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August 12, 2026

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

Company name: Amiya Corporation
Listing: Tokyo Stock Exchange
Securities code: 4258
URL: https://www.amiya.co.jp/english/
Representative: Kouta Ishida, CEO
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Scheduled date to file semi-annual securities report: August 12, 2026
Scheduled date to commence dividend payments: —
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended June 30, 2026 (from January 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	3,397	23.7	638	31.3	633	32.3	435	33.8
June 30, 2025	2,746	22.9	486	87.2	478	73.3	325	66.2

(Note) Comprehensive income For the six months ended June 30, 2026: ¥464 million [32.0%]
For the six months ended June 30, 2025: ¥351 million [59.2%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	52.47	52.40
June 30, 2025	39.57	38.32

(Note) On July 1, 2025, the Company conducted a 2-for-1 stock split of its common stock. For the purposes of calculating basic earnings per share and diluted earnings per share, the split is assumed to have occurred at the beginning of the fiscal year ended December 31, 2025.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	8,919	2,356	26.2
December 31, 2025	6,940	2,833	40.8

Reference: Equity
As of June 30, 2026: ¥2,336 million
As of December 31, 2025: ¥2,829 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 December 31, 2025	—	0.00	—	15.73	15.73
Fiscal year ending December 31, 2026	—	0.00			
Fiscal year ending December 31, 2026 (Forecast)			—	20.00	20.00

(Note) Revisions to the forecast of cash dividends most recently announced: Yes

3. Consolidated financial results forecast for the fiscal year ending December 31, 2026 (January 1, 2026 to December 31, 2026)

	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
Full year	7,002	18.0	1,200	14.1	1,188	13.3	850	13.3	101.75

(Note) Revisions to the forecast of financial results most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Ampere Inc.)
Excluded: —

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(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	8,830,400 shares
As of December 31, 2025	8,830,400 shares

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

As of June 30, 2026	596,742 shares
As of December 31, 2025	316,596 shares

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

Six months ended June 30, 2026	8,294,558 shares
Six months ended June 30, 2025	8,219,637 shares

(Note) On July 1, 2025, the Company conducted a 2-for-1 stock split of its common stock. For the purposes of calculating average number of shares outstanding during the period, the split is assumed to have occurred at the beginning of the fiscal year ended December 31, 2025.

* 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
The statements in this document regarding earnings forecasts and other forward-looking matters are based on information currently available to the Company and on certain assumptions that the Company considers reasonable and are not intended as a guarantee of achievement. Actual results may differ significantly due to various factors. For assumptions underlying the financial results forecasts and notes on the use of such forecasts, please refer to “1. (3) Explanation of future forecast information such as consolidated financial results forecast” on page 4 of the Attached Materials.