

Translation

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**[Delayed] Consolidated Financial Results  
for the Six Months Ended February 28, 2026  
(Under on Japanese GAAP)**

April 13, 2026

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 to file semi-annual securities report: April 13, 2026  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (for analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the Six Months ended February 28, 2026 (from September 1, 2025 to February 28, 2026)

(1) Consolidated operating results (cumulative)

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	%
Six months ended February 28, 2026	2,618	12.0	340	11.1	357	10.3	249	10.9
Six months ended February 28, 2025	2,338	57.2	306	145.3	323	134.3	225	162.3

Note: Comprehensive income For the six months ended February 28, 2026: ¥249million [13.1%]  
 For the six months ended February 28, 2025: ¥220 million [146.0%]

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended February 28, 2026	62.63	–
Six months ended February 28, 2025	56.61	56.60

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of February 28, 2026	4,374	3,039	69.2
As of August 31, 2025	4,072	2,837	69.4

Reference: Equity

As of February 28, 2026: ¥3,027 million  
 As of August 31, 2025: ¥2,825 million

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended August 31, 2025	–	0.00	–	15.00	15.00
Year ending August 31, 2026	–	0.00	–	–	–
Year ending August 31, 2026 (Forecast)	–	–	–	18.00	18.00

Note: Revisions to the forecast of cash dividends most recently announced: No

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

Note: Revisions to the forecast of consolidated financial results most recently announced: No

4. Notes

- (1) Significant changes in the scope of consolidation during the period No
- (2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes
- (3) 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

(4) Number of issued shares (common shares)

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

As of February 28, 2026	4,176,000 shares	As of August 31, 2025	4,176,000 shares
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Number of treasury shares at the end of the period

As of February 28, 2026	176,659 shares	As of August 31, 2025	187,979 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended February 28, 2026	3,991,398 shares	Six months ended February 28, 2025	3,980,414 shares
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**Semi-Annual Consolidated financial statements**  
**Semi-Annual Consolidated balance sheets**

(Thousands of yen)

	As of August 31, 2025	As of February 28, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	2,149,108	2,038,431
Notes and accounts receivable - trade, and contract assets	315,724	344,527
Securities	—	299,613
Merchandise and finished goods	65,589	74,983
Work in process	204,784	213,121
Raw materials and supplies	3,603	4,004
Other	74,326	168,222
Total Current assets	<u>2,813,136</u>	<u>3,142,903</u>
Non-current assets		
Property, plant and equipment	89,237	139,806
Intangible assets		
Goodwill	265,977	249,564
Other	121,454	123,093
Total Intangible assets	<u>387,432</u>	<u>372,658</u>
Investments and other assets		
Investment securities	297,588	196,740
Insurance funds	121,118	115,297
Other	363,595	407,051
Total Investments and other assets	<u>782,302</u>	<u>719,088</u>
Total Non-current assets	<u>1,258,972</u>	<u>1,231,553</u>
Total Assets	<u>4,072,109</u>	<u>4,374,457</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	67,617	100,312
Income taxes payable	122,217	130,492
Provision for bonuses	272,570	237,783
Provision for product warranties	3,234	22,630
Provision for loss on orders received	564	6,203
Other	443,525	507,028
Total Current liabilities	<u>909,729</u>	<u>1,004,451</u>
Non-current liabilities		
Retirement benefit liability	227,143	235,650
Provision for retirement benefits for directors (and other officers)	2,401	3,248
Long-term accounts payable - other	95,091	91,893
Total Non-current liabilities	<u>324,635</u>	<u>330,793</u>
Total Liabilities	<u>1,234,365</u>	<u>1,335,244</u>
<b>Net assets</b>		
Shareholders' equity		
Share capital	612,524	612,524
Capital surplus	557,888	560,209
Retained earnings	1,819,852	2,010,022
Treasury shares	(162,958)	(153,154)
Total Shareholders' equity	<u>2,827,307</u>	<u>3,029,601</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1,936)	(2,262)
Total Accumulated other comprehensive income	<u>(1,936)</u>	<u>(2,262)</u>
Non-controlling interests	12,373	11,874
Total Net assets	<u>2,837,744</u>	<u>3,039,213</u>
Total Liabilities and net assets	<u>4,072,109</u>	<u>4,374,457</u>

# Semi-Annual Consolidated Statements of Income and Semi-Annual Consolidated Statements of Comprehensive Income

## Semi-Annual Consolidated Statements of Income

(Thousands of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Net sales	2,338,390	2,618,706
Cost of sales	1,470,262	1,577,393
Gross profit	868,127	1,041,313
Selling, general and administrative expenses	561,977	701,298
Operating profit	306,150	340,015
Non-operating income		
Subsidy income - subsidy for research and development	9,063	11,273
Subsidy income - other	48	1,400
Surrender value of insurance policies	4,985	1,995
Commission for insurance office work	83	61
Commission income	903	26
Other	2,837	3,307
Total Non-operating income	17,921	18,064
Non-operating expenses		
Commission for purchase of treasury shares	261	—
Foreign exchange losses	—	377
Loss on cancellation of insurance policies	—	527
Other	6	10
Total Non-operating expenses	267	915
Ordinary profit	323,805	357,164
Extraordinary losses		
Loss on retirement of non-current assets	421	171
Total Extraordinary losses	421	171
Profit before income taxes	323,383	356,992
Income taxes	102,138	107,501
Profit	221,244	249,491
Loss attributable to non-controlling interests	(4,100)	(499)
Profit attributable to owners of parent	225,344	249,990

## Semi-Annual Consolidated Statements of Comprehensive Income

	(Thousands of yen)	
	Six months ended February 28, 2025	Six months ended February 28, 2026
Profit	221,244	249,491
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,034)	(326)
Total Other comprehensive income	(1,034)	(326)
Comprehensive income	220,210	249,165
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	224,310	249,664
Comprehensive income attributable to non-controlling interests	(4,100)	(499)

## Semi-Annual Consolidated Statements of Cash Flows

(Thousands of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Cash flows from operating activities		
Profit before income taxes	323,383	356,992
Depreciation	27,494	32,847
Amortization of goodwill	13,008	16,413
Amortization of customer-related assets	—	1,943
Depreciation and amortization on other	4,976	2,420
Increase (decrease) in provision for bonuses	(19,027)	(34,786)
Increase (decrease) in provision for product warranties	3,418	19,395
Increase (decrease) in provision for retirement benefits for directors (and other officers)	847	847
Increase (decrease) in retirement benefit liability	7,977	8,507
Increase (decrease) in provision for loss on orders received	—	5,638
Surrender value of insurance policies	(4,985)	(1,467)
Loss on retirement of non-current assets	421	171
Decrease (increase) in accounts receivable - trade, and contract assets	(162,305)	(28,802)
Increase (decrease) in long-term accounts payable - other	(49,991)	(3,197)
Decrease (increase) in inventories	(130,742)	(18,131)
Increase (decrease) in trade payables	119,021	33,307
Other, net	(63,294)	(47,617)
Subtotal	70,202	344,481
Income taxes refund (paid)	(116,583)	(106,932)
Net cash provided by (used in) operating activities	(46,380)	237,548
Cash flows from investing activities		
Purchase of property, plant and equipment	(9,472)	(30,629)
Purchase of intangible assets	(31,315)	(25,124)
Payments of guarantee deposits	(7,672)	(41,435)
Proceeds from refund of guarantee deposits	10,298	58
Purchase of insurance funds	(1,645)	(1,296)
Proceeds from cancellation of insurance funds	12,375	9,514
Payments for asset retirement obligations	(15,870)	—
Purchase of investment securities	(100,663)	—
Proceeds from redemption of investment securities	—	100,000
Net cash provided by (used in) investing activities	(143,964)	11,086
Cash flows from financing activities		
Dividends paid	(55,769)	(59,698)
Dividends paid to non-controlling interests	(369)	—
Proceeds from sale of shares of subsidiaries not resulting in change in scope of consolidation	3,000	—
Purchase of treasury shares	(27,290)	—
Net cash provided by (used in) financing activities	(80,428)	(59,698)
Net increase (decrease) in cash and cash equivalents	(270,773)	188,937
Cash and cash equivalents at beginning of period	1,572,064	2,149,108
Cash and cash equivalents at end of period	1,301,290	2,338,045