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August 13, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: CAC Holdings Corporation
Listing: Tokyo Stock Exchange
Securities code: 4725
URL: https://www.cac-holdings.com/
Representative: Ryota Nishimori President and Chief Executive Officer
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Scheduled date to file semi-annual securities report: August 13, 2026
Scheduled date to commence dividend payments: September 1, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Adjusted EBITDA*		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	27,241	8.2	2,093	(4.5)	1,411	(13.5)	1,274	6.4	1,969	23.2
June 30, 2025	25,175	(4.4)	2,192	2.8	1,631	(1.3)	1,197	(26.6)	1,598	22.1

Note: Comprehensive income For the six months ended June 30, 2026: ¥ 1,753 million [-%]
For the six months ended June 30, 2025: ¥ (1,594) million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	114.35	-
June 30, 2025	93.53	-

*Adjusted EBITDA = Operating profit + Depreciation + Goodwill amortization + share-based payment expenses

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	57,712	37,567	63.1
December 31, 2025	53,719	35,812	65.6

Reference: Equity
As of June 30, 2026: ¥ 36,423 million
As of December 31, 2025: ¥ 35,230 million

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 December 31, 2025	-	50.00	-	50.00	100.00
Fiscal year ending December 31, 2026	-	50.00			
Fiscal year ending December 31, 2026 (Forecast)			-	50.00	100.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the second quarter dividend for the fiscal year ending December 31, 2026:

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Adjusted EBITDA*	
	Millions of yen	%	Millions of yen	%
Full year	51,500	1.8	3,850	1.0

Note: Revisions to the financial results forecast most recently announced: None

* Notes: The Group has adopted "Adjusted EBITDA" as a KPI, which indicates the ability to generate cash from its business, and forecast of consolidated financial results is disclosed in "Net sales" and "Adjusted EBITDA”.

*** Notes**

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

Newly included: 1 company(JEMS Inc.)

Excluded: - company( )

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

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

(i) Changes in accounting policies due to revisions to accounting standards 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 June 30, 2026	20,541,400 shares
As of December 31, 2025	20,541,400 shares

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

As of June 30, 2026	3,210,709 shares
As of December 31, 2025	3,433,119 shares

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

Six months ended June 30, 2026	17,221,656 shares
Six months ended June 30, 2025	17,090,358 shares

Note: The Company has introduced the Stock Benefit Trust (J-ESOP) system. Shares of the Company held by the trust are included in treasury shares deducted when calculating the number of treasury shares at the end of the period and the average number of shares outstanding during the period.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forecasts of financial results and other forward-looking statements contained in this document are calculated based on the information which is available to the Company and assumptions that the Company deems to be reasonable as of the date hereof. Therefore, they do not constitute a guarantee that they will be realized. Please note that the actual results may differ due to various factors.