

January 27, 2026

Non-consolidated Financial Results for the Three Months Ended December 20, 2025 (Under Japanese GAAP)

Company name: PLANTCo.,Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 7646
 URL: <https://www.plant-co.jp>
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

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

1. Non-consolidated financial results for the three months ended December 20, 2025 (from September 21, 2025 to December 20, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended								
December 20, 2025	23,277	(1.2)	289	(33.6)	319	(32.2)	223	(33.9)
December 20, 2024	23,559	(1.6)	435	(21.5)	470	(22.9)	338	(20.1)

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended				
December 20, 2025	32.40		-	
December 20, 2024	49.03		-	

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 20, 2025	37,247	15,241	40.9
September 20, 2025	37,009	15,321	41.4

Reference: Equity

As of December 20, 2025: ¥ 15,241 million

As of September 20, 2025: ¥ 15,321 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 September 20, 2025	-	30.00	-	45.00	75.00
Fiscal year ending September 20, 2026	-				
Fiscal year ending September 20, 2026 (Forecast)		40.00		55.00	95.00

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

3. Forecast of non-consolidated financial results for the fiscal year ending September 30, 2026 (from September 21, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending March 20, 2026	48,500	0.5	1,050	7.1	1,100	4.1	760	1.1	110.08
Fiscal year ending September 20, 2026	99,000	1.3	2,200	9.6	2,300	7.9	1,530	13.7	221.61

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

*** Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: None

(2) 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

(3) Number of issued shares (common shares)

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

As of December 20, 2025	7,729,720 shares
As of September 20, 2025	7,729,720 shares

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

As of December 20, 2025	825,753 shares
As of September 20, 2025	825,753 shares

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

Three months ended December 20, 2025	6,903,967 shares
Three months ended December 20, 2024	6,903,968 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: nil

* Proper use of earnings forecasts, and other special matters

The forward-looking statements in this document are based on information currently available to the Company and certain assumptions that the Company believes to be reasonable, and the Company does not promise that it will achieve these goals. Actual financial results, etc. may differ substantially due to various factors. Please refer to “(3) Explanation on earnings forecasts and other forward-looking statements” of “1. Qualitative Information on Quarterly Financial Results” on page 2 of the attached materials for the conditions that form the assumptions for the earnings forecasts and cautions concerning the use thereof.

Quarterly balance sheet

(Millions of yen)

	As of September 20, 2025	As of December 20, 2025
Assets		
Current assets		
Cash and deposits	3,699	2,856
Accounts receivable - trade	2,638	2,815
Merchandise	8,774	9,891
Other	688	394
Total current assets	15,800	15,957
Non-current assets		
Property, plant and equipment		
Buildings, net	6,948	6,964
Land	7,283	7,283
Other, net	2,691	2,844
Total property, plant and equipment	16,924	17,092
Intangible assets	1,462	1,474
Investments and other assets	2,821	2,722
Total non-current assets	21,208	21,289
Total assets	37,009	37,247
Liabilities		
Current liabilities		
Accounts payable - trade	6,587	7,112
Electronically recorded obligations - operating	604	705
Current portion of long-term borrowings	480	480
Income taxes payable	381	41
Provision for bonuses	581	198
Other	2,985	3,411
Total current liabilities	11,620	11,948
Non-current liabilities		
Long-term borrowings	5,040	5,040
Provision for retirement benefits	496	487
Asset retirement obligations	3,630	3,643
Other	899	885
Total non-current liabilities	10,067	10,056
Total liabilities	21,688	22,005
Net assets		
Shareholders' equity		
Share capital	1,425	1,425
Capital surplus	1,585	1,585
Retained earnings	13,605	13,518
Treasury shares	(1,301)	(1,301)
Total shareholders' equity	15,314	15,227
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	6	13
Total valuation and translation adjustments	6	13
Total net assets	15,321	15,241
Total liabilities and net assets	37,009	37,247

Quarterly statement of income

(Millions of yen)

	Three months ended December 20, 2024	Three months ended December 20, 2025
Net sales	23,559	23,277
Cost of sales	18,228	18,059
Gross profit	5,330	5,217
Selling, general and administrative expenses	4,894	4,928
Operating profit	435	289
Non-operating income		
Commission income	34	37
Subsidy income	21	15
Other	9	7
Total non-operating income	65	59
Non-operating expenses		
Interest expenses	17	21
Other	13	8
Total non-operating expenses	30	30
Ordinary profit	470	319
Profit before income taxes	470	319
Income taxes - current	13	12
Income taxes - deferred	118	83
Total income taxes	131	95
Profit	338	223