

# Translation

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## [Delayed] Consolidated Financial Results for the Three Months Ended November 30, 2025 (Under Japanese GAAP)

January 9, 2026

Company name: WITZ Corporation  
 Listing: Tokyo Stock exchange  
 Securities code: 4440 URL <https://www.witz-inc.co.jp/>  
 Representative: President Hiroyuki Hattori  
 Inquiries: Director Kazuma Ozeki TEL 052-957-3331  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on financial results: No  
 Holding of financial results briefing: No

(Amounts less than one million yen are rounded down)

### 1. Consolidated financial results for the Three Months ended November 30, 2025 (from September 1, 2025 to November 30, 2025)

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

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended November 30, 2025	1,416	34.6	231	103.4	236	90.6	165	92.6
Three months ended November 30, 2024	1,052	50.3	113	157.1	124	138.5	86	168.3

Note: Comprehensive income For the three months ended November 30, 2025: ¥164 million [102.6%]  
 For the three months ended November 30, 2024: ¥81 million [139.0%]

	Earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended November 30, 2025	41.61	–
Three months ended November 30, 2024	21.65	21.64

#### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of November 30, 2025	4,257	2,942	68.9
As of August 31, 2025	4,072	2,837	69.4

Reference: Equity

As of November 30, 2025: ¥2,931 million  
 As of August 31, 2025: ¥2,825 million

### 2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended August 31, 2025	–	0.00	–	15.00	15.00
Year ending August 31, 2026	–				
Year ending August 31, 2026 (Forecast)		0.00	–	18.00	18.00

Note: Revisions to the forecast of cash dividends most recently announced: No

### 3. Forecast of consolidated financial results for the year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

Percentages indicate year-on-year changes

	Net sales		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
Full year	5,600	15.3	580	2.4	596	1.3	435	2.5	108.87

Note: Revisions to the forecast of consolidated financial results most recently announced: No

#### 4. Notes

- (1) Significant changes in the scope of consolidation during the period No
- (2) Application of special accounting methods for preparing quarterly consolidated financial statements: Yes
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- Changes in accounting policies due to revisions to accounting standards and other regulations: No
- Changes in accounting policies due to other reasons: No
- Changes in accounting estimates: No
- Restatement of prior period financial statements: No

#### (4) Number of issued shares (common shares)

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

As of November 30, 2025	4,176,000 shares	As of August 31, 2025	4,176,000 shares
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Number of treasury shares at the end of the period

As of November 30, 2025	187,979 shares	As of August 31, 2025	187,979 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Three months ended November 30, 2025	3,988,021 shares	Three months ended November 30, 2024	3,978,977 shares
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# Quarterly Consolidated financial statements

## Consolidated balance sheets

(Thousands of yen)

	As of August 31, 2025	As of November 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	2,149,108	1,943,338
Notes and accounts receivable - trade, and contract assets	315,724	447,096
Securities	—	399,905
Merchandise and finished goods	65,589	0
Work in process	204,784	176,061
Raw materials and supplies	3,603	4,038
Other	74,326	101,675
Total current assets	2,813,136	3,072,115
Non-current assets		
Property, plant and equipment	89,237	87,711
Intangible assets		
Goodwill	265,977	257,771
Other	121,454	123,549
Total intangible assets	387,432	381,320
Investments and other assets		
Investment securities	297,588	197,400
Insurance funds	121,118	114,251
Other	363,595	404,390
Total investments and other assets	782,302	716,042
Total non-current assets	1,258,972	1,185,074
Total assets	4,072,109	4,257,190
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	67,617	109,936
Income taxes payable	122,217	82,909
Provision for bonuses	272,570	147,541
Provision for product warranties	3,234	2,323
Provision for loss on orders received	564	765
Other	443,525	648,220
Total current liabilities	909,729	991,697
Non-current liabilities		
Retirement benefit liability	227,143	228,321
Provision for retirement benefits for directors (and other officers)	2,401	2,825
Long-term accounts payable - other	95,091	91,657
Total non-current liabilities	324,635	322,803
Total liabilities	1,234,365	1,314,501
<b>Net assets</b>		
Shareholders' equity		
Share capital	612,524	612,524
Capital surplus	557,888	557,888
Retained earnings	1,819,852	1,925,969
Treasury shares	(162,958 )	(162,958 )
Total shareholders' equity	2,827,307	2,933,424
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1,936 )	(1,804 )
Total accumulated other comprehensive income	(1,936 )	(1,804 )
Non-controlling interests	12,373	11,068
Total net assets	2,837,744	2,942,688
Total liabilities and net assets	4,072,109	4,257,190

# Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

## Consolidated statements of income (cumulative)

(Thousands of yen)

	Three months ended November 30, 2024	Three months ended November 30, 2025
Net sales	1,052,558	1,416,819
Cost of sales	657,981	869,302
Gross profit	394,577	547,517
Selling, general and administrative expenses	280,997	316,476
Operating profit	113,579	231,040
Non-operating income		
Subsidy income - subsidy for research and development	4,359	2,189
Subsidy income - other	35	1,200
Surrender value of insurance policies	4,985	1,995
Commission for insurance office work	38	34
Commission income	903	13
Other	954	1,201
Total non-operating income	11,275	6,633
Non-operating expenses		
Commission for purchase of treasury shares	261	—
Foreign exchange losses	401	453
Loss on cancellation of insurance policies	—	527
Other	0	3
Total non-operating expenses	662	984
Ordinary profit	124,192	236,689
Extraordinary losses		
Loss on abandonment of non-current assets	298	171
Total extraordinary losses	298	171
Profit before income taxes	123,893	236,518
Income taxes	41,372	71,885
Profit	82,521	164,632
Loss attributable to non-controlling interests	(3,617 )	(1,304 )
Profit attributable to owners of parent	86,139	165,937

## Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Three months ended November 30, 2024	Three months ended November 30, 2025
Profit	82,521	164,632
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,193 )	131
Total other comprehensive income	(1,193 )	131
Comprehensive income	81,327	164,764
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	84,945	166,069
Comprehensive income attributable to non-controlling interests	(3,617 )	(1,304 )