

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail. Please note that this document is a partial translation of the original Japanese document. Certain sections, including the qualitative information and notes to the financial statements, have been intentionally omitted.

September 11, 2026

## Summary of Consolidated Financial Results for the Six Months Ended July 31, 2026 (Under Japanese GAAP)

Company name: Human Made Inc. (hereinafter the “Company”)  
 Listing: Tokyo Stock Exchange  
 Securities code: 456A  
 URL: <https://humanmade.co.jp/>  
 Representative: Rei Matsunuma, Representative Director CEO  
 Inquiries: Junichi Yanagisawa, Director CFO  
 Telephone: +81-3-6823-7801

Scheduled date to file semi-annual securities report: September 14, 2026

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes –for institutional investors and analysts, in Japanese

(Yen amounts are rounded down to millions)

### 1. Consolidated financial results for the six months ended July 31, 2026 (from February 01, 2026 to July 31, 2026)

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

(Percentages indicate year-on-year changes.)

|                                | Net Sales       |   | Operating Income |   | Ordinary Income |   | Net Income attributable to owners of parent |   |
|--------------------------------|-----------------|---|------------------|---|-----------------|---|---------------------------------------------|---|
|                                | millions of yen | % | millions of yen  | % | millions of yen | % | millions of yen                             | % |
| Six months ended July 31, 2026 | 8,758           | - | 2,456            | - | 2,429           | - | 1,719                                       | - |
| July 31, 2025                  | -               | - | -                | - | -               | - | -                                           | - |

(Note)

Comprehensive income

Interim period of fiscal year ended January 2027: 1,736 million yen (- %)

Interim period of fiscal year ended January 2026: - million yen (- %)

|                                | Earnings per share | Diluted earnings per share |
|--------------------------------|--------------------|----------------------------|
|                                | yen                | yen                        |
| Six months ended July 31, 2026 | 18.76              | 18.32                      |
| July 31, 2025                  | -                  | -                          |

(Note)

- Since the Company prepares interim consolidated financial statements from the interim period of the fiscal year ended January 2027, figures for the interim period of the fiscal year ended January 2026 and year-on-year changes are not presented.
- The Company implemented the stock split on May 1, 2026, at a ratio of 4 shares per share. Earnings per share are calculated based on assumption that the stock split occurred at the beginning of fiscal year ended January 31, 2026.

**(2) Consolidated financial positions**

|                  | Total assets    | Net assets      | Net assets ratio |
|------------------|-----------------|-----------------|------------------|
| As of            | millions of yen | millions of yen | %                |
| July 31, 2026    | 16,948          | 13,564          | 80.0             |
| January 31, 2026 | -               | -               | -                |

(Reference)

Equity

As of July 31, 2026: 13,563 million yen

As of January 31, 2026: - million yen

(Note) As the Company has prepared interim consolidated financial statements starting from the interim period of the fiscal year ended January 2027, figures for the fiscal year ended January 2026 are not presented.

**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 January 31, 2026            | -                          | 0.00               | -                 | 0.00            | 0.00  |
| Fiscal year ended January 31, 2027            | -                          | 0.00               |                   |                 |       |
| Fiscal year ended January 31, 2027 (Forecast) |                            |                    | -                 | 0.00            | 0.00  |

(Note)

Revision to the forecast for dividends announced most recently: None

**3. Consolidated earnings forecasts for the fiscal year ended January 31, 2027 (from February 01, 2026 to January 31, 2027)**

(Percentages indicate year-on-year changes.)

|                                    | Net Sales       |   | Operating Income |   | Ordinary Income |   | Net Income attributable to owners of parent |   | Earnings per share |
|------------------------------------|-----------------|---|------------------|---|-----------------|---|---------------------------------------------|---|--------------------|
|                                    | millions of yen | % | millions of yen  | % | millions of yen | % | millions of yen                             | % | yen                |
| Fiscal year ended January 31, 2027 | 19,200          | - | 5,300            | - | 5,200           | - | 3,700                                       | - | 40.37              |

(Note)

1. Correction of financial forecast from the most recent financial forecast : Yes
2. Since the Company prepares interim consolidated financial statements from the interim period of the fiscal year ended January 2027, year-on-year changes are not presented.

## Notes

(1) Significant changes in the scope of consolidation during the period : Yes

New 2 Companies (Company name) HUMAN MADE CHINA Inc.  
HUMAN MADE USA Inc.

Exclusion - Company (Company name) -

(2) Accounting methods adopted specially for the preparation of interim consolidated financial statements : None

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

(i) Changes in accounting policies due to revisions of accounting standard 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 July 31, 2026    | 91,666,322 shares |
| As of January 31, 2026 | 91,645,600 shares |

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

|                        |          |
|------------------------|----------|
| As of July 31, 2026    | 1 shares |
| As of January 31, 2026 | - shares |

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

|                                |                   |
|--------------------------------|-------------------|
| Six months ended July 31, 2026 | 91,650,523 shares |
| Six months ended July 31, 2025 | 87,920,000 shares |

(Note) The Company implemented the stock split on July 17, 2025, at a ratio of 20 shares per share and the stock split on May 1, 2026, at a ratio of 4 shares per share. Total number of issued shares, number of treasury shares and average number of issued shares are calculated based on assumption that the stock split occurred at the beginning of fiscal year ended January 31, 2026.

\* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

\* Proper use of earnings forecasts, and other special matters

Forward-looking statements:

Statements made in these materials, such as those pertaining to future matters, including business projections, are based on information presently available to the Company and certain assumptions determined to be reasonable. Consequently, these statements do not constitute a guarantee that the Company will achieve these forecasts or other forward-looking statements. Actual business results may vary materially depending on a variety of factors.

How to obtain supplementary briefing materials on financial results:

The Company plans to disclose the supplementary briefing materials on financial results through TDnet and post them on the Company's website promptly after the announcement of financial results.

## Interim Consolidated Financial Statements

## (1) Interim Consolidated Balance Sheets

(Thousands of yen)

|                                              | Current interim consolidated<br>accounting period<br>(July 31, 2026) |
|----------------------------------------------|----------------------------------------------------------------------|
| <b>Assets</b>                                |                                                                      |
| Current assets                               |                                                                      |
| Cash                                         | 10,409,472                                                           |
| Accounts receivable                          | 1,245,345                                                            |
| Inventories                                  | 1,062,655                                                            |
| Supplies                                     | 54,119                                                               |
| Other assets                                 | 612,134                                                              |
| Total current asset                          | 13,383,727                                                           |
| Non-current assets                           |                                                                      |
| Tangible assets                              | 2,249,680                                                            |
| Intangible assets                            | 182,327                                                              |
| Investments and other assets                 | 1,133,141                                                            |
| Total non-current assets                     | 3,565,149                                                            |
| Total assets                                 | 16,948,876                                                           |
| <b>Liabilities</b>                           |                                                                      |
| Current liabilities                          |                                                                      |
| Account payables                             | 644,218                                                              |
| Short-term loans                             | 50,000                                                               |
| Current portion of long-term loans           | 133,340                                                              |
| Income taxes payable                         | 739,953                                                              |
| Provision for bonuses                        | 125,300                                                              |
| Other                                        | 1,161,236                                                            |
| Total liabilities                            | 2,854,047                                                            |
| Non-current liabilities                      |                                                                      |
| Asset retirement obligations                 | 470,310                                                              |
| Other                                        | 60,000                                                               |
| Total non-current liabilities                | 530,310                                                              |
| Total liabilities                            | 3,384,358                                                            |
| <b>Net assets</b>                            |                                                                      |
| Shareholders' equity                         |                                                                      |
| Share capital                                | 1,457,145                                                            |
| Capital surplus                              | 1,497,726                                                            |
| Retained earnings                            | 10,591,904                                                           |
| Treasury shares                              | (1)                                                                  |
| Total shareholders' equity                   | 13,546,774                                                           |
| Accumulated other comprehensive income       |                                                                      |
| Foreign currency translation adjustment      | 17,143                                                               |
| Accumulated other comprehensive income Total | 17,143                                                               |
| Share acquisition rights                     | 600                                                                  |
| Total net assets                             | 13,564,518                                                           |
| Total liabilities and net assets             | 16,948,876                                                           |

## (2) Interim Consolidated Statements of Income

## Interim Consolidated Statement of Income

(Thousands of yen)

|                                             | Current interim consolidated<br>accounting period<br>(From February 1, 2026<br>Through July 31, 2026) |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Net sales                                   | 8,758,715                                                                                             |
| Cost of goods sold                          | 3,121,287                                                                                             |
| Gross profit                                | 5,637,428                                                                                             |
| Operating expenses                          | 3,181,126                                                                                             |
| Operating income                            | 2,456,301                                                                                             |
| Non-operating income                        |                                                                                                       |
| Interest income                             | 23,055                                                                                                |
| Foreign exchange gains                      | 2,597                                                                                                 |
| Other                                       | 5,481                                                                                                 |
| Total non-operating income                  | 31,134                                                                                                |
| Non-operating expenses                      |                                                                                                       |
| Interest expense                            | 1,566                                                                                                 |
| Rent                                        | 48,664                                                                                                |
| Other                                       | 7,628                                                                                                 |
| Total non-operating expenses                | 57,860                                                                                                |
| Ordinary income                             | 2,429,575                                                                                             |
| Income before income taxes                  | 2,429,575                                                                                             |
| Income taxes - current                      | 690,702                                                                                               |
| Income taxes - deferred                     | 19,870                                                                                                |
| Total income taxes                          | 710,573                                                                                               |
| Net income                                  | 1,719,002                                                                                             |
| Net income attributable to owners of parent | 1,719,002                                                                                             |

## Interim Consolidated Statement of Comprehensive Income

(Thousands of yen)

|                                                                      | Current interim consolidated<br>accounting period<br>(From February 1, 2026<br>Through July 31, 2026) |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Net income                                                           | 1,719,002                                                                                             |
| Other comprehensive income (loss), net of tax                        |                                                                                                       |
| Foreign currency translation adjustment                              | 17,143                                                                                                |
| Other comprehensive income, net of tax                               | 17,143                                                                                                |
| Comprehensive income                                                 | 1,736,146                                                                                             |
| Comprehensive income attributable to                                 |                                                                                                       |
| Interim Comprehensive income attributable to owners<br>of the parent | 1,736,146                                                                                             |

## (3) Interim Consolidated Statement of Cash Flows

(Thousands of yen)

|                                                             | Current interim consolidated<br>accounting period<br>(From February 1, 2026<br>Through July 31, 2026) |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Cash flows from operating activities                        |                                                                                                       |
| Income before income taxes                                  | 2,429,575                                                                                             |
| Depreciation                                                | 253,429                                                                                               |
| Increase (decrease) in provision for bonuses                | 9,427                                                                                                 |
| Interest income                                             | (23,055)                                                                                              |
| Interest expense                                            | 1,566                                                                                                 |
| Foreign exchange loss (gain)                                | (61)                                                                                                  |
| Decrease (increase) in trade receivables                    | (581,527)                                                                                             |
| Decrease (increase) in inventories                          | (58,571)                                                                                              |
| Increase (decrease) in trade payables                       | 114,221                                                                                               |
| Other                                                       | (63,518)                                                                                              |
| Subtotal                                                    | 2,081,486                                                                                             |
| Interest received                                           | 23,055                                                                                                |
| Interest paid                                               | (1,566)                                                                                               |
| Payment amount of cancellation penalty                      | (106,423)                                                                                             |
| Income taxes paid                                           | (782,708)                                                                                             |
| Net cash provided by (used in) operating activities         | 1,213,842                                                                                             |
| Cash flows from investing activities                        |                                                                                                       |
| Purchase of property, plant and equipment                   | (637,202)                                                                                             |
| Purchase of intangible assets                               | (73,176)                                                                                              |
| Payments for asset retirement obligations                   | (58,064)                                                                                              |
| Payments for leasehold and guarantee deposits               | (9,354)                                                                                               |
| Proceeds from refund for leasehold and guarantee deposits   | 83,942                                                                                                |
| Net cash provided by (used in) investing activities         | (693,855)                                                                                             |
| Cash flows from financing activities                        |                                                                                                       |
| Repayments of long-term loans payable                       | (99,996)                                                                                              |
| Acquisition of treasury shares                              | (1)                                                                                                   |
| Other                                                       | (548)                                                                                                 |
| Net cash provided by (used in) financing activities         | (100,545)                                                                                             |
| Effect of exchange rate change on cash and cash equivalents | 16,748                                                                                                |
| Net increase (decrease) in cash and cash equivalents        | 436,190                                                                                               |
| Cash and cash equivalents at the beginning of the period    | 9,973,282                                                                                             |
| Cash and cash equivalents at end of interim period          | 10,409,472                                                                                            |