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November 5, 2026

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

Company name: Takachiho Koheki Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 2676
URL: https://www.takachiho-kk.co.jp
Representative: Takanobu Ide, President and CEO
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Scheduled date to file semi-annual securities report: November 6, 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)

(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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	15,594	15.8	1,137	19.2	1,117	13.4	726	1.3
September 30, 2025	13,472	1.2	954	1.9	985	21.4	717	20.6

Note: Comprehensive income For the six months ended September 30, 2026: ¥757 million [-26.6%]
For the six months ended September 30, 2025: ¥1,032 million [64.5%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	38.88	-
September 30, 2025	38.48	-

Note: The Company conducted a stock split of its common shares at a ratio of two shares for each one share as of June 1, 2025. Basic earnings per share and diluted earnings per share were calculated based on the assumption that this stock split had taken place at the start of the previous consolidated fiscal year.

(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	25,759	17,575	68.2	940.87
March 31, 2026	25,698	17,594	68.5	941.91

Reference: Equity
As of September 30, 2026: ¥17,575 million
As of March 31, 2026: ¥17,594 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	-	34.50	-	41.50	76.00
Fiscal year ending March 31, 2027	-	34.00			
Fiscal year ending March 31, 2027 (Forecast)			-	42.00	76.00

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

3. Forecast of consolidated financial results for the 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	32,000	8.4	2,350	12.0	2,300	-4.5	1,650	16.6	88.33

Note: Revisions to the forecast of financial results most recently announced: None

* **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: 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	20,343,600 shares
As of March 31, 2026	20,343,600 shares

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

As of September 30, 2026	1,664,066 shares
As of March 31, 2026	1,664,066 shares

(iii) Average number of shares outstanding during the period

Six months ended September 30, 2026	18,679,534 shares
Six months ended September 30, 2025	18,631,067 shares

Notes: 1. The number of treasury shares at the end of the period includes Company shares held by Custody Bank of Japan, Ltd. (Trust Account E) as trust assets related to the Board Benefit Trust (BBT) system (34,300 shares in the fiscal year ended March 31, 2026, and 34,300 shares in the six months ended September 30, 2026). In addition, the number of treasury shares to be deducted in calculating the average number of shares during the period includes Company shares (82,792 shares for the six months ended September 30, 2025 and 34,300 shares for the six months ended September 30, 2026) held by Custody Bank of Japan, Ltd. (Trust Account E) as trust assets related to the Board Benefit Trust (BBT) system.

2. The Company conducted a stock split of its common shares at a ratio of two shares for each one share as of June 1, 2025. The average number of shares outstanding during the period was calculated based on the assumption that this stock split had taken place at the start of the previous consolidated 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

The forward-looking statements regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Accordingly, the Company does not guarantee the achievement of the forecasts. Actual results may differ significantly from the forecasts due to various factors.

(Access to supplementary material on financial results)

The supplementary materials on financial results will be posted on our website immediately after the earnings announcement.

In addition, the Company plans to hold a briefing session for institutional investors and analysts on Wednesday, November 25, 2026. The summary of the briefing will also be posted on our website immediately after the event.

Semi-annual Consolidated Balance Sheet

(Unit: Millions of yen)

	Previous consolidated fiscal year (as of March 31, 2026)	The second quarter of the current consolidated fiscal year (as of September 30, 2026)
Assets		
Current assets		
Cash and deposits	7,349	6,905
Notes receivable - trade	40	10
Accounts receivable - trade	6,840	6,562
Contract assets	672	479
Electronically recorded monetary claims - operating	501	458
Merchandise and finished goods	3,593	4,087
Raw materials	124	103
Prepaid expenses	1,669	1,858
Other	237	156
Allowance for doubtful accounts	-74	-21
Total current assets	20,954	20,602
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	150	144
Other, net	212	214
Total property, plant and equipment	362	358
Intangible assets		
Software	96	103
Other	7	19
Total intangible assets	103	123
Investments and other assets		
Investment securities	3,829	4,169
Deferred tax assets	41	41
Leasehold and guarantee deposits	293	292
Other	113	220
Allowance for doubtful accounts	-0	-48
Total investments and other assets	4,277	4,675
Total non-current assets	4,743	5,157
Total assets	25,698	25,759

(Unit: Millions of yen)

	Previous consolidated fiscal year (as of March 31, 2026)	The second quarter of the current consolidated fiscal year (as of September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	3,151	2,851
Electronically recorded obligations - operating	199	103
Short-term borrowings	799	786
Lease liabilities	10	10
Accounts payable - other	340	331
Income taxes payable	433	433
Contract liabilities	1,698	2,130
Provision for bonuses	388	357
Provision for bonuses for directors (and other officers)	16	11
Provision for shareholder benefit program	8	9
Other	174	225
Total current liabilities	7,223	7,252
Non-current liabilities		
Lease liabilities	18	12
Deferred tax liabilities	307	380
Provision for executive share-based compensation	1	2
Retirement benefit liability	524	506
Other	29	29
Total non-current liabilities	880	931
Total liabilities	8,103	8,184
Net assets		
Shareholders' equity		
Share capital	1,209	1,209
Capital surplus	1,189	1,189
Retained earnings	13,708	13,658
Treasury shares	-813	-813
Total shareholders' equity	15,294	15,243
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,365	1,464
Deferred gains or losses on hedges	—	-1
Foreign currency translation adjustment	839	785
Remeasurements of defined benefit plans	94	83
Total accumulated other comprehensive income	2,300	2,331
Total net assets	17,594	17,575
Total liabilities and net assets	25,698	25,759

Semi-annual Consolidated Income Statement

(Unit: Millions of yen)

	Previous consolidated cumulative second quarter (From April 1, 2025 to September 30, 2025)	Current consolidated cumulative second quarter (From April 1, 2026 to September 30, 2026)
Net sales	13,472	15,594
Cost of sales	10,055	11,534
Gross profit	3,417	4,060
Selling, general and administrative expenses	2,463	2,923
Operating profit	954	1,137
Non-operating income		
Interest income	22	18
Dividend income	49	47
Insurance claim income	2	2
Other	1	2
Total non-operating income	75	70
Non-operating expenses		
Interest expenses	1	16
Foreign exchange losses	18	30
Commission expenses	0	0
Loss on investments in investment partnerships	22	41
Other	1	1
Total non-operating expenses	44	90
Ordinary profit	985	1,117
Extraordinary income		
Gain on sale of investment securities	62	49
Total extraordinary income	62	49
Profit before income taxes	1,047	1,167
Income taxes - current	236	406
Income taxes - deferred	93	34
Total income taxes	330	441
Profit	717	726
Profit attributable to owners of parent	717	726