August 14, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: XEBIO HOLDINGS CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 8281
URL: http://www.xebio.co.jp
Representative: Tomoyoshi Morohashi, President & CEO
Inquiries: Hirotsugu Torii, Financial Officer
Telephone: +81-3-6685-9178
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. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	68,242	6.1	3,949	38.7	4,200	43.6	2,819	876.4
June 30, 2025	64,308	(1.3)	2,848	(26.1)	2,925	(32.4)	288	(89.6)

Note: Comprehensive income For the three months ended June 30, 2026: ¥2,317 million [782.9%]
For the three months ended June 30, 2025: ¥262 million [(90.5)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	68.14	67.73
June 30, 2025	6.96	6.91

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	212,494	119,884	56.2
March 31, 2026	205,996	118,313	57.2

Reference: Equity
As of June 30, 2026: ¥119,348 million
As of March 31, 2026: ¥117,761 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, 2026	-	17.50	-	17.50	35.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		17.50		17.50	35.00

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		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
Six months ending September 30, 2026	131,100	5.5	3,100	56.9	3,300	15.6	2,300	1286.2	53.52
Fiscal year ending March 31, 2027	264,600	4.9	7,000	195.2	7,100	52.4	7,500	-	174.54

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

* **Notes**

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

(2) Adoption of accounting treatment specific to the preparation of quarterly 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 June 30, 2026	47,911,023 shares
As of March 31, 2026	47,911,023 shares

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

As of June 30, 2026	6,529,100 shares
As of March 31, 2026	6,529,100 shares

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

Three months ended June 30, 2026	41,381,923 shares
Three months ended June 30, 2025	41,442,244 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

Earnings forecasts are based on data as of today, and actual results may differ from these forecasts due to various uncertainties inherent in the forecasts.

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	15,808	22,402
Notes and accounts receivable - trade	16,634	15,212
Operating loans	538	443
Merchandise	87,543	88,809
Income taxes refund receivable	662	670
Other	12,830	13,899
Allowance for doubtful accounts	(518)	(501)
Total current assets	133,500	140,936
Non-current assets		
Property, plant and equipment		
Buildings and structures	53,498	53,921
Accumulated depreciation	(40,165)	(40,474)
Buildings and structures, net	13,333	13,446
Land	14,786	14,786
Leased assets	6,298	6,295
Accumulated depreciation	(3,420)	(3,526)
Leased assets, net	2,878	2,768
Construction in progress	1,403	1,420
Other	23,661	24,108
Accumulated depreciation	(19,857)	(20,153)
Other, net	3,803	3,954
Total property, plant and equipment	36,206	36,376
Intangible assets		
Goodwill	83	167
Software	6,894	6,529
Other	2,233	2,156
Total intangible assets	9,211	8,854
Investments and other assets		
Investment securities	2,322	2,258
Long-term loans receivable	0	0
Deferred tax assets	4,650	4,127
Guarantee deposits	947	907
Leasehold deposits	14,457	14,318
Investment property	2,393	2,393
Accumulated depreciation	(613)	(618)
Investment property, net	1,780	1,775
Retirement benefit asset	2,353	2,366
Other	691	714
Allowance for doubtful accounts	(124)	(141)
Total investments and other assets	27,078	26,327
Total non-current assets	72,495	71,558
Total assets	205,996	212,494

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	20,342	20,002
Electronically recorded obligations - operating	32,041	35,660
Short-term borrowings	900	6,900
Current portion of long-term borrowings	185	183
Income taxes payable	1,106	1,084
Provision for bonuses	1,201	749
Provision for bonuses for directors (and other officers)	15	3
Provision for point card certificates	62	53
Other	17,239	13,471
Total current liabilities	73,095	78,107
Non-current liabilities		
Long-term borrowings	1,799	1,759
Lease liabilities	3,402	3,307
Retirement benefit liability	772	761
Provision for retirement benefits for directors (and other officers)	59	59
Asset retirement obligations	8,050	8,079
Other	501	535
Total non-current liabilities	14,587	14,502
Total liabilities	87,682	92,610
Net assets		
Shareholders' equity		
Share capital	15,935	15,935
Capital surplus	16,103	16,103
Retained earnings	93,811	95,907
Treasury shares	(9,774)	(9,774)
Total shareholders' equity	116,076	118,172
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	841	792
Foreign currency translation adjustment	(322)	(757)
Remeasurements of defined benefit plans	1,165	1,141
Total accumulated other comprehensive income	1,684	1,176
Share acquisition rights	398	375
Non-controlling interests	154	160
Total net assets	118,313	119,884
Total liabilities and net assets	205,996	212,494

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	64,308	68,242
Cost of sales	38,767	41,400
Gross profit	25,540	26,842
Selling, general and administrative expenses	22,692	22,892
Operating profit	2,848	3,949
Non-operating income		
Interest income	17	20
Dividend income	15	17
Rental income from real estate	135	140
Foreign exchange gains	-	9
Outsourcing service income	157	270
Other	86	86
Total non-operating income	412	544
Non-operating expenses		
Interest expenses	25	53
Foreign exchange losses	92	-
Rental expenses on real estate	89	87
Commission expenses	113	136
Other	14	15
Total non-operating expenses	335	293
Ordinary profit	2,925	4,200
Extraordinary income		
Gain on sale of non-current assets	1	13
Settlement income	167	-
Gain on reversal of share acquisition rights	19	29
Gain on sale of investment securities	0	-
Gain on bargain purchase	51	-
Total extraordinary income	239	42
Extraordinary losses		
Loss on retirement of non-current assets	5	12
Loss on disposal of non-current assets	2,325	-
Impairment losses	-	0
Loss on disaster	3	0
Total extraordinary losses	2,334	13
Profit before income taxes	831	4,229
Income taxes - current	691	845
Income taxes - deferred	(148)	555
Total income taxes	543	1,400
Profit	287	2,828
Profit (loss) attributable to non-controlling interests	(0)	8
Profit attributable to owners of parent	288	2,819

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	287	2,828
Other comprehensive income		
Valuation difference on available-for-sale securities	55	(48)
Foreign currency translation adjustment	(71)	(438)
Remeasurements of defined benefit plans, net of tax	(10)	(23)
Total other comprehensive income	(25)	(510)
Comprehensive income	262	2,317
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	282	2,311
Comprehensive income attributable to non-controlling interests	(20)	5