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MEMBERSHIP

[Summary] Consolidated Financial Results For the Second Quarter (Interim) of the Fiscal Year Ending March 31, 2027 (Based on Japanese GAAP)

November 9, 2026

Company name: Umios Corporation
Stock exchange listing: Tokyo Stock Exchange, Prime Market
Securities code: 1333 URL https://www.umios.com/en
Representative:
Title: Representative Director, President
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Scheduled date for filing the semi-annual report: November 10, 2026
Scheduled date for Commencement of Dividend Payments: December 11, 2026
Preparation of Explanatory Materials for Financial Results: Yes
Information Meetings Arranged Related to Financial Results: Yes (for analysts and institutional investors)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Second Quarter (Interim) of the Fiscal Year Ending March 31, 2027 (April 1, 2026 – September 30, 2026)

(1) Consolidated Result of Operations (cumulative)

(% figures denote year-on-year changes)

	Net Sales		Operating Income		Ordinary Income		Profit Attributable to Owners of Parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Interim of the Fiscal Year Ending March 31, 2027	569,271	6.1	14,363	(23.4)	14,237	(22.3)	6,978	(44.0)
Interim of the Fiscal Year Ended March 31, 2026	536,697	0.9	18,740	16.6	18,332	16.8	12,455	(9.8)

(Note) Comprehensive Income: Interim of the Fiscal Year Ending March 31, 2027 ¥11,658 million [(3.2)%]
Interim of the Fiscal Year Ended March 31, 2026 ¥12,040 million [(50.4)%]

	Basic Earnings per Share	Diluted Earnings per Share
	Yen	Yen
Interim of the Fiscal Year Ending March 31, 2027	46.43	-
Interim of the Fiscal Year Ended March 31, 2026	82.41	-

(Note) The Company conducted a share split at a ratio of 3 shares for every 1 common share on January 1, 2026. Accordingly, the basic earnings per share has been calculated assuming that the share split was conducted at the beginning of the fiscal year ended March 31, 2026.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity-to-Asset Ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	761,078	294,749	32.7
March 31, 2026	751,702	291,487	32.9

(Reference) Owner's Equity: As of September 30, 2026 ¥248,552 million, As of March 31, 2026 ¥247,236 million

2. Dividends

	Annual Dividends per Share				
	1st Quarter	2nd Quarter	3rd Quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal Year Ended March 31, 2026	-	50.00	-	28.00	-
Fiscal Year Ending March 31, 2027	-	22.00			
Fiscal Year Ending March 31, 2027 (forecast)			-	23.00	45.00

(Notes) 1. Revisions of dividend forecast in the current period : yes / no

2. The Company conducted a share split at a ratio of 3 shares for every 1 common share on January 1, 2026. For the dividend at the end of the second quarter of the fiscal year ended March 31, 2026, the actual amount of dividend before the share split is stated, and the annual dividend for the fiscal year ended March 31, 2026 is not displayed because a simple total cannot be calculated due to the implementation of the share split. If the impact of the share split is considered, the annual dividends per share for the fiscal year ended March 31, 2026 would be ¥44.67 (with an interim dividend of ¥16.67 and a year-end dividend of ¥28).

3. Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 – March 31, 2027)

(% figures denote year-on-year changes)

	Net Sales		Operating Income		Ordinary Income		Profit Attributable to Owners of Parent		Basic Earnings per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full Year	1,110,000	0.4	32,000	2.6	30,000	(4.0)	15,000	(32.4)	99.22

(Note) Revisions of forecast in the current period : yes / no

* Notes

(1) Significant changes in the scope of consolidation during the period : yes / no

Newly included: 10 companies
(Company name)
Pet World International Sdn. Bhd. and 9 other companies

Excluded: 2 companies
(Company name)
Umios Logistics Corporation and 1 other company

(2) Application of concise accounts procedures specific to the preparation of interim consolidated financial statements : yes / no

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

(i) Changes in accounting policies due to revisions to accounting standards and other regulations : yes / no
(ii) Changes in accounting policies due to other reasons : yes / no
(iii) Changes in accounting estimates : yes / no
(iv) Restatements : yes / 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	151,736,511 shares	As of March 31, 2026	151,736,511 shares
(ii) Number of treasury shares at the end of the period	As of September 30, 2026	1,821,132 shares	As of March 31, 2026	553,212 shares
(iii) Average number of shares outstanding during the period (interim)	Interim of the Fiscal Year Ending March 31, 2027	150,315,265 shares	Interim of the Fiscal Year Ended March 31, 2026	151,141,940 shares

(Notes)
1. The Company conducted a share split at a ratio of 3 shares for every 1 common share on January 1, 2026. Accordingly, the number of shares has been calculated assuming that the share split was conducted at the beginning of the fiscal year ended March 31, 2026.
2. The Company has implemented the “Stock Benefit Trust (BBT = Board Benefit Trust),” a performance-based stock compensation plan for Directors, etc., and the “Stock Benefit Trust (J-ESOP),” a stock benefit plan for employees. The number of treasury shares at the end of the period includes the Company’s shares held by the BBT and J-ESOP (1,687,828 shares as of September 30, 2026, and 420,428 shares as of March 31, 2026). The Company’s shares held by the trust are included in the treasury shares, which are deducted from the average number of shares during the period (1,288,198 shares for the Interim of the Fiscal Year Ending March 31, 2027 and 464,897 shares for the Interim of the Fiscal Year Ended March 31, 2026).

* The financial statements for the second quarter (interim period) are not subject to review by a certified public accountant or auditing firm.

* Explanation of the appropriate use of business forecasts and other remarks
(Cautions related to Forward-looking statement, etc.)

Business forecasts contained in this report are based on information available to the Company and on a certain assumption the Company considers reasonable on the date of this report’s announcement, and it does not constitute the Company’s intention to promise the accomplishment of the forecasts. Due to unforeseen circumstances, however, actual results may differ significantly from such forecasts due to various risks and uncertainties which include, but are not limited to, global economic environment, intensified sales competition, fluctuations in exchange rate and interest rate, etc.

Interim consolidated financial statements

(1) Interim consolidated balance sheets

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	54,141	52,976
Notes and accounts receivable - trade, and contract assets	143,722	153,596
Inventories	244,733	263,923
Other	15,480	19,281
Allowance for doubtful accounts	(609)	(431)
Total current assets	457,468	489,346
Non-current assets		
Property, plant and equipment		
Land	40,370	26,356
Other, net	131,561	115,073
Total property, plant and equipment	171,932	141,430
Intangible assets		
Goodwill	7,622	15,610
Other	25,658	21,657
Total intangible assets	33,280	37,267
Investments and other assets		
Investments and other assets	90,263	94,367
Allowance for doubtful accounts	(1,241)	(1,333)
Total investments and other assets	89,021	93,034
Total non-current assets	294,234	271,731
Total assets	751,702	761,078

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	54,078	51,023
Short-term borrowings	137,386	155,473
Commercial papers	29,000	20,000
Provisions	2,921	2,081
Other	57,909	52,314
Total current liabilities	281,295	280,893
Non-current liabilities		
Bonds payable	51,000	51,000
Long-term borrowings	89,494	101,538
Retirement benefit liabilities	20,990	19,190
Provisions	689	1,099
Other	16,746	12,606
Total non-current liabilities	178,920	185,435
Total liabilities	460,215	466,328
Net assets		
Shareholders' equity		
Share capital	20,000	20,000
Capital surplus	26,095	24,973
Retained earnings	157,947	159,895
Treasury shares	(478)	(2,100)
Total shareholders' equity	203,564	202,768
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	15,156	16,721
Deferred gains or losses on hedges	1,031	37
Foreign currency translation adjustment	25,142	26,995
Remeasurements of defined benefit plans	2,342	2,028
Total accumulated other comprehensive income	43,672	45,783
Share acquisition rights	–	56
Non-controlling interests	44,250	46,141
Total net assets	291,487	294,749
Total liabilities and net assets	751,702	761,078

(2) Interim consolidated statement of income and interim consolidated statement of comprehensive income

Interim consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	536,697	569,271
Cost of sales	458,745	490,223
Gross profit	77,952	79,048
Selling, general and administrative expenses	59,212	64,684
Operating income	18,740	14,363
Non-operating income		
Dividend income	962	624
Share of income of entities accounted for using equity method	–	596
Foreign exchange gains	–	65
Miscellaneous income	2,122	1,938
Total non-operating income	3,084	3,225
Non-operating expenses		
Interest expenses	2,060	2,928
Share of loss of entities accounted for using equity method	32	–
Foreign exchange losses	1,050	–
Miscellaneous expenses	348	424
Total non-operating expenses	3,492	3,352
Ordinary income	18,332	14,237
Extraordinary income		
Gain on sale of non-current assets	177	1,667
Gain on sale of investment securities	3,800	741
Other	62	6
Total extraordinary income	4,039	2,415
Extraordinary losses		
Loss on disposal of non-current assets	127	249
Impairment losses	–	0
Loss on sale of shares of subsidiaries and associates	–	1,773
Other	25	580
Total extraordinary losses	152	2,604
Profit before income taxes	22,218	14,048
Income taxes	6,234	4,644
Profit	15,984	9,403
Profit attributable to non-controlling interests	3,528	2,425
Profit attributable to owners of parent	12,455	6,978

Interim consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	15,984	9,403
Other comprehensive income		
Valuation difference on available-for-sale securities	2,305	1,566
Deferred gains or losses on hedges	478	(993)
Foreign currency translation adjustment	(5,409)	1,242
Remeasurements of defined benefit plans, net of tax	(68)	(313)
Share of other comprehensive income of entities accounted for using equity method	(1,249)	753
Total other comprehensive income	(3,943)	2,254
Comprehensive income	12,040	11,658
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	10,219	9,089
Comprehensive income attributable to non-controlling interests	1,821	2,568