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October 27, 2026

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

Company name: OBIC Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 4684
 URL: <https://www.obic.co.jp/>
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 Scheduled date to file semi-annual securities report: November 6, 2026
 Scheduled date to commence dividend payments: November 24, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes

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

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

(1) Consolidated operating results

(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	%
Six months ended September 30, 2026	75,023	14.0	51,038	16.9	62,826	20.3	44,383	19.0
Six months ended September 30, 2025	65,784	11.2	43,655	13.0	52,228	17.3	37,303	16.4

Note: Comprehensive income Six months ended September 30, 2026: ¥45,036 million [(35.8)%]
 Six months ended September 30, 2025: ¥70,106 million [143.7%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2026	103.00	—
Six months ended September 30, 2025	84.80	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	624,150	519,483	83.2	1,212.10
March 31, 2026	618,796	516,011	83.4	1,190.80

Reference: Equity
 As of September 30, 2026: ¥519,483 million
 As of March 31, 2026: ¥516,011 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2026	Yen —	Yen 37.00	Yen —	Yen 47.00	Yen 84.00
Fiscal year ending March 31, 2027	—	47.00			
Fiscal year ending March 31, 2027 (Forecast)			—	53.00	100.00

Notes 1. Revision to the most recently announced forecast of dividends: Yes

2. For details regarding the revision to the forecast of dividends, please refer to the “Notice of Revisions to Full-Year Earnings Forecasts (Upward Revision) and Year-End Dividend Forecast (Dividend Increase) for the Fiscal Year Ending March 31, 2027” announced today (October 27, 2026).

3. Consolidated earnings 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 attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	151,200	11.8	100,500	13.1	120,000	14.5	85,000	13.0	198.59

Notes 1. Revision to the most recently announced earnings forecasts: Yes

2. For details regarding the revision to the consolidated earnings forecasts, please refer to the “Notice of Revisions to Full-Year Earnings Forecasts (Upward Revision) and Year-End Dividend Forecast (Dividend Increase) for the Fiscal Year Ending March 31, 2027” announced today (October 27, 2026).

*** Notes**

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

Newly included: –

Excluded: –

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

(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 September 30, 2026	492,000,000 shares
As of March 31, 2026	498,000,000 shares

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

As of September 30, 2026	63,419,551 shares
As of March 31, 2026	64,666,610 shares

(iii) Average number of shares outstanding during the period

Six months ended September 30, 2026	430,923,661 shares
Six months ended September 30, 2025	439,901,953 shares

* 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 above forecasts were prepared based on information currently available to the Company, and any statements herein do not constitute assurances regarding actual results by the Company. Moreover, actual business and other results may differ from the forecast due to various factors in the future. Please refer to the section of “(4) Explanation of consolidated earnings forecasts and other forward-looking statements” of “1. Qualitative information regarding financial results for the six months ended September 30, 2026” on page 3 of [Attached Material] for details.

Semi-annual consolidated financial statements

(1) Semi-annual consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	207,385	206,420
Notes and accounts receivable - trade, and contract assets	18,666	21,496
Merchandise and finished goods	43	75
Work in process	264	266
Raw materials and supplies	–	0
Other	1,509	1,980
Allowance for doubtful accounts	(3)	(2)
Total current assets	227,866	230,236
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	22,283	21,572
Land	29,700	29,708
Other, net	3,467	2,972
Total property, plant and equipment	55,450	54,253
Intangible assets		
Other	152	153
Total intangible assets	152	153
Investments and other assets		
Investment securities	332,375	336,589
Other	2,953	2,919
Allowance for doubtful accounts	(2)	(2)
Total investments and other assets	335,326	339,506
Total non-current assets	390,929	393,913
Total assets	618,796	624,150

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	5,842	6,271
Income taxes payable	17,519	18,810
Unearned revenue	1,335	2,324
Provision for bonuses	2,780	2,920
Other	7,374	5,541
Total current liabilities	34,852	35,867
Non-current liabilities		
Deferred tax liabilities	59,521	60,140
Retirement benefit liability	5,534	5,662
Asset retirement obligations	843	845
Other	2,033	2,150
Total non-current liabilities	67,932	68,799
Total liabilities	102,784	104,666
Net assets		
Shareholders' equity		
Share capital	19,178	19,178
Capital surplus	19,839	19,413
Retained earnings	407,335	424,262
Treasury shares	(74,690)	(88,371)
Total shareholders' equity	371,663	374,482
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	144,415	145,272
Revaluation reserve for land	(474)	(474)
Remeasurements of defined benefit plans	407	203
Total accumulated other comprehensive income	144,348	145,000
Total net assets	516,011	519,483
Total liabilities and net assets	618,796	624,150

(2) Semi-annual consolidated statement of income and semi-annual consolidated statement of comprehensive income

(Semi-annual consolidated statement of income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	65,784	75,023
Cost of sales	13,885	15,248
Gross profit	51,898	59,774
Selling, general and administrative expenses	8,243	8,736
Operating profit	43,655	51,038
Non-operating income		
Interest income	169	437
Dividend income	2,520	2,925
Share of profit of entities accounted for using equity method	2,996	3,781
Rental income	1,093	1,216
Gain on sale of investment securities	2,543	4,119
Other	26	71
Total non-operating income	9,350	12,552
Non-operating expenses		
Rental expenses	776	757
Other	0	6
Total non-operating expenses	777	763
Ordinary profit	52,228	62,826
Extraordinary income		
Gain on sale of non-current assets	3	–
Total extraordinary income	3	–
Extraordinary losses		
Loss on retirement of non-current assets	24	0
Loss on valuation of membership	0	–
Total extraordinary losses	24	0
Profit before income taxes	52,207	62,826
Income taxes - current	14,894	18,339
Income taxes - deferred	9	104
Total income taxes	14,903	18,443
Profit	37,303	44,383
Profit attributable to non-controlling interests	–	–
Profit attributable to owners of parent	37,303	44,383

(Semi-annual consolidated statement of comprehensive income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	37,303	44,383
Other comprehensive income		
Valuation difference on available-for-sale securities	32,105	1,286
Remeasurements of defined benefit plans, net of tax	(103)	(166)
Share of other comprehensive income of entities accounted for using equity method	801	(467)
Total other comprehensive income	32,803	652
Comprehensive income	70,106	45,036
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	70,106	45,036
Comprehensive income attributable to non-controlling interests	—	—

(3) Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	52,207	62,826
Depreciation	1,226	1,392
Share of loss (profit) of entities accounted for using equity method	(2,996)	(3,781)
Loss (gain) on sale of investment securities	(2,543)	(4,119)
Increase (decrease) in provision for bonuses for directors (and other officers)	(270)	(332)
Increase (decrease) in allowance for doubtful accounts	0	(1)
Increase (decrease) in retirement benefit liability	(91)	(115)
Interest and dividend income	(2,689)	(3,363)
Gain on sale of non-current assets	(3)	–
Loss on retirement of non-current assets	24	0
Decrease (increase) in accounts receivable - trade, and contract assets	(1,541)	(2,829)
Decrease (increase) in inventories	15	(33)
Increase (decrease) in trade payables	238	428
Other, net	58	129
Subtotal	43,634	50,202
Interest and dividends received	4,046	4,915
Income taxes paid	(14,408)	(17,107)
Net cash provided by (used in) operating activities	33,271	38,009
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,298)	(767)
Proceeds from sale of property, plant and equipment	5	–
Purchase of intangible assets	(4)	(57)
Purchase of investment securities	(3)	(1,654)
Proceeds from sale of investment securities	3,456	5,113
Other, net	(129)	42
Net cash provided by (used in) investing activities	2,026	2,675
Cash flows from financing activities		
Purchase of treasury shares	–	(21,282)
Dividends paid	(16,715)	(20,366)
Net cash provided by (used in) financing activities	(16,715)	(41,649)
Net increase (decrease) in cash and cash equivalents	18,582	(964)
Cash and cash equivalents at beginning of period	200,065	207,385
Cash and cash equivalents at end of period	218,647	206,420