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October 31, 2025

# Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under Japanese GAAP)


Company name: ALBIS Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 7475
URL: https://www.albis.co.jp
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Scheduled date to file semi-annual securities report: November 7, 2025
Scheduled date to commence dividend payments: November 25, 2025
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 September 30, 2025 (from April 1, 2025 to September 30, 2025)

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

(Percentages indicate year-on-year changes.)

| | Operating revenue | | 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 | % |
| September 30, 2025 | 50,229 | 3.9 | 718 | (10.5) | 989 | (6.8) | 576 | (15.5) |
| September 30, 2024 | 48,365 | (0.2) | 802 | (29.4) | 1,061 | (25.0) | 683 | (24.6) |

Note: Comprehensive income For the six months ended September 30, 2025: ¥ 791 million [ 27.6%]
For the six months ended September 30, 2024: ¥ 620 million [ (38.8) %]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Six months ended | Yen | Yen |
| September 30, 2025 | 68.32 | - |
| September 30, 2024 | 78.95 | - |

### (2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio | Net assets per share |
|---|---|---|---|---|
| As of | Millions of yen | Millions of yen | % | Yen |
| September 30, 2025 | 55,361 | 32,151 | 58.1 | 3,847.99 |
| March 31, 2025 | 52,890 | 32,322 | 61.1 | 3,768.75 |

Reference: Equity
As of September 30, 2025: ¥ 32,151 million
As of March 31, 2025: ¥ 32,322 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 March 31, 2025 | - | 35.00 | - | 35.00 | 70.00 |
| Fiscal year ending March 31, 2026 | - | 35.00 | | | |
| Fiscal year ending March 31, 2026 (Forecast) | | | - | 35.00 | 70.00 |

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

**3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)**

(Percentages indicate year-on-year changes.)

| | Operating revenue | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Basic earnings per share |
|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Full year | 102,084 | 4.0 | 2,258 | 9.4 | 2,813 | 8.0 | 1,630 | 0.5 | 190.16 |

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

*** Notes**

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

Newly included: - companies( )

Excluded: - companies( )

(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 September 30, 2025 | 9,255,926 shares |
| As of March 31, 2025 | 9,255,926 shares |

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

| | |
|---|---|
| As of September 30, 2025 | 900,617 shares |
| As of March 31, 2025 | 679,383 shares |

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

| | |
|---|---|
| Six months ended September 30, 2025 | 8,444,676 shares |
| Six months ended September 30, 2024 | 8,651,879 shares |

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

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

| | As of March 31, 2025 | As of September 30, 2025 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 6,218 | 7,295 |
| Accounts receivable - trade | 2,821 | 2,568 |
| Merchandise | 2,614 | 2,754 |
| Raw materials and supplies | 219 | 198 |
| Other | 2,877 | 2,835 |
| Allowance for doubtful accounts | (77) | (143) |
| Total current assets | 14,674 | 15,509 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 16,856 | 18,175 |
| Land | 11,357 | 11,339 |
| Other, net | 4,098 | 4,059 |
| Total property, plant and equipment | 32,313 | 33,574 |
| Intangible assets | | |
| Other | 897 | 910 |
| Total intangible assets | 897 | 910 |
| Investments and other assets | | |
| Leasehold and guarantee deposits | 3,420 | 3,383 |
| Other | 1,805 | 2,143 |
| Allowance for doubtful accounts | (221) | (159) |
| Total investments and other assets | 5,004 | 5,367 |
| Total non-current assets | 38,215 | 39,852 |
| Total assets | 52,890 | 55,361 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 5,546 | 5,349 |
| Current portion of long-term borrowings | 1,919 | 2,801 |
| Income taxes payable | 460 | 444 |
| Provision for bonuses | 633 | 643 |
| Other | 4,642 | 3,844 |
| Total current liabilities | 13,202 | 13,083 |
| Non-current liabilities | | |
| Long-term borrowings | 4,650 | 7,378 |
| Leasehold and guarantee deposits received | 638 | 713 |
| Asset retirement obligations | 882 | 887 |
| Other | 1,193 | 1,147 |
| Total non-current liabilities | 7,364 | 10,127 |
| Total liabilities | 20,567 | 23,210 |

(Millions of yen)

| | As of March 31, 2025 | As of September 30, 2025 |
|---|---|---|
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 4,908 | 4,908 |
| Capital surplus | 5,633 | 5,634 |
| Retained earnings | 23,174 | 23,451 |
| Treasury shares | (1,669) | (2,333) |
| Total shareholders' equity | 32,047 | 31,661 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 275 | 490 |
| Total accumulated other comprehensive income | 275 | 490 |
| Total net assets | 32,322 | 32,151 |
| Total liabilities and net assets | 52,890 | 55,361 |

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

| | For the six months ended September 30, 2024 | For the six months ended September 30, 2025 |
|---|---|---|
| Net sales | 47,855 | 49,698 |
| Cost of sales | 33,385 | 34,566 |
| Gross profit | 14,470 | 15,132 |
| Real estate lease revenue | 509 | 530 |
| Operating gross profit | 14,979 | 15,662 |
| Selling, general and administrative expenses | 14,177 | 14,944 |
| Operating profit | 802 | 718 |
| Non-operating income | | |
| Interest income | 5 | 17 |
| Dividend income | 12 | 10 |
| Commission income | 20 | 23 |
| Sales promotion premium fee | 107 | 115 |
| Other | 169 | 180 |
| Total non-operating income | 314 | 347 |
| Non-operating expenses | | |
| Interest expenses | 17 | 47 |
| Seconded salary | 27 | 25 |
| Other | 10 | 4 |
| Total non-operating expenses | 55 | 76 |
| Ordinary profit | 1,061 | 989 |
| Extraordinary income | | |
| Gain on sale of investment securities | - | 8 |
| Total extraordinary income | - | 8 |
| Extraordinary losses | | |
| Loss on retirement of non-current assets | 8 | 106 |
| Total extraordinary losses | 8 | 106 |
| Profit before income taxes | 1,053 | 892 |
| Income taxes - current | 281 | 354 |
| Income taxes - deferred | 88 | (39) |
| Total income taxes | 370 | 315 |
| Profit | 683 | 576 |
| Profit attributable to owners of parent | 683 | 576 |

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

| | For the six months ended September 30, 2024 | For the six months ended September 30, 2025 |
|---|---|---|
| Profit | 683 | 576 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | (62) | 214 |
| Total other comprehensive income | (62) | 214 |
| Comprehensive income | 620 | 791 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 620 | 791 |
| Comprehensive income attributable to non-controlling interests | - | - |

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

| | For the six months ended September 30, 2024 | For the six months ended September 30, 2025 |
|---|---|---|
| Cash flows from operating activities | | |
| Profit before income taxes | 1,053 | 892 |
| Depreciation | 1,105 | 1,289 |
| Amortization of goodwill | 1 | - |
| Increase (decrease) in allowance for doubtful accounts | (0) | 3 |
| Increase (decrease) in provision for bonuses | (119) | 9 |
| Increase (decrease) in provision for bonuses for directors (and other officers) | (26) | (16) |
| Increase (decrease) in provision for loss on disaster | (109) | - |
| Interest and dividend income | (17) | (28) |
| Interest expenses | 17 | 47 |
| Loss on retirement of property, plant and equipment | 13 | 4 |
| Loss (gain) on sale of investment securities | - | (8) |
| Decrease (increase) in trade receivables | 372 | 253 |
| Decrease (increase) in inventories | (223) | (119) |
| Increase (decrease) in accounts payable-trade | (1,405) | (425) |
| Increase (decrease) in accrued consumption taxes | (258) | (125) |
| Other, net | 383 | 318 |
| Subtotal | 787 | 2,094 |
| Interest and dividends received | 13 | 21 |
| Interest paid | (16) | (49) |
| Income taxes paid | (326) | (370) |
| Net cash provided by (used in) operating activities | 457 | 1,696 |
| Cash flows from investing activities | | |
| Purchase of investment securities | (126) | (104) |
| Proceeds from sale of investment securities | - | 12 |
| Purchase of property, plant and equipment | (1,391) | (3,022) |
| Proceeds from sale of property, plant and equipment | - | 21 |
| Purchase of intangible assets | (69) | (21) |
| Payments of leasehold and guarantee deposits | (21) | (8) |
| Proceeds from refund of leasehold and guarantee deposits | 195 | 67 |
| Net decrease (increase) in short-term loans receivable | (800) | (47) |
| Other, net | (29) | 91 |
| Net cash provided by (used in) investing activities | (2,243) | (3,011) |
| Cash flows from financing activities | | |
| Repayments of short-term borrowings | (300) | - |
| Proceeds from long-term borrowings | 3,000 | 5,000 |
| Repayments of long-term borrowings | (999) | (1,388) |
| Dividends paid | (302) | (300) |
| Repayments of lease liabilities | (252) | (248) |
| Purchase of treasury shares | (0) | (670) |
| Net cash provided by (used in) financing activities | 1,144 | 2,392 |
| Net increase (decrease) in cash and cash equivalents | (640) | 1,077 |
| Cash and cash equivalents at beginning of period | 5,587 | 6,218 |
| Cash and cash equivalents at end of period | 4,946 | 7,295 |