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Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

February 13, 2026

Company name: COPRO-HOLDINGS. Co., Ltd.
 Stock exchange listing: Tokyo, Nagoya
 Stock code: 7059 URL <https://www.copro-h.co.jp/>
 Representative: Kosuke Kiyokawa, Chief Executive Officer
 Inquiries: Takashi Matsuda, Executive Officer, Manager of Corporate Planning Office TEL +81-52-589-3066
 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the Nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(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 December 31, 2025	25,998	18.0	2,449	14.0	2,453	13.5	1,538	11.9
Nine months ended December 31, 2024	22,025	25.9	2,148	52.8	2,162	46.0	1,374	46.7

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	40.27	39.87
Nine months ended December 31, 2024	36.01	35.03

(Note) On October 1, 2025, the Company conducted a two-for-one stock split of common stock. “Earnings per share” and “Diluted earnings per share” is calculated assuming that the stock split was executed at the beginning of the previous consolidated accounting year.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	16,605	8,685	51.4
As of March 31, 2025	13,057	8,399	63.2

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 March 31, 2025	—	20.00	—	40.00	60.00
Year ending March 31, 2026	—	30.00	—		
Year ending March 31, 2026 (Forecast)				25.00	—

(Note) 1. Revisions to the dividend forecasts announced most recently: No

2. On October 1, 2025, the Company conducted a two-for-one stock split of common stock. The forecast for the year-end dividend per share for the fiscal year ending March 31, 2026 takes into account the stock split. The forecast for the full year (total) is not stated because a simple total cannot be calculated due to the stock split.

3. Forecast of consolidated financial results for the year ending March 31, 2026(from April 1, 2025 to March 31, 2026)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
Full year	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	38,000	26.6	3,800	37.5	3,800	36.5	2,470	35.7	64.66

(Note) On October 1, 2025, the Company conducted a two-for-one stock split of common stock.

“Basic earnings per share” is figures are post-split figures.

4. Notes

(1) Significant changes in the scope of consolidation during the period: None

(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

Changes in accounting policies due to revisions to accounting standards and other regulations: None

Changes in accounting policies due to other reasons: None

Changes in accounting estimates: None

Restatement: None

(4) Number of issued shares (common shares)

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

As of December 31, 2025	40,000,000 shares
As of March 31, 2025	40,000,000 shares

Number of treasury shares at the end of the period

As of December 31, 2025	1,723,562 shares
As of March 31, 2025	1,911,522 shares

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

Nine months ended December 31, 2025	38,198,383 shares
Nine months ended December 31, 2024	38,170,684 shares

(Note) On October 1, 2025, the Company conducted a two-for-one stock split of common stock.

“Total number of issued shares at the end of the period” , “Number of treasury shares at the end of the period” and

“Average number of shares outstanding during the period” have been calculated as if this stock split had taken place at the beginning of the previous fiscal year.

Quarterly consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	6,190,871	4,230,322
Accounts receivable - trade	4,140,362	4,262,094
Allowance for doubtful accounts	—	(1,191)
Other	447,237	502,757
Total current assets	10,778,471	8,993,984
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	395,390	312,074
Construction in progress	74,250	487,963
Other, net	128,490	117,957
Total property, plant and equipment	598,131	917,994
Intangible assets		
Goodwill	555,809	466,103
Other	314,030	436,686
Total intangible assets	869,840	902,789
Investments and other assets		
Investment securities	—	5,000,000
Deferred tax assets	230,475	205,492
Other	580,559	585,091
Total investments and other assets	811,035	5,790,583
Total non-current assets	2,279,007	7,611,367
Total assets	13,057,479	16,605,351
Liabilities		
Current liabilities		
Accounts payable - other	2,512,368	3,441,144
Short-term borrowings	—	2,500,000
Income taxes payable	707,474	410,641
Accrued consumption taxes	885,391	726,744
Provision for bonuses	165,971	84,555
Asset retirement obligations	—	118,956
Other	155,862	485,683
Total current liabilities	4,427,068	7,767,725
Non-current liabilities		
Retirement benefit liability	40,311	44,303
Asset retirement obligations	174,895	96,755
Other	15,256	10,568
Total non-current liabilities	230,462	151,627
Total liabilities	4,657,531	7,919,352

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	30,000	30,000
Capital surplus	1,376,804	1,369,206
Retained earnings	7,695,140	7,897,924
Treasury shares	(854,919)	(770,855)
Total shareholders' equity	8,247,025	8,526,275
Accumulated other comprehensive income		
Foreign currency translation adjustment	5,441	5,567
Total accumulated other comprehensive income	5,441	5,567
Share acquisition rights	147,481	154,155
Total net assets	8,399,948	8,685,998
Total liabilities and net assets	13,057,479	16,605,351

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

Consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	22,025,505	25,998,916
Cost of sales	15,964,077	18,782,528
Gross profit	6,061,428	7,216,388
Selling, general and administrative expenses	3,913,062	4,767,130
Operating profit	2,148,366	2,449,257
Non-operating income		
Interest income	526	5,561
Rental income	855	855
Gain on forfeiture of unclaimed dividends	207	203
Surrender value of insurance policies	13,904	—
Subsidy income	—	7,403
Compensation income	—	1,302
Other	309	3,057
Total non-operating income	15,802	18,382
Non-operating expenses		
Interest expenses	280	4,143
Foreign exchange losses	474	6,073
Rental expenses on real estate	724	724
Settlement payments	603	—
Loss on retirement of non-current assets	—	3,094
Other	25	226
Total non-operating expenses	2,107	14,263
Ordinary profit	2,162,061	2,453,376
Extraordinary income		
Gain on reversal of share acquisition rights	21	10
Total extraordinary income	21	10
Extraordinary losses		
Loss on sale of non-current assets	43	—
Total extraordinary losses	43	—
Profit before income taxes	2,162,039	2,453,387
Income taxes - current	807,137	890,063
Income taxes - deferred	(19,570)	24,983
Total income taxes	787,567	915,047
Profit	1,374,471	1,538,340
Profit attributable to owners of parent	1,374,471	1,538,340

Other Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	1,374,471	1,538,340
Other comprehensive income		
Foreign currency translation adjustment	362	126
Total other comprehensive income	362	126
Comprehensive income	1,374,833	1,538,467
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,374,833	1,538,467