

[NOTICE: This Consolidated Financial Summary is a translation of the Japanese original for reference purposes only, and in the event of any discrepancy, the Japanese original shall prevail.]

## Consolidated Financial Summary under Japanese GAAP for the First Three Months of the Fiscal Year Ending September 30, 2026

February 13, 2026

Company Name: Amvis Holdings, Inc.	Stock Exchange Listing: Tokyo
Code Number: 7071	URL: <a href="https://www.amvis.com/en/">https://www.amvis.com/en/</a>
Representative: Keiichi Shibahara, Representative Director and CEO	
Inquiries: Shingo Yamaguchi, Director	TEL: +81-3-6262-5105
Dividend Payment Date: —	
Supplementary Information for Financial Statements:	Available
Explanatory Meeting to Be held:	No

(Amounts of less than one million yen are truncated)

### 1. Consolidated Financial Results for the First Three Months of the Fiscal Year Ending September 30, 2026

(1) Consolidated Operating Results (% represents the change from the previous fiscal year)

	Net Sales		EBITDA		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%
Three Months Ended										
December 31, 2025	12,936	9.9	2,399	(8.6)	1,597	(20.5)	1,576	(17.4)	1,081	(19.7)
December 31, 2024	11,773	23.5	2,623	(13.3)	2,009	(23.8)	1,908	(26.0)	1,346	(25.9)

#### Notes

- Comprehensive Income  
Three months ended December 31, 2025: 1,082 million yen / (19.6%)  
Three months ended December 31, 2024: 1,346 million yen / (25.9%)
- EBITDA = Operating profit + Depreciation + Amortization of goodwill + Share-based compensation expenses

	Earnings per Share	Diluted Earnings per Share
Three Months Ended	yen	yen
December 31, 2025	11.09	11.09
December 31, 2024	13.78	13.78

### (2) Consolidated Financial Position

	Total Assets	Total Net Assets	Shareholders' Equity Ratio
As of	million yen	million yen	%
December 31, 2025	83,354	36,832	44.2
September 30, 2025	83,947	36,132	43.0

Reference: Shareholders' equity:

As of December 31, 2025: 36,832 million yen

As of September 30, 2025: 36,132 million yen

### 2. Dividends on Common Stock

	Dividends per Share				
	1st quarter end	2nd quarter end	3rd quarter end	Fiscal year end	Annual
	yen	yen	yen	yen	yen
Fiscal Year Ended September 30, 2025	—	0.00	—	4.00	4.00
Fiscal Year Ending September 30, 2026	—				
Fiscal Year Ending September 30, 2026 (Forecast)		0.00	—	4.00	4.00

#### Notes

Revision of the forecast from most recently announced figures: No

### 3. Consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2026

(% represents the change from the previous fiscal year)

	Net Sales		EBITDA		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Earnings per Share
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%	yen
Fiscal Year Ending September 30, 2026	51,700	5.1	7,100	(20.8)	3,800	(38.3)	3,300	(48.0)	2,100	(42.6)	21.53

#### Notes

Revision of the forecast from most recently announced figures: No

#### Notes

1. Significant changes in the scope of consolidation: No
2. Application of special accounting methods for the preparation of the quarterly consolidated financial statements: Yes
3. Changes in accounting policies, accounting estimates and restatement of correction
  - (A) Changes in accounting policies due to revision of accounting standards: No
  - (B) Other changes in accounting policies: No
  - (C) Changes in accounting estimates: No
  - (D) Restatement of corrections: No

#### 4. Number of shares outstanding (common shares)

##### (A) Total shares outstanding including treasury shares

As of December 31, 2025	98,112,000 shares
As of September 30, 2025	98,112,000 shares

##### (B) Treasury shares

As of December 31, 2025	581,157 shares
As of September 30, 2025	578,157 shares

##### (C) Average outstanding shares

Three Months Ended December 31, 2025	97,530,843 shares
Three Months Ended December 31, 2024	97,667,897 shares

Review of the Japanese originals of the attached quarterly consolidated financial statements by CPAs or audit firms: No

Notes for using earnings forecasts in this report and others

Disclaimer regarding forward-looking information including appropriate use of forecast financial results

This report contains forward-looking statements, such as earnings forecasts, regarding the intent, beliefs and current expectations of Amvis Holdings, Inc. (hereinafter referred to as the "Company") and its management with respect to the expected financial position and results of operations of the Company. Actual performance and results may differ from those forecasts due to various factors.

## Table of Contents of Appendix

1. Consolidated Operating Results .....	4
(1) Overview of Consolidated Operating Results.....	4
(2) Overview of Financial Position .....	5
(3) Explanation of Forward-Looking Statements of Consolidated Results Forecasts .....	6
2. Quarterly Consolidated Financial Statements and Principal Notes .....	7
(1) Quarterly Consolidated Balance Sheets .....	7
(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income .....	9
(3) Notes Regarding Quarterly Consolidated Financial Statements .....	11
(Adoption of Specific Accounting Methods for the Preparation of Quarterly Consolidated Financial Statements).....	11
(Segment Information).....	11
(Significant Changes in the Amount of Shareholder's Equity) .....	12
(Going Concern Assumption) .....	12
(Supplementary Information).....	12
(Statements of Cash Flows) .....	12

## 1. Consolidated Operating Results

### (1) Overview of Consolidated Operating Results

The Group has set forth the vision of becoming “*the world’s most exciting medical and healthcare company*.” Following the hospice Ishinkan business, the Group aims to establish its second and third pillars of business and to become a company that will continue to prosper for the next 100 years.

In the Ishinkan business, the Company operates “Ishinkan”, hospice-style residential facilities with in-house nursing and caregiving systems, across Japan, targeting patients with high medical dependency, including those in the chronic and terminal stages, primarily terminal cancer patients. By working in cooperation with patients’ attending physicians outside the Company, in this business we provide advanced medical care under a 24-hour nursing and caregiving system, thereby serving as a platform for home healthcare and the Community-based Integrated Care System. During the first three months of the current fiscal year, in the Ishinkan business we opened four new facilities (one in Saitama Prefecture, two in Tokyo, and one in Kanagawa Prefecture) and commenced providing services at these facilities. Going forward, the Company will continue to proactively open new facilities based on detailed marketing and opening strategies, while also conducting vigorous sales activities toward medical institutions and other parties, with the aim of achieving long-term and sustainable growth.

In the Comprehensive Medical Support business, the Company provides comprehensive management and operational support for medical institutions without limiting the region or bed functions, by offering a combination of services such as management consulting, financing support, and the supply of medical and nursing care products. The business is characterized by a hands-on approach that leverages the operational know-how and human resources cultivated through the Ishinkan business and is a know-how-intensive business model that can generate profits with a relatively small amount of invested capital.

The Group will continue to be a hungry challenger, boldly questioning conventional practices and exploring innovative solutions to create essential and fundamental values, while envisioning an ambitious future.

As a result, the Group’s operating results for the first three months of the fiscal year are as follows.

[Consolidated Financial Results for the First Three Months of the Fiscal Year Ended September 30, 2026]

(Unit: million yen)

	Three Months Ended December 31, 2024	Three Months Ended December 31, 2025	YoY Change	YoY (%)
Net Sales	11,773	12,936	1,162	9.9%
EBITDA	2,623	2,399	(224)	(8.6%)
Operating Profit	2,009	1,597	(412)	(20.5%)
Ordinary Profit	1,908	1,576	(332)	(17.4%)
Profit Attributable to Owners of Parent	1,346	1,081	(264)	(19.7%)

(Note) EBITDA = Operating Profit + Depreciation + Amortization of goodwill + Share-based compensation expenses

The results by segment are as follows.

Please note that, from the first quarter of the current fiscal year, the Company has revised its reportable segments from a single segment to two segments - "Ishinkan" and "Comprehensive Medical Support" - in order to more appropriately disclose the substance of its business. For details, please refer to "(3) Notes Regarding Quarterly Consolidated Financial Statements (Segment Information)".

[Consolidated Financial Results for the First Three Months of the Fiscal Year Ended September 30, 2026 (Results by Segment)]

(Unit: million yen)

Segment	Item	Three Months Ended December 31, 2024	Three Months Ended December 31, 2025	YoY Change	YoY (%)
Ishinkan	Net Sales	11,667	12,737	1,069	9.2%
	Segment Profit	2,001	1,608	(392)	(19.6%)
Comprehensive Medical Support	Net Sales	105	200	95	90.3%
	Segment Profit	8	(10)	(19)	—

#### Notes

1. Net sales represent net sales of each segment.
2. Segment profit represents operating profit of each segment.

#### (A) Ishinkan Business

In the Ishinkan business, although occupancy rates temporarily declined due to factors such as responding to the Special Investigation Committee, net sales reached 12,737 million yen (an increase of 9.2% year-on-year) due to reasons including progress in ramping up operations at facilities opened in the previous fiscal year.

However, the gross profit margin decreased due to factors such as upfront staffing for new facility openings and increased personnel expenses aimed at securing talent. Consequently, segment profit was 1,608 million yen (a decrease of 19.6% year on year).

Furthermore, profitability is expected to gradually improve as occupancy rates recover.

#### (B) Comprehensive Medical Support Business

In the Comprehensive Medical Support Business, net sales increased to 200 million yen (an increase of 90.3% year-on-year) due to factors including an increase in the number of medical institutions to which we provide management support and the expansion of services offered to existing clients.

However, segment loss amounted to 10 million yen (compared to a segment profit of 8 million yen in the same period of the previous year) due to factors such as the recording an additional provision for doubtful accounts of 149 million yen.

As a result, the Group's performance for the first quarter of the current fiscal year was as follows: net sales of 12,936 million yen (an increase of 9.9% year-on-year), operating profit of 1,597 million yen (a decrease of 20.5% year-on-year), ordinary profit of 1,576 million yen (a decrease of 17.4% year-on-year), and quarterly profit attributable to owners of parent of 1,081 million yen (a decrease of 19.7% year-on-year).

## (2) Overview of Financial Position

### (Assets)

Total assets as of December 31, 2025 were 83,354 million yen, a decrease of 592 million yen from September 30, 2025. This is attributable mainly to an increase of 395 million yen in accounts receivable due to higher net sales and an increase of 821 million yen in property, plant and equipment due to the opening of new facilities, although cash and deposits decreased by 1,675 million yen mainly due to the payment of winter bonuses, among other factors.

### (Liabilities)

Total liabilities as of December 31, 2025 were 46,521 million yen, a decrease of 1,292 million yen from September 30, 2025. This is attributable mainly to decreases of 508 million yen in borrowings due to progress in the repayment of borrowings and 1,052 million yen in provision for bonuses mainly due to the payment of winter bonuses, among other factors.

### (Net assets)

Net assets as of December 31, 2025 amounted to 36,832 million yen, an increase of 700 million yen from September 30, 2025. This is attributable mainly to an increase of 691 million yen in retained earnings due to the recording of profit attributable to owners of parent of 1,081 million yen, although dividends of 390 million yen were paid.

(3) Explanation of Forward-Looking Statements of Consolidated Results Forecasts

Regarding the consolidated financial forecast for the fiscal year ending September 30, 2026, there have been no changes from the full-year consolidated financial forecast disclosed in the “Consolidated Financial Summary for the Fiscal Year Ended September 30, 2025” released on November 6, 2025.

## 2. Quarterly Consolidated Financial Statements and Principal Notes

### (1) Quarterly Consolidated Balance Sheets

	(Unit: million yen)	
	As of September 30, 2025	As of December 31, 2025
<b>Assets</b>		
Current Assets		
Cash and Deposits	10,833	9,157
Accounts Receivable	9,191	9,587
Inventories	30	55
Other	1,855	1,943
Allowance for Doubtful Accounts	(171)	(322)
Total Current Assets	21,738	20,421
Non-Current Assets		
Property, Plant and Equipment		
Buildings and Structures, Net	43,979	44,230
Machinery, Equipment and Vehicles, Net	4	4
Tools, Furniture and Fixtures, Net	202	212
Leased Assets, Net	7,914	7,837
Land	2,471	2,471
Construction in Progress	2,592	3,230
Total Property, Plant and Equipment	57,165	57,986
Intangible Assets		
Other	185	181
Total Intangible Assets	185	181
Investments and Other Assets		
Leasehold and Guarantee Deposits	3,570	3,544
Deferred Tax Assets	851	818
Other	436	401
Total Investments and Other Assets	4,857	4,765
Total Non-Current Assets	62,208	62,933
Total Assets	83,947	83,354

(Unit: million yen)

	As of September 30, 2025	As of December 31, 2025
Liabilities		
Current Liabilities		
Accounts Payable	149	392
Short-Term Borrowings	7,699	7,436
Current Portion of Long-Term Borrowings	4,763	4,931
Lease Obligations	202	204
Accounts Payable - Other and Accrued Expenses	3,748	4,194
Income Taxes Payable	433	536
Provision for Bonuses	1,310	258
Other	1,137	662
Total Current Liabilities	19,444	18,616
Non-Current Liabilities		
Long-Term Borrowings	19,277	18,864
Lease Obligations	8,210	8,158
Provision for Litigation Losses	11	—
Asset Retirement Obligations	639	641
Net Defined Benefit Liability	66	72
Other	164	168
Total Non-Current Liabilities	28,369	27,905
Total Liabilities	47,814	46,521
Net Assets		
Shareholders' Equity		
Share Capital	66	66
Capital Surplus	11,641	11,649
Retained Earnings	25,187	25,878
Treasury Shares	(750)	(750)
Total Shareholders' Equity	36,145	36,844
Accumulated Other Comprehensive Income		
Remeasurements of Defined Benefit Plans	(12)	(11)
Total Accumulated Other Comprehensive Income	(12)	(11)
Total Net Assets	36,132	36,832
Total Liabilities and Net Assets	83,947	83,354



(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income  
[Quarterly Consolidated Statements of Income]

	(Unit: million yen)	
	Three Months Ended December 31, 2024	Three Months Ended December 31, 2025
Net Sales	11,773	12,936
Cost of Sales	7,744	9,227
Gross Profit	4,028	3,708
Selling, General and Administrative Expenses	2,018	2,110
Operating Profit	2,009	1,597
Non-Operating Income		
Subsidy Income	5	42
Compensation Income	-	50
Miscellaneous Income	14	45
Total Non-Operating Income	19	138
Non-Operating Expenses		
Interest Expenses	115	156
Miscellaneous Loss	5	3
Total Non-Operating Expenses	120	159
Ordinary Profit	1,908	1,576
Profit Before Income Taxes	1,908	1,576
Income Taxes	562	494
Profit	1,346	1,081
Profit Attributable to Non-Controlling Interests	-	-
Profit Attributable to Owners of Parent	1,346	1,081

[Quarterly Consolidated Statements of Comprehensive Income]

(Unit: million yen)

	Three Months Ended December 31, 2024	Three Months Ended December 31, 2025
Profit	1,346	1,081
Other Comprehensive Income		
Remeasurements of defined Benefit Plans	0	0
Total Other Comprehensive Income	0	0
Comprehensive Income	1,346	1,082
(Details)		
Attributable to Owners of Parent	1,346	1,082
Attributable to Non-Controlling Interests	-	-

### (3) Notes Regarding Quarterly Consolidated Financial Statements

#### (Adoption of Specific Accounting Methods for the Preparation of Quarterly Consolidated Financial Statements)

##### Tax Expense Calculations

Tax expenses are calculated by multiplying profit before income taxes by an effective tax rate, which are reasonably estimated by applying tax effect accounting to estimated profit before income taxes for the consolidated fiscal year, including the three-month period under review.

##### (Segment Information)

#### I. First three months of the previous fiscal year (From October 1, 2024 to December 31, 2024)

##### 1. Information on net sales and profit by reportable segment

(Unit: million yen)

	Reportable segments			Adjustments	Amounts in the quarterly consolidated statements of income (Note)
	Ishinkan	Comprehensive Medical Support	Total		
Net Sales					
Net Sales to External Customers	11,667	105	11,773	—	11,773
Inter-segment Net Sales or Transfers	—	—	—	—	—
Total	11,667	105	11,773	—	11,773
Segment Profit	2,001	8	2,009	—	2,009

(Note) Segment profit is reconciled with operating profit in the quarterly consolidated statements of income through adjustments.

#### II. First three months of the current fiscal year (From October 1, 2025 to December 31, 2025)

##### 1. Information on net sales and profit or loss by reportable segment

(Unit: million yen)

	Reportable segments			Adjustments (Note1)	Amounts in the quarterly consolidated statements of income (Note2)
	Ishinkan	Comprehensive Medical Support	Total		
Net Sales					
Net Sales to External Customers	12,737	198	12,936	—	12,936
Inter-segment Net Sales or Transfers	—	2	2	(2)	—
Total	12,737	200	12,938	(2)	12,936
Segment Profit or Loss	1,608	(10)	1,598	(0)	1,597

##### (Notes)

1.The adjustment of segment profit or loss ( $\Delta$ ) of  $\Delta 0$  million yen represents the elimination of unrealized profit arising from intersegment transactions.

2.Segment profit or loss ( $\Delta$ ) is reconciled with operating profit in the quarterly consolidated statements of income through adjustments.

##### 2. Matters Concerning Changes in Reportable Segments

As the Group previously operated as a single segment, the Ishinkan business, disclosure of segment information was omitted. However, from the first quarter of the current fiscal year, following a review of management control classifications, the Group has disclosed its reportable segments by classifying them into "Ishinkan" and "Comprehensive Medical Support."

Segment information for the first quarter of the previous fiscal year is also disclosed based on the revised classification of reportable segments.

(Significant Changes in the Amount of Shareholder's Equity)

Not applicable.

(Going Concern Assumption)

Not applicable

(Supplementary Information)

(Disposal of treasury shares as restricted stock compensation)

The Company completed the payment procedures on February 2, 2026 for the disposal of treasury shares as restricted stock compensation, which was resolved at the Board of Directors meeting held on December 26, 2025.

1. Overview of the Disposal

(1) Pay-in date	February 2, 2026
(2) Type and number of shares to be disposed of	578,000 common shares
(3) Disposal price of shares	468 yen per share
(4) Total disposal price	270,504,000 yen
(5) Allottees	22 employees of the Company and its subsidiary 578,000 shares

2. Purpose and Reasons of the Disposal of Share

The Company, with the aim of providing incentives to promote the sustained enhancement of corporate value within the Group and further advancing value sharing with shareholders, has provided a total of 270,504,000 yen in monetary claims from the Company or its subsidiaries to 22 employees of the Company and its subsidiaries (hereinafter referred to as the "Eligible Employees") to grant them 578,000 shares of the Company's common stock (hereinafter referred to as the "Allocated Shares") as restricted stock. Furthermore, to encourage medium- to long-term and continuous service, transfer restrictions have been imposed on the Allocated Shares, with the restriction period set at three years. The Eligible Employees paid in all the monetary claims provided as in-kind capital contributions and subscribed to the common shares allocated by the Company through this treasury stock disposal. Furthermore, the Company has entered into Restricted Stock Allocation Agreements with the Eligible Employees in connection with this treasury stock disposal. Note that the Allocated Shares were allocated only to Eligible Employees who expressed a desire to subscribe.

(Statements of Cash Flows)

Quarterly consolidated statements of cash flows for the three months ended December 31, 2025 have not been prepared. Depreciation (including amortization related to intangible assets except goodwill) and amortization of goodwill for the three months ended December 31, 2025 are as follows.

	(Unit: million yen)	
	Three Months Ended December 31, 2024	Three Months Ended December 31, 2025
Depreciation	608	781
Amortization of Goodwill	0	5