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Consolidated Financial Results for the First Six Months of the Fiscal Year Ending March 31, 2027

(Japanese GAAP)

November 6, 2026

2nd RETAILING Co., Ltd.

Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
Securities code: 2681
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Scheduled date to submit semi-annual securities report: November 6, 2026
Scheduled date to begin dividend payment: December 10, 2026
Supplementary material on financial results: Yes
Briefing on this financial results: Yes (for institutional investors and analysts)

(Amounts less than million yen are rounded down)

1. Consolidated Financial Results for the First Six Months (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate changes from the previous corresponding period)

	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	246,767	13.7	8,378	64.8	8,389	50.5	4,795	48.6
September 30, 2025	216,943	8.6	5,085	(6.1)	5,572	7.1	3,227	14.2

(Note) Comprehensive income: 4,807 million yen (increase of 45.9%) for six months ended September 30, 2026
3,295 million yen (increase of 9.2%) for six months ended September 30, 2025

	Basic earnings per share	Diluted earnings per share
Six months ended:	Yen	Yen
September 30, 2026	120.54	120.33
September 30, 2025	81.22	81.06

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	307,281	102,268	33.2
March 31, 2026	295,211	98,190	33.2

(Reference) Shareholders' equity: As of September 30, 2026: 102,137 million yen
As of March 31, 2026: 98,021 million yen

2. Dividends

	Annual dividends per share (yen)				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY 2026	-	17.00	-	17.00	34.00
FY 2027	-	17.00			
FY 2027 (Forecast)			-	17.00	34.00

(Note) Change in dividends forecast from the most recent announcement: None

3. Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate changes from the previous corresponding period)

	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
FY 2027	510,000	6.0	17,000	19.4	16,500	7.5	8,200	(6.2)	206.12

(Note) Change in earnings forecast from the most recent announcement: Yes

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 restatements

1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
2) Changes in accounting policies other than 1): None
3) Changes in accounting estimates: None
4) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2026	39,783,552 shares
As of March 31, 2026	39,783,552 shares

2) Number of treasury shares at the end of the period

As of September 30, 2026	174 shares
As of March 31, 2026	81 shares

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

During six months ended September 30, 2026	39,783,432 shares
During six months ended September 30, 2025	39,739,401 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.
* Explanation regarding appropriate use of financial forecasts and other special remarks

The forward-looking statements included in this summary, such as financial forecasts, are based on currently available information and certain assumptions, which we deem to be reasonable as of the date of this summary. There is no guarantee that we will achieve those financial forecasts. Actual results may significantly differ from these forecasts due to various factors.