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

November 12, 2026

Company name: COPRO-HOLDINGS. Co., Ltd.
Stock exchange listing: Tokyo, Nagoya
Stock code: 7059 URL https://www.copro-h.co.jp/
Representative: Kosuke Kiyokawa, Chief Executive Officer
Inquiries: Takashi Matsuda, Director, General Manager of Administration Division and Corporate Planning Department TEL +81-52-589-3066

Scheduled date to file semi-annual securities report: November 12, 2026
Scheduled date to commence dividend payments: December 10, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Amounts less than one million yen are rounded down)

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)

GAAP index

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended September 30, 2026	28,180	66.0	2,098	41.7	1,852	25.1	904	(3.4)
Six months ended September 30, 2025	16,980	19.3	1,481	19.7	1,480	17.7	935	17.3

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2026	23.57	23.44
Six months ended September 30, 2025	24.52	24.27

(Note) On October 1, 2025, the Company conducted a two-for-one stock split of common stock. “Basic earnings per share” and“Diluted earnings per share” is calculated assuming that the stock split was executed at the beginning of the previous consolidated accounting year.

Non-GAAP index

Percentages indicate year-on-year changes

	Net sales		Operating profit before amortization		Profit before goodwill amortization		Earnings per share before amortization of goodwill
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ended September 30, 2026	28,180	66.0	3,307	90.1	1,988	94.7	51.85
Six months ended September 30, 2025	16,980	19.3	1,739	20.8	1,021	18.5	26.76

(Note) Operating profit before amortization = Consolidated operating profit＋Goodwill amortization＋Depreciation＋Stock award expenses
Profit before goodwill amortization = Consolidated profit＋Goodwill amortization＋Stock award expenses

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of September 30, 2026	46,740	9,909	21.2
As of March 31, 2026	47,471	9,925	20.8

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2026	–	30.00	–	25.00	—
Year ending March 31, 2027	–	20.00			
Year ending March 31, 2027(Forecast)			–	30.00	50.00

(Note) 1. Revisions to the forecast of cash dividends most recently announced: None
2. Breakdown of 2nd quarter-end dividend for FY ending March 31, 2027: Ordinary dividend ¥15.00, Commemorative dividend ¥5.00 (20th Anniversary Commemorative Dividend).
3. The Company conducted a 2-for-1 stock split of common stock effective October 1, 2025. For the dividend per share for the fiscal year ended March 31, 2026, the 2nd quarter-end amount represents pre-split basis while the year-end amount represents post-split basis. The total annual dividend is omitted as a simple sum cannot be calculated due to the stock split.

3. Forecast of consolidated financial results for the year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

GAAP index

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
Full year	57,650	57.2	3,875	6.7	3,426	(6.5)	1,660	(42.4)	43.27

Non-GAAP index

	Net sales		Operating profit before amortization		Profit before goodwill amortization		Earnings per share before amortization of goodwill
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	57,650	57.2	6,340	50.8	3,829	24.0	99.81

(Note) Operating profit before amortization = Consolidated operating profit＋Goodwill amortization＋Depreciation＋Stock award expenses
Profit before goodwill amortization = Consolidated profit＋Goodwill amortization＋Stock award expenses

4. Notes

(1) Significant changes in the scope of consolidation during the period: Yes
Excluded: 1 company (COPRO VIETNAM CO., LTD.)

(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

Changes in accounting policies due to revisions to accounting standards and other regulations:	None
Changes in accounting policies due to other reasons:	None
Changes in accounting estimates:	None
Restatement:	None

(4) Number of issued shares (common shares)

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

As of September 30, 2026	40,000,000 shares
As of March 31, 2026	40,000,000 shares

Number of treasury shares at the end of the period

As of September 30, 2026	1,550,170 shares
As of March 31, 2026	1,675,922 shares

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

Six months ended September 30, 2026	38,362,001 shares
Six months ended September 30, 2025	38,167,864 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

Semi-annual consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	8,864,910	9,054,800
Accounts receivable - trade	7,079,936	7,204,128
Allowance for doubtful accounts	(2,194)	(1,007)
Other	876,984	914,304
Total current assets	16,819,636	17,172,226
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	342,993	891,130
Construction in progress	663,572	660
Other, net	155,868	376,909
Total property, plant and equipment	1,162,434	1,268,700
Intangible assets		
Goodwill	27,809,420	26,566,425
Other	392,808	515,658
Total intangible assets	28,202,228	27,082,084
Investments and other assets		
Deferred tax assets	515,749	473,524
Allowance for doubtful accounts	(9,668)	(13,929)
Other	780,635	757,648
Total investments and other assets	1,286,716	1,217,243
Total non-current assets	30,651,380	29,568,028
Total assets	47,471,017	46,740,254
Liabilities		
Current liabilities		
Short-term borrowings	29,243,000	29,243,000
Accounts payable - other	4,015,943	3,954,629
Income taxes payable	1,007,348	1,101,613
Accrued consumption taxes	1,393,347	911,961
Provision for bonuses	320,654	414,215
Asset retirement obligations	119,589	2,164
Lease liabilities	10,496	9,503
Other	787,589	727,329
Total current liabilities	36,897,970	36,364,416
Non-current liabilities		
Retirement benefit liability	44,626	47,378
Asset retirement obligations	321,148	327,461
Lease liabilities	23,553	22,715
Other	258,639	68,404
Total non-current liabilities	647,967	465,959
Total liabilities	37,545,938	36,830,375
Net assets		
Shareholders' equity		
Share capital	30,000	30,000
Capital surplus	1,366,561	1,365,650
Retained earnings	9,239,798	9,188,706
Treasury shares	(749,548)	(693,305)
Total shareholders' equity	9,886,811	9,891,051
Accumulated other comprehensive income		
Foreign currency translation adjustment	5,183	—
Total accumulated other comprehensive income	5,183	—
Share acquisition rights	33,083	18,827
Total net assets	9,925,078	9,909,878
Total liabilities and net assets	47,471,017	46,740,254

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	16,980,675	28,180,051
Cost of sales	12,336,769	19,784,677
Gross profit	4,643,906	8,395,374
Selling, general and administrative expenses	3,162,793	6,296,557
Operating profit	1,481,112	2,098,816
Non-operating income		
Interest income	5,306	9,695
Foreign exchange gains	—	1,458
Rental income	570	570
Gain on forfeiture of unclaimed dividends	146	177
Subsidy income	2,590	7,393
Outsourcing service income	537	2,857
Compensation income	544	—
Other	665	3,844
Total non-operating income	10,361	25,997
Non-operating expenses		
Interest expenses	153	264,590
Rental expenses on real estate	483	1,661
Foreign exchange losses	7,052	—
Loss on retirement of non-current assets	3,094	273
Other	225	5,494
Total non-operating expenses	11,008	272,020
Ordinary profit	1,480,464	1,852,792
Extraordinary income		
Gain on reversal of share acquisition rights	10	4
Total extraordinary income	10	4
Profit before income taxes	1,480,475	1,852,797
Income taxes - current	550,645	906,261
Income taxes - deferred	(6,146)	42,225
Total income taxes	544,499	948,486
Profit	935,976	904,310
Profit attributable to owners of parent	935,976	904,310

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	935,976	904,310
Other comprehensive income		
Foreign currency translation adjustment	262	(5,183)
Total other comprehensive income	262	(5,183)
Comprehensive income	936,238	899,127
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	936,238	899,127

Consolidated statements of cash flows

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,480,475	1,852,797
Depreciation	173,898	126,117
Amortization of goodwill	59,804	1,083,425
Share-based payment expenses	25,506	1,161
Gain on reversal of share acquisition rights	(10)	(4)
Increase (decrease) in allowance for doubtful accounts	—	3,074
Increase (decrease) in provision for bonuses	1,835	93,560
Increase (decrease) in retirement benefit liability	2,713	2,752
Interest income	(5,306)	(9,695)
Interest expenses	153	264,590
Loss on retirement of non-current assets	3,094	273
Decrease (increase) in trade receivables	(297,664)	(124,191)
Decrease (increase) in other current assets	(150,680)	(259,827)
Increase (decrease) in accounts payable - other	274,030	(68,121)
Increase (decrease) in other current liabilities	(292,525)	(541,646)
Other, net	13,539	20,535
Subtotal	1,288,863	2,444,800
Interest and dividends received	5,306	9,695
Interest paid	(97)	(264,599)
Income taxes paid	(708,349)	(790,556)
Net cash provided by (used in) operating activities	585,723	1,399,340
Cash flows from investing activities		
Purchase of property, plant and equipment	(53,927)	(211,664)
Payments for asset retirement obligations	(2,037)	(59,220)
Purchase of intangible assets	(95,238)	(158,770)
Proceeds from distributions from investment partnerships	—	321,250
Purchase of shares of subsidiaries	—	(207,559)
Other, net	(5,935)	29,375
Net cash provided by (used in) investing activities	(157,138)	(286,588)
Cash flows from financing activities		
Repayments of lease liabilities	—	(6,149)
Proceeds from exercise of employee share	50,077	39,917
Dividends paid	(761,873)	(957,904)
Net cash provided by (used in) financing activities	(711,796)	(924,136)
Effect of exchange rate change on cash and cash equivalents	(5,223)	1,076
Net increase (decrease) in cash and cash equivalents	(288,435)	189,692
Cash and cash equivalents at beginning of period	6,152,696	8,826,974
Cash and cash equivalents at end of period	5,864,261	9,016,666