Translation

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[Delayed] Consolidated Financial Results for the Fiscal Year Ended August 31, 2025 (Under Japanese GAAP)

October 14, 2025

Company name:	WITZ Corporation			
Listing:	Tokyo Stock exchange			
Securities code:	4440 URL https://www.witz-inc.co.jp/			
Representative:	President	Hiroyuki Hattori		
Inquiries:	Director	Kazuma Ozeki	TEL	052-957-3331
Scheduled date of ordinary general meeting of shareholders:		November 27, 2025		
Scheduled date to file Securities Report:		November 26, 2025		
Scheduled date to commence dividend payments:		November 28, 2025		
Preparation of supplementary material on financial results:		Yes		
Holding of financial results meeting:		Yes (for analysts)		

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the year ended August 31, 2025 (from September 1, 2024 to August 31, 2025)

(1) Consolidated operating results

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended August 31, 2025	4,856	39.7	566	101.0	588	69.4	424	54.2
Year ended August 31, 2024	3,477	39.0	281	50.6	347	54.5	275	106.1

Note: Comprehensive income For the fiscal year ended August 31, 2025: ¥427 million [51.2%]
For the fiscal year ended August 31, 2024: ¥283 million [108.0%]

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended August 31, 2025	106.49	–	16.1	15.4	11.7
Year ended August 31, 2024	67.71	67.67	11.6	10.7	8.1

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2025	4,072	2,837	69.4	708.46
As of August 31, 2024	3,563	2,479	68.8	614.38

Reference: Equity
As of August 31, 2025: ¥2,825 million
As of August 31, 2024: ¥2,451 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended August 31, 2025	571	85	(79)	2,149
Year ended August 31, 2024	355	161	(263)	1,572

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended August 31, 2024	–	0.00	–	14.00	14.00	55	20.7	2.4
Year ended August 31, 2025	–	0.00	–	15.00	15.00	59	14.1	2.3
Year ending August 31, 2026 (Forecast)	–	0.00	–	18.00	18.00		16.5	

3. Forecast of consolidated financial results for the year ending August 31, 2026(from September 1, 2025 to August 31, 2026)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	5,600	15.3	580	2.4	596	1.3	435	2.5	108.87

4. Notes

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

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

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

As of August 31, 2025	4,176,000 shares	As of August 31, 2024	4,176,000 shares

Number of treasury shares at the end of the period

As of August 31, 2025	187,979 shares	As of August 31, 2024	185,164 shares

Average number of shares during the period

Year ended August 31, 2025	3,983,465 shares	Year ended August 31, 2024	4,062,711 shares

Consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of August 31, 2024	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	1,772,064	2,149,108
Notes and accounts receivable - trade, and contract assets	374,220	315,724
Merchandise and finished goods	423	65,589
Work in process	134,408	204,784
Raw materials and supplies	12,877	3,603
Prepaid expenses	58,101	65,054
Other	137,067	9,271
Total current assets	2,489,162	2,813,136
Non-current assets		
Property, plant and equipment		
Buildings and structures	113,438	78,898
Accumulated depreciation	(69,321)	(34,483)
Buildings and structures, net	44,117	44,415
Tools, furniture and fixtures	332,781	333,420
Accumulated depreciation	(278,912)	(289,177)
Tools, furniture and fixtures, net	53,869	44,242
Other	5,794	5,794
Accumulated depreciation	(4,926)	(5,215)
Other, net	868	579
Total property, plant and equipment	98,855	89,237
Intangible assets		
Goodwill	225,597	265,977
Other	83,624	121,454
Total intangible assets	309,221	387,432
Investments and other assets		
Investment securities	196,730	297,588
Deferred tax assets	203,392	244,674
Insurance funds	123,294	121,118
Other	143,020	118,920
Total investments and other assets	666,437	782,302
Total non-current assets	1,074,514	1,258,972
Total assets	3,563,676	4,072,109

(Thousands of yen)

	As of August 31, 2024	As of August 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	74,078	67,617
Income taxes payable	131,292	122,217
Accrued consumption taxes	73,680	87,138
Provision for bonuses	181,745	272,570
Provision for product warranties	—	3,234
Provision for loss on orders received	—	564
Asset retirement obligations	15,870	—
Other	285,760	356,387
Total current liabilities	762,428	909,729
Non-current liabilities		
Deferred tax liabilities	2,409	—
Retirement benefit liability	203,549	227,143
Provision for retirement benefits for directors (and other officers)	706	2,401
Long-term accounts payable - other	115,324	95,091
Total non-current liabilities	321,989	324,635
Total liabilities	1,084,417	1,234,365
Net assets		
Shareholders' equity		
Share capital	612,524	612,524
Capital surplus	551,971	557,888
Retained earnings	1,452,418	1,819,852
Treasury shares	(162,739)	(162,958)
Total shareholders' equity	2,454,174	2,827,307
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(2,269)	(1,936)
Total accumulated other comprehensive income	(2,269)	(1,936)
Non-controlling interests	27,354	12,373
Total net assets	2,479,259	2,837,744
Total liabilities and net assets	3,563,676	4,072,109

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Thousands of yen)

	Fiscal year ended August 31, 2024	Fiscal year ended August 31, 2025
Net sales	3,477,560	4,856,610
Cost of sales	2,252,611	3,049,779
Gross profit	1,224,948	1,806,831
Selling, general and administrative expenses	943,074	1,240,268
Operating profit	281,874	566,563
Non-operating income		
Surrender value of insurance policies	37,861	5,039
Commission for insurance office work	607	179
Commission income	113	1,003
Subsidy income	22,079	9,063
Subsidy income	1,018	1,235
Interest income	3,070	4,991
Other	3,217	2,298
Total non-operating income	67,968	23,810
Non-operating expenses		
Commission for purchase of treasury shares	834	261
Subsidy Return Frame	132	866
Depreciation	―	500
Interest expenses	1,096	―
Commission expenses	100	79
Foreign exchange losses	39	―
Other	103	68
Total non-operating expenses	2,308	1,776
Ordinary profit	347,534	588,597
Extraordinary income		
Gain on receipt of donated non-current assets	585	―
Gain on sale of shares of subsidiaries and associates	16,907	―
Total extraordinary income	17,492	―
Extraordinary losses		
Impairment losses	8,818	8,588
Loss on retirement of non-current assets	545	1,054
Total extraordinary losses	9,363	9,643
Profit before income taxes	355,662	578,953
Income taxes - current	152,315	180,406
Income taxes - deferred	(81,733)	(29,068)
Total income taxes	70,582	151,338
Profit	285,080	427,615
Profit attributable to non-controlling interests	9,999	3,397
Profit attributable to owners of parent	275,081	424,218

Consolidated statements of comprehensive income

(Thousands of yen)

	Fiscal year ended August 31, 2024	Fiscal year ended August 31, 2025
Profit	285,080	427,615
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,964)	333
Total other comprehensive income	(1,964)	333
Comprehensive income	283,116	427,948
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	273,117	424,551
Comprehensive income attributable to non-controlling interests	9,999	3,397

Consolidated statements of changes in equity

Fiscal year ended August 31, 2024

(Thousands of yen)

	Shareholders' equity					Valuation and translation adjustments		Non-controlling interests	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Valuation and translation adjustments		
Balance at beginning of period	612,524	547,159	1,212,801	(88,879)	2,283,605	(305)	(305)	28,483	2,311,783
Changes during period									
Dividends of surplus			(32,668)		(32,668)				(32,668)
Profit attributable to owners of parent			275,081		275,081				275,081
Purchase of treasury shares				(86,820)	(86,820)				(86,820)
Disposal of treasury shares		(2,942)		12,960	10,017				10,017
Transfer from retained earnings to capital surplus		2,796	(2,796)		—				—
Change in ownership interest of parent due to transactions with non-controlling interests		4,958			4,958				4,958
Net changes in items other than shareholders' equity						(1,964)	(1,964)	(1,128)	(3,092)
Total changes during period	—	4,811	239,616	(73,859)	170,568	(1,964)	(1,964)	(1,128)	167,476
Balance at end of period	612,524	551,971	1,452,418	(162,739)	2,454,174	(2,269)	(2,269)	27,354	2,479,259

Fiscal year ended August 31, 2025

(Thousands of yen)

	Shareholders' equity					Valuation and translation adjustments		Non-controlling interests	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Valuation and translation adjustments		
Balance at beginning of period	612,524	551,971	1,452,418	(162,739)	2,454,174	(2,269)	(2,269)	27,354	2,479,259
Changes during period									
Dividends of surplus			(55,871)		(55,871)				(55,871)
Profit attributable to owners of parent			424,218		424,218				424,218
Purchase of treasury shares				(27,029)	(27,029)				(27,029)
Disposal of treasury shares		(912)		26,810	25,898				25,898
Transfer from retained earnings to capital surplus		912	(912)		—				—
Change in ownership interest of parent due to transactions with non-controlling interests		5,917			5,917				5,917
Net changes in items other than shareholders' equity						333	333	(14,981)	(14,648)
Total changes during period	—	5,917	367,434	(218)	373,132	333	333	(14,981)	358,484
Balance at end of period	612,524	557,888	1,819,852	(162,958)	2,827,307	(1,936)	(1,936)	12,373	2,837,744

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended August 31, 2024	Fiscal year ended August 31, 2025
Cash flows from operating activities		
Profit before income taxes	355,662	578,953
Depreciation	43,248	59,190
Impairment losses	8,818	8,588
Amortization of goodwill	19,272	27,718
Amortization of Customer-related assets	—	971
Depreciation and amortization on other	10,830	7,863
Increase (decrease) in retirement benefit liability	26,469	23,593
Increase (decrease) in provision for bonuses	31,478	90,435
Increase (decrease) in provision for product warranties	(105)	3,234
Increase (decrease) in provision for loss on orders received	—	564
Increase (decrease) in long-term accounts payable - other	23,829	(20,233)
Gain on receipt of donated non-current assets	(585)	—
Loss on retirement of non-current assets	545	1,054
Surrender value of insurance policies	(37,854)	(5,039)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	706	(61,455)
Loss (gain) on sale of shares of subsidiaries and associates	(16,907)	—
Decrease (increase) in accounts receivable - trade, and contract assets	(94,273)	61,086
Decrease (increase) in inventories	15,839	(126,268)
Increase (decrease) in trade payables	(65,425)	(6,420)
Other, net	101,190	121,607
Subtotal	422,739	765,446
Income taxes refund (paid)	(67,204)	(194,073)
Net cash provided by (used in) operating activities	355,535	571,372
Cash flows from investing activities		
Net decrease (increase) in time deposits	319,629	300,000
Purchase of property, plant and equipment	(60,996)	(21,322)
Proceeds from sale of property, plant and equipment	—	2,421
Purchase of intangible assets	(65,817)	(60,575)
Purchase of investment securities	(100,000)	(100,663)
Proceeds from redemption of investment securities	100,000	—
Payments of guarantee deposits	(83,960)	(7,692)
Proceeds from refund of guarantee deposits	3,432	32,866
Purchase of insurance funds	(13,980)	(5,104)
Proceeds from cancellation of insurance funds	93,947	12,429
Purchase of long-term prepaid expenses	(2,646)	—
Payments for asset retirement obligations	(2,300)	(27,425)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(82,858)	(39,546)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	38,152	—
Proceeds from sales of shares of associates	18,999	—
Net cash provided by (used in) investing activities	161,602	85,388

(Thousands of yen)

	Fiscal year ended August 31, 2024	Fiscal year ended August 31, 2025
Cash flows from financing activities		
Repayments of long-term borrowings	(138,760)	—
Proceeds from disposal of treasury shares	1,540	770
Purchase of treasury shares	(87,654)	(27,290)
Dividends paid	(32,639)	(55,828)
Dividends paid to non-controlling interests	(410)	(369)
Proceeds from share issuance to non-controlling shareholders	9,000	—
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	(14,760)	—
Proceeds from sale of shares of subsidiaries not resulting in change in scope of consolidation	—	3,000
Net cash provided by (used in) financing activities	(263,684)	(79,717)
Effect of exchange rate change on cash and cash equivalents	—	—
Net increase (decrease) in cash and cash equivalents	253,452	577,044
Cash and cash equivalents at beginning of period	1,318,611	1,572,064
Cash and cash equivalents at end of period	1,572,064	2,149,108