

April 28, 2026

Non-consolidated Financial Results for the Six Months Ended March 20, 2026 (Under Japanese GAAP)

Company name: PLANTCo.,Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 7646
 URL: <https://www.plant-co.jp>
 Representative: Taiji Mitta, Representative Director and President
 Inquiries: Please refer to the website.
 Telephone: +81-776-72-0300
 Scheduled date to file semi-annual securities report: April 30, 2026
 Scheduled date to commence dividend payments: May 18, 2026
 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. Non-consolidated financial results for the six months ended March 20, 2026 (from September 21, 2025 to March 20, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 20, 2026	47,555	(1.5)	891	(9.0)	949	(10.2)	657	(12.5)
March 20, 2025	48,265	(1.4)	979	(20.5)	1,056	(18.7)	751	(17.6)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
March 20, 2026	95.20	-
March 20, 2025	108.84	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
March 20, 2026	35,804	15,690	43.8
September 20, 2025	37,009	15,321	41.4

Reference: Equity
 As of March 20, 2026: ¥15,690 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	-	40.00			
Fiscal year ending September 20, 2026 (Forecast)				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 20, 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
Fiscal year ending September 20, 2026	95,500	(2.3)	1,500	(25.2)	1,600	(24.9)	1,100	(18.3)	159.33

Note: Revisions to the earnings forecasts most recently announced: Yes

***Notes**

- (1) Adoption of accounting treatment specific to the preparation of semi-annual 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 March 20, 2026	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 March 20, 2026	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)

Six months ended March 20, 2026	6,903,967 shares
Six months ended March 20, 2025	6,903,968 shares

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

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company and certain assumptions that the Company deems reasonable, and the Company does not promise to realize them. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Qualitative Information on the Interim Financial Results (4) Explanation of Forward-Looking Information such as Earnings Forecasts."

Semi-annual balance sheet

(Millions of yen)

	As of September 20, 2025	As of March 20, 2026
Assets		
Current assets		
Cash and deposits	3,699	2,125
Accounts receivable - trade	2,638	2,789
Merchandise	8,774	9,255
Other	688	551
Total current assets	15,800	14,722
Non-current assets		
Property, plant and equipment		
Buildings, net	6,948	6,849
Land	7,283	7,279
Other, net	2,691	2,780
Total property, plant and equipment	16,924	16,910
Intangible assets	1,462	1,448
Investments and other assets	2,821	2,724
Total non-current assets	21,208	21,082
Total assets	37,009	35,804
Liabilities		
Current liabilities		
Accounts payable - trade	6,587	5,946
Electronically recorded obligations - operating	604	515
Current portion of long-term borrowings	480	480
Income taxes payable	381	270
Provision for bonuses	581	464
Other	2,985	2,627
Total current liabilities	11,620	10,304
Non-current liabilities		
Long-term borrowings	5,040	4,800
Provision for retirement benefits	496	481
Asset retirement obligations	3,630	3,656
Other	899	871
Total non-current liabilities	10,067	9,809
Total liabilities	21,688	20,114
Net assets		
Shareholders' equity		
Share capital	1,425	1,425
Capital surplus	1,585	1,585
Retained earnings	13,605	13,952
Treasury shares	(1,301)	(1,301)
Total shareholders' equity	15,314	15,661
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	6	28
Total valuation and translation adjustments	6	28
Total net assets	15,321	15,690
Total liabilities and net assets	37,009	35,804

Semi-annual statement of income

(Millions of yen)

	Six months ended March 20, 2025	Six months ended March 20, 2026
Net sales	48,265	47,555
Cost of sales	37,319	36,697
Gross profit	10,945	10,857
Selling, general and administrative expenses	9,965	9,966
Operating profit	979	891
Non-operating income		
Commission income	69	74
Subsidy income	21	18
Support money income	17	-
Other	23	28
Total non-operating income	131	120
Non-operating expenses		
Interest expenses	34	42
Other	19	20
Total non-operating expenses	54	62
Ordinary profit	1,056	949
Extraordinary income		
Subsidy income	-	99
Total extraordinary income	-	99
Extraordinary losses		
Loss on tax purpose reduction entry of non-current assets	-	96
Total extraordinary losses	-	96
Profit before income taxes	1,056	952
Income taxes - current	221	202
Income taxes - deferred	83	92
Total income taxes	305	295
Profit	751	657

Semi-annual statement of cash flows

(Millions of yen)

	Six months ended March 20, 2025	Six months ended March 20, 2026
Cash flows from operating activities		
Profit before income taxes	1,056	952
Depreciation	644	674
Amortization of long-term prepaid expenses	1	1
Increase (decrease) in provision for bonuses	(49)	(116)
Increase (decrease) in provision for retirement benefits	(14)	(15)
Subsidy income	-	(99)
Loss on tax purpose reduction entry of non-current assets	-	96
Interest and dividend income	(4)	(6)
Interest expenses	34	42
Decrease (increase) in trade receivables	(365)	(151)
Decrease (increase) in inventories	45	(482)
Increase (decrease) in trade payables	(765)	(730)
Increase (decrease) in accrued consumption taxes	(118)	90
Other, net	(95)	(219)
Subtotal	369	36
Interest and dividends received	4	5
Interest paid	(34)	(42)
Income taxes paid	(178)	(308)
Subsidies received	-	50
Net cash provided by (used in) operating activities	160	(259)
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,892)	(701)
Proceeds from refund of leasehold and guarantee deposits	39	30
Other, net	(107)	(63)
Net cash provided by (used in) investing activities	(2,960)	(733)
Cash flows from financing activities		
Repayments of long-term borrowings	(240)	(240)
Dividends paid	(205)	(310)
Other, net	(78)	(29)
Net cash provided by (used in) financing activities	(524)	(580)
Net increase (decrease) in cash and cash equivalents	(3,323)	(1,573)
Cash and cash equivalents at beginning of period	5,617	3,699
Cash and cash equivalents at end of period	2,293	2,125

(Notes on segment information, etc.)

Segment Information

Since we are in a single segment, which is the retail industry, we have omitted the description.