July 30, 2026

# Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Nippon Care Supply Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 2393
URL: https://www.caresupply.co.jp/
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

## 1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| June 30, 2026 | 9,193 | 8.2 | 814 | 18.3 | 827 | 18.3 | 545 | 17.3 |
| June 30, 2025 | 8,499 | 10.6 | 687 | 35.7 | 698 | 33.6 | 464 | 33.5 |

Note: Comprehensive income For the three months ended June 30, 2026: ¥541 million [21.2%]
For the three months ended June 30, 2025: ¥446 million [25.9%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Three months ended | Yen | Yen |
| June 30, 2026 | 35.08 | - |
| June 30, 2025 | 29.90 | - |

### (2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|---|---|---|---|
| As of | Millions of yen | Millions of yen | % |
| June 30, 2026 | 28,191 | 17,984 | 63.8 |
| March 31, 2026 | 27,734 | 18,611 | 67.1 |

Reference: Equity
As of June 30, 2026: ¥17,975 million
As of March 31, 2026: ¥18,602 million

## 2. Cash dividends

| | Annual dividends per share | | | | |
|---|---|---|---|---|---|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended March 31, 2026 | - | 0.00 | - | 72.00 | 72.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | 0.00 | | 74.00 | 74.00 |

Note: Revisions to the forecast of cash dividends most recently announced: None

## 3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

| | 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 |
| Fiscal year ending March 31, 2027 | 37,500 | 7.4 | 3,450 | 11.5 | 3,450 | 10.5 | 2,300 | 1.9 | 148.00 |

Note: Revisions to the earnings forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

Note: For details, please refer to Appendix P.7 "2. Quarterly Consolidated Financial Statements and Key Notes (3) Notes on Quarterly Consolidated Financial Statements (Notes on Accounting Procedures Specific to the Preparation of Quarterly Consolidated Financial Statements)" are available.

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

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

| | |
|---|---|
| As of June 30, 2026 | 16,237,693 shares |
| As of March 31, 2026 | 16,237,693 shares |

(ii) Number of treasury shares at the end of the period

| | |
|---|---|
| As of June 30, 2026 | 696,308 shares |
| As of March 31, 2026 | 696,970 shares |

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

| | |
|---|---|
| Three months ended June 30, 2026 | 15,540,993 shares |
| Three months ended June 30, 2025 | 15,537,831 shares |

Note: The number of treasury shares at the end of the fiscal year includes the Company's shares (696,087 shares in the first quarter of the fiscal year ending March 31, 2027 and 696,846 shares in the fiscal year ending March 31, 2026) held by the ESOP Trust Account for the granting of shares. In addition, the Company's shares held by the trust account are included in the treasury stock to be deducted in the calculation of the average number of shares during the period. (696,548 shares for the first quarter of the fiscal year ending March 31, 2027, 699,741 shares for the first quarter of the fiscal year ending March 31, 2026)

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for the use of earnings forecasts, please refer to Appendix P.2 "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(How to obtain supplementary explanatory materials for financial results)

Supplementary financial results materials are disclosed on TDnet on the same day.

## Quarterly consolidated balance sheet

(Thousands of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 692,644 | 721,071 |
| Electronically recorded monetary claims - operating | 131,189 | 120,440 |
| Accounts receivable - trade | 1,146,771 | 1,038,763 |
| Accounts receivable-rental | 3,625,054 | 3,773,774 |
| Merchandise | 198,912 | 243,381 |
| Supplies | 56,902 | 62,389 |
| Other | 503,029 | 530,720 |
| Allowance for doubtful accounts | (13,273) | (12,403) |
| Total current assets | 6,341,230 | 6,478,139 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Rental assets, net | 15,131,278 | 15,277,892 |
| Other, net | 3,175,612 | 3,341,999 |
| Total property, plant and equipment | 18,306,891 | 18,619,892 |
| Intangible assets | 468,969 | 441,409 |
| Investments and other assets | | |
| Investments and other assets | 2,618,402 | 2,653,871 |
| Allowance for doubtful accounts | (887) | (1,629) |
| Total investments and other assets | 2,617,515 | 2,652,241 |
| Total non-current assets | 21,393,375 | 21,713,542 |
| Total assets | 27,734,606 | 28,191,682 |

(Thousands of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 1,168,211 | 937,110 |
| Accounts payable-rental assets | 1,088,722 | 1,276,545 |
| Short-term borrowings | 1,050,000 | 2,100,000 |
| Current portion of long-term borrowings | 1,644 | 1,644 |
| Income taxes payable | 692,508 | 318,929 |
| Provision for bonuses | 514,821 | 747,273 |
| Provision for rental asset maintenance | 1,857,300 | 1,907,800 |
| Other | 1,272,917 | 1,409,628 |
| Total current liabilities | 7,646,125 | 8,698,930 |
| Non-current liabilities | | |
| Long-term borrowings | 3,563 | 3,152 |
| Provision for share awards | 116,662 | 134,932 |
| Retirement benefit liability | 1,127,225 | 1,142,681 |
| Other | 229,800 | 227,642 |
| Total non-current liabilities | 1,477,251 | 1,508,408 |
| Total liabilities | 9,123,377 | 10,207,339 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 2,897,650 | 2,897,650 |
| Capital surplus | 2,575,983 | 2,575,983 |
| Retained earnings | 14,254,747 | 13,630,794 |
| Treasury shares | (1,345,142) | (1,343,974) |
| Total shareholders' equity | 18,383,237 | 17,760,453 |
| Accumulated other comprehensive income | | |
| Foreign currency translation adjustment | 36,213 | 42,331 |
| Remeasurements of defined benefit plans | 183,345 | 172,767 |
| Total accumulated other comprehensive income | 219,559 | 215,098 |
| Non-controlling interests | 8,431 | 8,791 |
| Total net assets | 18,611,228 | 17,984,343 |
| Total liabilities and net assets | 27,734,606 | 28,191,682 |

## Quarterly consolidated statement of income

(Thousands of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Net sales | 8,499,864 | 9,193,311 |
| Cost of sales | 5,424,262 | 5,831,693 |
| Gross profit | 3,075,601 | 3,361,617 |
| Selling, general and administrative expenses | 2,387,633 | 2,547,509 |
| Operating profit | 687,968 | 814,108 |
| Non-operating income | | |
| Interest income | 3 | 8 |
| Foreign exchange gains | - | 1,765 |
| Share of profit of entities accounted for using equity method | 11,062 | 10,054 |
| Other | 3,700 | 3,381 |
| Total non-operating income | 14,766 | 15,209 |
| Non-operating expenses | | |
| Interest expenses | 3,611 | 2,284 |
| Foreign exchange losses | 51 | - |
| Other | 224 | - |
| Total non-operating expenses | 3,886 | 2,284 |
| Ordinary profit | 698,849 | 827,032 |
| Extraordinary losses | | |
| Loss on retirement of non-current assets | 0 | 93 |
| Total extraordinary losses | 0 | 93 |
| Profit before income taxes | 698,849 | 826,938 |
| Income taxes | 234,686 | 281,426 |
| Profit | 464,162 | 545,512 |
| Profit (loss) attributable to non-controlling interests | (413) | 360 |
| Profit attributable to owners of parent | 464,575 | 545,152 |

## Quarterly consolidated statement of comprehensive income

(Thousands of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Profit | 464,162 | 545,512 |
| Other comprehensive income | | |
| Remeasurements of defined benefit plans, net of tax | (10,361) | (10,578) |
| Share of other comprehensive income of entities accounted for using equity method | (7,394) | 6,117 |
| Total other comprehensive income | (17,756) | (4,460) |
| Comprehensive income | 446,406 | 541,051 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 446,819 | 540,691 |
| Comprehensive income attributable to non-controlling interests | (413) | 360 |

(Notes on segment information, etc.)

Since the Group is a single segment of the elderly living support business, the description is omitted.