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October 30, 2026

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

Company name: JSP Corporation
Listing: Tokyo Stock Exchange
Securities code: 7942
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Scheduled date to file semi-annual securities report: November 10, 2026
Scheduled date to commence dividend payments: December 4, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for analysts)

(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 (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	86,054	22.4	8,262	168.6	8,305	156.3	6,439	125.1
September 30, 2025	70,307	(1.5)	3,076	(4.0)	3,240	(8.6)	2,860	11.0

Note: Comprehensive income For the six months ended September 30, 2026: ¥8,709 million [-%]
For the six months ended September 30, 2025: ¥475 million [(94.5)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	245.72	-
September 30, 2025	109.15	-

(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	179,480	120,850	64.7	4,428.53
March 31, 2026	164,848	113,514	65.9	4,145.07

Reference: Equity
As of September 30, 2026: ¥116,058 million
As of March 31, 2026: ¥108,630 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	-	40.00	-	50.00	90.00
Fiscal year ending March 31, 2027	-	57.00			
Fiscal year ending March 31, 2027 (Forecast)				57.00	114.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

For details, please refer to the "Notice Regarding Revisions to Consolidated Financial Forecasts, Dividend from Surplus (Interim Dividend), and Revision to the Year-End Dividend Forecast for the Fiscal Year Ending March 31, 2027" announced today (October 30, 2026).

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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	170,000	16.9	11,500	48.1	11,700	44.6	8,500	28.7	324.34

Note: Revisions to the earnings forecasts most recently announced: Yes

For details, please refer to the "Notice Regarding Revisions to Consolidated Financial Forecasts, Dividend from Surplus (Interim Dividend), and Revision to the Year-End Dividend Forecast for the Fiscal Year Ending March 31, 2027" announced today (October 30, 2026).

*** Notes**

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

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(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	26,207,073 shares
As of March 31, 2026	26,207,073 shares

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

As of September 30, 2026	64 shares
As of March 31, 2026	19 shares

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

Six months ended September 30, 2026	26,207,042 shares
Six months ended September 30, 2025	26,207,248 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 forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors.