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November 6, 2025

Summary of Consolidated Financial Results for the Six Months Ended September 30, 2025 (under Japanese GAAP)

Company name: **TAKARA STANDARD CO., LTD.**
 Stock listing: Tokyo Stock Exchange
 Stock code: 7981
 URL: <https://www.takara-standard.co.jp/>
 Representative: Masaru Komori, President
 Inquiries: Kaoru Umeda, Executive Officer in charge of Financial Planning Department and IR
 Department, Administration Division
 E-mail: ir@takara-standard.co.jp

Scheduled date to file semi-annual securities report: November 13, 2025

Scheduled date to commence dividend payments: November 28, 2025

Preparation of supplementary material on financial results: Yes

Holding of financial results presentation meeting: None

(Million yen with fractional amounts discarded, unless otherwise noted)

1. Consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to September 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	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2025	123,142	6.2	8,714	46.3	9,011	46.8	6,949	79.0
September 30, 2024	115,957	1.1	5,957	12.3	6,138	11.6	3,883	(12.3)

Note: Comprehensive income
 Six months ended September 30, 2025: ¥7,513 million [84.1%]
 Six months ended September 30, 2024: ¥4,080 million [(20.2)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	104.88	—
September 30, 2024	56.83	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
September 30, 2025	277,320	193,126	69.6	2,967.42
March 31, 2025	276,914	194,509	70.2	2,892.64

Reference: Equity

As of September 30, 2025: ¥193,126 million

As of March 31, 2025: ¥194,509 million

2. Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	—	28.00	—	50.00	78.00
Fiscal year ending March 31, 2026	—	50.00			
Fiscal year ending March 31, 2026 (Forecasts)			—	50.00	100.00

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

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	250,000	2.7	17,500	11.9	17,800	11.2	13,000	17.2	193.33

(Note) Revisions to the consolidated earnings forecasts most recently announced: Yes

Regarding revisions to the consolidated earnings forecasts, please refer to the “Notice Concerning Revisions to Full-year Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2026” announced today (November 6, 2025).

* Notes

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

(2) Application of special accounting for preparing semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements after error corrections

- Changes in accounting policies due to revisions to accounting standards and other regulations: None
- Changes in accounting policies due to other reasons: None
- Changes in accounting estimates: None
- Restatement of prior period financial statements after error corrections: None

(4) Number of issued shares (common stock)

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

As of September 30, 2025	67,252,994 shares
As of March 31, 2025	67,252,994 shares

- Number of treasury shares at the end of the period

As of September 30, 2025	2,170,527 shares
As of March 31, 2025	10,327 shares

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

Six months ended September 30, 2025	66,263,634 shares
Six months ended September 30, 2024	68,337,110 shares

* **Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit corporation.**

* **Proper use of earnings forecasts, and other special matters**

(Cautions concerning the use of earnings forecasts)

Forward-looking statements provided in this document, including earnings forecasts, are based on the information currently available to the Company and certain assumptions considered reasonable. Such statements are included without any guarantee as to their future achievement. Actual business and other results may differ materially from the forecasts depending on various factors.

(How to obtain supplementary material on financial results)

The supplementary material on financial results is disclosed on TDnet on the same day as the financial results, and it is also made available on the Company's website.

Semi-annual Consolidated Financial Statements

(1) Semi-annual consolidated balance sheets

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	68,059	61,750
Notes receivable - trade	2,173	1,527
Accounts receivable - trade	34,609	35,808
Electronically recorded monetary claims - operating	34,491	35,684
Merchandise and finished goods	10,215	10,995
Work in process	4,226	4,238
Raw materials and supplies	6,254	6,146
Other	369	1,425
Allowance for doubtful accounts	(8)	(8)
Total current assets	160,391	157,567
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	22,898	22,541
Land	43,214	42,661
Other, net	26,085	29,347
Total property, plant and equipment	92,198	94,550
Intangible assets	2,280	2,798
Investments and other assets		
Investment securities	14,745	15,200
Other	7,301	7,207
Allowance for doubtful accounts	(3)	(4)
Total investments and other assets	22,043	22,402
Total non-current assets	116,522	119,752
Total assets	276,914	277,320

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	17,177	18,377
Electronically recorded obligations - operating	19,907	22,151
Short-term borrowings	6,750	5,100
Income taxes payable	3,259	3,813
Other	15,973	15,473
Total current liabilities	63,067	64,916
Non-current liabilities		
Retirement benefit liability	15,718	15,743
Other	3,619	3,532
Total non-current liabilities	19,337	19,276
Total liabilities	82,405	84,193
Net assets		
Shareholders' equity		
Share capital	26,356	26,356
Capital surplus	30,734	30,734
Retained earnings	127,961	131,803
Treasury shares	(17)	(5,551)
Total shareholders' equity	185,036	183,344
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7,223	7,694
Revaluation reserve for land	1,952	1,698
Remeasurements of defined benefit plans	296	389
Total accumulated other comprehensive income	9,472	9,782
Total net assets	194,509	193,126
Total liabilities and net assets	276,914	277,320

(2) Semi-annual consolidated statements of income and consolidated statements of comprehensive income
Semi-annual consolidated statements of income

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Net sales	115,957	123,142
Cost of sales	76,307	79,936
Gross profit	39,650	43,205
Selling, general and administrative expenses	33,692	34,491
Operating profit	5,957	8,714
Non-operating income		
Interest income	10	117
Dividend income	195	246
Other	56	44
Total non-operating income	263	408
Non-operating expenses		
Interest expenses	28	41
Non-deductible consumption tax	22	21
Product safety costs	16	14
Other	15	33
Total non-operating expenses	82	111
Ordinary profit	6,138	9,011
Extraordinary income		
Gain on sale of non-current assets	106	299
Gain on sale of investment securities	—	1,096
Total extraordinary income	106	1,395
Extraordinary losses		
Loss on retirement of non-current assets	323	241
Loss on sale of non-current assets	22	64
Loss on valuation of investment securities	214	—
Impairment losses	13	4
Total extraordinary losses	573	310
Profit before income taxes	5,671	10,097
Income taxes	1,787	3,147
Profit	3,883	6,949
Profit attributable to owners of parent	3,883	6,949

Semi-annual consolidated statements of comprehensive income

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Profit	3,883	6,949
Other comprehensive income		
Valuation difference on available-for-sale securities	15	471
Remeasurements of defined benefit plans, net of tax	181	92
Total other comprehensive income	196	564
Comprehensive income	4,080	7,513
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,080	7,513
Comprehensive income attributable to non-controlling interests	—	—

(3) Semi-annual consolidated statements of cash flows

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	5,671	10,097
Depreciation	3,708	3,788
Impairment losses	13	4
Increase (decrease) in allowance for doubtful accounts	–	1
Increase (decrease) in retirement benefit liability	345	159
Interest and dividend income	(206)	(363)
Interest expenses	28	41
Loss (gain) on sale of investment securities	–	(1,096)
Loss (gain) on valuation of investment securities	214	–
Loss (gain) on sale of property, plant and equipment	(89)	(235)
Loss on retirement of property, plant and equipment	323	241
Decrease (increase) in trade receivables	(214)	(1,314)
Decrease (increase) in inventories	1,411	(682)
Increase (decrease) in trade payables	3,005	3,973
Other, net	(2,766)	(1,907)
Subtotal	11,445	12,708
Interest and dividends received	203	362
Interest paid	(32)	(36)
Income taxes paid	(2,420)	(2,425)
Net cash provided by (used in) operating activities	9,196	10,608
Cash flows from investing activities		
Purchase of investment securities	(8)	(9)
Proceeds from sale of investment securities	–	1,354
Purchase of property, plant and equipment	(5,330)	(8,107)
Proceeds from sale of property, plant and equipment	570	1,316
Purchase of intangible assets	(461)	(797)
Proceeds from collection of loans receivable	4	–
Other, net	(15)	(132)
Net cash provided by (used in) investing activities	(5,241)	(6,376)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	–	(1,650)
Purchase of treasury shares	(0)	(5,533)
Dividends paid	(1,843)	(3,358)
Net cash provided by (used in) financing activities	(1,843)	(10,541)
Net increase (decrease) in cash and cash equivalents	2,111	(6,308)
Cash and cash equivalents at beginning of period	59,665	68,059
Cash and cash equivalents at end of period	61,776	61,750