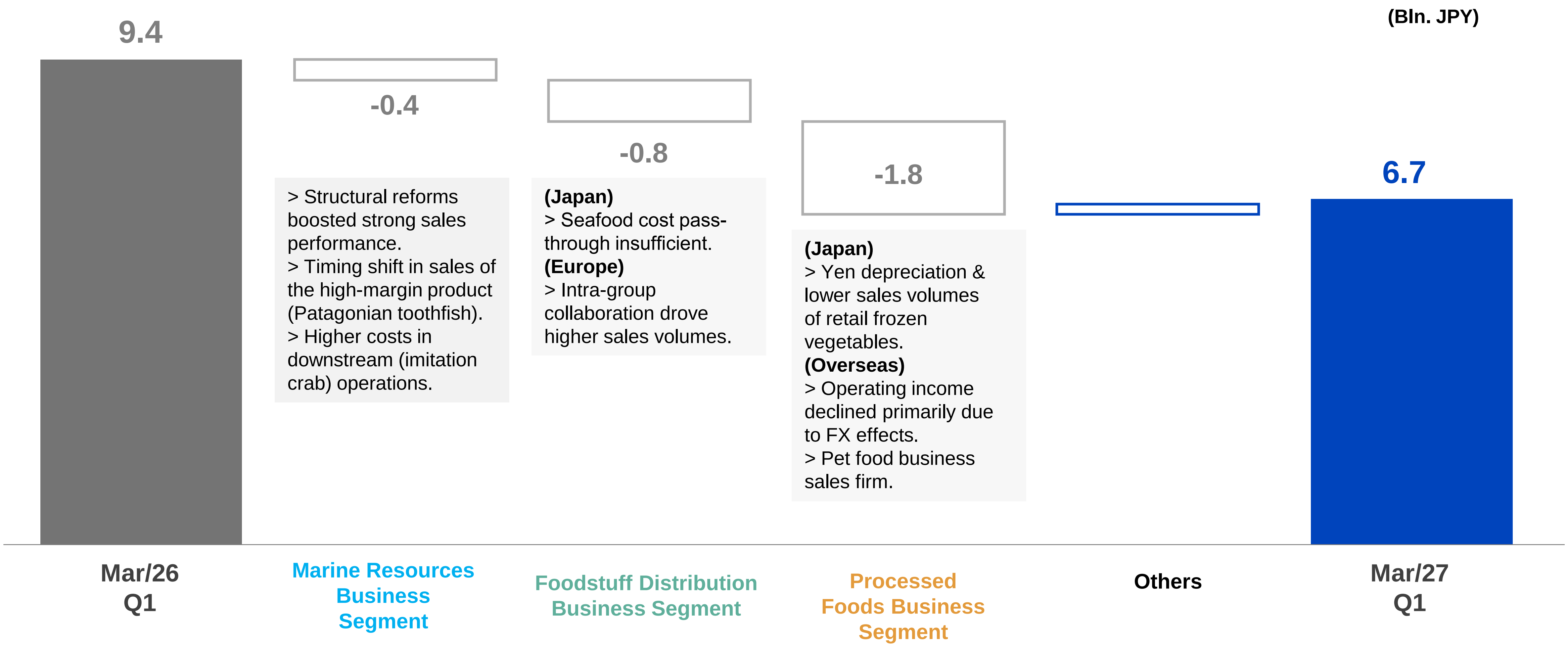
YoY profit growth is expected from 2H onward

> **Processed Foods (Japan)**: Pricing revisions + promotional activities → profit improvement.
> **Processed Foods (Overseas)**: FX improvement expected from Q2 + pet food sales expansion to offset Q1 decline.

(Bln. JPY)	Mar/27 Q1	Mar/26 Q1	YoY		Mar/27 Plan	Progress Rate
			Change	Change%		
Net Sales	277.6	263.6	+14.0	+5.3%	1,110.0	25.0%
Operating Income	6.7	9.4	-2.8	-29.4%	32.0	20.8%
Margin	2.4%	3.6%	-1.2pt	—	2.9%	—
Ordinary Income	6.4	9.3	-2.9	-31.3%	30.0	21.4%
Profit Attributable to Owners of Parent	3.4	6.5	-3.1	-47.3%	15.0	22.8%

*See P.16 for the quarterly operating income plan.

Factors of Increase/Decrease in Operating Income (YoY)



Q1 Overview: Marine Resources Business Segment

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> Despite structural reform contributions and strong sales, operating income declined due to Patagonian toothfish sales timing shift and higher imitation crab costs.

(Bln. JPY)	Mar/27 Q1	Mar/26 Q1	YoY Change	YoY Change%
Net Sales	29.9	26.0	+3.9	+14.9%
Fishery Business	8.1	8.0	+0.1	+1.1%
Aquaculture Business	2.2	1.8	+0.4	+20.2%
N.America Operations	19.6	16.2	+3.4	+21.1%
Operating Income	0.4	0.8	-0.4	-50.4%
Japan	-0.3	-0.0	-0.2	–
Overseas	0.7	0.8	-0.1	-17.0%
Operating Income Ratio	1.3%	2.9%	- 1.7pt	–

Overview by Business Unit

Fishery Business — Net Sales ↗ Operating Income ↗

Structural reforms implemented last fiscal year (i.e. operational efficiency improvements) boosted catch volumes. Patagonian toothfish sales timing shift kept results flat YoY.

Aquaculture Business (affiliated aquaculture + fish feed) — Net Sales ↑ Operating Income ↘

Higher feed volumes and unit prices offset by rising production costs.
(Farmed fish sales division transferred to the Marine Products Trading Unit.)

North America Operations — Net Sales ↑ Operating Income ↘

Upstream (surimi/fillet) sales remained strong; Downstream (imitation crab) operation cost increase weighed on operating income.

Topic Middle East Impact - Limited

> Fishery Business: Carries the greatest exposure. Higher fuel costs offset through operational schedule adjustments + higher selling prices.

> Q2 and beyond: Similar outcome expected.

Outlook for Full-Year Plan Achievement [Op. Margin: Q1 1.3% → Full-Year 2.3%]

Fishery Business	Continue structural reforms; overseas fishery performing well → contributing from Q2.
Aquaculture Business	Leverage absorption-type company split synergies; reduce feed costs + improve feeding efficiency.
N. America Operations	Alaska pollock catch and surimi/fillet sales remain strong. High fishmeal prices → tailwind for feed business.

Q1 Overview: Foodstuff Distribution Business Segment

> *Japan: Rising seafood costs not sufficiently passed through → lower operating income YoY.*
> *Europe: Higher sales volumes from intra-group collaboration → operating income up YoY.*

(Bln. JPY)	Mar/27 Q1	Mar/26 Q1	YoY Change	YoY Change%
Net Sales	196.2	185.6	+10.6	+5.7%
Marine Products Trading	116.5	105.1	+11.4	+10.8%
Foodstuff Distribution Business	60.1	61.0	-0.9	-1.4%
Agricultural Foods & Meat and Products	19.5	19.4	+0.1	+0.4%
Operating Income	3.7	4.5	-0.8	-17.8%
Japan	2.0	3.1	-1.1	-35.0%
Overseas	1.7	1.4	+0.3	+20.4%
Operating Income Ratio	1.9%	2.5%	- 0.5pt	—

Overview by Business Unit

Marine Products Trading Net Sales ↑ Operating Income ↓

Japan: >Higher seafood prices → net sales up >Weak demand → pass-through insufficient
>Aquaculture sales division transfer improved margins.
Europe: UFGE*1 Group expanded earnings, supported by growth in existing transactions and strengthened intra-group collaboration.

Foodstuff Distribution Business Net Sales ↓ Operating Income ↓

Intra-group collaboration strengthened + expanded lunch service channels and optimized SKU portfolio but cost increases not fully offset.

Agricultural Foods & Meat and Products Net Sales ↗ Operating Income ↓

Rising meat product costs not passed through; structural reform toward value-added (processed) products advancing steadily.

Topic European Operations- UFGE*1 Group Achieves Higher Operating Income

> Rising white fish market prices → strong sales of cost-competitive white fish, particularly Pangasius.
> VDL*2 Group, (joined the group last FY) efficiently produces white fish fried products in collaboration with UFGE Group companies → contributing to earnings.
> Additional acquisition of UFGE shares to 100% (+30%)
→ strengthen group governance + accelerate growth strategy initiatives.

Outlook for Full-Year Plan Achievement [Op. Margin: Q1 1.9% → Full-Year 2.3%]

Japan:
> Advance inventory optimization.
> Absorb B2B cost increases through operational efficiency improvement + pricing revisions.
> Expand intra-group procurement and strengthen intra-unit collaboration targeting restaurant & institutional food service channels → drive segment-wide profit growth.

Europe:
>Strengthen collaboration with group companies; leverage procurement, processing & sales capabilities to further expand business scope + enhance profitability.

*1 Umios Food Group Europe B.V. *2 Van der Lee Seafish Beheer B.V.

Q1 Overview: Processed Foods Business Segment

> Japan: Yen depreciation on frozen vegetables + lower sales volumes weighed on earnings.
> Overseas: FX effects primary driver of decline of operating income; pet food sales remained firm.

(Bln. JPY)	Mar/27 Q1	Mar/26 Q1	YoY Change	YoY Change%
Net Sales	46.3	46.8	-0.5	-1.1%
Processed Foods Business	43.9	44.6	-0.7	-1.6%
Fine Chemicals	2.4	2.2	+0.2	+9.0%
Operating Income	2.1	3.9	-1.8	-45.2%
Japan	0.5	1.2	-0.6	-55.2%
Overseas	1.6	2.7	-1.1	-40.9%
Operating Income Ratio	4.6%	8.3%	- 3.7pt	―

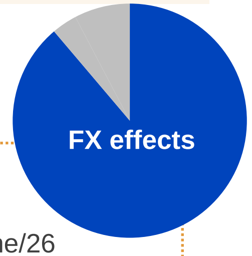
Overview by Business Unit

Processed Foods Business Net Sales ↓ Operating Income ↓

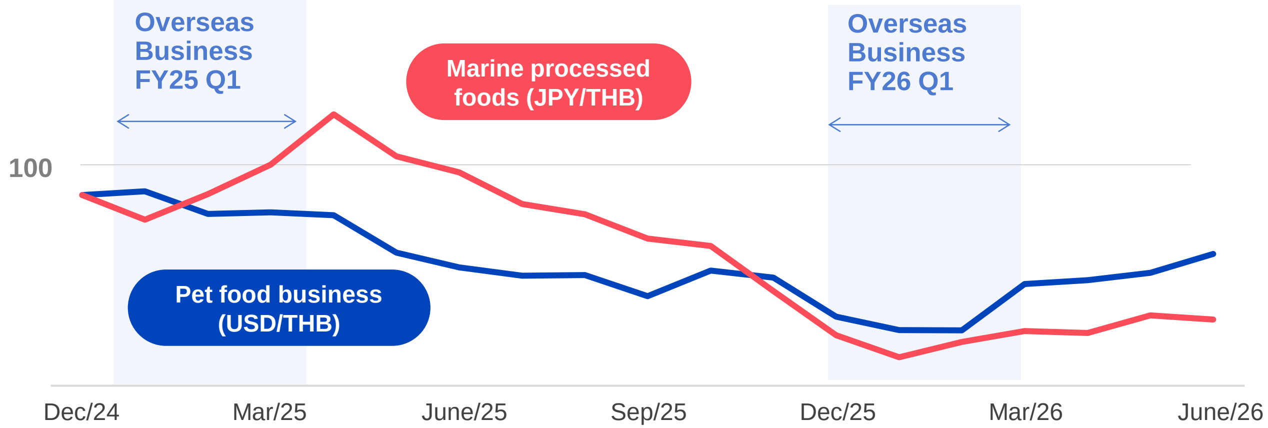
Japan: Yen depreciation on retail frozen vegetables + lower sales volumes; core frozen foods op. margin improved ~1pt vs. plan on pricing revisions.
Overseas: FX effects primary driver of operating income decline. Pet food business sales remained firm in both volume and value.

Fine Chemicals Net Sales ↑ Operating Income ↑

Health food ingredient sales strong. Higher costs from poor anchovy catches off Peru coast - concern going forward.



Reference Exchange Rate Trends（2024/12＝100）



（Unit: THB）

	Dec/24	Mar/25	June/25	Sep/25	Dec/25	Mar/26	June/26
1USD/THB	34.35	33.98	32.78	32.16	31.72	32.42	33.08
Index	100	98.9	95.4	93.6	92.3	94.4	96.3
100JPY/THB	22.57	23.00	22.89	21.95	20.58	20.64	20.80
Index	100	101.9	101.4	97.3	91.2	91.4	92.2

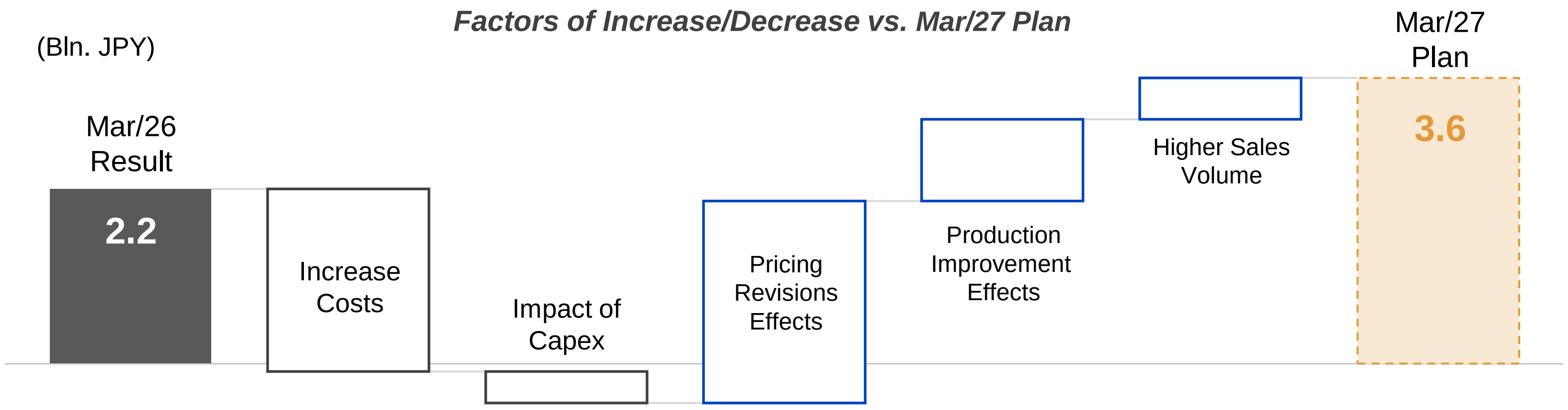
Source：Bank of Thailand

Outlook for Full-Year Plan Achievement: Processed Foods Business Unit

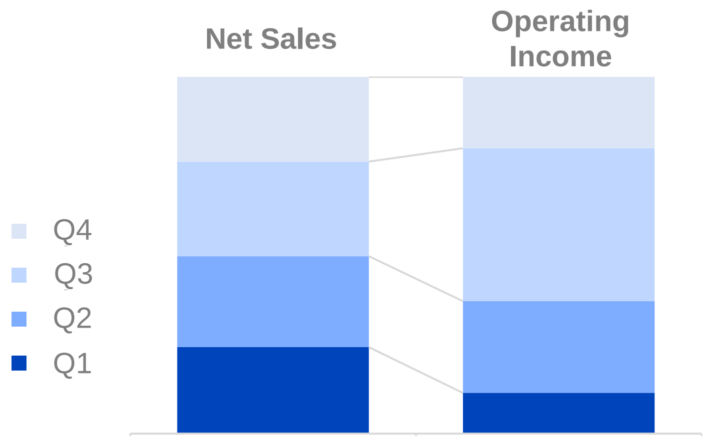
[Op. Margin: Q1 4.6% → Full-Year 6.5%]

Japan：Second-Half Weighted Operating Income Plan

> Cost increases: Offset by higher sales volumes + progressive pricing revisions.
> Productivity: Ongoing improvements + promotional activities.



Japan Processed Foods Business: Mar/27 Quarterly Plan Breakdown



Overseas：Strong Pet Food Business Sales to Offset Q1 Operating Income Decline

Pet food business	> Sales strong in both volume and value on a local-currency basis. > FX expected to improve from Q2. > Expanding sales to Asia- a high-growth market (see P.10).
Marine processed foods business	>Accelerate shift toward value-added products → enhance profitability.

(Topics) Fishery Business Unit:
Toward Sustainable Business Operations

> Fishery Business Unit entering final phase of structural reform to strengthen profitability.
> Sustainable fishery grounded in resource management → contributing to medium/long-term corporate value.

Current Status:

> Stable earnings expanding across the unit through operational efficiency improvements + downsizing and withdrawal from unprofitable businesses.

> **Approx. 60% of net sales from stable businesses.**

> Continuing to improve & strengthen profitability in targeted businesses.

Target:

> **Establish global competitive advantage leveraging sustainable fishery resources.**

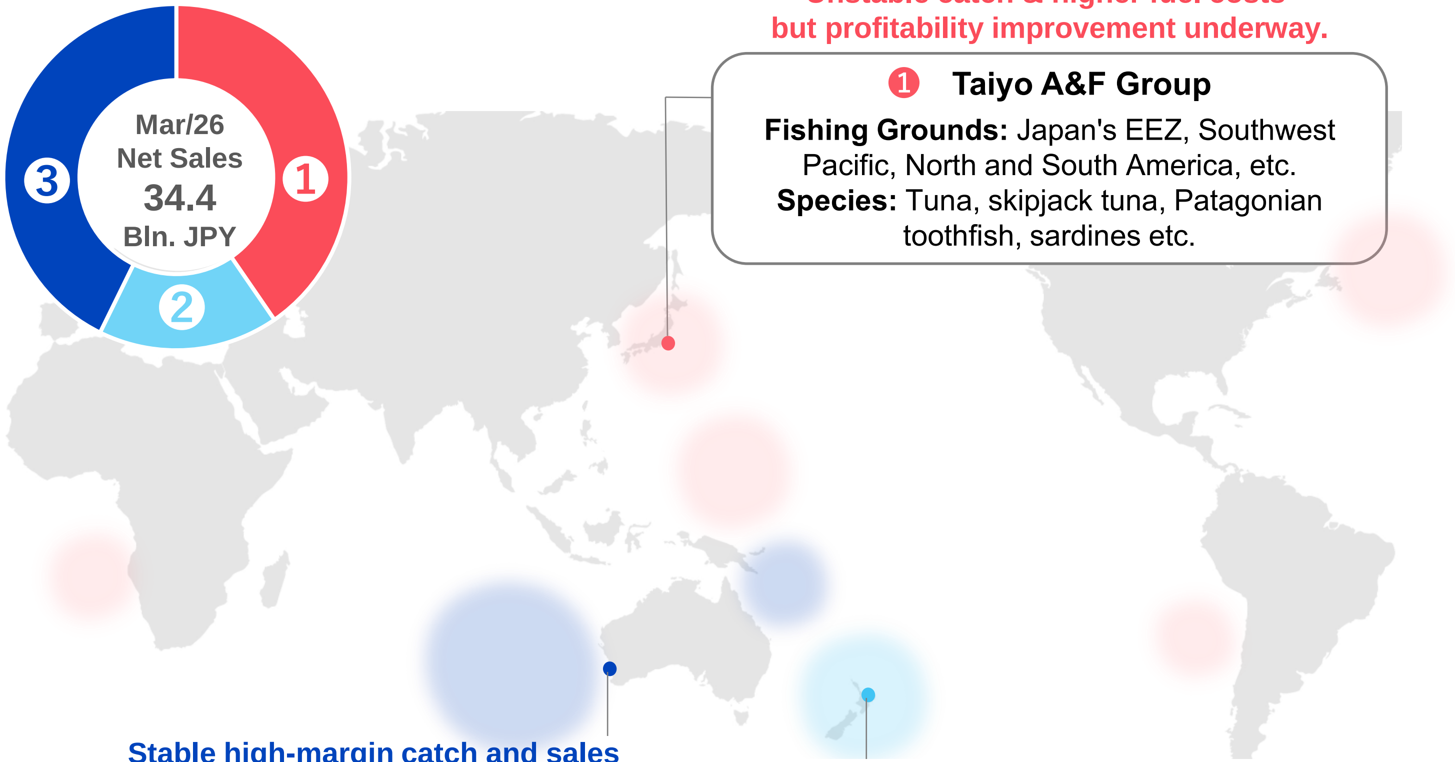
> Strengthen stable marine protein supply capability for the Umios Group.

Actions Required:

> Continue business portfolio optimization.

> Improve operational efficiency and reduce costs through new vessel investments.

> Strengthen downstream collaboration → enhance profitability + value-added products.



Unstable catch & higher fuel costs but profitability improvement underway.

① Taiyo A&F Group
Fishing Grounds: Japan's EEZ, Southwest Pacific, North and South America, etc.
Species: Tuna, skipjack tuna, Patagonian toothfish, sardines etc.

Stable high-margin catch and sales (Patagonian toothfish) → high profitability.

③ Austral Fisheries
Fishing Grounds: Australia's EEZ
Species: Patagonian toothfish, shrimp, etc.

Operational efficiency improving → profitability growing.

② Maruha(N.Z.) Corporation
Fishing Grounds: New Zealand's EEZ
Species: Squid, horse mackerel, Hoki, etc.

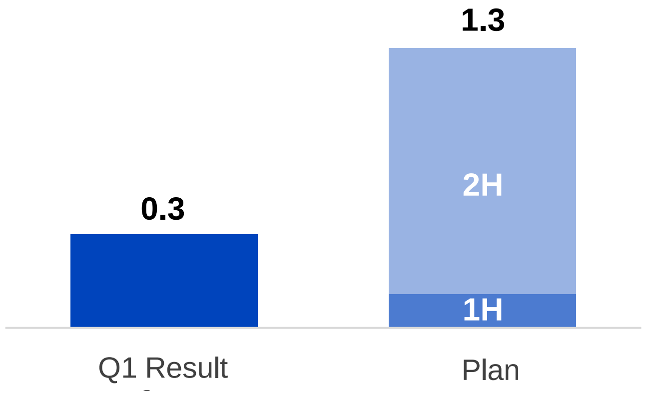
(Topics) North America Operations Unit: Performance and Growth Strategy

Q1 Operating Income Down YoY, but Ahead of Plan

Upstream: Solid catch + firm market → Alaska pollock products (surimi, fillet, etc.) sales on track.

Downstream: Promotional activities → higher imitation crab sales volumes.

North America Operation Unit
Mar/27 Q1 Result vs Full-year Plan



Strong sales expected to continue in 2H Plan

Upstream: Optimize product mix (surimi/fillet allocation) + processing plant staffing; capitalize on anticipated price rises → secure high margins.

Downstream: Expand distribution channels for new imitation crab products; reduce costs via reformulation.

(1) New Imitation Crab Products

> New flavored products launched to attract new customer base + expand share.

> High quality ratings from mass retailers; sales expanding.

(2) New Retail Channels

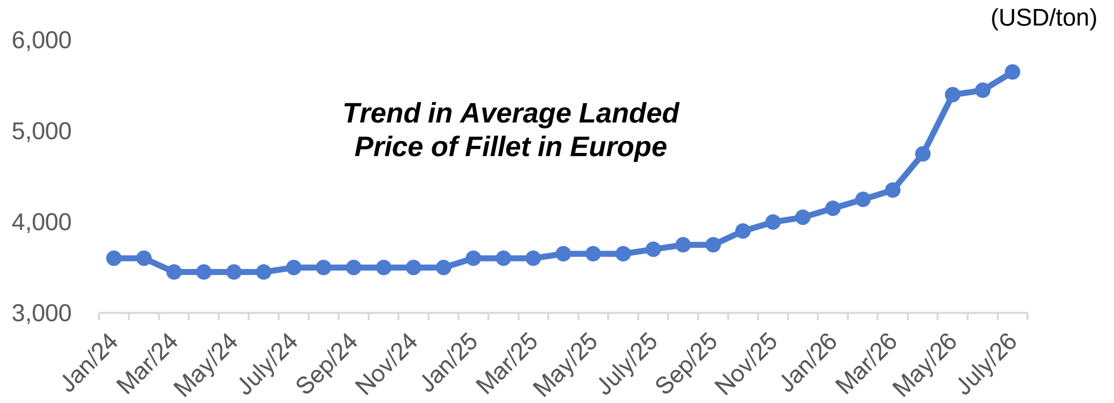
> Trader Joe's delivery commenced end of 2025; receiving high customer acclaim.

(New product: Garlic Butter Flavor)

Reference **Fillet Market + Future Downstream Strategy**

> Fillet prices firm: solid U.S. domestic consumption + strong European demand.

> M&A in processing & distribution under consideration for downstream strengthening.



Source：Undercurrent News, Pine Bone Out

(Topics) Processed Foods Business Unit:
Future Growth Strategy for Pet Food Business

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> Pet food: core growth business→ proactive investment ongoing.
> Establishing Southeast Asia presence → strengthening competitiveness across Asia - a globally high-growth market.

Consolidation of Pet World International (PWI)*1

Consolidated Net Sales: 12.4 bln. JPY (Net Sales CAGR*2: 11.3%)
Acquisition Ratio: 51% / Price: approx. 11.3 bln. JPY*3

Glocal Strategy in Asia

> Combine existing cat wet food business with PWI's dog/cat dry food expertise
→ full-spectrum offering (cats/dogs × wet/dry)

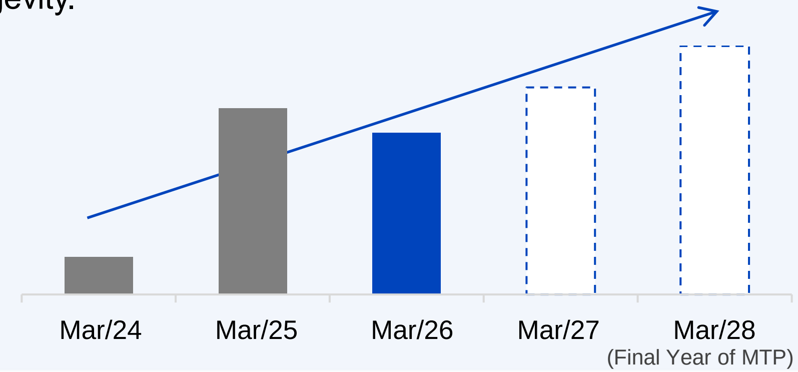
Intra-Group Collaboration

> Leverage Marine Resources Business Segment procurement
→ strengthen value chain.

> DHA-based kidney health food + applied research
→ support pet health longevity.

Pet food business Mid-Term Plan Target

Operating Income
Approx. 10.0 bln. JPY
ROIC Approx. 18%



(1)	AIXIA	> No. 3 brand in Japan's wet cat food. > Driving the health-oriented product market (especially DHA).
(2)	Southeast Asian Packaging and Canning Limited KINGFISHER HOLDINGS LIMITED	> OEM premium food for North America + Europe. > Established sustainable procurement + production framework.
(3)	PETWORLD	> No. 2 pet food share in Malaysia. > Advanced processing capabilities covering a wide range of products, from value-oriented offerings to high-nutrition and functional products.

*1 Timely disclosed on June 29, 2026 *2 FY Ended September 2023 vs FY Ended September 2025
*3 Converted at the exchange rate as of end of June 2026.

Business Portfolio Optimization

> Rigorous ROIC linked portfolio evaluation.
> On track: business portfolio optimization set forth in the current Mid-Term Management Plan.

Q1 Initiative: Umios Logistics Share Transfer

Considering business sustainability
→ portfolio optimization via best owner / best partner approach.

51% stake in Umios Logistics transferred (effective September 1, 2026)

> The SENKO Group identified as best owner → further logistics enhancement.
> Total assets reduced approx. 50.0 bln.JPY; Interest-bearing debt reduced approx. 30.0 bln. JPY.
> Umios Logistics: critical logistics function; intra-group collaboration to continue.

Umios Logistics Corporation,
Kawasaki No. 1 Logistics Center

Q2 Initiative: Taiyo A&F Company Split

Strengthen group synergies.

> Taiyo A&F aquaculture + processed foods businesses: succeeded by Umios via absorption-type company split (effective October 1, 2026).
> Fishery Business: continue advancing toward sustainable operations based on resource management.


Taiyo A&F, Senzaki Office
(Provided by: Nagato City, Yamaguchi)

Consolidated Statement of Income

(Bln. JPY)	Mar/27 Q1	Mar/26 Q1		Change
Net Sales	277.6	263.6		+14.0
Cost of sales	238.9	225.1		+13.8
Gross profit	38.7	38.5		+0.2
Selling, general and administrative expenses	32.0	29.1		+3.0
Operating Income	6.7	9.4		-2.8
Non-operating income	1.9	1.9		+0.0
Non-operating expenses	2.1	1.9	❶	+0.2
Ordinary Income	6.4	9.3		-2.9
Extraordinary income	2.1	1.8	❷	+0.2
Extraordinary losses	0.2	0.1		+0.1
Profit before income taxes	8.4	11.1		-2.8
Income taxes	4.3	3.0	❸	+1.3
Profit attributable to non-controlling interests	0.6	1.6		-1.0
Profit Attributable to Owners of Parent	3.4	6.5		-3.1

❶ Non-operating expenses (YoY +0.2)

Interest expenses: 1.3 bln. JPY (YoY +0.4)
Foreign exchange losses:
0.6 bln. JPY (YoY -0.2)

❷ Extraordinary income (YoY +0.2)

Gain on sale of non-current assets:
1.7 bln. JPY (YoY +1.6)
Gain on sale of investment securities:
0.4 bln. JPY (YoY -1.4)

❸ Income taxes（YoY +1.3)

Temporary tax expense from the sale of Umios Logistics: 1.7 bln. JPY
(Impact expected to be reduced upon completion of the sale in Q2.)

Consolidated Balance Sheet

(Bln. JPY)	June/26	Mar/26	Change	Remarks (Year-end change)
Current Assets	479.3	457.5	❶ +21.8	Cash & deposits -5.8, Notes & accounts receivable - trade, and contract assets +2.4, Inventories +22.2
Non-current Assets	295.7	294.2	+1.4	Property, plant and equipment -0.7, Intangible assets -0.2, Investment securities +0.9
Total Assets	775.0	751.7	+23.3	
Current Liabilities	303.3	281.3	❷ +22.0	Notes & accounts payable - trade +0.9, Short-term borrowings +22.2, Commercial papers +1.0
Non-current Liabilities	182.7	178.9	+3.8	Long-term borrowings -2.2
Total Liabilities	486.0	460.2	+25.8	
Shareholders' Equity	201.1	203.6	-2.5	Retained Earnings -0.8
Accumulated Other Comprehensive Income	44.7	43.7	+1.0	
Non-controlling Interests	43.3	44.3	-1.0	
Total Net Assets	289.0	291.5	-2.5	
Total Liabilities and Net Assets	775.0	751.7	+23.3	
Interest-bearing Debt	332.3	306.9	+25.4	
Net D/E Ratio	1.2x	1.0x	+0.2	
Equity Ratio	31.7%	32.9%	- 1.2pt	

❶ Current Assets (vs Mar/26 +21.8)

Inventories:

266.9 bln. JPY (vs Mar/26 +22.2)

❷ Current Liabilities (vs Mar/26 +22.0)

Short-term borrowings:

159.6 bln. JPY (vs Mar/26 +22.2)

Long-term borrowings:

91.7 bln. JPY (vs Mar/26 +2.2)

Consolidated Cash Flows

(Bln. JPY)	Mar/27 Q1	Mar/26 Q1	Change	Main contents
Cash Flows from Operating Activities	-19.4	-4.1	❶ -15.4	・Profit before income taxes: 8.4 ・Depreciation and amortization (including goodwill) :5.0 ・Loss (gain(-)) on sale of fixed assets: -1.7 ・Decrease (Increase(-)) in trade receivables: -2.3 ・Decrease(Increase(-)) in inventories: -21.8 ・Increase(Decrease(-)) in trade payables: 0.2 ・Income taxes paid: -4.8
Cash Flows from Investing Activities	-0.8	-12.6	+11.7	・Purchase of property, plant and equipment: -5.6 ・Proceeds from sale and redemption of property, plant and equipment 3.4 ・Interest and dividends received: 0.7
Cash Flows from Financing Activities	15.2	19.0	-3.8	・Net Increase(Decrease(-)) in short-term borrowings: 16.1 ・Net Increase(Decrease(-)) in long-term borrowings: 7.8 ・Net Increase(Decrease(-)) in commercial papers: 1.0 ・Dividends paid: -4.2 ・Interest paid : -1.7
Cash and Cash Equivalents at End of Period	47.3	48.9	-1.6	-

❶ Reasons for decline in Cash Flows from Operating Activities (-15.4):

(1) Seasonality

(2) Inventory increase due to higher raw material costs and rising product market prices

(3) Decline in quarterly net income before income taxes

Initiatives for improvement:

(1) Strengthening profitability

(2) Inventory optimization

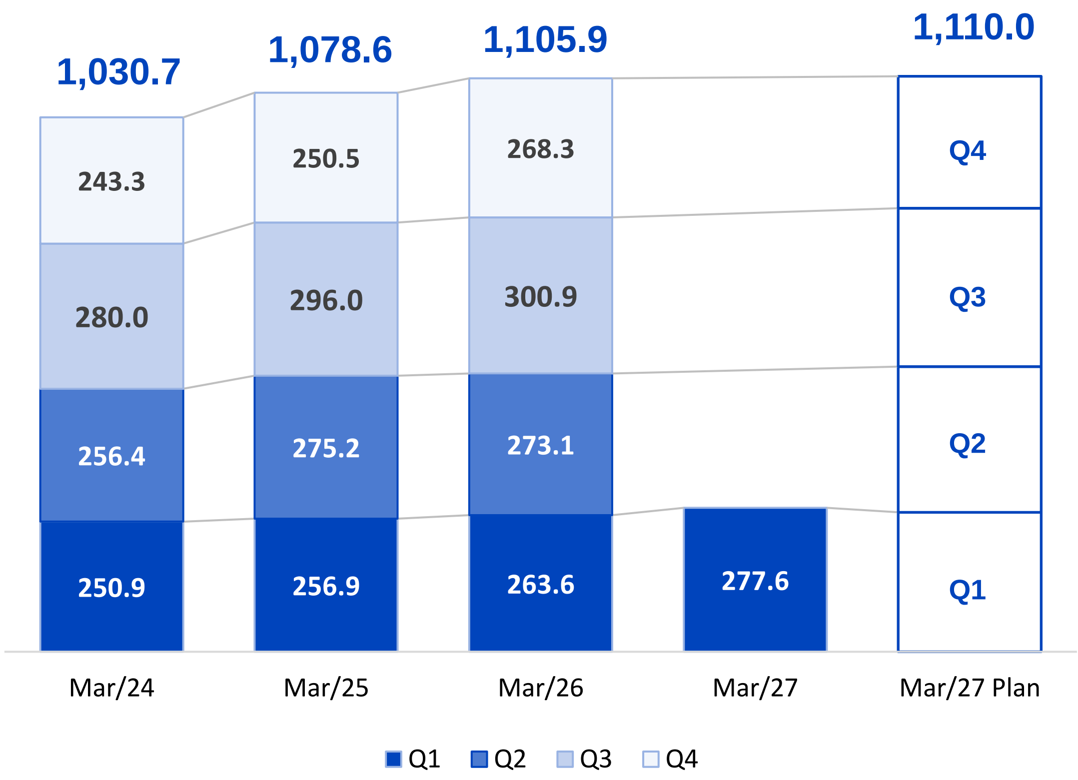
- Full-scale operation of a capital cap system commenced (capital management sensitivity linked to personnel evaluations).
- Working capital workshops for junior employees conducted.

Appendix

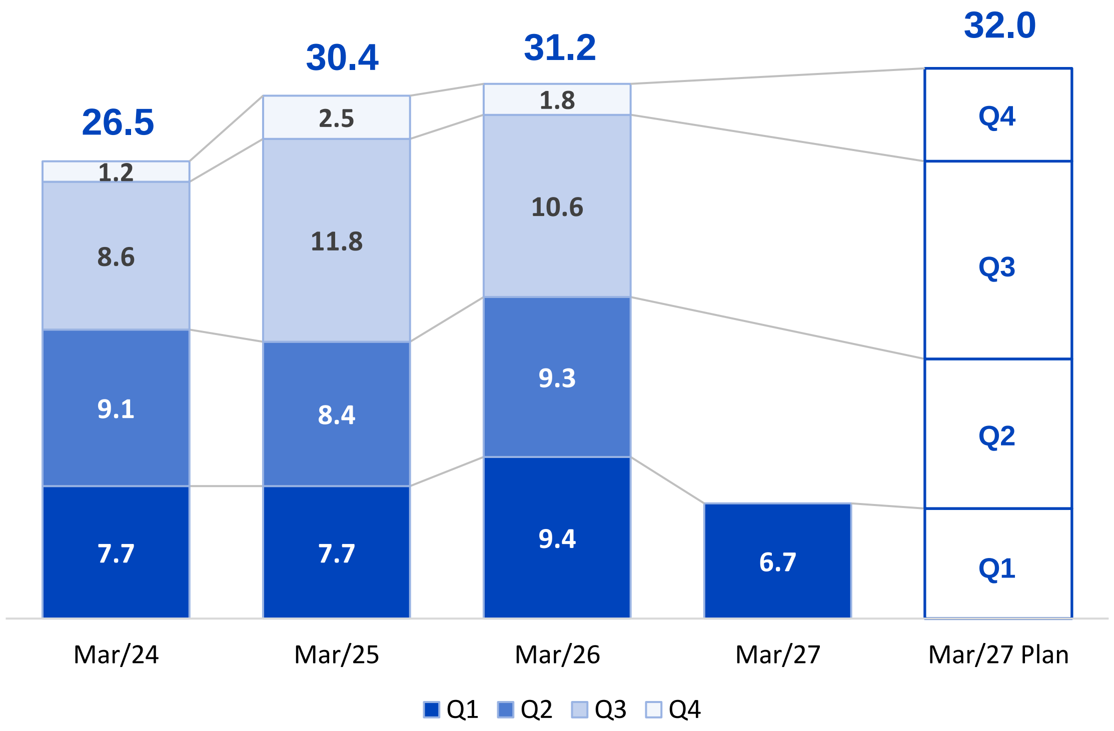
Quarterly Results

Net Sales

(Bln. JPY)



Operating Income



Quarterly Results by Business Segment and Business Unit

(Excel format of historical segment/unit results available for download)

(Bln. JPY)	Mar/27					
	Net Sales			Operating Income		
	Q1	Plan	Progress Rate	Q1	Plan	Progress Rate
Fishery Business Unit	8.1	34.1	23.8%	0.0	1.3	0.7%
Aquaculture Business Unit	2.2	10.2	21.2%	0.1	0.2	45.0%
North America Operations Unit	19.6	77.2	25.4%	0.3	1.3	21.5%
Marine Resources Business Segment Total	29.9	121.5	24.6%	0.4	2.7	14.0%
(Japan)	13.5	49.8	27.1%	- 0.3	- 0.5	–
(Overseas)	16.4	71.7	22.9%	0.7	3.2	20.8%
Marine Products Trading Unit	116.5	453.7	25.7%	2.8	12.3	22.8%
Foodstuff Distribution Business Unit	60.1	247.5	24.3%	0.9	4.9	18.3%
Agricultural Foods & Meat and Products Unit	19.5	68.7	28.4%	0.0	0.8	6.0%
Foodstuff Distribution Business Segment Total	196.2	770.0	25.5%	3.7	17.9	20.9%
(Japan)	156.8	608.3	25.8%	2.0	10.7	19.1%
(Overseas)	39.4	161.6	24.4%	1.7	7.2	23.7%
Processed Foods Business Unit	43.9	188.5	23.3%	1.8	11.7	15.1%
Fine Chemicals Unit	2.4	9.4	25.2%	0.4	1.2	29.5%
Processed Foods Business Segment Total	46.3	197.9	23.4%	2.1	12.9	16.4%
(Japan)	29.8	126.9	23.5%	0.5	4.8	10.9%
(Overseas)	16.4	71.0	23.1%	1.6	8.2	19.5%
Others	5.3	20.6	25.6%	0.4	- 1.6	–
Total	277.6	1,110.0	25.0%	6.7	32.0	20.8%
(Japan)	205.1	804.8	25.5%	2.5	13.1	19.3%
(Overseas)	72.5	305.2	23.8%	4.1	18.9	21.9%

Thank You

Contact Information:
Corporate Planning Department
Investor Relations Group
Umios Corporation
E-mail: ir-info@umios.com