

[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 Six Months of the Fiscal Year Ending September 30, 2026**

May 14, 2026

Company Name: Amvis Holdings, Inc.	Stock Exchange Listings: 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	
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Semi-annual Securities Report Issue Date: May 14, 2026	Dividend Payment Date: —
Supplementary Information for Financial Statements: Available	
Explanatory Meeting to Be held: Available	

(Amounts of less than one million yen are truncated)

**1. Consolidated Financial Results for the First Six 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	%
Six Months Ended										
March 31, 2026	25,600	7.5	4,444	(11.5)	2,804	(25.1)	2,789	(26.8)	1,896	(29.5)
March 31, 2025	23,820	21.6	5,019	(18.5)	3,743	(29.8)	3,812	(29.1)	2,688	(29.2)

**Notes**

1. Comprehensive Income  
Six months ended March 31, 2026: 1,898 million yen / (29.4%)  
Six months ended March 31, 2025: 2,688 million yen / (29.2%)
2. EBITDA = Operating profit + Depreciation + Amortization of goodwill + Share-based compensation expenses

	Earnings per Share	Diluted Earnings per Share
Six Months Ended	yen	yen
March 31, 2026	19.41	19.41
March 31, 2025	27.55	27.55

(2) Consolidated Financial Position

	Total Assets	Total Net Assets	Shareholders' Equity Ratio
As of	million yen	million yen	%
March 31, 2026	83,923	37,938	45.2
September 30, 2025	83,947	36,132	43.0

Reference: Shareholders' equity:  
As of March 31, 2026: 37,918 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	—	0.00			
Fiscal Year Ending September 30, 2026 (Forecast)			—	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 semi-annual 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 March 31, 2026	98,112,000 shares
As of September 30, 2025	98,112,000 shares

(B) Treasury shares

As of March 31, 2026	7,257 shares
As of September 30, 2025	578,157 shares

(C) Average outstanding shares

Six Months Ended March 31, 2026	97,713,903 shares
Six Months Ended March 31, 2025	97,582,405 shares

This report is exempt from the semi-annual review procedures by CPAs or Audit firms

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.

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## 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,” aiming to create second and third core businesses following the Ishinkan business and to build a company that will prosper for the next 100 years. During the first six months of the current fiscal year, the Group opened six new facilities under the Ishinkan business (Saitama: 1, Chiba: 1, Tokyo: 2, Kanagawa: 1, Mie: 1), while transferring the business operations of Ishinkan Kurashiki to another operator. Going forward, the Group will continue to implement detailed marketing and development strategies to proactively open new facilities, while also engaging in vigorous sales activities targeting medical institutions and others. Through these initiatives, the Group aims to achieve long-term and sustainable growth.

In recent years, the Group has leveraged the expertise and know-how accumulated through the operation of Ishinkan facilities and has fully entered the comprehensive medical support business. During the first six months of the current fiscal year, the Group steadily built a track record of providing management support services to medical institutions. Going forward, the Group will provide management support to a wide range of medical institutions, including general hospitals and post-acute care hospitals, rather than limiting its initiatives to rural and depopulated areas. The Group will continue to challenge conventional assumptions and pursue innovative solutions to create essential value while envisioning an ambitious future. Against this backdrop, the operating results for the first six months of the current fiscal year were as follows.

#### [Operating Results for the First Six Months]

(Unit: million yen)

	Six Months Ended March 31, 2025	Six Months Ended March 31, 2026	Change	Percentage Change
Net Sales	23,820	25,600	1,779	7.5%
EBITDA	5,019	4,444	(575)	(11.5%)
Operating Profit	3,743	2,804	(939)	(25.1%)
Ordinary Profit	3,812	2,789	(1,023)	(26.8%)
Profit Attributable to Owners of Parent	2,688	1,896	(792)	(29.5%)

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

Operating results by segment are as follows.

Beginning with the first six months of the current fiscal year, the Group changed its reportable segment classification from a single segment to two segments: “Ishinkan” and “Comprehensive Medical Support,” in order to better reflect the Group’s management structure in light of management resource allocation, management control systems, and future growth strategies.

Accordingly, figures for the same period of the previous fiscal year have been reclassified based on the new segment classification for year-on-year comparison purposes.

For details, please refer to “2. Semi-annual Consolidated Financial Statements and Principal Notes, (4) Notes Regarding Semi-annual Consolidated Financial Statements (Segment Information).”

#### [Operating Results by Segment for the First Six Months]

(Unit: million yen)

Segment	Item	Six Months Ended March 31, 2025	Six Months Ended March 31, 2026	Change	Percentage Change
Ishinkan	Net Sales	23,592	25,033	1,440	6.1%
	Segment Profit	3,675	2,479	(1,196)	(32.5%)
Comprehensive Medical Support	Net Sales	228	569	341	149.6%
	Segment Profit	68	324	256	375.7%

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 the impact of measures implemented following the Special Investigation Committee investigation, net sales reached 25,033 million yen (an increase of 6.1% 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 2,479 million yen (a decrease of 32.5% year on year).

(B) Comprehensive Medical Support Business

In the Comprehensive Medical Support Business, net sales increased to 569 million yen (an increase of 149.6% year-on-year) due to factors including an increase of two medical institutions receiving management support services and the expansion of services provided to existing clients.

However, despite recording a provision for allowance for doubtful accounts of 81 million yen for certain business partners, segment profit increased to 324 million yen (an increase of 375.7% year-on-year) due to higher net sales.

As a result, the Group's performance for the first six months of the current fiscal year was as follows: net sales of 25,600 million yen (an increase of 7.5% year-on-year), operating profit of 2,804 million yen (a decrease of 25.1% year-on-year), ordinary profit of 2,789 million yen (a decrease of 26.8% year-on-year), and semi-annual profit attributable to owners of parent of 1,896 million yen (a decrease of 29.5% year-on-year).

(2) Overview of Financial Position

(A) Status of Assets, Liabilities and Net Assets

(Assets)

Total assets as of March 31, 2026 were 83,923 million yen, a decrease of 24 million yen from September 30, 2025. This is attributable mainly due to a decrease of 1,623 million in cash and deposits as a result of loan repayments and other factors, as well as an increase of 1,640 million in property, plant and equipment associated with the opening of new facilities.

(Liabilities)

Total liabilities as of March 31, 2026 were 45,985 million yen, a decrease of 1,829 million yen from September 30, 2025. This is attributable mainly to decreases of 1,680 million yen in borrowings and a decrease of 100 million in lease obligations as a result of repayments, among other factors.

(Net assets)

Net assets as of March 31, 2026 amounted to 37,938 million yen, an increase of 1,805 million yen from September 30, 2025. This is attributable mainly due to an increase in retained earnings resulting from interim net income attributable to owners of the parent of 1,896 million, as well as a decrease of 744 million in treasury shares due to the disposal of treasury stock associated with the issuance of restricted stock.

(B) Cash Flows

Cash and cash equivalents (hereinafter, "cash") as of March 31, 2026 stood at 9,210 million yen, a decrease of 1,623 million yen from September 30, 2025.

(Cash flows from operating activities)

Net cash provided by operating activities for the six months ended March 31, 2026 was 3,766 million yen. This is attributable mainly to profit before income taxes of 2,809 million yen, depreciation of 1,587 million yen, despite an income taxes paid of 361 million yen, and interest paid of 341 million yen.

(Cash flows from investing activities)

Net cash used in investing activities for the six months ended March 31, 2026 was 3,228 million yen. This reflected mainly

purchase of property, plant and equipment of 3,232 million yen and payments of leasehold and guarantee deposits of 68 million yen in conjunction with the opening of new facilities.

(Cash flows from financing activities)

Net cash used in financing activities for the six months ended March 31, 2026 was 2,160 million yen. This is attributable mainly to net decrease in short-term borrowings of 2,699 million yen and dividend payments of 390 million yen, despite proceeds from long-term borrowings of 3,907 million yen in conjunction with the opening of new facilities, despite repayments of long-term borrowings of 2,888 million yen.

(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. Semi-annual Consolidated Financial Statements and Principal Notes

(1) Semi-annual Consolidated Balance Sheets

	(Unit: million yen)	
	As of September 30, 2025	As of March 31, 2026
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Deposits	10,833	9,210
Accounts Receivable	9,191	9,261
Inventories	30	41
Other	1,855	1,743
Allowance for Doubtful Accounts	(171)	(253)
<b>Total Current Assets</b>	<b>21,738</b>	<b>20,003</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Buildings and Structures, Net	43,979	46,228
Machinery, Equipment and Vehicles, Net	4	3
Tools, Furniture and Fixtures, Net	202	247
Leased Assets, Net	7,914	7,761
Land	2,471	3,272
Construction in Progress	2,592	1,291
<b>Total Property, Plant and Equipment</b>	<b>57,165</b>	<b>58,805</b>
<b>Intangible Assets</b>		
Other	185	172
<b>Total Intangible Assets</b>	<b>185</b>	<b>172</b>
<b>Investments and Other Assets</b>		
Leasehold and Guarantee Deposits	3,570	3,580
Deferred Tax Assets	851	818
Other	436	543
<b>Total Investments and Other Assets</b>	<b>4,857</b>	<b>4,942</b>
<b>Total Non-Current Assets</b>	<b>62,208</b>	<b>63,920</b>
<b>Total Assets</b>	<b>83,947</b>	<b>83,923</b>

(Unit: million yen)

	As of September 30, 2025	As of March 31, 2026
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	149	177
Short-Term Borrowings	7,699	5,000
Current Portion of Long-Term Borrowings	4,763	5,210
Lease Obligations	202	205
Accounts Payable – Other and Accrued Expenses	3,748	3,855
Income Taxes Payable	433	952
Provision for Bonuses	1,310	986
Other	1,137	741
<b>Total Current Liabilities</b>	<b>19,444</b>	<b>17,129</b>
<b>Non-Current Liabilities</b>		
Long-Term Borrowings	19,277	19,849
Lease Obligations	8,210	8,106
Provision for Litigation Losses	11	-
Asset Retirement Obligations	639	654
Net Defined Benefit Liability	66	78
Other	164	165
<b>Total Non-Current Liabilities</b>	<b>28,369</b>	<b>28,855</b>
<b>Total Liabilities</b>	<b>47,814</b>	<b>45,985</b>
<b>Net Assets</b>		
<b>Shareholders' Equity</b>		
Share Capital	66	66
Capital Surplus	11,641	11,175
Retained Earnings	25,187	26,693
Treasury Shares	(750)	(5)
<b>Total Shareholders' Equity</b>	<b>36,145</b>	<b>37,930</b>
<b>Accumulated Other Comprehensive Income</b>		
Remeasurements of Defined Benefit Plans	(12)	(11)
<b>Total Accumulated Other Comprehensive Income</b>	<b>(12)</b>	<b>(11)</b>
<b>Stock Acquisition Rights</b>	<b>-</b>	<b>19</b>
<b>Total Net Assets</b>	<b>36,132</b>	<b>37,938</b>
<b>Total Liabilities and Net Assets</b>	<b>83,947</b>	<b>83,923</b>

(2) Semi-annual Consolidated Statements of Income and Semi-annual Consolidated Statements of Comprehensive Income  
[Semi-annual Consolidated Statements of Income]

	(Unit: million yen)	
	Six Months Ended March 31, 2025	Six Months Ended March 31, 2026
Net Sales	23,820	25,600
Cost of Sales	16,081	18,539
Gross Profit	7,739	7,061
Selling, General and Administrative Expenses	3,996	4,257
Operating Profit	3,743	2,804
Non-Operating Income		
Subsidy Income	306	220
Miscellaneous Income	23	122
Total Non-Operating Income	329	343
Non-Operating Expenses		
Interest Expenses	253	337
Miscellaneous Loss	7	20
Total Non-Operating Expenses	260	357
Ordinary Profit	3,812	2,789
Extraordinary Income		
Gain on transfer of business	-	34
Total extraordinary income	-	34
Extraordinary Losses		
Loss on retirement of non-current assets	-	14
Total extraordinary losses	-	14
Profit Before Income Taxes	3,812	2,809
Income Taxes	1,124	912
Profit	2,688	1,896
Profit Attributable to Non-Controlling Interests	-	-
Profit Attributable to Owners of Parent	2,688	1,896

[Semi-annual Consolidated Statements of Comprehensive Income]

(Unit: million yen)

	Six Months Ended March 31, 2025	Six Months Ended March 31, 2026
Profit	2,688	1,896
Other Comprehensive Income		
Remeasurements of defined Benefit Plans	0	1
Total Other Comprehensive Income	0	1
Comprehensive Income	2,688	1,898
(Details)		
Attributable to Owners of Parent	2,688	1,898
Attributable to Non-Controlling Interests	-	-

## (3) Semi-annual Consolidated Statements of Cash Flows

(Unit: million yen)

	Six Months Ended March 31, 2025	Six Months Ended March 31, 2026
<b>Cash flows from operating activities</b>		
Profit before Income Taxes	3,812	2,809
Depreciation	1,259	1,587
Amortization of goodwill	3	11
Increase (decrease) in Provision for Bonuses	(156)	(324)
Increase (decrease) in Allowance for Doubtful Accounts	78	81
Interest Income	(4)	(11)
Interest Expenses	253	337
Subsidy Income	(306)	(220)
Loss (gain) on transfer of business ((gain))	-	(34)
Decrease (increase) in Accounts Receivable	(328)	(69)
Decrease (increase) in Inventories	(3)	(11)
Decrease (increase) in Other Assets	(130)	319
Increase (decrease) in Accounts Payable	23	27
Increase (decrease) in Accounts Payable – Other and Accrued Expenses	432	105
Increase (decrease) in Other Liabilities	182	(387)
Other, Net	1	16
Subtotal	5,117	4,238
Interest and Dividends received	3	10
Interest paid	(260)	(341)
Proceeds from Subsidy	306	220
Income Taxes paid	(1,885)	(361)
Net cash provided by (used in) operating activities	3,281	3,766
<b>Cash flows from investing activities</b>		
Purchase of Property, Plant and Equipment	(6,415)	(3,232)
Purchase of Intangible Assets	(7)	(8)
Proceeds from Sale of Businesses	-	45
Payments for acquisition of business	(100)	-
Proceeds from Purchase of Shares of Subsidiaries Resulting in Change in Scope of Consolidation	1	-
Payments of Leasehold and Guarantee Deposits	(393)	(68)
Proceeds from Refund of Leasehold and Guarantee Deposits	21	26
Other, Net	24	8
Net cash provided by (used in) investing activities	(6,870)	(3,228)
<b>Cash flows from financing activities</b>		
Net increase (decrease) in Short-Term Borrowings	5,557	(2,699)
Proceeds from Long-Term Borrowings	3,860	3,907
Repayments of Long-Term Borrowings	(2,008)	(2,888)
Repayments of Lease Obligations	(92)	(100)
Proceeds from Issuance of Stock Acquisition Rights	-	10
Dividends paid	(391)	(390)
Other, Net	(390)	-
Net cash provided by (used in) financing activities	6,534	(2,160)
Net increase (decrease) in Cash and Cash Equivalents	2,945	(1,623)

Cash and Cash Equivalents at the beginning of period	8,868	10,833
Cash and Cash Equivalents at the end of period	11,814	9,210

(4) Notes Regarding Semi-annual Consolidated Financial Statements  
(Changes in the Scope of Consolidation or Application of the Equity Method)  
Not applicable.

(Changes in Accounting Policies)  
Not applicable.

(Adoption of Specific Accounting Methods for the Preparation of Semi-annual 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 six-month period under review.

(Segment Information)

I. First six months of the previous fiscal year (From October 1, 2024 to March31, 2025)

1. Information on net sales and profit by reportable segment

(Unit: million yen)

	Reportable segments			Adjustments	Amounts in the semi-annual consolidated statements of income (Note)
	Ishinkan	Comprehensive Medical Support	Total		
Net Sales					
Net Sales to External Customers	23,592	228	23,820	-	23,820
Inter-segment Net Sales or Transfers	-	-	-	-	-
Total	23,592	228	23,820	-	23,820
Segment Profit	3,675	68	3,743	-	3,743

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

II. First six months of the current fiscal year (From October 1, 2025 to March 31, 2026)

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

(Unit: million yen)

	Reportable segments			Adjustments (Note1)	Amounts in the semi-annual consolidated statements of income (Note2)
	Ishinkan	Comprehensive Medical Support	Total		
Net Sales					
Net Sales to External Customers	25,033	567	25,600	-	25,600
Inter-segment Net Sales or Transfers	-	2	2	(2)	-
Total	25,033	569	25,603	(2)	25,600
Segment Profit	2,479	324	2,804	(0)	2,804

(Notes)

1.The adjustment of segment profit of (0) million yen represents the adjustment of unrealized profit arising from intersegment transactions.

2.Segment profit is reconciled with operating profit in the semi-annual 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 six months 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