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February 12, 2026

Financial Results for the First Three Months of the Fiscal Year Ending September 30, 2026 <under Japanese GAAP> (Non-Consolidated)



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 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes

(Rounded down to the nearest million yen)

1. Non-Consolidated Performance for the First Three Months of the Fiscal Year Ending September 30, 2026 (from October 1, 2025 to December 31, 2025)

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

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First three months ended								
December 31, 2025	2,811	8.0	334	8.3	335	8.2	226	31.1
December 31, 2024	2,602	4.8	309	(3.3)	310	(3.1)	173	(14.8)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First three months ended		
December 31, 2025	57.04	–
December 31, 2024	43.52	–

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of			
December 31, 2025	9,207	7,033	76.4
September 30, 2025	9,769	7,405	75.8

Reference: Equity As of December 31, 2025: 7,033 million yen
 As of September 30, 2025: 7,405 million yen

2. Cash Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	–	0.00	–	102.00	102.00
Fiscal year ending September 30, 2026	–				
Fiscal year ending September 30, 2026 (Forecast)		0.00	–	102.00	102.00

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

3. Non-Consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	5,400	3.7	290	(42.4)	290	(43.7)	200	(26.3)	50.26
Full year	11,200	5.4	850	(11.8)	850	(13.0)	590	(9.2)	148.27

Note: Revisions to the earnings forecasts most recently announced: None

* Notes

- (1) Application of special accounting in preparing quarterly financial statements: None
- (2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements after error corrections
- (a) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - (b) Changes in accounting principles other than (a): None
 - (c) Changes in accounting estimates: None
 - (d) Restatement of prior period financial statements after error corrections: None
- (3) Number of issued shares (common shares)
- (a) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	3,980,000 shares
As of September 30, 2025	3,980,000 shares
 - (b) Number of treasury shares at the end of the period

As of December 31, 2025	954 shares
As of September 30, 2025	842 shares
 - (c) Average number of outstanding shares during the period (cumulative from the beginning of the fiscal year)

First three months ended December 31, 2025	3,979,110 shares
First three months ended December 31, 2024	3,979,368 shares

* Review by a certified public accountant or the auditing firm of the attached quarterly financial statements: None

* Cautionary statement regarding forecasts of operating results and special notes

Financial results forecasts and other forward-looking statements contained in this material are based on information available to the Company and certain assumptions that are deemed to be reasonable. Therefore, actual results may differ significantly from these forward-looking statements due to various factors. For the conditions on which financial results forecasts are based and notes on the use of these forecasts, please refer to “1. Overview of Operating Results, etc., (3) Explanation regarding earnings forecasts and other forward-looking statements” on page 2 of the summary of Financial Results [Attached Materials].

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1. Overview of Operating Results, etc.

(1) Explanation regarding operating results

During the first three months of the fiscal year ending September 30, 2026, uncertainty over the global economy associated with the tariff hikes by the United States remained. It is important to be mindful of the impact of US policy trends and fluctuations in the financial and capital markets going forward. The Japanese economy is expected to recover gradually with improvements in the employment and income environments, despite the impact of trade policies, etc., especially in the automobile industry. A sense that there is a shortage of labor remains a critical issue for enterprises.

In the automobile industry and auto parts industry where the Company operates its main business, continuous technical innovation is expected in the future. Given the sustained global trends toward decarbonization, the Company expects that research and development investment for the development of next-generation technologies will be maintained. Since the Group's mainstay Design and Development Outsourcing business is an upstream process in production, automakers' suspension of plant operation or reduced production is unlikely to have a direct impact, such as contract cancellations. On the other hand, the performance of the business may be impacted in instances such as the increased risk of an economic downturn caused by developments in trade policies. Therefore, the observation of industry trends should continue.

In this business environment, the Company actively promoted not only its existing businesses but also new businesses with the aim of becoming a digital solution company that proposes solutions with greater added value. In the first three months of the fiscal year under review, the Company recorded net sales of 2,811 million yen (up 8.0% year on year), operating profit of 334 million yen (up 8.3%), ordinary profit of 335 million yen (up 8.2%) and profit of 226 million yen (up 31.1%), as a result of an increase in operation staff and the improvement of unit prices in Design and Development Outsourcing business.

The results in each segment are as follows.

(a) Design and Development Outsourcing business

In this segment, net sales came to 2,785 million yen (up 8.2% year on year), attributable to an increase in operation staff and the improvement in unit prices. Segment profit (operating profit) came to 552 million yen (up 11.1%). The segment profit (operating profit) margin was 19.8%.

(b) Beauty and Health Products Manufacture and Sale business

In this segment, net sales stood at 11 million yen (down 11.3% year on year) and the segment loss came to 7 million yen (compared to a 6 million yen segment loss (operating loss) in the same period of the previous fiscal year), as a result of a decrease in orders received for the OEM and Internet mail order businesses.

(c) Real Estate Leasing business

In this segment, leasehold properties maintained high occupancy rates. Net sales stood at 14 million yen (down 1.8% year on year), and segment profit (operating profit) came to 7 million yen (up 14.9% year on year). The segment profit (operating profit) margin was 47.8%.

(2) Explanation regarding financial position

Total assets at the end of the first three months under review stood at 9,207 million yen, down 561 million yen from the end of the previous fiscal year. This is attributable mainly to decreases in investment securities and cash and deposits due to dividends paid. Total liabilities stood at 2,173 million yen, a decrease of 190 million yen from the end of the previous fiscal year. This is chiefly due to a decrease in provision for bonuses.

Net assets totaled 7,033 million yen, a decrease of 371 million yen from the end of the previous fiscal year, mainly reflecting decreases in the valuation difference on available-for-sale securities and retained earnings due to dividends paid.

(3) Explanation regarding earnings forecasts and other forward-looking statements

No change has been made to the forecasts for financial results announced on November 14, 2025. If any revision to the financial forecasts becomes necessary in the future, the Company will promptly disclose it.

2. Financial Statements and Primary Notes

(1) Non-consolidated quarterly balance sheets

(Thousand yen)

	As of September 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	4,143,252	3,913,711
Accounts receivable – trade	1,652,851	1,675,661
Merchandise and finished goods	56	171
Work in process	56,020	57,442
Raw materials	5,742	7,807
Prepaid expenses	134,888	85,255
Other	51,180	61,103
Total current assets	6,043,993	5,801,154
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	909,834	900,654
Land	993,400	993,400
Other, net	93,855	90,659
Total property, plant and equipment	1,997,091	1,984,715
Intangible assets	151,311	152,676
Investments and other assets	1,576,690	1,268,784
Total non-current assets	3,725,093	3,406,175
Total assets	9,769,086	9,207,330
Liabilities		
Current liabilities		
Accounts payable - trade	453	204
Short-term borrowings	10,000	–
Accounts payable - other	695,273	887,696
Income taxes payable	179,698	17,638
Accrued consumption taxes	174,568	241,578
Deposits received	12,783	185,713
Provision for bonuses	399,307	–
Provision for bonuses for directors	24,840	13,991
Provision for shareholder benefit program	49,830	7,274
Other	8,990	21,386
Total current liabilities	1,555,743	1,375,483
Non-current liabilities		
Provision for retirement benefits	641,184	631,158
Provision for retirement benefits for directors	14,607	14,740
Long-term accounts payable - other	86,777	86,777
Other	65,427	65,427
Total non-current liabilities	807,996	798,103
Total liabilities	2,363,740	2,173,586

(Thousand yen)

	As of September 30, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	1,026,650	1,026,650
Capital surplus	1,016,650	1,016,650
Retained earnings	4,686,749	4,507,856
Treasury shares	(2,679)	(3,039)
Total shareholders' equity	6,727,370	6,548,117
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	677,975	485,625
Total of valuation and translation adjustments, etc.	677,975	485,625
Total net assets	7,405,345	7,033,743
Total liabilities and net assets	9,769,086	9,207,330

(2) Non-consolidated quarterly statements of income

First three-month period

(Thousand yen)

	First three months ended December 31, 2024	First three months ended December 31, 2025
Net sales	2,602,476	2,811,803
Cost of sales	1,856,636	1,977,680
Gross profit	745,839	834,123
Selling, general and administrative expenses	436,651	499,227
Operating profit	309,187	334,895
Non-operating income		
Interest income	1	1
Commission income	154	161
Rental income	–	5,299
Subsidy income	986	254
Other	158	250
Total non-operating income	1,300	5,968
Non-operating expenses		
Interest expenses	51	1
Cost of lease revenue	–	5,115
Total non-operating expenses	51	5,116
Ordinary profit	310,436	335,746
Extraordinary losses		
Expenses related to correction of past financial results, etc.	40,254	–
Total extraordinary losses	40,254	–
Profit before income taxes	270,181	335,746
Income taxes - current	3,302	3,862
Income taxes - refund	–	(10,351)
Income taxes - deferred	93,700	115,253
Total income taxes	97,002	108,765
Profit	173,179	226,980

(3) Notes to non-consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes in the case of material changes in shareholders' equity)

Not applicable.

(Note to non-consolidated statement of cash flows)

The Group has not prepared a quarterly statement of cash flows for the first three months of the fiscal year under review. Depreciation (including amortization of intangible assets) for the first three months of the fiscal year under review is as follows.

	First three months ended December 31, 2024	First three months ended December 31, 2025
Depreciation	28,150 thousand yen	32,230 thousand yen

(Notes to segment information, etc.)

I. First three months ended December 31, 2024

1. Information regarding amounts of net sales and profit/loss by reportable segment

(Thousand yen)

	Reportable segments			Total	Adjustment (Note)	Amount recorded in the non- consolidated quarterly statement of income
	Design and Development Outsourcing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales						
Sales to outside customers	2,574,216	13,024	15,235	2,602,476	–	2,602,476
Inter-segment sales and transfers	–	–	–	–	–	–
Total	2,574,216	13,024	15,235	2,602,476	–	2,602,476
Segment profit (loss)	497,196	(6,062)	6,222	497,356	(188,168)	309,187

(Note) The adjustment consists of the following items.

The adjustment to segment profit (loss), (188,168 thousand yen), is corporate costs that are not allocated to any of the reportable segments.

II. First three months ended December 31, 2025

1. Information regarding amounts of net sales and profit/loss by reportable segment

(Thousand yen)

	Reportable segments			Total	Adjustment (Note)	Amount recorded in the non- consolidated quarterly statement of income
	Design and Development Outsourcing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales						
Sales to outside customers	2,785,305	11,541	14,956	2,811,803	–	2,811,803
Inter-segment sales and transfers	–	15	–	15	(15)	–
Total	2,785,305	11,556	14,956	2,811,818	(15)	2,811,803
Segment profit (loss)	552,525	(7,362)	7,151	552,313	(217,418)	334,895

(Note) The adjustment consists of the following items.

The adjustment to segment profit (loss), (217,418 thousand yen), is mainly corporate costs that are not allocated to any of the reportable segments.

(Significant subsequent events)

Not applicable.