Supplementary Material for Q1 FY2027 Financial Results

SERENDIP HOLDINGS

SERENDIP HOLDINGS CO., LTD.

Security Code: 7318

August 7, 2026

Summary of Consolidated Results for Q1 FY2027

- Full-year contributions from SURTECKARIYA lifted revenue to approximately 1.7× the prior-year level.
- Manufacturing Business earnings offset temporary volatility in the Solutions Business.
- Adjusted EBITDA increased, supported by the full-year contribution from SURTECKARIYA.

Net sales (Record high)	Operating profit (Record high)	Ordinary profit (Record high)
15,872 million yen	**530 million yen**	**625 million yen**
YoY +69.8%	YoY +0.3%	YoY +12.2%
Q1 FY2026 9,345 million yen	Q1 FY2026 529 million yen	Q1 FY2026 557 million yen

Profit attributable to owners of parent	Adjusted EBITDA* (Record high)	Number of M&A Deals Closed (YTD)
321 million yen	**1,151 million yen**	**1 Deal**
YoY -10.1%	YoY +24.5%	FY2026 1 Deal
Q1 FY2026 357 million yen	Q1 FY2026 925 million yen	

Note:
Adjusted EBITDA = Operating profit + goodwill amortization + depreciation + non-recurring M&A-related expenses.

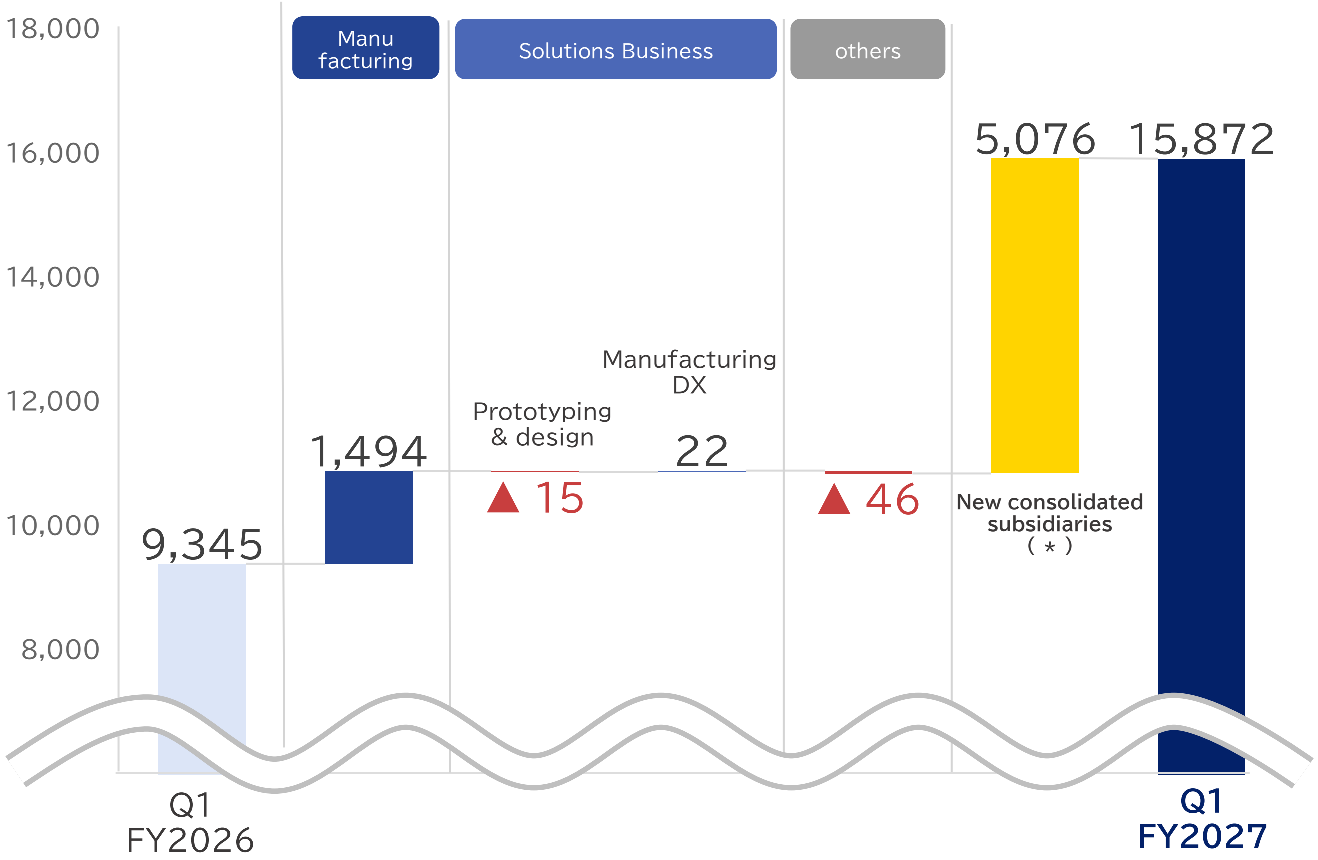
Net Sales by Segment and Analysis of Consolidated Net Sales Fluctuation

- Manufacturing Business grew strongly on SURTECKARIYA's full-year contribution and higher sales at Mitsuiya Industrial and EXCELL.
- RoboX rose 2.5x year on year on project expansion.

Unit:Millions of yen	Q1 FY2026	Q1 FY2027	YoY
Manufacturing Business	8,061	14,620	+81.4%
UNICREA	2,683	2,795	+4.2%
Mitsuiya Industrial	2,552	3,005	+17.8%
EXCELL Group	2,825	3,772	+33.5%
SURTECKARIYA Group	―	5,075	―
Solutions Business	1,258	1,250	-0.6%
Prototyping & design	595	587	-1.3%
Apex(Apex×Trisys)	488	473	-3.1%
LADYBIRD	107	113	+5.6%
Manufacturing DX	662	677	+2.3%
Tenryu Seiki	254	219	-13.8%
AXTRIA	362	342	-5.5%
SERENDIP RoboX	45	115	+155.6%
Others	247	267	+8.1%
SERENDIP HOLDINGS	189	256	+35.4%
SERENDIP Financial Service	57	10	-82.5%

Notes:
- Standalone results include intercompany sales and transfers; therefore, the sum of standalone results may not reconcile with segment totals.
- Effective from Q1 FY2027, the Company revised its segment classification. Prior-year figures have been restated accordingly.
- Trisys merged with Apex in October 2025. Prior-year figures have been presented on a combined basis for comparability.
- The consulting business was transferred to SERENDIP RoboX in August 2025 and to AXTRIA in April 2026. Prior-year and current Q1 results have been restated to reflect the current organizational structure.

Fluctuation Analysis



* New consolidated subsidiaries represent SURTECKARIYA Group.

Profits by Segment and Analysis of Consolidated Operating Profit Fluctuation

- UNICLEA lifted profit through cost improvements and greater in-house production.
- Stable Manufacturing Business earnings offset temporary swings in the Solutions Business.

Unit:Millions of yen	Q1 FY2026	Q1 FY2027	YoY
Manufacturing Business	478	750	+56.9%
UNICREA	31	108	+248.4%
Mitsuiya Industrial	138	225	+63.0%
EXCELL Group	307	216	-29.6%
SURTECKARIYA Group	–	204	–
Solutions Business	16	-220	–
Prototyping & design	61	-23	–
Apex(Apex×Trisys)	64	-8	–
LADYBIRD	-2	-14	–
Manufacturing DX	-34	-192	–
Tenryu Seiki	-17	-79	–
AXTRIA	8	-101	–
SERENDIP RoboX	-25	-12	–
Others	34	13	-61.8%
SERENDIP HOLDINGS	20	20	+0.0%
SERENDIP Financial Service	14	1	-92.9%

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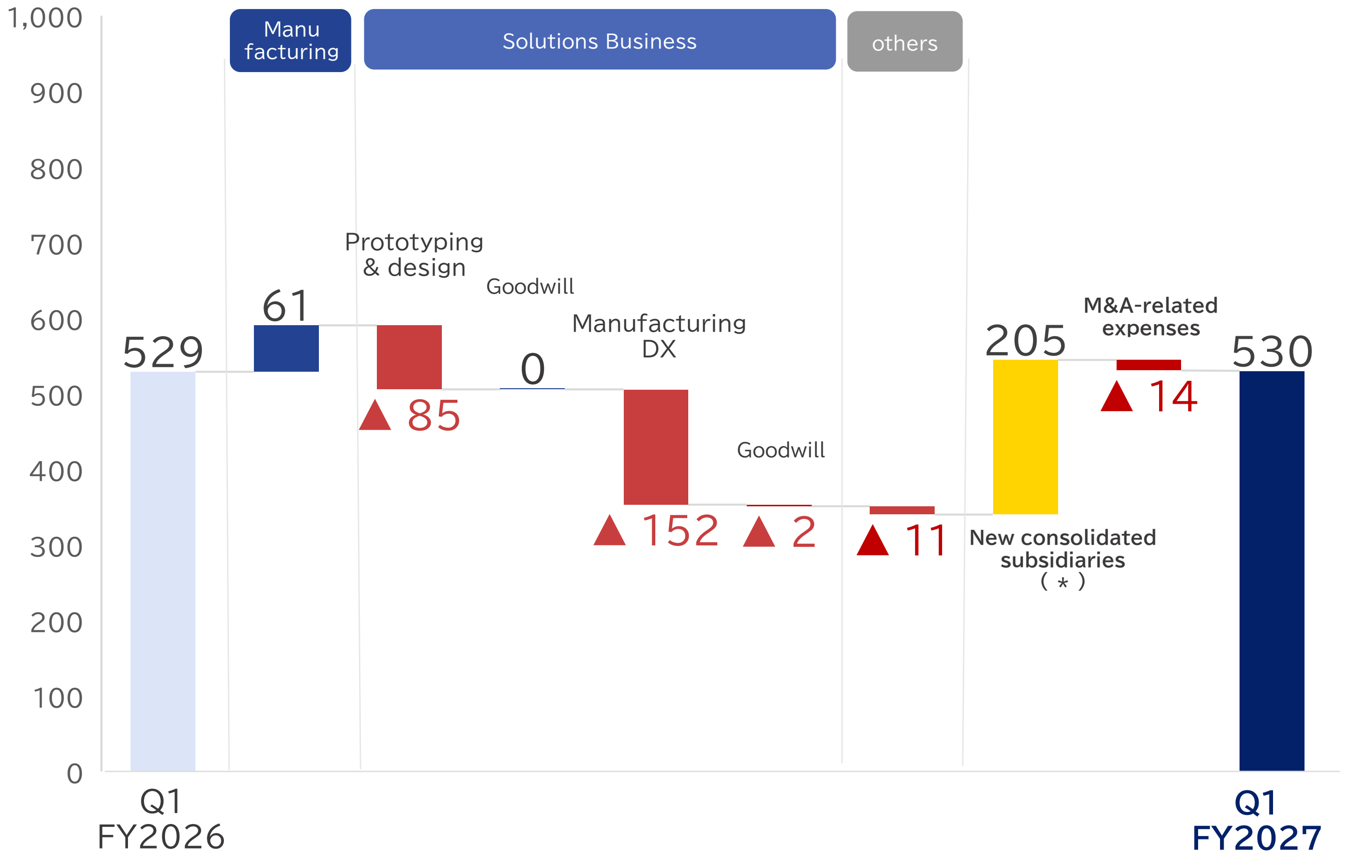


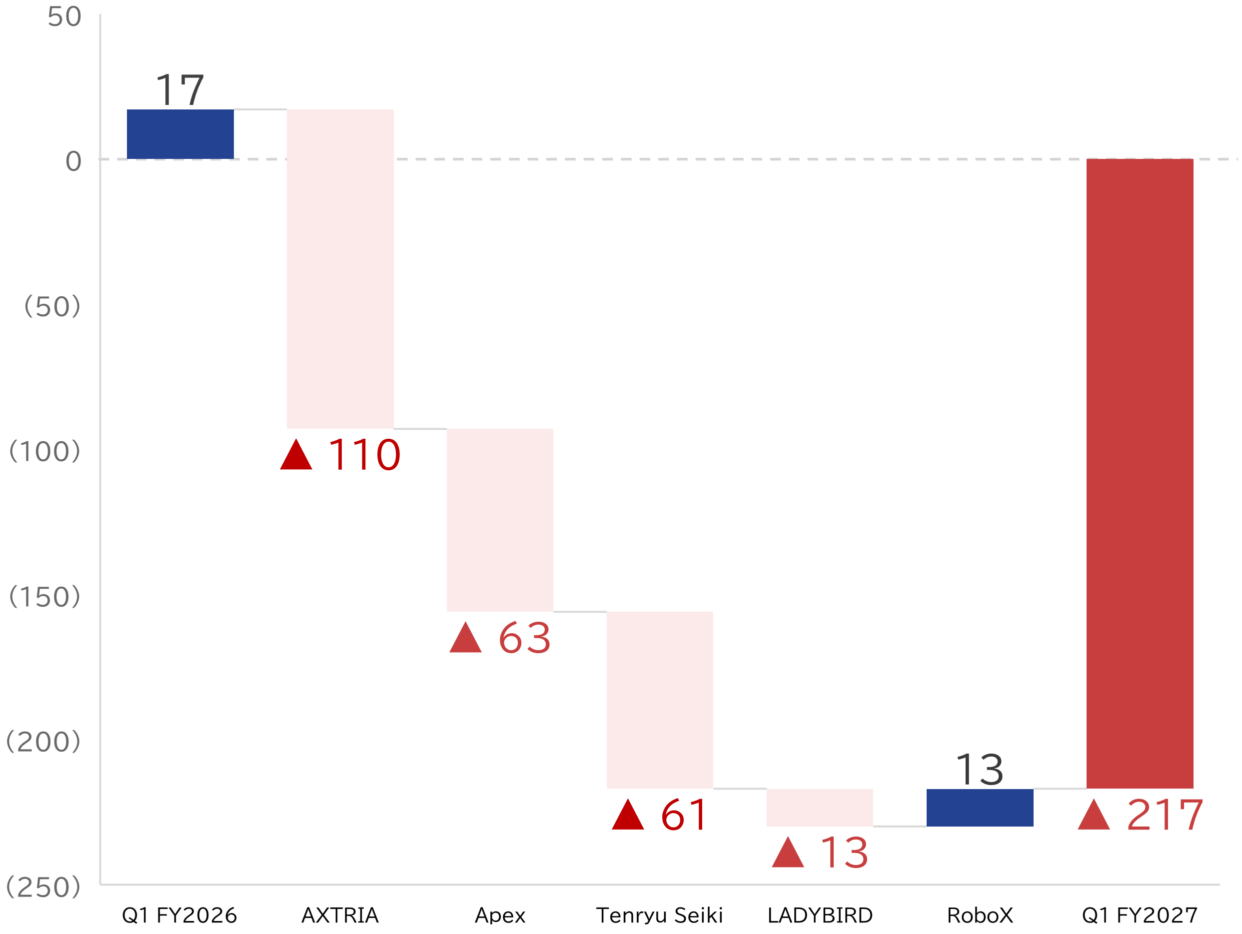
* New consolidated subsidiaries represent SURTECKARIYA Group.

Solutions Business:
Key Drivers of Q1 FY2027 Performance

- One-time costs weighed on profit, but a solid order backlog and pipeline point to recovery.

Operating Profit Variance (YoY)

(Unit: million yen)



AXTRIA	• **Headcount and utilization in line with plan** • Revenue recognition for a large project was deferred (–JPY 67 mn) • Profitability down on higher outsourcing costs
Apex	• Revenue recognition for customer development projects was deferred from plan • **Demand remains solid; recovery expected in H2**
Tenryu Seiki	• Additional design work on new projects (–JPY 52 mn) • **Inquiries from new customers and sectors expanding** • **H1 orders expected to exceed plan**
LADYBIRD	• Profit impacted by higher customer acquisition costs • **Shipment of a large project scheduled for Q2**
RoboX	• **Project pipeline remains solid** • Additional costs incurred on project delays in some cases (–JPY 14 mn)

Note: Q1 FY2027 results are based on standalone figures, including intercompany sales and transfers. Accordingly, they do not reconcile with the Solutions Business figures shown on the previous page.

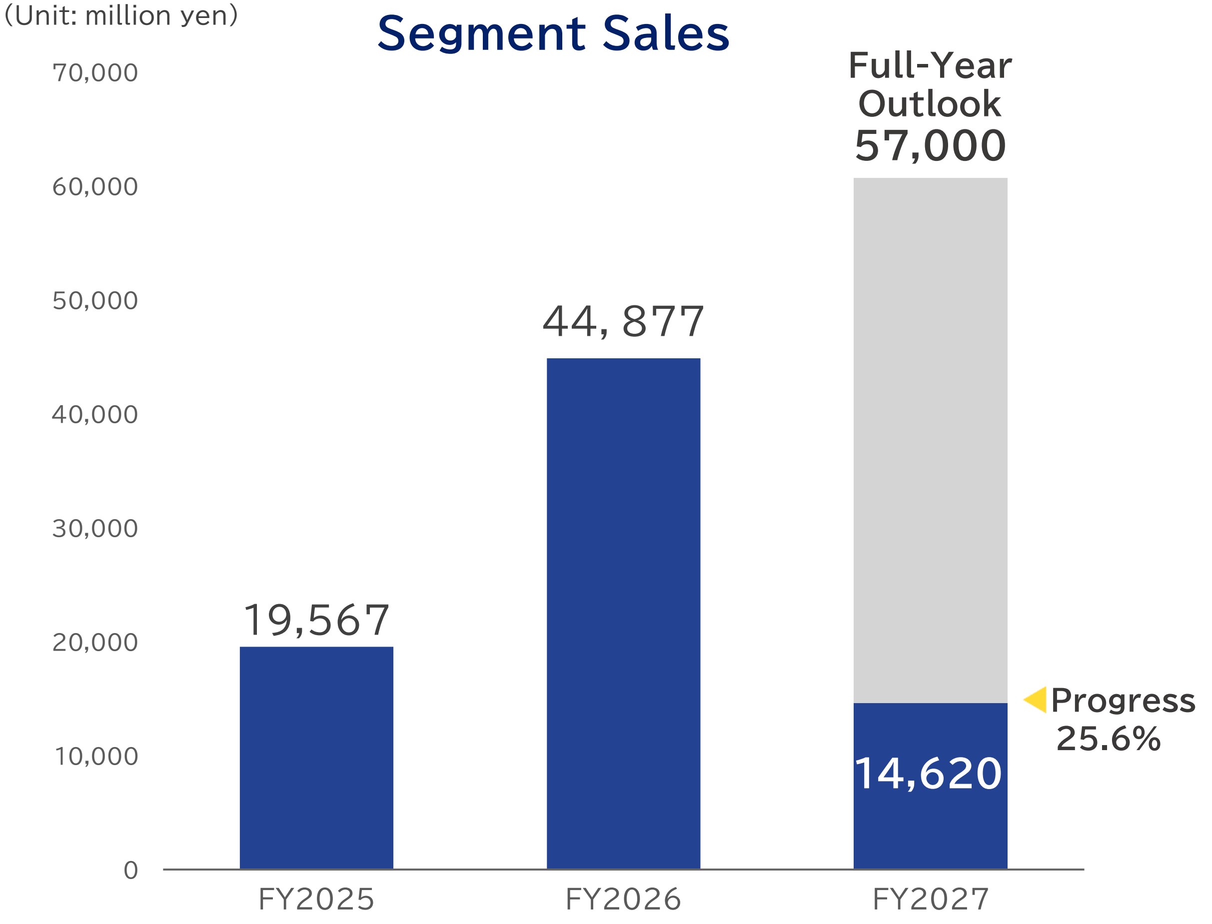
【FY2027 Forecast】 Sales and Profit Forecasts by New Segment

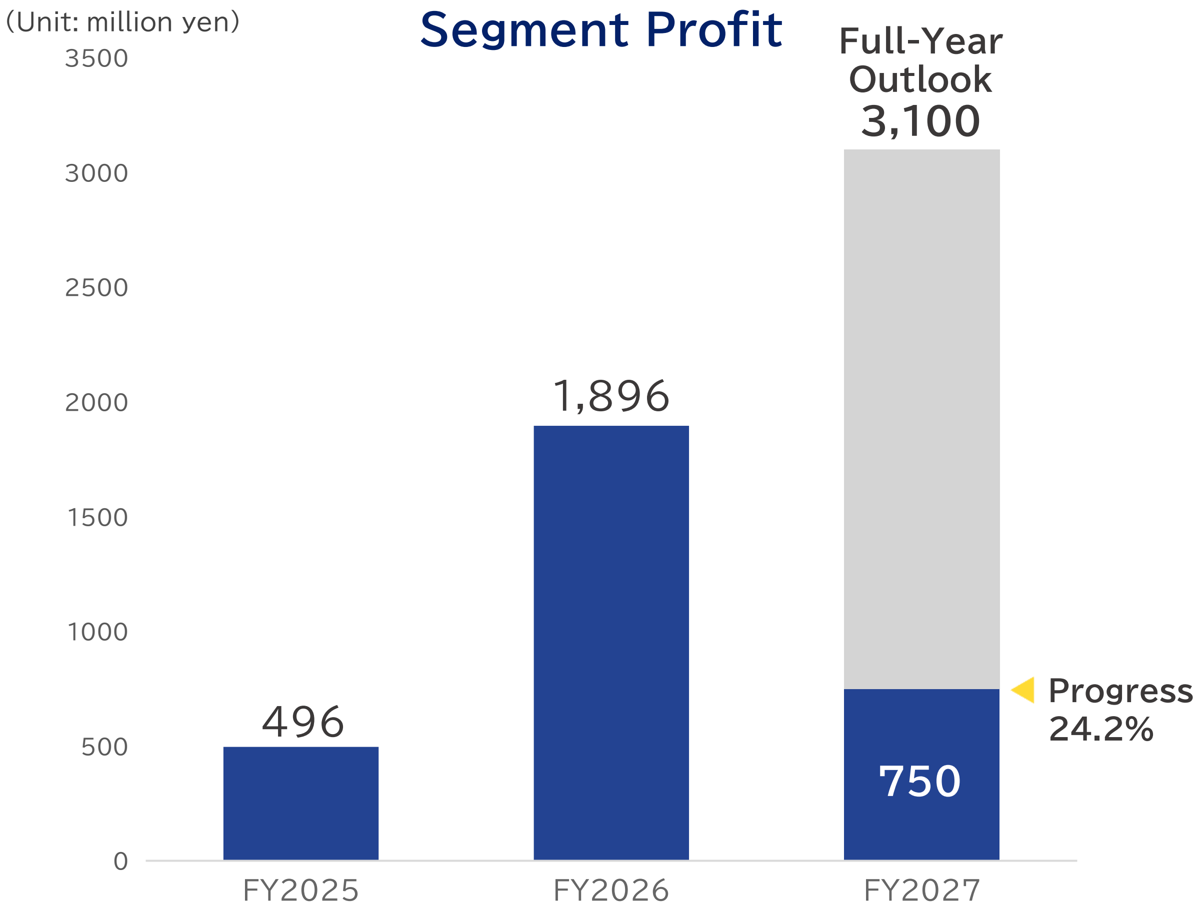
(Unit: million yen)	Segment Sales				Segment Profit			
	FY2027 Forecast	FY2026 Actual	Change	Change (%)	FY2027 Forecast	FY2026 Actual	Change	Change (%)
Manufacturing Business	57,000	44,877	+12,123	+27.0%	3,100	1,896	+1,204	+63.5%
Solution Business	7,000	6,299	+701	+11.3%	400	280	+120	+42.3%

Notes:
(1) Includes intersegment sales and transfers.
(2) Segment classification was revised from Q1 FY2027.
(3) The FY2027 forecast is unchanged from the full-year consolidated forecast announced on May 14, 2026.

【Manufacturing Business】 Performance Trends and Progress

- Mitsuiya Industrial and EXCELL outperformed plan; Manufacturing Business revenue remained on track.
- EXCELL incurred a one-time cost on closure of an overseas office, offset by UNICLEA's profit contribution.

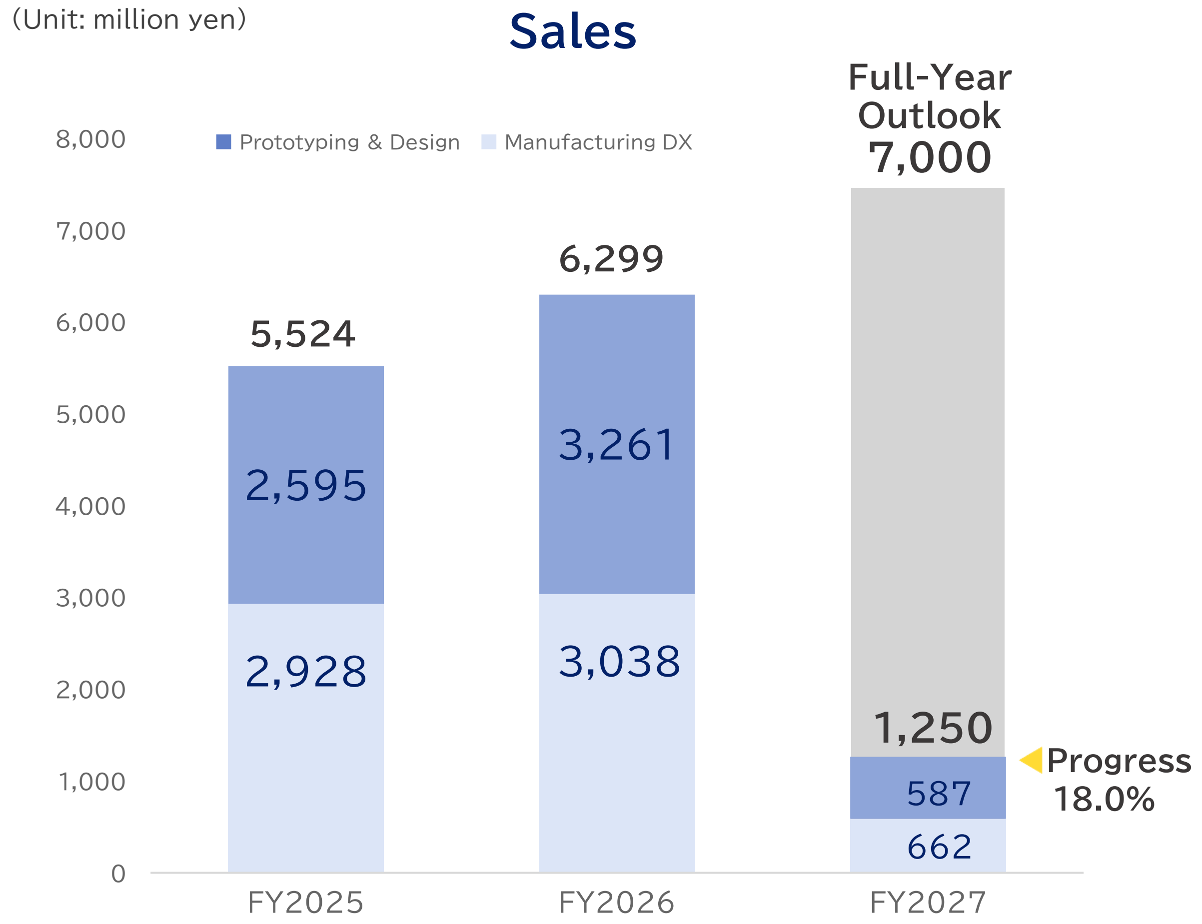


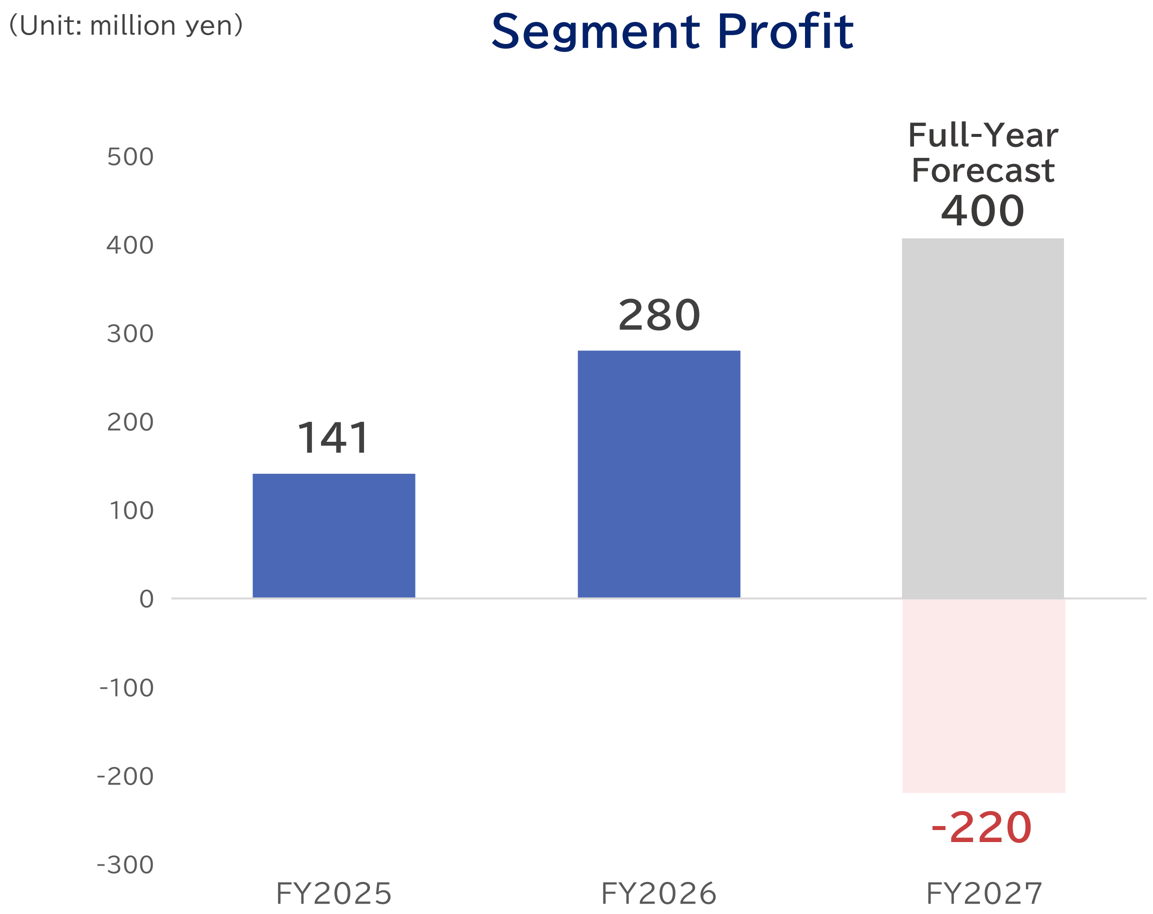


Notes: Includes intersegment sales and transfers.
FY2025 and FY2026 are shown under the new segment classification.

【Solutions Business】 Performance Trends and Progress

- RoboX orders progressed as planned, while AXTRIA experienced a delay in revenue recognition.
- Q1 profit was affected by one-time costs, but the full-year order book remained solid.





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Summary of Consolidated Balance Sheet

- Shareholders' equity ratio declined, mainly reflecting mark-to-market valuation of securities held.

Unit:Million of yen	FY2026	Q1 FY2027	YoY
Assets	57,655	58,987	+1,331
Current Assets	28,824	30,499	+1,675
Non-current Assets	28,831	28,487	-343
Liabilities	40,592	39,997	-594
Current Liabilities	24,761	24,387	-374
Non-current Liabilities	15,830	15,610	-219
Net Assets	17,063	18,989	+1,926
(Equity)	(13,486)	(13,365)	(-121)
Equity-to-asset ratio	23.4%	22.6%	-0.8%

Online Financial Results Briefing — Q1 FY2027

Date and time: Tuesday, August 18, 2026, 18:00–19:00 JST (including Q&A)
Format: Online (Zoom Webinar)
Registration: Please use the URL below or scan the QR code.
URL: https://us06web.zoom.us/webinar/register/WN_w0whr-J9T7umW3O_uHgfMA

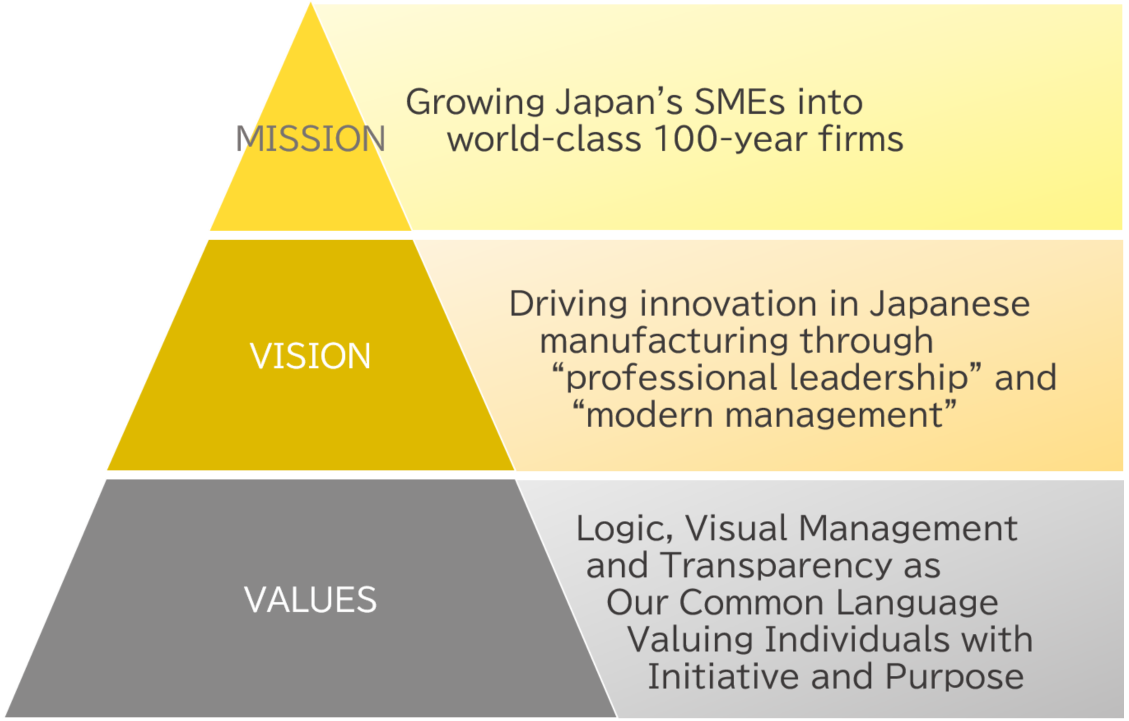
Notes: The earnings presentation will be conducted in Japanese only.

Company Overview

Name	SERENDIP HOLDINGS Co., Ltd.
President / CEO	Ari Takeuchi
Main Office	Nagoya Itochu Building 1-5-11 Nishiki, Naka-ku, Nagoya, Aichi, JAPAN
Establishment	August 2006
Capital	JPY 1.16461 billion (as of Mar 31, 2026)
Stock Exchange Listing	Tokyo Stock Exchange Growth Market: 7318
Employees (including full-time, contract, and part-time staff)	Parent: 67 (as of June 30, 2026) Group: 3,667 (as of June 30, 2026)
Fiscal Year	Year from April 1 to March 31

Note: The decrease in the standalone employee count reflects the transfer of consulting personnel to Serendip RoboX and AXTRIA.

Our Mission, Vision & Values



Appendix

In Line with the Medium-Term Management Plan: Increasing Investment Allocation to High-Growth, High-Profitability Businesses

Expand our stable core manufacturing business into new sectors and overseas markets, while actively investing in high-margin growth areas such as Digital Transformation (DX), robotics, and AI.

SERENDIP Investment Portfolio (SIP)

Solutions Business

Investment ratio
35%

High-growth, high-margin domain

Drives group-wide productivity gains; high-value-added business

- **Prototyping & design**
  Engage in upstream product development to create added value
- **Next-gen manufacturing solutions**
  Software, AI, IT talent and consulting to support productivity gains
- **Smart factory (physical AI)**
  Automation equipment, robots, image recognition, AI-powered next-gen manufacturing solutions

Manufacturing Business

Investment ratio
65%

Stable-earnings, foundational domain

Highly competitive globally, with a robust supply chain

- **Across auto-parts makers**
  Auto-parts suppliers generating stable earnings
- **Construction machinery**
  Enter robust supply chains to build a new growth foundation
- **Establishing a new pillar**
  Aerospace/ medical devices and other growth areas

Expanding into new domains

Group Companies

The manufacturing business, a stable foundation, supports sustainable growth and new value creation

SERENDIP HOLDINGS

High-growth, high-margin domain

Solutions Business

Prototyping & design

Apex
Turning your ideas into reality.

■ **Design**
Development-stage prototyping & design

Ladybird

■ **Beauty-tech**
Beauty-device development, manufacturing & sales

Manufacturing DX

天竜精機株式会社
TENRYUSEIKI CO.,LTD.

Factory-automation equipment manufacturing

AXTRIA

Staffing, DX consulting & contract development

SERENDIP ROBO X

Collaborative-robot deployment support & productivity improvement support

Stable-earnings, foundational domain

Manufacturing Business

Auto-parts makers

UNICREA

■ **Metal press processing**
Precision parts manufacturing

SerenAC

MITSUIYA

Excell

■ **Resin molding**
Interior/exterior parts and ducts — development & manufacturing of resin-molded products

SURTECKARIYA

■ **Plating**
Surface treatment

Construction machinery

NIKKEN

Construction-machinery parts & lined steel pipe manufacturing & sales

Full-Year Forecast for FY2027

- The full-year contribution of SURTECKARIYA, which joined the Group in the previous fiscal year, is expected to drive non-continuous revenue and profit growth, mainly in the Manufacturing Business.
- Profit attributable to owners of parent is expected to decline due to the absence of a gain on bargain purchase (3,069 million yen) recorded as extraordinary income in the previous fiscal year; however, profit is expected to reach 2,200 million yen.

Unit:Millions of yen	Forecast for FY2027	Results for FY2026	Change	Change (%)
Net sales	64,000	51,163	12,837	+25.1%
Adjusted EBITDA	6,000	4,572	1,428	+31.2%
Operating profit	3,500	2,189	1,311	+59.8%
(Operating profit margin)	(5.4%)	(4.3%)	-	
Ordinary profit	3,300	2,418	882	+36.4%
Profit attributable to owners of parent	2,200	4,147	-1,947	-47.0%

Contact Us

https://www.serendip-c.com/

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