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Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]

August 4, 2026

Company name: WIN-Partners Co., Ltd.
Stock exchange listing: Tokyo Stock Exchange
Code number: 3183
URL: https://www.win-partners.co.jp
Representative: Hideumi Akizawa, Chief Executive Officer
Contact: Keiji Matsumoto, Director
Phone: +81-3-3548-0790
Scheduled date of commencing dividend payments: –
Availability of supplementary explanatory materials on financial results: Not available
Schedule of financial results briefing session: Not scheduled

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

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026 - June 30, 2026)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	23,970	8.5	596	(15.0)	613	(13.4)	402	(16.3)
June 30, 2025	22,085	12.7	701	19.6	708	20.6	480	21.2

(Note) Comprehensive income: Three months ended June 30, 2026: ¥395 million [(16.3)%]
Three months ended June 30, 2025: ¥473 million [18.6%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	14.64	–
June 30, 2025	16.98	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of June 30, 2026	49,633	22,201	44.7	807.38
As of March 31, 2026	50,632	23,290	46.0	846.95

(Reference) Equity: As of June 30, 2026: ¥22,201 million
As of March 31, 2026: ¥23,290 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	0.00	–	54.00	54.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		0.00	–	55.00	55.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	49,900	14.1	1,710	16.6	1,730	16.5	1,140	12.6	41.46
Full year	100,000	10.6	3,350	10.9	3,380	10.4	2,210	4.3	80.37

(Note) Revision to the financial results forecast announced most recently: None

*** Notes:**

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

(2) Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
1) Changes in accounting policies due to the revision of accounting standards: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

(4) Total number of issued shares (common shares)
1) Total number of issued shares at the end of the period (including treasury shares):
June 30, 2026: 30,503,310 shares
March 31, 2026: 30,503,310 shares

2) Total number of treasury shares at the end of the period:
June 30, 2026: 3,005,474 shares
March 31, 2026: 3,004,474 shares

3) Average number of shares during the period:
Three months ended June 30, 2026: 27,498,171 shares
Three months ended June 30, 2025: 28,320,694 shares

* Review of the Japanese language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit firm: Yes (voluntary)

* Explanation of the proper use of financial results forecasts and other notes
The financial results forecasts are based on information available as of the announcement date of this document and assumptions as of the same date concerning uncertain factors that may affect future performance. Actual results may differ significantly from these forecasts due to various factors.

Quarterly Consolidated Financial Statements and Principal Notes

(1) Quarterly Consolidated Balance Sheets

(Thousand yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	15,931,743	15,001,101
Notes and accounts receivable - trade	18,525,957	17,886,109
Electronically recorded monetary claims - operating	2,815,698	2,759,459
Merchandise	3,922,118	4,464,895
Other	1,666,628	1,629,163
Total current assets	42,862,145	41,740,729
Non-current assets		
Property, plant and equipment	4,525,791	4,539,779
Intangible assets	938,850	1,041,720
Investments and other assets	2,305,311	2,310,899
Total non-current assets	7,769,953	7,892,398
Total assets	50,632,099	49,633,128
Liabilities		
Current liabilities		
Notes and accounts payable - trade	19,641,117	19,809,372
Electronically recorded obligations - operating	3,086,586	3,361,495
Income taxes payable	778,690	233,702
Provision for bonuses	472,922	191,663
Other	1,266,114	1,880,503
Total current liabilities	25,245,432	25,476,737
Non-current liabilities		
Retirement benefit liability	1,139,056	1,170,785
Other	957,344	784,325
Total non-current liabilities	2,096,400	1,955,111
Total liabilities	27,341,833	27,431,849
Net assets		
Shareholders’ equity		
Share capital	550,000	550,000
Capital surplus	2,594,393	2,594,393
Retained earnings	22,378,188	21,295,888
Treasury shares	(2,483,085)	(2,483,085)
Total shareholders’ equity	23,039,495	21,957,196
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	43,319	42,607
Remeasurements of defined benefit plans	207,450	201,474
Total accumulated other comprehensive income	250,770	244,082
Total net assets	23,290,266	22,201,278
Total liabilities and net assets	50,632,099	49,633,128

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

Three Months Ended June 30

(Thousand yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	22,085,824	23,970,885
Cost of sales	19,508,521	21,326,718
Gross profit	2,577,302	2,644,167
Selling, general and administrative expenses	1,875,836	2,047,612
Operating profit	701,466	596,554
Non-operating income		
Interest income	12,493	15,641
Dividend income	10	11
Other	2,027	2,267
Total non-operating income	14,531	17,919
Non-operating expenses		
Expense related to restricted stock	6,515	336
Other	1,271	585
Total non-operating expenses	7,787	921
Ordinary profit	708,210	613,552
Extraordinary income		
Gain on sale of non-current assets	1,999	2,505
Total extraordinary income	1,999	2,505
Profit before income taxes	710,210	616,058
Income taxes	229,319	213,420
Profit	480,890	402,637
Profit attributable to owners of parent	480,890	402,637

Quarterly Consolidated Statement of Comprehensive Income

Three Months Ended June 30

(Thousand yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	480,890	402,637
Other comprehensive income		
Valuation difference on available-for-sale securities	(3,540)	(711)
Remeasurements of defined benefit plans, net of tax	(4,259)	(5,975)
Total other comprehensive income	(7,799)	(6,687)
Comprehensive income	473,091	395,949
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	473,091	395,949