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# Consolidated Financial Results for the Six Months Ended September 30, 2026 <under Japanese GAAP>

November 4, 2026

Company name: ORGANO CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 6368
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Scheduled date to file semi-annual securities report: November 11, 2026
Scheduled date to commence dividend payments: December 7, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

(Millions of yen with fractional amounts discarded, 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 | 94,644 | 14.3 | 15,237 | (12.3) | 15,557 | (10.3) | 10,030 | (13.0) |
| September 30, 2025 | 82,793 | 11.4 | 17,378 | 51.4 | 17,349 | 45.2 | 11,528 | 41.7 |

Note: Comprehensive income: Six months ended September 30, 2026 ¥10,935 million [(6.4)%]
Six months ended September 30, 2025 ¥11,678 million [29.0%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Six months ended | Yen | Yen |
| September 30, 2026 | 43.62 | – |
| September 30, 2025 | 50.16 | – |

The Company implemented a five-for-one share split of its common shares effective October 1, 2026. Basic earnings per share is calculated as if the share split had been implemented at the beginning of the previous fiscal year.

(2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|---|---|---|---|
| As of | Millions of yen | Millions of yen | % |
| September 30, 2026 | 224,333 | 149,163 | 66.5 |
| March 31, 2026 | 224,867 | 142,962 | 63.6 |

(Reference) Equity: As of September 30, 2026 ¥149,163 million
As of March 31, 2026 ¥142,962 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 | – | 95.00 | – | 105.00 | 200.00 |
| Fiscal year ending March 31, 2027 | – | 110.00 | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | | – | 22.00 | – |

Note: Revisions to the forecast of cash dividends most recently announced: None
The Company implemented a five-for-one share split of its common shares effective October 1, 2026. The year-end dividend per share for the fiscal year ending March 31, 2027 (forecast) is stated to reflect the impact of this share split, and the total amount of cash dividends (annual) is indicated as "–". Excluding the impact of the share split, for the fiscal year ending March 31, 2027 (forecast), the year-end dividend per share would be ¥110 and annual dividends per share would be ¥220.

## 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 | 200,000 | 12.6 | 40,000 | 6.2 | 40,000 | 4.9 | 30,000 | 5.6 | 130.47 |

Note: Revisions to the earnings forecasts most recently announced: None
The consolidated earnings forecasts for the fiscal year ending March 31, 2027 includes the impact of the share split on basic earnings per share. Excluding the impact of the share split, basic earnings per share would be ¥652.35.

*** Notes**

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

(2) Application of specific accounting for preparing the semi-annual consolidated financial statements: Yes

Note: For more details, please refer to "Application of specific accounting for preparing the semi-annual consolidated financial statements" on page 10 of the attached material.

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

a. Changes in accounting policies due to revisions to accounting standards and other regulations: None

b. Changes in accounting policies due to other reasons: None

c. Changes in accounting estimates: None

d. Restatement: None

(4) Number of issued shares (common shares)

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

| | |
|---|---|
| As of September 30, 2026 | 231,798,500 shares |
| As of March 31, 2026 | 231,798,500 shares |

b. Number of treasury shares at the end of the period

| | |
|---|---|
| As of September 30, 2026 | 1,811,860 shares |
| As of March 31, 2026 | 1,886,760 shares |

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

| | |
|---|---|
| For the six months ended September 30, 2026 | 229,938,115 shares |
| For the six months ended September 30, 2025 | 229,858,520 shares |

Notes: 1. The Company implemented a five-for-one share split of its common shares effective October 1, 2026. Total number of issued shares at the end of the period, number of treasury shares at the end of the period, and average number of shares outstanding during the period (cumulative from the beginning of the fiscal year) are calculated as if the share split had been implemented at the beginning of the previous fiscal year.

2. The Company has introduced an Officer Share Delivery Trust, and shares of the Company held by the Trust have been included in treasury shares excluded from the calculation of the number of treasury shares at the end of the period and the average number of shares outstanding during the period (cumulative from the beginning of the fiscal year).

* 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

(Caution regarding forward-looking statements and others)

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. Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Actual business and other results may differ substantially due to various factors. Please refer to "(3) Explanation regarding consolidated earnings forecasts and other forward-looking statements" in "1. Qualitative information regarding financial results for the semi-annual period" on page 3 of the attached material for the suppositions that form the assumptions for earnings forecasts and cautions concerning the use thereof.

**Attached Material**

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# 1. Qualitative information regarding financial results for the semi-annual period

## (1) Explanation regarding operating results

During the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026), the global economy as a whole continued to show a moderate recovery, buoyed by rising worldwide demand for artificial intelligence (AI) and semiconductors, despite ongoing concerns over rising energy prices stemming from heightened tensions in the Middle East.

In the electronics industry, the Organo Group's main market, investment into data centers continued against the backdrop of expanding demand for AI, and demand for advanced semiconductors, such as advanced logic and high-bandwidth memory (HBM), continued to exceed supply. In the general industry, such as pharmaceuticals and food, as well as electronics peripherals, and in the social infrastructure field, such as electric power/water supply and sewage, steady growth has been seen mainly driven by demand for maintenance services.

Under these conditions, while promoting order-taking and delivery activities for large-scale projects in Japan and overseas, the Organo Group is advancing a range of measures. These include expanding delivery capacity by enhancing its engineering structure globally, strengthening its structure to drive growth in the Service Solutions Division, and promoting technology development aimed at deepening the Group's core technologies and creating new value. The Group is also advancing efforts to strengthen its management foundation, such as reinforcing its workforce, developing human resources, and improving operational efficiency through the use of AI and digital technologies.

As a result, for the six months ended September 30, 2026, orders received increased by 70.8% year on year to ¥171,268 million, net sales increased by 14.3% year on year to ¥94,644 million, operating profit decreased by 12.3% year on year to ¥15,237 million, ordinary profit decreased by 10.3% year on year to ¥15,557 million, profit attributable to owners of parent decreased by 13.0% year on year to ¥10,030 million, and the carry-over balance for order backlog as of September 30, 2026 was up 41.7% year on year to ¥175,787 million.

Results by segment are as follows.

[Water Treatment Engineering Business Unit]

■Orders received
Orders received increased 79.4% year on year to ¥156,577 million. In the electronics industry, in addition to securing orders for multiple large-scale projects in Taiwan, the Group also received orders for large-scale projects in the U.S., Japan, and China, resulting in a substantial increase in orders received in the Plant Division. In addition, facility-owned services and various maintenance services were also favorable, and orders received in the Service Solutions Division rose significantly. In the general industry, orders received increased owing to solutions projects having remained firm. In the social infrastructure field, orders received increased, primarily due to securing a contract for a thermal power plant project.

■Net sales
Net sales increased 14.1% year on year to ¥80,520 million. In the electronics industry, in addition to sales in Taiwan, which continued to receive orders for large-scale projects, having remained at a high level, progress was made on large-scale projects in the U.S. and China. In addition, solutions projects, including facility-owned services and various maintenance services, also remained strong. In general industry, net sales increased as a result of favorable solutions projects. Net sales in the social infrastructure field fell slightly year on year, although remained brisk owing mainly to a solutions project for a thermal power plant.

■Operating profit
Operating profit decreased 15.8% year on year to ¥13,278 million. Although net sales increased in the Plant Division and the Service Solutions Division, primarily in the electronics industry, gross profit margin in the Plant Division declined, mainly reflecting the absence of the high-margin plant projects that were recognized as sales in the same period of the previous fiscal year. Furthermore, operating profit fell on account of higher cost of sales and selling, general and administrative expenses as a result of increases in personnel expenses in line with structural enhancement as well as IT-related investments, among others.

[Performance Products Business Unit]

■Orders received/Net sales
Orders received increased 13.1% year on year to ¥14,690 million and net sales increased 15.4% year on year to ¥14,124 million. Orders received and net sales rose due to sales growth for water treatment chemicals, mainly for the electronics industry, as well as favorable sales of functional materials for advanced separation and refinement of electronic materials. Despite a slight year-on-year revenue decline in the Food Products Division, results were generally in line with plans.

■Operating profit
Operating profit increased 21.9% year on year to ¥1,958 million. Although selling, general and administrative expenses rose, primarily due to higher personnel expenses, operating profit increased on the back of a substantial increase in net sales.

## (2) Explanation regarding financial position

Assets, liabilities and net assets

*Assets*
Assets as of September 30, 2026 amounted to ¥224,333 million, a decrease of ¥534 million from the previous fiscal year end. This was mainly due to a decrease of ¥13,825 million in cash and deposits, despite increases of ¥3,114 million in notes and accounts receivable - trade, and contract assets, ¥7,227 million in electronically recorded monetary claims - operating, and ¥2,245 million in inventories.

*Liabilities*
Liabilities as of September 30, 2026 amounted to ¥75,169 million, a decrease of ¥6,735 million from the previous fiscal year end. This was mainly due to a decrease of ¥7,677 million in short-term borrowings, despite an increase of ¥3,278 million in accounts payable - trade.

*Net Assets*
Net assets as of September 30, 2026 amounted to ¥149,163 million, an increase of ¥6,201 million from the previous fiscal year end. This was mainly due to an increase of ¥5,198 million in retained earnings resulting from the recording of profit attributable to owners of parent.

Cash flows

Cash and cash equivalents (hereinafter, “cash”) as of September 30, 2026 decreased by ¥13,825 million from the previous fiscal year end to ¥17,229 million.

*Cash flows from operating activities*
Net cash provided by operating activities for the six months ended September 30, 2026 was ¥1,770 million. This was mainly because there was an increase in cash from the recording of profit before income taxes, etc., while trade receivables rose and there were expenses related to purchase of inventories. (Net cash of ¥7,155 million was provided in the six months ended September 30, 2025.)

*Cash flows from investing activities*
Net cash used in investing activities for the six months ended September 30, 2026 was ¥2,321 million. This was mainly due to ¥1,344 million used in the purchase of property, plant and equipment. (Net cash of ¥1,434 million was used in the six months ended September 30, 2025.)

*Cash flows from financing activities*
Net cash used in financing activities for the six months ended September 30, 2026 was ¥13,752 million. This was mainly due to a net decrease in short-term borrowings of ¥7,170 million and dividends paid of ¥4,832 million. (Net cash of ¥5,820 million was used in the six months ended September 30, 2025.)

## (3) Explanation regarding consolidated earnings forecasts and other forward-looking statements

There is no change to the full-year consolidated earnings forecasts announced on August 3, 2026.

As previously announced, expectations are for a high level of orders received owing to an increase in investment projects, mainly in the overseas electronics industry, and an expanded scope of business in projects in the U.S., in addition to the timing of orders for some projects being brought forward. Because

most of these projects are expected to be recognized as sales from the next fiscal year onward, the Group has not revised its outlook for net sales or profits for the current fiscal year.

## 2. Semi-annual consolidated financial statements and significant notes thereto

### (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 | 31,055 | 17,229 |
| Notes and accounts receivable - trade, and contract assets | 81,192 | 84,306 |
| Electronically recorded monetary claims - operating | 3,991 | 11,218 |
| Investments in leases | 53,856 | 52,252 |
| Merchandise and finished goods | 8,552 | 8,453 |
| Work in process | 5,386 | 7,474 |
| Raw materials and supplies | 4,625 | 4,881 |
| Other | 3,426 | 3,962 |
| Allowance for doubtful accounts | (82) | (87) |
| Total current assets | 192,002 | 189,691 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures | 21,376 | 22,208 |
| Accumulated depreciation | (14,356) | (14,519) |
| Buildings and structures, net | 7,019 | 7,689 |
| Machinery, equipment and vehicles | 7,551 | 7,597 |
| Accumulated depreciation | (6,464) | (6,583) |
| Machinery, equipment and vehicles, net | 1,087 | 1,013 |
| Land | 12,570 | 12,579 |
| Construction in progress | 246 | 274 |
| Other | 7,483 | 7,744 |
| Accumulated depreciation | (6,004) | (6,169) |
| Other, net | 1,478 | 1,575 |
| Total property, plant and equipment | 22,402 | 23,132 |
| Intangible assets | 1,572 | 2,357 |
| Investments and other assets | | |
| Investment securities | 2,723 | 2,912 |
| Retirement benefit asset | 3,262 | 3,337 |
| Deferred tax assets | 2,535 | 2,507 |
| Other | 509 | 534 |
| Allowance for doubtful accounts | (141) | (140) |
| Total investments and other assets | 8,889 | 9,151 |
| Total non-current assets | 32,864 | 34,641 |
| Total assets | 224,867 | 224,333 |

(Millions of yen)

| | As of March 31, 2026 | As of September 30, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 19,953 | 23,231 |
| Electronically recorded obligations - operating | 2,959 | 2,195 |
| Short-term borrowings | 28,402 | 20,724 |
| Income taxes payable | 6,512 | 5,561 |
| Contract liabilities | 3,516 | 3,758 |
| Provision for bonuses | 2,338 | 3,038 |
| Provision for product warranties | 1,324 | 1,754 |
| Provision for loss on construction contracts | 18 | 36 |
| Provision for share awards for directors (and other officers) | 90 | 45 |
| Other | 5,823 | 4,528 |
| Total current liabilities | 70,939 | 64,875 |
| Non-current liabilities | | |
| Long-term borrowings | 6,000 | 5,000 |
| Deferred tax liabilities | 90 | 103 |
| Retirement benefit liability | 4,702 | 4,754 |
| Other | 172 | 436 |
| Total non-current liabilities | 10,965 | 10,294 |
| Total liabilities | 81,904 | 75,169 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 8,225 | 8,225 |
| Capital surplus | 7,508 | 7,508 |
| Retained earnings | 120,916 | 126,115 |
| Treasury shares | (642) | (544) |
| Total shareholders' equity | 136,008 | 141,304 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 324 | 396 |
| Foreign currency translation adjustment | 4,624 | 5,581 |
| Remeasurements of defined benefit plans | 2,005 | 1,881 |
| Total accumulated other comprehensive income | 6,954 | 7,859 |
| Total net assets | 142,962 | 149,163 |
| Total liabilities and net assets | 224,867 | 224,333 |

## (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 (From April 1, 2025 to September 30, 2025) | Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026) |
|---|---|---|
| Net sales | 82,793 | 94,644 |
| Cost of sales | 52,667 | 64,836 |
| Gross profit | 30,125 | 29,808 |
| Selling, general and administrative expenses | 12,747 | 14,570 |
| Operating profit | 17,378 | 15,237 |
| Non-operating income | | |
| Interest income | 103 | 161 |
| Dividend income | 8 | 7 |
| Foreign exchange gains | 10 | 249 |
| Share of profit of entities accounted for using equity method | 37 | 54 |
| Other | 43 | 70 |
| Total non-operating income | 204 | 544 |
| Non-operating expenses | | |
| Interest expenses | 134 | 191 |
| Loss on valuation of derivatives | 87 | 23 |
| Other | 11 | 9 |
| Total non-operating expenses | 233 | 224 |
| Ordinary profit | 17,349 | 15,557 |
| Extraordinary income | | |
| Gain on sale of non-current assets | 2 | 2 |
| Gain on sale of investment securities | 88 | 45 |
| Gain on sale of shares of subsidiaries and associates | 40 | – |
| Total extraordinary income | 131 | 48 |
| Extraordinary losses | | |
| Loss on sale of non-current assets | 0 | 0 |
| Loss on abandonment of non-current assets | 9 | 3 |
| Total extraordinary losses | 9 | 3 |
| Profit before income taxes | 17,471 | 15,602 |
| Income taxes | 5,942 | 5,571 |
| Profit | 11,528 | 10,030 |
| Profit attributable to owners of parent | 11,528 | 10,030 |

**Semi-annual consolidated statement of comprehensive income**

(Millions of yen)

| | Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025) | Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026) |
|---|---|---|
| Profit | 11,528 | 10,030 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | (23) | 65 |
| Foreign currency translation adjustment | 246 | 959 |
| Remeasurements of defined benefit plans, net of tax | (61) | (123) |
| Share of other comprehensive income of entities accounted for using equity method | (11) | 3 |
| Total other comprehensive income | 150 | 905 |
| Comprehensive income | 11,678 | 10,935 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 11,678 | 10,935 |

### (3) Semi-annual consolidated statement of cash flows

(Millions of yen)

| | Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025) | Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026) |
|---|---|---|
| Cash flows from operating activities | | |
| Profit before income taxes | 17,471 | 15,602 |
| Depreciation | 926 | 1,022 |
| Increase (decrease) in provisions | 350 | 1,200 |
| Increase (decrease) in retirement benefit liability | 31 | (2) |
| Decrease (increase) in retirement benefit asset | (129) | (200) |
| Interest and dividend income | (112) | (169) |
| Interest expenses | 134 | 191 |
| Foreign exchange losses (gains) | 258 | (143) |
| Share of loss (profit) of entities accounted for using equity method | (37) | (54) |
| Loss (gain) on valuation of derivatives | 87 | 23 |
| Loss (gain) on sale of shares of subsidiaries and associates | (40) | – |
| Loss on abandonment of non-current assets | 9 | 3 |
| Loss (gain) on sale of property, plant and equipment | (2) | (2) |
| Loss (gain) on sale of investment securities | (88) | (45) |
| Decrease (increase) in trade receivables and contract assets | 7,040 | (8,775) |
| Decrease (increase) in investments in leases | 2,444 | 1,604 |
| Decrease (increase) in inventories | (8,571) | (2,137) |
| Increase (decrease) in trade payables | (4,037) | 1,619 |
| Other, net | (3,591) | (1,280) |
| Subtotal | 12,143 | 8,453 |
| Interest and dividends received | 124 | 181 |
| Interest paid | (155) | (196) |
| Proceeds from insurance income | 1 | 5 |
| Income taxes refund (paid) | (4,959) | (6,673) |
| Other, net | 0 | 0 |
| Net cash provided by (used in) operating activities | 7,155 | 1,770 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (955) | (1,344) |
| Proceeds from sale of property, plant and equipment | 2 | 2 |
| Purchase of intangible assets | (558) | (977) |
| Purchase of investment securities | – | (52) |
| Proceeds from sale of investment securities | 96 | 51 |
| Other, net | (20) | (0) |
| Net cash provided by (used in) investing activities | (1,434) | (2,321) |
| Cash flows from financing activities | | |
| Net increase (decrease) in short-term borrowings | (6,916) | (7,170) |
| Proceeds from long-term borrowings | 6,900 | – |
| Repayments of long-term borrowings | (1,600) | (1,600) |
| Dividends paid | (4,095) | (4,832) |
| Other, net | (108) | (150) |
| Net cash provided by (used in) financing activities | (5,820) | (13,752) |
| Effect of exchange rate change on cash and cash equivalents | (120) | 477 |
| Net increase (decrease) in cash and cash equivalents | (220) | (13,825) |
| Cash and cash equivalents at beginning of period | 16,751 | 31,055 |
| Cash and cash equivalents at end of period | 16,530 | 17,229 |

## (4) Notes to semi-annual consolidated financial statements

### Notes on premise of going concern

No items to report

### Notes on substantial changes in the amount of shareholders' equity

No items to report

### Application of specific accounting for preparing the semi-annual consolidated financial statements

*Calculation of tax expenses*

The Company and some of its consolidated subsidiaries have reasonably estimated the effective tax rate after the application of tax effect accounting to the profit before income taxes for the fiscal year including the six months ended September 30, 2026, and tax expenses are calculated by multiplying profit before income taxes by this estimated effective tax rate. However, in cases where the calculation of tax expenses using such estimated effective tax rate yields a result that is not reasonable to a significant extent, the amount of significant difference other than temporary differences, etc. is added to or deducted from the profit before income taxes, and the result is multiplied by the statutory income tax rate.

**Segment information, etc.**

[Segment information]

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

1. Information relating to net sales and profit by each reportable segment

(Millions of yen)

| | Reportable Segment | | | Adjustment | Amount recorded in the semi-annual consolidated statement of income (Note) |
|---|---|---|---|---|---|
| | Water Treatment Engineering Business Unit | Performance Products Business Unit | Total | | |
| Net sales | | | | | |
| Sales to external customers | 70,549 | 12,243 | 82,793 | - | 82,793 |
| Intersegment sales or transfers | 0 | 197 | 198 | (198) | - |
| Total | 70,549 | 12,441 | 82,991 | (198) | 82,793 |
| Segment profit | 15,771 | 1,607 | 17,378 | - | 17,378 |

Note: The figures for segment profit are based on operating profit, and there are no discrepancies with the operating profit shown in the semi-annual consolidated statement of income.

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

1. Information relating to net sales and profit by each reportable segment

(Millions of yen)

| | Reportable Segment | | | Adjustment | Amount recorded in the semi-annual consolidated statement of income (Note) |
|---|---|---|---|---|---|
| | Water Treatment Engineering Business Unit | Performance Products Business Unit | Total | | |
| Net sales | | | | | |
| Sales to external customers | 80,520 | 14,124 | 94,644 | - | 94,644 |
| Intersegment sales or transfers | 0 | 200 | 201 | (201) | - |
| Total | 80,520 | 14,325 | 94,845 | (201) | 94,644 |
| Segment profit | 13,278 | 1,958 | 15,237 | - | 15,237 |

Note: The figures for segment profit are based on operating profit, and there are no discrepancies with the operating profit shown in the semi-annual consolidated statement of income.

**Significant subsequent events**

*Share split and partial amendments to the Articles of Incorporation in relation to the share split*

At a meeting of the Board of Directors held on May 13, 2026, the Company resolved to implement a share split and make partial amendments to the Articles of Incorporation in relation to the share split, which took effect on October 1, 2026.

1. Purpose of the share split

The purpose of the share split is to create a more investment-friendly environment by reducing the price per investment unit of the Company's shares so as to improve liquidity of the shares and broaden the investor base.

2. Outline of the share split

(1) Method of share split

The Company implemented a five-for-one share split of its common shares owned by shareholders recorded in the closing register of shareholders with a record date of September 30, 2026.

(2) Increase in the number of shares due to the share split

| | | |
|---|---|---|
| (i) | Total number of issued shares before the share split | 46,359,700 shares |
| (ii) | Increase in the number of shares due to the share split | 185,438,800 shares |
| (iii) | Total number of issued shares after the share split | 231,798,500 shares |
| (iv) | Total number of shares authorized to be issued after the share split | 507,840,000 shares |

(3) Schedule of the share split

| | |
|---|---|
| Public notice of record date: | September 14, 2026 |
| Record date: | September 30, 2026 |
| Effective date: | October 1, 2026 |

(4) Impact on per share information

The impact on per share information is stated in the relevant section.

3. Partial amendments to the Articles of Incorporation in relation to the share split

(1) Reason for the amendments to the Articles of Incorporation

In conjunction with the share split, pursuant to Article 184, paragraph 2 of the Companies Act, the Company amended the total number of authorized shares prescribed in Article 6 (Total Number of Shares Authorized to Be Issued) of the Company's Articles of Incorporation on October 1, 2026.

(2) Details of the amendments to the Articles of Incorporation

The details of the amendments are as follows.

(Underlines indicate amended sections.)

| Current Articles of Incorporation | Proposed Amendments |
|---|---|
| Article 6. (Total Number of Shares Authorized to Be Issued)<br>The total number of shares authorized to be issued by the Company shall be <u>101,568,000 shares</u>. | Article 6. (Total Number of Shares Authorized to Be Issued)<br>The total number of shares authorized to be issued by the Company shall be <u>507,840,000 shares</u>. |

(3) Schedule of the amendments to the Articles of Incorporation

| | |
|---|---|
| Date of Board of Directors resolution: | May 13, 2026 |
| Effective date: | October 1, 2026 |

4. Other

The amount of the Company's share capital will not change as a result of the share split.