Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Consolidated Financial Results for the Nine Months Ended July 31, 2026 (Under Japanese GAAP)

September 11, 2026

Company name	H.I.S. Co., Ltd.			
Listing	Tokyo Stock Exchange			
Securities code	9603			
URL	https://www.his.co.jp/			
Representative	(Title)	President and Representative Director	(Name)	Sawada Hidetaka
Inquiries	(Title)	Executive Officer, General Manager of Accounting and Finance Headquarters	(Name)	Hanazaki Osamu
Tel.	+81-50-1746-4188			
Dividend payable date (as planned)		－		
Supplemental material of results :		Yes		
Convening briefing of results :		Yes (For institutional investors)		

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

1. Consolidated financial results for the nine months ended July 31, 2026 (from November 1, 2025 to July 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	279,300	4.9	5,132	(18.1)	4,605	(23.8)	(4,990)	－
July 31, 2025	266,324	12.2	6,265	20.4	6,046	16.1	1,782	(50.2)

Note: Comprehensive income　Nine months ended July 31, 2026　-349 million yen (－)　Nine months ended July 31, 2025　-1,695 million yen (－)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
July 31, 2026	(66.76)	－
July 31, 2025	23.86	23.79

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
July 31, 2026	404,056	66,004	13.3	716.65
October 31, 2025	386,330	67,205	14.4	743.26

Reference:Owner's equity　As of July 31, 2026　53,580 million yen　As of October 31, 2025　55,549 million yen

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended October 31, 2025	－	10.00	－	10.00	20.00
Fiscal year ending October 31, 2026	－	0.00	－		
Fiscal year ending October 31, 2026 (Forecast)				25.00	25.00

Note:Revisions to the forecast of cash dividends most recently announced : None

3. Consolidated financial forecast for the fiscal year ending October 31, 2026 (from November 1, 2025 to October 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
Fiscal year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
October 31, 2026	395,000	5.9	12,000	3.2	11,500	1.0	(1,000)	－	(13.38)

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

* Notes

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

Newly included: 2 companies (Company name) Kyoushin Densetsu Co.,Ltd、Southwing Co., Ltd.
Excluded: 1 company (Company name) hapi-robo st, Inc.

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

(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) Number of issued and outstanding shares at the period end (including treasury stock)	As of July 31, 2026	79,860,936 shares	As of October 31, 2025	79,860,936 shares
(ii) Number of treasury stock at the period end	As of July 31, 2026	5,096,131 shares	As of October 31, 2025	5,123,480 shares
(iii) Average number of shares	Nine months ended July 31, 2026	74,753,903 shares	Nine months ended July 31, 2025	74,728,227 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm : Yes (voluntary)

* Proper use of earnings forecasts, and other special matters

The above forecasts are based on the information available as of the date of announcement of these materials and make assumptions as of the date of announcement of these materials about uncertain factors affecting future business performance. Actual results may vary greatly depending on various factors.

2. Quarterly consolidated financial statements and main notes

(1) Quarterly consolidated balance sheet

(Millions of yen)

	As of October 31, 2025	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	113,932	116,887
Notes and accounts receivable - trade, and contract assets	27,581	31,235
Trade accounts receivable	798	486
Securities	0	10
Travel advance payments	12,610	21,924
Prepaid expenses	2,577	3,127
Short-term loans receivable	173	178
Short-term loans receivable from subsidiaries and associates	75	118
Accounts receivable - other	17,935	17,495
Other	6,420	7,425
Allowance for doubtful accounts	(1,717)	(1,857)
Total current assets	180,388	197,033
Non-current assets		
Property, plant and equipment		
Buildings, net	73,197	72,980
Tools, furniture and fixtures, net	2,464	2,854
Land	70,798	71,582
Leased assets, net	11,258	10,590
Construction in progress	82	485
Other, net	1,901	2,188
Total property, plant and equipment	159,703	160,680
Intangible assets		
Goodwill	1,655	1,872
Other	12,795	13,609
Total intangible assets	14,451	15,482
Investments and other assets		
Investment securities	2,776	3,095
Shares of subsidiaries and associates	3,834	4,037
Investments in capital of subsidiaries and associates	71	108
Long-term loans receivable from subsidiaries and associates	541	643
Retirement benefit asset	1,209	1,203
Deferred tax assets	9,976	10,088
Guarantee deposits	9,818	7,383
Other	4,016	4,656
Allowance for doubtful accounts	(506)	(405)
Total investments and other assets	31,739	30,810
Total non-current assets	205,893	206,973
Deferred assets	49	49
Total assets	386,330	404,056

(Millions of yen)

	As of October 31, 2025	As of July 31, 2026
Liabilities		
Current liabilities		
Trade accounts payable	15,683	12,782
Short-term borrowings	8,698	43,852
Current portion of bonds payable	—	5,000
Current portion of long-term borrowings	105,607	65,558
Accounts payable - other	19,801	22,349
Accrued expenses	5,140	5,444
Income taxes payable	1,600	2,559
Accrued consumption taxes	1,287	943
Travel advance received	43,193	64,777
Deposits received of subsidy	1,125	—
Lease liabilities	2,740	2,949
Provision for bonuses	5,522	4,412
Provision for bonuses for directors (and other officers)	251	128
Provision for loss on business liquidation	232	—
Other	31,623	32,132
Total current liabilities	242,507	262,892
Non-current liabilities		
Bonds payable	5,000	—
Long-term borrowings	47,235	51,313
Deferred tax liabilities	3,576	3,310
Retirement benefit liability	6,026	6,218
Provision for retirement benefits for directors (and other officers)	504	488
Lease liabilities	9,791	9,024
Other	4,483	4,804
Total non-current liabilities	76,618	75,160
Total liabilities	319,125	338,052
Net assets		
Shareholders' equity		
Share capital	100	100
Capital surplus	28,372	28,320
Retained earnings	28,137	22,399
Treasury shares	(12,981)	(12,912)
Total shareholders' equity	43,627	37,907
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(100)	(138)
Deferred gains or losses on hedges	91	14
Foreign currency translation adjustment	11,502	15,533
Remeasurements of defined benefit plans	428	263
Total accumulated other comprehensive income	11,921	15,672
Share acquisition rights	292	423
Non-controlling interests	11,363	12,000
Total net assets	67,205	66,004
Total liabilities and net assets	386,330	404,056

(2) Quarterly consolidated income statement and quarterly consolidated comprehensive income statement

(Quarterly consolidated income statement)

(Millions of yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Net sales	266,324	279,300
Cost of sales	180,692	192,419
Gross profit	85,631	86,880
Selling, general and administrative expenses	79,366	81,748
Operating profit	6,265	5,132
Non-operating income		
Interest income	949	826
Dividend income	287	777
Subsidy income	938	157
Other	592	526
Total non-operating income	2,768	2,288
Non-operating expenses		
Interest expenses	1,493	1,650
Foreign exchange losses	380	307
Other	1,114	857
Total non-operating expenses	2,987	2,815
Ordinary profit	6,046	4,605
Extraordinary income		
Gain on sale of shares of subsidiaries and associates	100	7
Gain on reversal of share acquisition rights	165	—
Gain on reversal of provision incurred from deposits received of subsidy	181	199
Total extraordinary income	447	207
Extraordinary losses		
Loss on sale of shares of subsidiaries and associates	—	45
Impairment losses	161	127
Loss on liquidation of business	435	—
Loss on cancellation of leases	—	5,941
Provision for loss on business liquidation	1,077	—
Total extraordinary losses	1,674	6,115
Profit (loss) before income taxes	4,819	(1,302)
Income taxes	2,374	2,899
Profit (loss)	2,445	(4,201)
Profit attributable to non-controlling interests	662	788
Profit (loss) attributable to owners of parent	1,782	(4,990)

(Quarterly consolidated comprehensive income statement)

(Millions of yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Profit (loss)	2,445	(4,201)
Other comprehensive income		
Valuation difference on available-for-sale securities	(98)	(41)
Deferred gains or losses on hedges	(21)	(76)
Foreign currency translation adjustment	(3,868)	4,133
Remeasurements of defined benefit plans, net of tax	(160)	(166)
Share of other comprehensive income of entities accounted for using equity method	7	3
Total other comprehensive income	(4,141)	3,852
Comprehensive income	(1,695)	(349)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(2,178)	(1,239)
Comprehensive income attributable to non-controlling interests	482	890