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November 4, 2026

Summary of Consolidated Financial Results for the Six Months Ended September 30, 2026 (Based on Japanese GAAP)

Company name: KANADEN CORPORATION
Listing: Tokyo Stock Exchange
Stock code: 8081
URL: https://www.kanaden.co.jp/en/
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Scheduled date to file Semi-annual Securities Report: November 6, 2026
Scheduled date to commence dividend payments: November 30, 2026
Preparation of supplementary material on financial results: No
Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 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	%
September 30, 2026	69,409	12.6	2,036	21.6	2,219	22.8	1,472	22.9
September 30, 2025	61,657	19.0	1,675	10.5	1,806	18.1	1,198	34.4

Note: Comprehensive income For the six months ended September 30, 2026: ¥1,734 million [25.4%]
For the six months ended September 30, 2025: ¥1,383 million [28.0%]

	Earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	66.04	–
September 30, 2025	53.76	–

Note: For the third quarter of the fiscal year ended March 31, 2026, the Company finalized the provisional accounting treatment pertaining to a business combination, and each figure for the six months ended September 30, 2025 reflects the finalization of the provisional accounting treatment.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	86,762	51,866	59.8	2,325.20
March 31, 2026	97,962	50,918	52.0	2,283.12

Reference: Equity
As of September 30, 2026: ¥51,850 million
As of March 31, 2026: ¥50,903 million

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	36.00	–	36.00	72.00
Fiscal year ending March 31, 2027	–	50.00			
Fiscal year ending March 31, 2027 (Forecast)			–	50.00	100.00

Note: Revisions to the cash dividends forecasts most recently announced: No

3. Forecast of consolidated financial results 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		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	160,000	9.9	6,500	21.9	6,600	14.1	4,400	10.9	197.37

Note: Revisions to the consolidated financial results forecasts most recently announced: Yes

* Notes

(1) Significant changes in the scope of consolidation during the six months ended September 30, 2026: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: No

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

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: No

(ii) Changes in accounting policies due to other reasons: No

(iii) Changes in accounting estimates: No

(iv) Restatement of prior period financial statements: No

(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	22,500,000 shares
As of March 31, 2026	22,500,000 shares

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

As of September 30, 2026	200,674 shares
As of March 31, 2026	204,339 shares

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

Six months ended September 30, 2026	22,293,626 shares
Six months ended September 30, 2025	22,285,454 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
Earnings forecasts and other forward-looking statements stated in this document are based on information currently available to the Company. The Company plans to hold financial results meeting for institutional investors and analysts on November 11, 2026. Materials for the meeting will be provided on the Company’s website promptly after the meeting.

Semi-annual consolidated financial statements

(1) Consolidated balance sheets

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	24,126	21,810
Notes and accounts receivable - trade, and contract assets	35,284	27,196
Electronically recorded monetary claims - operating	8,764	6,824
Merchandise and finished goods	7,761	9,741
Raw materials and supplies	1	0
Other	4,463	3,571
Allowance for doubtful accounts	(6)	(4)
Total current assets	80,395	69,139
Non-current assets		
Property, plant and equipment	8,595	8,490
Intangible assets		
Goodwill	1,400	1,294
Other	1,343	1,297
Total intangible assets	2,743	2,591
Investments and other assets		
Investment securities	5,227	5,437
Other	1,033	1,132
Allowance for doubtful accounts	(33)	(29)
Total investments and other assets	6,228	6,540
Total non-current assets	17,567	17,623
Total assets	97,962	86,762

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	29,907	18,741
Electronically recorded obligations - operating	5,865	4,222
Income taxes payable	1,569	601
Provision for bonuses	1,255	711
Provision for bonuses for directors (and other officers)	124	59
Other	7,513	9,459
Total current liabilities	46,236	33,795
Non-current liabilities		
Provisions	31	23
Retirement benefit liability	304	316
Other	472	760
Total non-current liabilities	807	1,100
Total liabilities	47,044	34,896
Net assets		
Shareholders' equity		
Share capital	5,576	5,576
Capital surplus	5,355	5,368
Retained earnings	36,978	37,648
Treasury shares	(291)	(288)
Total shareholders' equity	47,619	48,304
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,924	2,056
Revaluation reserve for land	373	373
Foreign currency translation adjustment	964	1,096
Remeasurements of defined benefit plans	22	18
Total accumulated other comprehensive income	3,284	3,546
Non-controlling interests	15	15
Total net assets	50,918	51,866
Total liabilities and net assets	97,962	86,762

(2) Consolidated statements of income and consolidated statements of comprehensive income

Consolidated statements of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	61,657	69,409
Cost of sales	53,098	60,205
Gross profit	8,559	9,204
Selling, general and administrative expenses	6,883	7,167
Operating profit	1,675	2,036
Non-operating income		
Interest income	12	17
Dividend income	67	95
Purchase discounts	35	69
Other	58	59
Total non-operating income	172	242
Non-operating expenses		
Interest expenses	8	6
Foreign exchange losses	26	35
Donations	2	12
Other	4	4
Total non-operating expenses	41	59
Ordinary profit	1,806	2,219
Extraordinary income		
Gain on sale of investment securities	17	38
Other	–	0
Total extraordinary income	17	38
Extraordinary losses		
Loss on retirement of non-current assets	0	0
Total extraordinary losses	0	0
Profit before income taxes	1,824	2,257
Income taxes - current	523	542
Income taxes - deferred	102	242
Total income taxes	626	785
Profit	1,198	1,472
Profit attributable to non-controlling interests	–	0
Profit attributable to owners of parent	1,198	1,472

Consolidated statements of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	1,198	1,472
Other comprehensive income		
Valuation difference on available-for-sale securities	445	132
Foreign currency translation adjustment	(255)	132
Remeasurements of defined benefit plans, net of tax	(4)	(3)
Total other comprehensive income	184	261
Comprehensive income	1,383	1,734
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,383	1,733
Comprehensive income attributable to non-controlling interests	–	0

(3) Consolidated statements 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	1,824	2,257
Depreciation	336	349
Amortization of goodwill	105	105
Increase (decrease) in provision for bonuses	(254)	(545)
Interest and dividend income	(79)	(113)
Interest expenses	8	6
Loss (gain) on sale of investment securities	(17)	(38)
Decrease (increase) in accounts receivable - trade, and contract assets	10,066	10,097
Decrease (increase) in inventories	175	(1,923)
Increase (decrease) in trade payables	(10,421)	(12,883)
Other, net	729	2,780
Subtotal	2,472	94
Interest and dividends received	79	113
Interest paid	(8)	(6)
Income taxes paid	(559)	(1,497)
Net cash provided by (used in) operating activities	1,984	(1,296)
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	199	–
Purchase of property, plant and equipment	(308)	(46)
Purchase of intangible assets	(74)	(117)
Purchase of investment securities	(11)	(210)
Proceeds from sale of investment securities	18	236
Payments for investments in capital of subsidiaries and associates	(82)	–
Other, net	28	(115)
Net cash provided by (used in) investing activities	(229)	(253)
Cash flows from financing activities		
Dividends paid	(864)	(801)
Other, net	(18)	(23)
Net cash provided by (used in) financing activities	(882)	(824)
Effect of exchange rate change on cash and cash equivalents	(144)	57
Net increase (decrease) in cash and cash equivalents	726	(2,316)
Cash and cash equivalents at beginning of period	16,423	23,926
Cash and cash equivalents at end of period	17,150	21,610