Summary of Financial Results for the Second Quarter (Interim period) Ended September 30, 2026 [Japan GAAP] (Consolidated)

November 2, 2026

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Scheduled date of filing of interim report: November 12, 2026 Scheduled starting date of dividend payment: November 30, 2026
Preparation of supplementary financial document: Yes
Financial results briefing: Yes

(Rounded down to million yen)

1. Consolidated financial results for the six months ended September 2026 (April 1, 2026, through September 30, 2026)

(1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Sep. 2026	19,787	-2.8	1,148	-15.1	1,711	1.1	1,234	550.5
Six months ended Sep. 2025	20,354	6.5	1,353	16.4	1,693	10.4	189	-88.4

(Note) Comprehensive income
Six months ended September 2026: 2,419 million yen (-%)
Six months ended September 2025: 177 million yen (-88.8%)

	Basic earnings per share	Diluted net income per share
	Yen	Yen
Six months ended Sep. 2026	32.78	-
Six months ended Sep. 2025	4.82	-

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of September 30, 2026	52,506	41,110	78.0	1,101.39
As of March 31, 2026	51,942	39,889	76.5	1,042.52

(Reference) Shareholders' equity
As of September 30, 2026: 40,957 million yen
As of March 31, 2026: 39,747 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Mar. 2026	—	14.00	—	13.00	27.00
Year ending Mar. 2027	—	14.00			
Year ending Mar. 2027 (forecast)			—	14.00	28.00

(Note) Revisions to dividend forecast for the current quarter: Yes

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

(% figures for the full year are the year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	42,500	2.3	2,600	3.9	3,500	9.1	2,600	73.2	68.19

(Note) Revisions to financial forecast for the current quarter: Yes

*** Notes**

(1) Significant changes in the scope of consolidation during the period under review: Yes

New: 1 company (Company name) UNIF & CO., LTD.

(2) Application of accounting procedures specific to preparation of the consolidated quarterly financial statements: No

(3) Changes in accounting policies, accounting estimates and restatement

1) Changes in accounting policies associated with revision of accounting standards:	: No
2) Changes in accounting policies other than 1) above	: No
3) Changes in accounting estimates	: No
4) Restatement	: No

(4) Number of shares outstanding (common stock)

1) Number of shares outstanding at the end of the period (treasury stock included)

As of September 30, 2026	39,240,999 shares
As of March 31, 2026	39,240,999 shares

2) Number of Treasury stock at the end of the period

As of September 30, 2026	2,054,318 shares
As of March 31, 2026	1,114,855 shares

3) Average number of stock during period (cumulative total)

Six months ended September 2025	37,646,663 shares
Six months ended September 2026	39,331,046 shares

* This second quarter (interim) financial results summary is not subject to review by a certified public accountant or an audit firm.

* Explanation of the proper use of financial forecasts and other special notes

- 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. The Company does not guarantee that it will achieve these forecasts. Actual results may differ materially from these forecasts due to various factors. For the assumptions underlying the earnings forecasts and notes on the use of earnings forecasts, please refer to “(3) Consolidated Financial Forecasts and Other Forward-Looking Information” on page 4 of the attached document.
- Supplementary materials for the financial statements will be posted on the Company's website immediately after the announcement of the financial statements.

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1. Qualitative Information on Interim Financial Results

(1) Results of Operations

During the interim consolidated accounting period, the Japanese economy continued a moderate recovery, supported by improvements in the employment and income environment and a recovery in corporate earnings. Meanwhile, prolonged tensions in the Middle East and rising raw material and fuel prices, along with general price increases, have pushed up procurement and production costs for corporate activities. Consumers' tendency to economize remains strong, and the outlook remains uncertain.

Under these economic conditions, the Group focused on sales activities in both the Fashion Fabrics and Materials Fabrics sectors in Japan and worked to expand sales channels overseas, mainly in Europe, the United States, and Asia. During the first half, the Group systematically reduced the number of operating days during the summer, prioritizing employees' work-life balance and seeking to reduce workloads and improve the working environment as measures against extreme heat. As a result, production volume fell below the same period in the previous fiscal year, resulting in a decrease in net sales. Profit also decreased due to the reduction in operating days, as well as higher depreciation expenses and other costs associated with upfront investments in systems and production equipment for future growth. In response, to strengthen and improve its earnings base, the Group is working to develop and expand sales of high-value-added products and appropriately pass on costs to sales prices under its policy of further enhancing its competitive advantage in areas in which it excels. Furthermore, the Group is working to reduce costs through energy conservation and productivity improvements.

The Group has also been implementing specific measures since 2024 toward achieving its medium-term management plan “KFW-2026,” for which the current fiscal year is the final year. In terms of business strategy, the seismic reinforcement method using the Company's carbon fiber strand rod “CABKOMA” has obtained Building Technology Performance Certification, establishing a foundation for business development in the new market for seismic reinforcement of aging factories and warehouses.

In addition, to expand its product business, the Company made UNIF & CO., LTD., which plans, manufactures, and sells uniforms for companies and schools, a subsidiary. By combining the Company's materials capabilities with UNIF's customer base, the Company will seek to strengthen its competitiveness in the uniform market going forward.

As a result, net sales during the interim consolidated accounting period were 19,787 million yen (down 2.8% YoY), operating profit was 1,148 million yen (down 15.1% YoY), and ordinary profit was 1,711 million yen (up 1.1% YoY). Profit attributable to owners of parent was 1,234 million yen (up 550.5% YoY).

Segment performance was as follows.

(Textile business)

In the Fashion Fabrics Division, the Group actively promoted high-value-added products and environmentally conscious products that meet market requirements in domestic and overseas markets and worked to expand sales. During the interim consolidated accounting period, although sales for North American fashion were strong, sales for Middle Eastern traditional clothing, domestic fashion, and sports applications decreased, resulting in lower net sales for the division as a whole.

In the Materials Fabrics Division, sales in the lifestyle-related materials and automotive sectors decreased, resulting in lower net sales for the division as a whole.

The Products Division remained firm as a whole.

As a result of the above, sales in this business were 19,552 million yen for the interim consolidated accounting period.

(Other businesses)

Sales in the logistics field were 235 million yen for the interim consolidated accounting period.

(2) Financial Position

①Assets, liabilities, and net assets

(Assets)

Total assets at the end of the interim consolidated accounting period were 52,506 million yen, up 564 million yen from the end of the previous fiscal year. This was mainly due to increases of 3,178 million yen in investment securities and 432 million yen in merchandise and finished goods, despite decreases of 1,700 million yen in cash and deposits and 1,194 million yen in accounts receivable - trade.

(Liabilities)

Liabilities at the end of the interim consolidated accounting period were 11,396 million yen, down 656 million yen from the end of the previous fiscal year. This was mainly due to decreases of 438 million yen in notes and accounts payable - trade and 402 million yen in income taxes payable, despite a 104 million yen increase in provision for bonuses.

(Net assets)

Net assets at the end of the interim consolidated accounting period were 41,110 million yen, up 1,220 million yen from the end of the previous fiscal year. This was mainly due to an increase of 1,176 million yen in valuation differences on marketable securities and 728 million yen in retained earnings, despite an increase of 692 million yen in treasury shares.

②Cash Flows

Cash and cash equivalents (hereinafter, “funds”) at the end of the interim consolidated accounting period decreased by 1,700 million yen from the end of the previous consolidated fiscal year to 7,533 million yen. The status of each cash flow and the factors affecting them during the interim consolidated accounting period are as follows.

(Cash Flows from Operating Activities)

Net cash provided by operating activities was 1,992 million yen (compared with net cash provided of 501 million yen in the same period of the previous fiscal year). The main factors contributing to cash flows were profit before income taxes of 1,674 million yen, a decrease in trade receivables of 1,032 million yen, and depreciation of 924 million yen. The main cash outflows were income taxes paid of 716 million yen and a decrease in trade payables of 475 million yen.

(Cash Flows from Investing Activities)

Net cash used in investing activities was 2,397 million yen (compared with net cash used of 1,412 million yen in the same period of the previous fiscal year). The main cash inflows were proceeds from the redemption of securities of 700 million yen and proceeds from the withdrawal of time deposits of 300 million yen. The main cash outflows were the purchase of non-current assets of 1,490 million yen, the purchase of investment securities of 1,084 million yen, and payments for short-term loans of 550 million yen.

(Cash Flows from Financing Activities)

Net cash used in financing activities was 1,309 million yen (compared with net cash used of 1,337 million yen in the same period of the previous fiscal year). This was mainly due to the purchase of treasury shares of 744 million yen and dividends paid of 495 million yen.

(3) Consolidated Earnings Forecasts and Other Forward-Looking Information

With respect to the consolidated earnings forecasts for the fiscal year ending March 31, 2027, the Company has revised the full-year financial forecasts announced on May 13, 2026.

For details, please refer to the “Notice Regarding Revisions to Earnings Forecast and Dividends of Surplus (Increase in Interim Dividend)” announced today.

2. Interim Consolidated Financial Statements and Major Notes

(1) Interim Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	9,233	7,533
Notes receivable - trade	1,354	1,563
Accounts receivable - trade	6,676	5,482
Securities	1,292	598
Merchandise and finished goods	1,700	2,132
Work in process	960	963
Raw materials and supplies	2,128	2,160
Other	305	218
Allowance for doubtful accounts	-10	-16
Total current assets	23,643	20,636
Non-current assets		
Property, plant and equipment	9,565	9,806
Intangible assets	2,399	2,791
Investments and other assets		
Investment securities	15,403	18,581
Deferred tax assets	677	343
Other	410	452
Allowance for doubtful accounts	-156	-105
Total investments and other assets	16,334	19,272
Total non-current assets	28,299	31,870
Total assets	51,942	52,506

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	4,792	4,353
Income taxes payable	769	366
Contract liabilities	65	90
Provision for bonuses	817	922
Other	2,049	1,850
Total current liabilities	8,494	7,583
Non-current liabilities		
Retirement benefit liability	3,177	3,246
Other	380	565
Total non-current liabilities	3,558	3,812
Total liabilities	12,052	11,396
Net assets		
Shareholders' equity		
Share capital	4,680	4,680
Capital surplus	4,610	4,610
Retained earnings	28,319	29,047
Treasury shares	- 949	-1,642
Total shareholders' equity	36,660	36,696
Accumulated other comprehensive income		
Valuation difference on marketable securities	2,739	3,916
Foreign currency translation adjustment	104	126
Remeasurements of defined benefit plans	242	217
Total accumulated other comprehensive income	3,086	4,260
Non-controlling interests	142	153
Total net assets	39,889	41,110
Total liabilities and net assets	51,942	52,506

(2) Interim Consolidated Statements of Income and Comprehensive Income

Interim Consolidated Statements of Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	20,354	19,787
Cost of sales	15,804	15,039
Gross profit	4,549	4,748
Selling, general and administrative expenses	3,195	3,599
Operating profit	1,353	1,148
Non-operating profit		
Dividend income	91	97
Share of profit of entities accounted for using equity method	167	390
Other	98	84
Total non-operating profit	357	572
Non-operating expenses		
Interest expenses	3	2
Foreign exchange losses	10	2
Exchange rate contract valuation loss	1	2
Other	2	2
Total non-operating expenses	18	9
Ordinary profit	1,693	1,711
Extraordinary profit		
Gain on sale of non-current assets	0	0
Gain on sale of investment securities	321	－
Total extraordinary profit	322	0
Extraordinary losses		
Loss on sale of non-current assets	－	1
Loss on retirement of non-current assets	35	27
Loss on valuation of investment securities	1,232	－
Loss on disaster	0	8
Total extraordinary losses	1,268	37
Profit before income taxes	746	1,674
Income taxes - current	628	341
Income taxes - deferred	-71	87
Total income taxes	557	429
Profit	189	1,245
Profit (loss) attributable to non-controlling interests	-0	11
Profit attributable to owners of parent	189	1,234

Interim Consolidated Statements of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	189	1,245
Other comprehensive income		
Valuation difference on available-for-sale securities, before tax	16	1,171
Foreign currency translation adjustment	-20	22
Remeasurements of defined benefit plans, net of tax	-2	-24
Share of other comprehensive income of entities accounted for using equity method	-4	5
Total other comprehensive income	-11	1,173
Comprehensive income	177	2,419
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	178	2,408
Comprehensive income attributable to non-controlling interests	-0	11

(3) Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	746	1,674
Depreciation	686	924
Amortization of goodwill	30	30
Increase (decrease) in retirement benefit liabilities	66	32
Increase (decrease) in allowance for doubtful accounts	-4	-52
Share of loss (profit) loss of entities accounted for using equity method	-167	-390
Interest and dividend income	-122	-124
Interest expenses	3	2
Loss (gain) on sale and retirement of non-current assets	35	28
Loss (gain) on sale of investment securities	-321	—
Loss (gain) on valuation of investment securities	1,232	—
Decrease (increase) in trade receivables	244	1,032
Decrease (increase) in inventories	-166	-259
Increase (decrease) in trade payables	-918	-475
Other	-367	160
Sub-total	977	2,582
Interest and dividends received	123	126
Interest paid	-3	-2
Income taxes paid	-595	-716
Income taxes refund	—	2
Cash flows from operating activities	501	1,992
Cash flows from investing activities		
Payments into time deposits	-200	-300
Proceeds from withdrawal of time deposits	—	300
Purchase of securities	-3,000	—
Proceeds from redemption of securities	3,000	700
Purchase of investment securities	-506	-1,084
Proceeds from sale and redemption of investment securities	471	—
Purchase of non-current assets	-1,147	-1,490
Proceeds from sale of non-current assets	0	39
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	12
Short-term loan advances	—	-550
Other	-30	-24
Cash flows from investing activities	-1,412	-2,397
Cash flows from financing activities		
Dividends paid	-516	-495
Purchase of treasury shares	-477	-744
Other	-343	-68
Cash flows from financing activities	-1,337	-1,309
Effect of exchange rate change on cash and cash equivalents	-9	13
Net increase (decrease) in cash and cash equivalents	-2,257	-1,700
Cash and cash equivalents at beginning of period	9,430	9,233
Cash and cash equivalents at end of period	7,172	7,533

(3) Notes to the interim consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes on significant changes in shareholders' equity)

Not applicable.

(Notes on segment information, etc.)

【Segment information】

I Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

Information about sales and profit by reportable segment

(Millions of yen)

	Reportable segments			Adjustment account (Note 1)	Quarterly consolidated statements of income (Note 2)
	Textile	Others	Subtotal		
Sales					
Sales to external customers	20,107	246	20,354	—	20,354
Intersegment sales or transfers	16	999	1,015	-1,015	—
Total	20,124	1,245	21,369	-1,015	20,354
Segment profit	1,313	34	1,348	5	1,353

(Notes) 1. Adjustments to segment profit refer to eliminating inter-segment transactions.
2. Segment profit is adjusted with an operating profit in the interim consolidated statement of income.

II Six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

Information about sales and profit by reportable segment

(Millions of yen)

	Reportable segments			Adjustment account (Note 1)	Quarterly consolidated statements of income (Note 2)
	Textile	Others	Subtotal		
Sales					
Sales to external customers	19,552	235	19,787	—	19,787
Intersegment sales or transfers	13	986	1,000	-1,000	—
Total	19,565	1,222	20,788	-1,000	19,787
Segment profit	1,125	17	1,142	6	1,148

(Notes) 1. Adjustments to segment profit refer to eliminating inter-segment transactions.
2. Segment profit is adjusted with an operating profit in the interim consolidated statement of income.