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November 13, 2026

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

Company name: HIMACS,Ltd.
Listing: Tokyo Stock Exchange
Securities code: 4299
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Scheduled date to file semi-annual securities report: November 13, 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 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 (cumulative)

(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	10,337	15.5	635	(6.8)	659	(5.5)	421	(10.8)
September 30, 2025	8,949	1.5	682	(15.2)	697	(14.0)	472	(14.7)

Note: Comprehensive income For the six months ended September 30, 2026: ¥439 million [(2.8)%]
For the six months ended September 30, 2025: ¥452 million [(17.1)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	40.36	-
September 30, 2025	40.70	-

(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	13,932	11,189	80.3	1,065.95
March 31, 2026	13,522	10,904	80.6	1,046.19

Reference: Equity
As of September 30, 2026: ¥11,189 million
As of March 31, 2026: ¥10,904 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	-	23.00	-	23.00	46.00
Fiscal year ending March 31, 2027	-	28.00			
Fiscal year ending March 31, 2027 (Forecast)				23.00	51.00

Note: Revisions to the forecast of cash dividends most recently announced: None
Note: Breakdown of dividends at the end of the second quarter of the fiscal year ending March 31, 2027: Ordinary dividend 23 yen, commemorative dividend 5 yen

3. Forecast of consolidated financial results for the fiscal 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	21,000	15.3	1,450	(7.2)	1,475	(6.8)	1,000	(12.3)	95.53

Note: Revisions to the earnings forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Note: For details, see "2. Interim Consolidated Financial Statements and Major Notes (4) Notes on Interim Consolidated Financial Statements (Notes on Changes to the Scope of Consolidation or Scope of Application by the Equity Method)"

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

Note: For details, see "2. Interim Consolidated Financial Statements and Key Notes (4) Notes on Interim Consolidated Financial Statements (Notes on Accounting Procedures Specific to the Preparation of Interim Consolidated Financial Statements)" for more information.

(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	11,000,000 shares
As of March 31, 2026	11,000,000 shares

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

As of September 30, 2026	503,288 shares
As of March 31, 2026	577,048 shares

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

Six months ended September 30, 2026	10,440,123 shares
Six months ended September 30, 2025	11,605,000 shares

* 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

(Cautions on forward-looking statements, etc.)
The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, see Appendix 3 "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(Method of accessing supplementary material on financial results)
Supplementary financial results materials are disclosed on TDnet on the same day.
The Company plans to distribute a video (recording) of the briefing for analysts on the business day following the announcement of financial results. A video of the briefing will also be posted on our website.

Semi-annual consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	8,818	8,163
Accounts receivable - trade	2,544	2,761
Contract assets	130	155
Electronically recorded monetary claims - operating	-	4
Work in process	38	69
Other	89	196
Allowance for doubtful accounts	-	(1)
Total current assets	11,620	11,347
Non-current assets		
Property, plant and equipment	56	56
Intangible assets		
Goodwill	-	763
Other	68	61
Total intangible assets	68	824
Investments and other assets		
Long-term time deposits	600	600
Other	1,180	1,107
Allowance for doubtful accounts	(2)	(2)
Total investments and other assets	1,778	1,705
Total non-current assets	1,902	2,585
Total assets	13,522	13,932

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	796	852
Income taxes payable	182	279
Contract liabilities	19	42
Provision for bonuses	677	622
Provision for bonuses for directors (and other officers)	46	27
Provision for loss on orders received	25	38
Other	581	585
Total current liabilities	2,326	2,446
Non-current liabilities		
Retirement benefit liability	291	295
Other	-	2
Total non-current liabilities	291	297
Total liabilities	2,617	2,743
Net assets		
Shareholders' equity		
Share capital	689	689
Capital surplus	666	682
Retained earnings	10,113	10,295
Treasury shares	(533)	(465)
Total shareholders' equity	10,935	11,201
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	4	5
Remeasurements of defined benefit plans	(34)	(17)
Total accumulated other comprehensive income	(30)	(12)
Total net assets	10,904	11,189
Total liabilities and net assets	13,522	13,932

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	8,949	10,337
Cost of sales	7,215	8,309
Gross profit	1,733	2,028
Selling, general and administrative expenses	1,052	1,393
Operating profit	682	635
Non-operating income		
Surrender value of insurance policies	-	7
Subsidy income	10	10
Miscellaneous income	7	7
Total non-operating income	17	23
Non-operating expenses		
Miscellaneous losses	1	0
Total non-operating expenses	1	0
Ordinary profit	697	659
Profit before income taxes	697	659
Income taxes	225	237
Profit	472	421
Profit attributable to owners of parent	472	421

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	472	421
Other comprehensive income		
Valuation difference on available-for-sale securities	0	1
Remeasurements of defined benefit plans, net of tax	(21)	17
Total other comprehensive income	(20)	18
Comprehensive income	452	439
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	452	439
Comprehensive income attributable to non-controlling interests	-	-

Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	697	659
Depreciation	9	15
Amortization of goodwill	-	33
Increase (decrease) in provision for bonuses	(19)	(56)
Increase (decrease) in provision for bonuses for directors (and other officers)	(26)	(19)
Increase (decrease) in provision for loss on orders received	-	13
Increase (decrease) in retirement benefit liability	(29)	29
Interest and dividend income	(3)	(1)
Decrease (increase) in trade receivables	478	(78)
Decrease (increase) in inventories	(31)	(31)
Increase (decrease) in trade payables	(63)	11
Other, net	(21)	(125)
Subtotal	992	449
Interest and dividends received	1	1
Income taxes paid	(281)	(208)
Subsidies received	10	10
Net cash provided by (used in) operating activities	722	252
Cash flows from investing activities		
Proceeds from cancellation of insurance funds	-	123
Purchase of property, plant and equipment and intangible assets	(40)	(1)
Payments into time deposits	(1,150)	(1,950)
Proceeds from withdrawal of time deposits	1,150	1,950
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(789)
Other, net	(0)	(0)
Net cash provided by (used in) investing activities	(40)	(667)
Cash flows from financing activities		
Purchase of treasury shares	(0)	(0)
Dividends paid	(267)	(240)
Net cash provided by (used in) financing activities	(267)	(240)
Net increase (decrease) in cash and cash equivalents	415	(655)
Cash and cash equivalents at beginning of period	8,319	7,668
Cash and cash equivalents at end of period	8,735	7,013

(Notes on segment information, etc.)

Previous interim consolidated accounting period (from April 1, 2025 to September 30, 2025) and from April 1, 2026 to September 30, 2026

Since the Group is a single segment of the Value Solution Services business, it is omitted.