Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

September 17, 2026

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

Company name: COTA CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 4923
URL: https://www.cota.co.jp/
Representative: Shigeharu Yoshida — Representative Director and President
Inquiries: Mitsuhiro Nishimura — Director, General Manager of Public Relations & Investor Relations Department
Telephone: +81-774-44-4923
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

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

1. Non-consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	1,664	4.2	9	-	61	-	37	-
June 30, 2025	1,597	7.0	(49)	-	(37)	-	(33)	-

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	1.28	-
June 30, 2025	(1.16)	-

* Our common stock was split on a 1.05-to-1 basis as of April 1, 2026.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	14,253	11,556	81.1
March 31, 2026	15,848	12,086	76.3

Reference: Equity
As of June 30, 2026: ¥ 11,556 million
As of March 31, 2026: ¥ 12,086 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	-	0.00	-	20.00	20.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00	-	20.00	20.00

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

* Our common stock was split on a 1.05-to-1 basis as of April 1, 2026.

3. Non-consolidated financial result forecasts 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,130	5.5	1,830	(8.3)	1,931	(6.5)	1,293	(9.9)	44.38

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly 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 June 30, 2026	32,373,036 shares
As of March 31, 2026	32,373,036 shares

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

As of June 30, 2026	3,249,053 shares
As of March 31, 2026	3,237,546 shares

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

Three months ended June 30, 2026	29,131,026 shares
Three months ended June 30, 2025	29,136,714 shares

* Our common stock was split on a 1.05-to-1 basis as of April 1, 2026.

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: Yes(mandatory)

* Explanation regarding the appropriate use of earnings forecasts and other notes
The earnings forecasts given in this document are based on information currently available to the Company and certain assumptions deemed reasonable. The Company does not guarantee that these forecasts will be achieved. Actual results may differ materially from these forecasts due to a variety of reasons.

Quarterly Non-consolidated Financial Statements

Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	6,050,705	4,229,745
Accounts receivable - trade	1,657,928	1,286,268
Securities	50,000	50,000
Merchandise and finished goods	1,558,901	1,725,209
Work in process	36,139	122,771
Raw materials and supplies	480,612	675,561
Other	61,353	107,659
Allowance for doubtful accounts	(91)	(274)
Total current assets	9,895,549	8,196,940
Non-current assets		
Property, plant and equipment		
Buildings, net	2,224,356	2,187,102
Land	2,079,731	2,079,731
Other, net	442,003	450,371
Total property, plant and equipment	4,746,091	4,717,205
Intangible assets	278,016	431,614
Investments and other assets	928,950	907,445
Total non-current assets	5,953,058	6,056,265
Total assets	15,848,607	14,253,205
Liabilities		
Current liabilities		
Accounts payable - trade	172,821	308,341
Accounts payable - other	947,759	382,547
Income taxes payable	593,000	12,820
Provision for bonuses	313,136	170,568
Provision for bonuses for directors (and other officers)	-	356
Provision for system failure response costs	27,015	2,115
Other	403,096	518,209
Total current liabilities	2,456,829	1,394,958
Non-current liabilities		
Provision for retirement benefits	49,972	20,392
Provision for retirement benefits for directors (and other officers)	818,931	833,782
Asset retirement obligations	262,118	262,320
Long-term guarantee deposits	174,100	185,700
Total non-current liabilities	1,305,121	1,302,196
Total liabilities	3,761,951	2,697,155
Net assets		
Shareholders' equity		
Share capital	387,800	387,800
Capital surplus	330,800	330,800
Retained earnings	13,635,222	13,117,600
Treasury shares	(2,267,563)	(2,280,535)
Total shareholders' equity	12,086,259	11,555,665
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	396	385
Total valuation and translation adjustments	396	385
Total net assets	12,086,656	11,556,050
Total liabilities and net assets	15,848,607	14,253,205

Quarterly Non-consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	1,597,017	1,664,284
Cost of sales	444,066	470,434
Gross profit	1,152,950	1,193,849
Selling, general and administrative expenses	1,202,092	1,184,254
Operating profit (loss)	(49,142)	9,595
Non-operating income		
Interest income	4,322	9,661
Dividend income	602	602
Outsourcing service income	2,400	2,400
Penalty income	2,143	38,621
Other	1,920	671
Total non-operating income	11,388	51,956
Non-operating expenses		
Commission expenses	-	75
Loss on retirement of non-current assets	18	-
Other	55	8
Total non-operating expenses	74	83
Ordinary profit (loss)	(37,828)	61,468
Profit (loss) before income taxes	(37,828)	61,468
Income taxes - current	3,716	3,716
Income taxes - deferred	(7,840)	20,412
Total income taxes	(4,123)	24,129
Profit (loss)	(33,704)	37,339