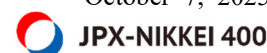


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Consolidated Financial Results for the First Six Months of the Fiscal Year Ending February 28, 2026 (under Japanese GAAP)



October 7, 2025



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 Listing: Tokyo Stock Exchange
 Securities code: 8194
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Scheduled date to file Semi-annual Securities Report: October 15, 2025
 Scheduled date to commence dividend payments: November 4, 2025
 Preparation of supplementary material on semi-annual financial results: Yes
 Holding of semi-annual financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down.)

1. Consolidated financial results for the first six months of the fiscal year ending February 28, 2026 (from March 1, 2025 to August 31, 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	%
August 31, 2025	440,114	4.3	13,303	8.8	13,858	9.1	9,327	4.6
August 31, 2024	421,885	5.4	12,232	(1.4)	12,706	(1.1)	8,914	4.4

Note: Comprehensive income
 Six months ended August 31, 2025: ¥8,847 million [(1.4)%]
 Six months ended August 31, 2024: ¥8,968 million [4.5%]

	Earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2025	107.81	—
August 31, 2024	94.97	—

Note: The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. "Earnings per share" is calculated on the assumption that the share split was implemented at the beginning of the previous fiscal year.

Reference: Operating revenue is the total of net sales and receipts from operating revenue.

Net sales
 Six months ended August 31, 2025: ¥423,805 million [4.3%]
 Six months ended August 31, 2024: ¥406,199 million [5.3%]
 Receipts from operating revenue
 Six months ended August 31, 2025: ¥16,308 million [4.0%]
 Six months ended August 31, 2024: ¥15,686 million [8.3%]

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
August 31, 2025	339,381	144,681	42.6	1,672.28
February 28, 2025	306,027	138,435	45.2	1,600.06

Note: The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. “Net assets per share” is calculated on the assumption that the share split was implemented at the beginning of the previous fiscal year.

Reference: Equity

As of August 31, 2025: ¥144,681 million

As of February 28, 2025: ¥138,435 million

2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 28, 2025	—	50.00	—	60.00	110.00
Fiscal year ending February 28, 2026	—	32.50			
Fiscal year ending February 28, 2026 (Forecast)			—	32.50	65.00

Notes: 1. Revisions to the forecast of cash dividends most recently announced: None

2. The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. The amounts shown for the dividends for the fiscal year ended February 28, 2025 are the actual dividend amounts before the share split. The figures shown for the fiscal year ending February 28, 2026 (Forecast) are the figures after the share split. Without taking into account the share split, the annual dividends for the fiscal year ending February 28, 2026 (Forecast) would be ¥130.00.

3. Consolidated earnings forecasts for the fiscal year ending February 28, 2026 (from March 1, 2025 to February 28, 2026)

(Percentages indicate year-on-year changes.)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending February 28, 2026	885,000	4.1	25,700	1.7	26,500	1.1	18,000	0.3	208.05

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

* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Application of special accounting treatment to the preparation of semi-annual consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
 - i. Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
 - ii. Changes in accounting policies due to other reasons: None
 - iii. Changes in accounting estimates: None
 - iv. Restatement: None
- (4) Number of issued shares (ordinary shares)
 - i. Total number of issued shares at the end of the period (including treasury shares)

As of August 31, 2025	90,501,600 shares
As of February 28, 2025	98,901,600 shares
 - ii. Number of treasury shares at the end of the period

As of August 31, 2025	3,983,818 shares
As of February 28, 2025	12,383,002 shares
 - iii. Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended August 31, 2025	86,518,283 shares
Six months ended August 31, 2024	93,862,478 shares

Notes: 1. The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. The numbers of issued shares (ordinary shares) have been calculated assuming the share split was conducted at the beginning of the previous fiscal year.

2. The number of treasury shares at the end of the period includes the Company's shares (161,000 shares as of August 31, 2025, and 161,000 shares as of February 28, 2025) held by Custody Bank of Japan, Ltd. (Trust Account) as the trust assets for the "Trust for Delivering Shares to Directors." In addition, the Company's shares held by Custody Bank of Japan, Ltd. (Trust Account) are included in the treasury shares that are excluded from the calculation of the average number of shares during the period. (161,000 shares for the six months ended August 31, 2025, and 161,000 shares for the six months ended August 31, 2024)

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

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual business and other results may differ substantially due to various factors.