Translation

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

[Delayed] Consolidated Financial Results for the Nine Months Ended May 31, 2026 (Under Japanese GAAP)

July 14, 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 commence dividend payments: –
Preparation of supplementary material on financial results: No
Holding of financial results briefing: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the Nine Months ended May 31, 2026 (from September 1, 2025 to May 31, 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	%
Nine months ended May 31, 2026	4,297	16.7	586	25.8	606	25.0	411	22.4
Nine months ended May 31, 2025	3,680	51.0	466	122.1	485	83.6	336	103.7

Note: Comprehensive income For the nine months ended May 31, 2026: ¥413 million [25.0%]
For the nine months ended May 31, 2025: ¥331 million [95.1%]

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended May 31, 2026	103.08	–
Nine months ended May 31, 2025	84.48	84.46

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of May 31, 2026	4,741	3,203	67.3
As of August 31, 2025	4,072	2,837	69.4

Reference: Equity
As of May 31, 2026: ¥3,188 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	5,650	16.3	633	11.7	656	11.5	450	6.1	112.87

Note: Revisions to the forecast of consolidated financial results most recently announced: Yes

4. Notes

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

(2) Application of special accounting methods for preparing quarterly 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 May 31, 2026	4,176,000 shares	As of August 31, 2025	4,176,000 shares

Number of treasury shares at the end of the period

As of May 31, 2026	176,659 shares	As of August 31, 2025	187,979 shares

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

Nine months ended May 31, 2026	3,994,075 shares	Nine months ended May 31, 2025	3,982,304 shares

Quarterly Consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	2,149,108	2,573,136
Notes and accounts receivable - trade, and contract assets	315,724	316,067
Merchandise and finished goods	65,589	228,228
Work in process	204,784	189,721
Raw materials and supplies	3,603	35,077
Other	74,326	123,413
Total Current assets	2,813,136	3,465,644
Non-current assets		
Property, plant and equipment	89,237	138,651
Intangible assets		
Goodwill	265,977	259,351
Other	121,454	147,199
Total Intangible assets	387,432	406,550
Investments and other assets		
Investment securities	297,588	196,590
Insurance funds	121,118	124,343
Other	363,595	409,287
Total Investments and other assets	782,302	730,220
Total Non-current assets	1,258,972	1,275,422
Total Assets	4,072,109	4,741,067
Liabilities		
Current liabilities		
Accounts payable - trade	67,617	108,543
Income taxes payable	122,217	124,130
Provision for bonuses	272,570	187,948
Provision for product warranties	3,234	30,719
Provision for loss on orders received	564	706
Other	443,525	731,987
Total Current liabilities	909,729	1,184,035
Non-current liabilities		
Retirement benefit liability	227,143	255,516
Provision for retirement benefits for directors (and other officers)	2,401	3,672
Long-term accounts payable - other	95,091	88,019
Other	—	5,866
Total Non-current liabilities	324,635	353,074
Total Liabilities	1,234,365	1,537,109
Net assets		
Shareholders' equity		
Share capital	612,524	612,524
Capital surplus	557,888	560,209
Retained earnings	1,819,852	2,171,737
Treasury shares	(162,958)	(153,154)
Total Shareholders' equity	2,827,307	3,191,315
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1,936)	(2,366)
Total Accumulated other comprehensive income	(1,936)	(2,366)
Non-controlling interests	12,373	15,008
Total Net assets	2,837,744	3,203,957
Total Liabilities and net assets	4,072,109	4,741,067

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Net sales	3,680,965	4,297,327
Cost of sales	2,335,858	2,586,237
Gross profit	1,345,107	1,711,089
Selling, general and administrative expenses	878,812	1,124,586
Operating profit	466,295	586,503
Non-operating income		
Subsidy income - subsidy for research and development	9,063	13,502
Subsidy income - other	121	1,700
Surrender value of insurance policies	5,039	1,995
Commission for insurance office work	131	90
Commission income	903	99
Other	4,985	4,419
Total Non-operating income	20,245	21,808
Non-operating expenses		
Commission for purchase of treasury shares	261	—
Foreign exchange losses	—	953
Loss on cancellation of insurance policies	—	527
Subsidy return frame	559	—
Depreciation	250	—
Interest expenses	—	151
Other	14	13
Total Non-operating expenses	1,085	1,645
Ordinary profit	485,454	606,665
Extraordinary losses		
Loss on retirement of non-current assets	1,054	171
Total Extraordinary losses	1,054	171
Profit before income taxes	484,399	606,494
Income taxes	151,807	192,153
Profit	332,591	414,340
Profit (loss) attributable to non-controlling interests	(3,834)	2,635
Profit attributable to owners of parent	336,426	411,705

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Profit	332,591	414,340
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,464)	(430)
Total Other comprehensive income	(1,464)	(430)
Comprehensive income	331,127	413,910
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	334,962	411,274
Comprehensive income attributable to non-controlling interests	(3,834)	2,635