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Consolidated Financial Results for the Six Months Ended September 30, 2026 [Japanese GAAP]

November 13, 2026

Company name: OVAL Corporation
Stock exchange listing: Tokyo Stock Exchange
Code number: 7727
URL: https://www.oval.co.jp
Representative: Jun Tanimoto, President and Representative Director
Contact: Yoshio Asanuma, Director and Managing Executive Officer, Executive General Manager of the Administration Division
Phone: +81-3-3360-5061
Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date of commencing dividend payments: December 2, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Six Months Ended September 30, 2026 (April 1, 2026 - September 30, 2026)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	7,289	(1.1)	589	(35.9)	610	(36.2)	378	(36.9)
September 30, 2025	7,373	3.4	919	33.3	957	53.3	600	42.2

(Note) Comprehensive income: Six months ended September 30, 2026: ¥645 million [34.0%]
Six months ended September 30, 2025: ¥481 million [(31.1)%]

	Earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	18.61	–
September 30, 2025	26.95	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2026	24,567	16,646	65.9
As of March 31, 2026	24,711	16,215	63.7

(Reference) Equity: As of September 30, 2026: ¥16,185 million
As of March 31, 2026: ¥15,743 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	10.00	–	10.00	20.00
Fiscal year ending March 31, 2027	–	14.00			
Fiscal year ending March 31, 2027 (Forecast)			–	14.00	28.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	16,000	2.6	1,800	5.7	1,900	7.2	1,420	1.4	69.74

(Note) Revision to the financial results forecast announced most recently: None

*** Notes:**

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

(2) Accounting methods adopted particularly for the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
1) Changes in accounting policies due to the revision of accounting standards: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

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

September 30, 2026:	21,000,000 shares
March 31, 2026:	21,000,000 shares

2) Total number of treasury shares at the end of the period:

September 30, 2026:	639,586 shares
March 31, 2026:	639,521 shares

3) Average number of shares during the period:

Six months ended September 30, 2026:	20,360,431 shares
Six months ended September 30, 2025:	22,282,034 shares

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

* Explanation of the proper use of financial results forecast and other notes

(Cautionary note on forward-looking statements, etc.)
Forward-looking statements and other statements about the future in this document are based on information currently available to the Company and certain assumptions deemed reasonable. Actual performance and other results may differ significantly due to various factors.

(How to obtain supplementary explanatory materials on financial results)
The Company will publish the supplementary explanatory materials on semi-annual financial results on its website on the same day.