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## [Cover]

[Document Filed]	Semi-annual Report
[Statutory Provisions]	Article 24-5, Paragraph 1, Item 1 of the Financial Instruments and Exchange Act
[Filed with]	Director-General of the Kanto Local Finance Bureau
[Filing Date]	May 14, 2026
[Interim Accounting Period]	10th Interim Period (From October 1, 2025 to March 31, 2026)
[Company Name]	Amvis Holdings, Inc.
[English Name]	Amvis Holdings, Inc.
[Name and Title of Representative]	Keiichi Shibahara, Representative Director and CEO
[Location of Registered Head Office]	1-6-1 Kyobashi, Chuo-ku, Tokyo
[Telephone Number]	03-6262-5105 (Main)
[Contact Person]	Shingo Yamaguchi, Director
[Nearest Contact Location]	1-6-1 Kyobashi, Chuo-ku, Tokyo
[Telephone Number]	03-6262-5105 (Main)
[Contact Person]	Shingo Yamaguchi, Director
[Place Where This Document Is Available for Public Inspection]	Tokyo Stock Exchange, Inc. (2-1 Nihonbashi Kabutocho, Chuo-ku, Tokyo, Japan)

## Part I: Corporate Information

### Section 1: Overview of the Company

#### 1. Trends in Principal Management Indicators

Fiscal Year		9th Interim Consolidated Accounting Period	10th Interim Consolidated Accounting Period	9th Fiscal Year
Accounting Period		From October 1, 2024 to March 31, 2025	From October 1, 2025 to March 31, 2026	From October 1, 2024 to September 30, 2025
Net Sales	(million yen)	23,820	25,600	49,174
Ordinary Profit	(million yen)	3,812	2,789	6,343
Interim (Net) Profit Attributable to Owners of Parent	(million yen)	2,688	1,896	3,660
Interim Comprehensive Income or Comprehensive Income	(million yen)	2,688	1,898	3,647
Net Assets	(million yen)	35,157	37,938	36,132
Total Assets	(million yen)	82,678	83,923	83,947
Interim (Net) Earnings per Share	(yen)	27.55	19.41	37.52
Diluted Interim (Net) Earnings per Share	(yen)	27.55	19.41	37.51
Shareholders' Equity Ratio	(%)	42.5	45.2	43.0
Net Cash Provided by (Used in) Operating Activities	(million yen)	3,281	3,766	6,025
Net Cash Provided by (Used in) Investing Activities	(million yen)	(6,870)	(3,228)	(10,427)
Net Cash Provided by (Used in) Financing Activities	(million yen)	6,534	(2,160)	6,365
Interim (Fiscal) Year-end Balance of Cash and Cash Equivalents	(million yen)	11,814	9,210	10,833

Note: Since the Company prepares interim consolidated financial statements, trends in principal management indicators for the filing company are not provided.

#### 2. Business Overview

During the current interim consolidated period, there were no significant changes in the business activities of the Group (the Company and its subsidiaries).

In addition, the classification of reportable segments has been changed from the current interim consolidated period. For details, please refer to "Section 4: Financial Information, Notes (Segment Information)."

## Section 2: Business Conditions

### 1. Business Risks

During the current interim consolidated period, no new business risks have arisen, and there have been no significant changes to the business risks described in the Securities Report for the previous fiscal year.

### 2. Management's Analysis of Financial Position, Operating Results and Cash Flows

Forward-looking statements in the text are based on information available to the Group as of the end of the current interim consolidated period.

#### (1) Operating Results

##### Operating Results for the Current Interim Consolidated Period

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.

During the current interim consolidated period, the Group opened six new facilities under the Ishinkan business (Saitama: 1, Chiba: 1, Tokyo: 2, Kanagawa: 1, Mie: 1). Meanwhile, the Group transferred the 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 strengthening marketing and business development initiatives targeting medical institutions and related parties. 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 current interim consolidated period, the Group steadily built a track record of providing management support services to medical institutions. Going forward, the Group will expand its initiatives beyond regional and medically underserved areas to provide comprehensive management support to a wide range of medical institutions, including general hospitals and community-based hospitals. The Group will continue to challenge conventional assumptions and pursue innovative solutions to create essential value, while pursuing its long-term vision.

[Consolidated Financial Results for the Six Months Ended March 31, 2026]

(Unit: million yen)

	Previous Interim Consolidated Period (From October 1, 2024 to March 31, 2025)	Current Interim Consolidated Period (From October 1, 2025 to March 31, 2026)	YoY Change	YoY (%)
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.

From the current six-month period, the Group has decided to divide its reportable segments into two categories, "Ishinkan" and "Comprehensive Medical Support," from the perspective of reallocation of management resources, the actual state of the management control system, and future growth strategies, as it was determined that this would better reflect the Group's management structure and business operations. Previously, the Group had a single reportable segment. For the following comparison with the same six-month period of the previous fiscal year, the figures for the same six-month period of the previous fiscal year have been reclassified into the new segment categories for comparative analysis. For details, please refer to "4. Financial Statements, Notes (Segment Information, etc.)."

[Consolidated Operating Results by Segment for the Current Six-Month Period]

(Unit: million yen)

Segment	Item	Previous Interim Consolidated Period (From October 1, 2024 to March 31, 2025)	Current Interim Consolidated Period (From October 1, 2025 to March 31, 2026)	YoY Change	YoY (%)
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%

(Note) 1. Net sales represent the net sales of each segment.

2. Segment profit represents the operating profit of each segment.

(1) Ishinkan Business

In the Ishinkan business, although facility occupancy rates temporarily declined due to the impact of responding to the Special Investigation Committee and other factors, net sales amounted to 25,033 million yen (up 6.1% year on year) due to factors such as progress in the ramp-up of occupancy at facilities opened in the previous fiscal year.

On the other hand, the gross profit margin declined due to the impact of proactive personnel placement associated with the opening of new facilities and an increase in personnel expenses for the purpose of securing human resources, and segment profit was 2,479 million yen (down 32.5% year on year).

(2) Comprehensive Medical Support Business

In the comprehensive medical support business, net sales amounted to 569 million yen (up 149.6% year on year) due to an increase of two medical institutions receiving management support and progress in expanding services provided to existing support recipients.

On the other hand, although a provision for doubtful accounts of 81 million yen was recorded for some business partners, segment profit was 324 million yen (up 375.7% year on year) due to the increase in net sales.

As a result, the Group's operating results for the current six-month period were net sales of 25,600 million yen (up 7.5% year on year), operating profit of 2,804 million yen (down 25.1% year on year), ordinary profit of 2,789 million yen (down 26.8% year on year), and profit attributable to owners of parent of 1,896 million yen (down 29.5% year on year).

## (2) Overview of Financial Position

### (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 to a decrease of 1,623 million yen in cash and deposits due to repayments of borrowings, and an increase of 1,640 million yen in property, plant and equipment in line with opening 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 100 million yen in lease obligations due to repayments.

### (Net assets)

Net assets as of March 31, 2026 were 37,938 million yen, an increase of 1,805 million yen from September 30, 2025. This is attributable mainly to an increase in retained earnings reflecting profit attributable to owners of parent of 1,896 million yen, and a decrease of 744 million yen in treasury shares due to the disposal of treasury shares in connection with the granting of restricted stock.

## (3) Overview of Cash Flows

Cash and cash equivalents (hereinafter, "funds") 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 and depreciation of 1,587 million yen, despite 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 repayments of long-term borrowings of 2,888 million yen, net decrease in short-term borrowings of 2,699 million yen, and dividends paid of 390 million yen, despite proceeds from long-term borrowings of 3,907 million yen in conjunction with the opening of new facilities.

## (4) Business and Financial Issues to Be Addressed on a Priority Basis

During the six months ended March 31, 2026, there were no significant changes in business and financial issues to be addressed on a priority basis by the Group, and no new issues have arisen.

## (5) Research and Development Activities

Not applicable.

(6) Major Facilities

(1) The following major new facilities, which were planned at the end of the

previous fiscal year, were completed during the six months ended March 31, 2026.

Company Name	Facility Name (Location)	Segment Name	Details of Facilities	Acquisition Cost (million yen)	Financing Method	Opening Month
Amvis, Inc.	Ishinkan Shinozaki (Edogawa-ku, Tokyo)	Ishinkan	Ishinkan buildings, etc.	420	Lease	October 2025
Amvis Holdings, Inc.	Ishinkan Fuchu (Fuchu-shi, Tokyo)	Ishinkan	Ishinkan buildings, etc.	619	Own funds and borrowings	October 2025
Amvis Holdings, Inc.	Ishinkan Sagami-Ono (Sagamihara-shi, Kanagawa)	Ishinkan	Ishinkan buildings, etc.	494	Own funds and borrowings	November 2025
Amvis Holdings, Inc.	Ishinkan Kazo (Kazo-shi, Saitama)	Ishinkan	Ishinkan buildings, etc.	306	Own funds and borrowings	November 2025
Amvis Holdings, Inc.	Ishinkan Nishi- Funabashi II (Funabashi-shi, Chiba)	Ishinkan	Ishinkan buildings, etc.	1,104	Own funds and borrowings	February 2026
Amvis Holdings, Inc.	Ishinkan Suzuka (Suzuka-shi, Mie)	Ishinkan	Ishinkan buildings, etc.	376	Own funds and borrowings	February 2026
Amvis, Inc.	Ishinkan Saginomiya (Nakano-ku, Tokyo)	Ishinkan	Ishinkan buildings, etc.	971	Lease	April 2026
Amvis Holdings, Inc.	Ishinkan Osaka Umeda (Osaka-shi, Osaka)	Ishinkan	Ishinkan buildings, etc.	657	Own funds and borrowings	April 2026

(Note) 1. Ishinkan Saginomiya and Ishinkan Osaka Umeda were completed and handed over in March 2026, and have been in operation since April 2026.

(2) Other than those described in (1) above, there were no significant changes during the six months ended March 31, 2026, to the plans for new major facilities that were under development at the end of the previous fiscal year.

(3) New plans for facilities finalized during the six months ended March 31, 2026, are as follows.

Company Name	Facility Name (Location)	Segment Name	Details of Facilities	Planned Investment Amount		Financing Method	Start Date	Schedule Opening Date	Increased Capacity After Completion
				Total Amount (million yen)	Amount Already Paid (million yen)				
Amvis, Inc.	Ishinkan Futamatagawa (Yokohama, Kanagawa)	Ishinkan	Ishinkan buildings, etc.	-	-	Lease	April 2024	August 2026	70 beds
Amvis Holdings, Inc.	Ishinkan Narita (Narita, Chiba)	Ishinkan	Ishinkan buildings, etc.	369	359	Own funds and borrowings	January 2025	October 2026	54 beds
Amvis Holdings, Inc.	Ishinkan Nakano (Nakano-ku, Tokyo)	Ishinkan	Ishinkan buildings, etc.	859	367	Own funds and borrowings	June 2023	April 2027	48 beds
Amvis Holdings, Inc.	Ishinkan Kita-Narashino (Funabashi, Chiba)	Ishinkan	Ishinkan buildings, etc.	425	162	Own funds and borrowings	October 2025	November 2026	53 beds
Amvis Holdings, Inc.	Ishinkan Soka (Soka, Saitama)	Ishinkan	Ishinkan buildings, etc.	338	203	Own funds and borrowings	November 2025	December 2026	53 beds

(Note) 1. The scheduled opening date for Ishinkan Narita has been changed from September 2026 to October 2026.

(4) Among the major facilities newly acquired during the six months ended March 31, 2026, those that were not planned at the end of the previous fiscal year are as follows.

Company Name	Facility Name (Location)	Segment Name	Details of Facilities	Acquisition Cost (million yen)	Financing Method	Acquisition Date
Amvis Holdings, Inc.	Inuyama Ekinishi Hospital (Inuyama, Aichi)	Comprehensive Medical Support	Buildings and land	220	Own funds and borrowings	February 2026
Amvis Holdings, Inc.	Mumin Hospital Saitama (Saitama, Saitama)	Comprehensive Medical Support	Buildings and land	597	Own funds and borrowings	February 2026

3 [Material Contracts, etc.]

Not applicable.

## Section 3 [Information on the Reporting Company]

### 1 [Information on the Company's Stock, etc.]

(1) [Total Number of Shares, etc.]

(1) [Total Number of Shares]

Type	Total number of authorized shares (shares)
Common stock	320,000,000
Total	320,000,000

(2) [Issued Shares]

Type	Number of shares issued as of the end of the interim period (shares) (March 31, 2026)	Number of shares issued as of the filing date (shares) (May 14, 2026)	Name of listed financial instruments exchange or registered financial instruments firms association	Details
Common stock	98,112,000	98,112,000	Tokyo Stock Exchange (Prime Market)	These are the standard shares of the Company with full voting rights and no restrictions on the content of rights. The number of shares per unit is 100 shares.
Total	98,112,000	98,112,000	—	—

(Note) The number of shares issued as of the filing date does not include shares issued upon the exercise of stock acquisition rights from May 1, 2026, to the filing date of this semi-annual report.

(2) [Information on Stock Acquisition Rights, etc.]

(1) [Details of Stock Option Plans]

Stock acquisition rights issued based on the Companies Act are as follows.

a. 6th Series Stock Acquisition Rights

Date of resolution	February 13, 2026
Category and number of persons eligible for grant (persons)	Director of the Company: 1
Number of stock acquisition rights (units) *	5,000 (Note) 1
Type, content, and number of shares to be issued upon exercise of stock acquisition rights (shares) *	Common stock: 500,000 (Note) 1
Amount to be paid upon exercise of stock acquisition rights (yen) *	588 (Note) 2
Exercise period of stock acquisition rights *	March 3, 2026 to March 2, 2036
Issue price and amount of capital incorporation in the event of issuance of shares upon exercise of stock acquisition rights (yen) *	Issue price: 588; Amount of capital incorporation: 294
Conditions for exercise of stock acquisition rights *	(Note) 3
Matters concerning the transfer of stock acquisition rights *	The acquisition of these stock acquisition rights by transfer shall require approval by resolution of the Board of Directors of the Company.
Matters concerning the delivery of stock acquisition rights in connection with organizational restructuring *	(Note) 4

\* The contents are as of the date of issuance of the stock acquisition rights (March 3, 2026).

(Notes) 1. The number of shares to be issued upon exercise of each stock acquisition right shall be 100.

However, if the Company conducts a stock split or a stock consolidation after the allotment date of the stock acquisition rights, the number of shares to be granted shall be adjusted using the following formula, and any

fraction of less than one share resulting from the adjustment shall be rounded down.

Number of shares after adjustment = Number of shares before adjustment × Ratio of split/consolidation

2. If the Company conducts a stock split (including free allotment of shares) or a stock consolidation after the allotment date of the stock acquisition rights, the exercise price shall be adjusted using the following formula, and any fraction of less than one yen resulting from the adjustment shall be rounded up.

$$\text{Post-adjustment exercise price} = \text{Pre-adjustment exercise price} \times \frac{1}{\text{Ratio of split (or consolidation)}}$$

In addition, if the Company issues new shares or disposes of its treasury shares at a price below the market price after the allotment date of the stock acquisition rights, the amount to be paid shall be adjusted using the following formula, and any fraction of less than one yen resulting from the adjustment shall be rounded up.

$$\text{Post-adjustment amount to be paid} = \frac{\text{Number of shares already issued} + \frac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Market price before new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

In the above formula, the "number of shares already issued" shall be the total number of issued shares of common stock of the Company less the number of treasury shares of common stock of the Company. In the event of the disposal of treasury shares of common stock of the Company, the "number of shares newly issued" shall be read as the "number of treasury shares to be disposed of." Furthermore, in addition to the above, if the Company merges with another company, conducts a company split, or in any other case where an adjustment of the exercise price is required in accordance with these cases after the allotment date of the stock acquisition rights, the Company may appropriately adjust the exercise price within a reasonable range.

3. (1) Persons who have been allotted stock acquisition rights (hereinafter referred to as "stock acquisition rights holders") may exercise a specified percentage of the stock acquisition rights allotted to each stock acquisition rights holder if net sales in the comprehensive medical support segment exceed each level listed in (a) or (b) below.

(a) If condition (iii) is satisfied together with either or both of conditions (i) and (ii), 50% of the stock acquisition rights may become exercisable.

(i) Exceeding 850 million yen in the fiscal year ending September 30, 2026

(ii) Exceeding 1,220 million yen in the fiscal year ending September 30, 2027

(iii) Exceeding 1,670 million yen in the fiscal year ending September 30, 2028

(b) If net sales exceed JPY 2,300 million in the fiscal year ending September 30, 2029, 100% of the stock acquisition rights may become exercisable.

In determining net sales in the comprehensive medical support segment as described above, if the Board of Directors of the Company determines that it is not appropriate to make a determination based on actual figures due to changes in applicable accounting standards or events such as corporate acquisitions that significantly affect the Company's performance, the Company may exclude the impact of such corporate acquisitions within a reasonable range and adjust the actual figures used for the determination. In addition, if there is a significant change in the concept of the items to be referred to due to the application of International Financial Reporting Standards, a change in the fiscal year-end, etc., the Board of Directors of the Company shall separately determine the indicators to be referred to.

(2) After satisfying (1) above, a stock acquisition right holder may exercise a specified percentage of the stock acquisition rights allotted to each stock acquisition right holder, up to the number that became exercisable based on (1) above, only if the closing price of the Company's common stock satisfies the conditions described in (a) to (c) below at least once between the allotment date and the end of the exercise period. In addition, at the time of exercise of the stock acquisition rights, the stock acquisition right holder shall not be able to exercise a number of the stock acquisition rights that, in aggregate with the portion already exercised by that time, exceeds the said upper limit. However, in the event that the exercise price is adjusted based on Note 2, the amounts described in (a) through (c) below shall also be adjusted in the same manner as the adjustment of the exercise price, treating such amounts as the exercise price before adjustment.

(a) If the price is 600 yen per share or more: Exercisable ratio of one-third

(b) If the price is 900 yen per share or more: Exercisable ratio of two-thirds

(c) If the price is 1,200 yen per share or more: Exercisable ratio of three-thirds

(3) Notwithstanding (1) and (2) above, if at any time during the period from the allotment date to the end of the exercise period of the stock acquisition rights, the average closing price of the Company's common stock in regular trading on a financial instruments exchange for one month (21 trading days including the day itself) falls below 50% of the exercise price, the holder of the stock acquisition rights shall exercise all remaining stock acquisition rights by the expiration date of the exercise period. However, this shall not apply in the following cases.

(a) If it is found that the Company's disclosed information contains material falsehoods

- (b) If it is found that the Company has failed to properly disclose material facts that should be disclosed in accordance with laws, regulations, or the rules of a financial instruments exchange
- (c) If the Company is delisted, becomes bankrupt, or if any other major change occurs in the circumstances assumed on the date of issuance of the stock acquisition rights
- (d) In any other case where the Company has committed an act that is objectively recognized as significantly damaging the trust of the holders of the stock acquisition rights
- (4) Exercise of the stock acquisition rights by an heir of a holder of the stock acquisition rights shall not be permitted.
- (5) If the total number of issued shares of the Company would exceed the total number of authorized shares at that time as a result of the exercise of the stock acquisition rights, such stock acquisition rights may not be exercised.
- (6) No fraction of a single stock acquisition right may be exercised.

4. In the event that the Company conducts a merger (limited to cases where the Company is dissolved due to the merger), absorption-type split, incorporation-type split, share exchange, or share transfer (collectively, "reorganization"), stock acquisition rights of the stock company listed in Article 236, Paragraph 1, Item 8 (a) through (e) of the Companies Act (the "reorganized company") shall be delivered to the holders of the stock acquisition rights on the effective date of the reorganization based on the following conditions. However, this shall be limited to cases where the delivery of stock acquisition rights of the reorganized company in accordance with the following conditions is stipulated in the absorption-type merger agreement, incorporation-type merger agreement, absorption-type split agreement, incorporation-type split plan, share exchange agreement, or share transfer plan.
- (1) Number of stock acquisition rights of the reorganized company to be delivered  
The same number of stock acquisition rights as the number held by the stock acquisition rights holder shall be delivered.
  - (2) Class of shares of the reorganized company to be issued upon exercise of the stock acquisition rights  
Common stock of the reorganized company.
  - (3) Number of shares of the reorganized company to be issued upon exercise of the stock acquisition rights  
Determined in accordance with Note 1 above, taking into account the conditions of the Reorganization.
  - (4) Value of assets to be contributed upon exercise of stock acquisition rights  
The value of assets to be contributed upon exercise of each stock acquisition right to be delivered shall be the amount obtained by multiplying the post-reorganization exercise price, which is obtained by adjusting the exercise price set forth in Note 2 above taking into account the conditions of the Reorganization, by the number of shares of the Reorganized Company that are the subject of the stock acquisition rights determined in accordance with Note 4 (3) above.
  - (5) Period during which stock acquisition rights may be exercised  
From the later of the first day of the exercise period or the effective date of the Reorganization, until the last day of the exercise period.
  - (6) Matters concerning the increase in share capital and capital surplus in the event of the issuance of shares upon exercise of stock acquisition rights
    - (a) The amount of increase in share capital in the event of the issuance of shares upon exercise of these stock acquisition rights shall be one-half of the maximum amount of increase in share capital, etc., calculated in accordance with Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fraction of less than one yen resulting from the calculation shall be rounded up to the nearest yen.
    - (b) The amount of increase in capital surplus in the event of the issuance of shares upon exercise of these stock acquisition rights shall be the maximum amount of increase in share capital, etc., described in (a) above, less the amount of increase in share capital set forth in (a) above.
  - (7) Restrictions on the acquisition of stock acquisition rights by transfer  
Any acquisition of stock acquisition rights by transfer shall require the approval of the Board of Directors of the Reorganized Company by resolution.
  - (8) Other conditions for the exercise of stock acquisition rights  
Determined in accordance with Note 3 above.
  - (9) Grounds and conditions for the acquisition of stock acquisition rights
    - (a) In the event that a merger agreement in which the Company becomes the disappearing company, a company split agreement or plan in which the Company becomes the splitting company, or a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary is approved by the General Meeting of Shareholders (or by resolution of the Board of Directors if approval by the General Meeting of Shareholders is not required), the Company may acquire all of these stock acquisition rights without consideration upon the arrival of a date separately determined by the Board of Directors of the Company.
    - (b) In the event that a holder of stock acquisition rights becomes unable to exercise these stock acquisition rights pursuant to the provisions set forth in Note 3 above before exercising the rights, the Company may acquire the stock acquisition rights without consideration.
  - (10) Other conditions shall be determined in accordance with the conditions of the Reorganized Company.

b. 7th Series Stock Acquisition Rights

Date of resolution	February 13, 2026
Category and number of persons eligible for grant (persons)	Directors of the Company: 2; Employees of the Company and employees of subsidiaries of the Company: 55
Number of stock acquisition rights (units) *	19,020 (Note) 1
Type, content, and number of shares to be issued upon exercise of stock acquisition rights (shares) *	Common stock: 1,902,000 (Note) 1
Amount to be paid upon exercise of stock acquisition rights (yen) *	511 (Note) 2
Exercise period of stock acquisition rights *	January 1, 2029 to March 2, 2036
Issue price and amount of capital incorporation in the event of issuance of shares upon exercise of stock acquisition rights (yen) *	Issue price: 511; Amount of capital incorporation: 256
Conditions for exercise of stock acquisition rights *	(Note) 3
Matters concerning the transfer of stock acquisition rights *	The acquisition of these stock acquisition rights by transfer shall require approval by resolution of the Board of Directors of the Company.
Matters concerning the delivery of stock acquisition rights in connection with organizational restructuring *	(Note) 4

\* The contents are as of the date of issuance of the stock acquisition rights (March 3, 2026).

(Notes) 1. The number of shares to be issued upon exercise of each stock acquisition right shall be 100.

However, if the Company conducts a stock split or a stock consolidation after the allotment date of the stock acquisition rights, the number of shares to be granted shall be adjusted using the following formula, and any fraction of less than one share resulting from the adjustment shall be rounded down.

Number of shares after adjustment = Number of shares before adjustment × Ratio of split/consolidation

2. If the Company conducts a stock split (including the gratis allotment of shares) or a consolidation of shares after the allotment date of the stock acquisition rights, the exercise price shall be adjusted according to the following formula, and any fraction of less than one yen resulting from the adjustment shall be rounded up.

$$\text{Post-adjustment exercise price} = \text{Pre-adjustment exercise price} \times \frac{1}{\text{Ratio of split (or consolidation)}}$$

In addition, if the Company issues new shares or disposes of its treasury shares at a price below the market price after the allotment date of the stock acquisition rights, the amount to be paid in shall be adjusted according to the following formula,

and any fraction of less than one yen resulting from the adjustment shall be rounded up.

$$\text{Post-adjustment amount to be paid} = \frac{\text{Number of shares already issued} + \frac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Market price before new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

In the above formula, the "number of shares already issued" shall be the total number of issued shares of common stock of the Company less the number of treasury shares of common stock of the Company. In the event of the disposal of treasury shares of common stock of the Company, the "number of shares newly issued" shall be read as the "number of treasury shares to be disposed of." Furthermore, in addition to the above, if the Company merges with another company, conducts a company split, or in any other case where an adjustment of the exercise price is required in accordance with these cases after the allotment date of the stock acquisition rights, the Company may appropriately adjust the exercise price within a reasonable range.

3. (1) Persons who have been allotted stock acquisition rights (hereinafter referred to as "stock acquisition rights holders") may exercise a specified percentage of the stock acquisition rights allotted to each stock acquisition rights holder if net sales in the comprehensive medical support segment exceed each level listed in (a) or (b) below.

(a) If condition (iii) is satisfied together with either or both of conditions (i) and (ii), 50% of the stock acquisition rights may become exercisable.

(i) Exceeding 850 million yen in the fiscal year ending September 30, 2026

(ii) Exceeding 1,220 million yen in the fiscal year ending September 30, 2027

(iii) Exceeding 1,670 million yen in the fiscal year ending September 30, 2028

(b) If net sales exceed JPY 2,300 million in the fiscal year ending September 30, 2029, 100% of the stock acquisition rights may become exercisable.

In determining net sales in the comprehensive medical support segment as described above, if the Board of Directors of the Company determines that it is not appropriate to make a determination based on actual figures due to changes in applicable accounting standards or events such as corporate acquisitions that significantly affect the Company's performance, the Company may exclude the impact of such corporate acquisitions within a reasonable range and adjust the actual figures used for the determination. In addition, if there is a significant change in the concept of the items to be referred to due to the application of International Financial Reporting Standards, a change in the fiscal year-end, etc., the Board of Directors of the Company shall separately determine the indicators to be referred to.

(2) After satisfying (1) above, a stock acquisition right holder may exercise a specified percentage of the stock acquisition rights allotted to each stock acquisition right holder, up to the number that became exercisable based on (1) above, only if the closing price of the Company's common stock satisfies the conditions described in (a) to (c) below at least once between the allotment date and the end of the exercise period. In addition, at the time of exercise of the stock acquisition rights, the stock acquisition right holder shall not be able to exercise a number of the stock acquisition rights that, in aggregate with the portion already exercised by that time, exceeds the said upper limit. However, in the event that the exercise price is adjusted based on Note 2, the amounts described in (a) through (c) below shall also be adjusted in the same manner as the adjustment of the exercise price, treating such amounts as the exercise price before adjustment.

(a) If the price is 600 yen per share or more: Exercisable ratio of one-third

(b) If the price is 900 yen per share or more: Exercisable ratio of two-thirds

(c) If the price is 1,200 yen per share or more: Exercisable ratio of three-thirds

(3) Notwithstanding (1) and (2) above, if at any time during the period from the allotment date to the end of the exercise period of the stock acquisition rights, the average closing price of the Company's common stock in regular trading on a financial instruments exchange for one month (21 trading days including the day itself) falls below 50% of the exercise price, the holder of the stock acquisition rights shall exercise all remaining stock acquisition rights by the expiration date of the exercise period. However, this shall not apply in the following cases.

(a) If it is found that the Company's disclosed information contains material falsehoods

(b) If it is found that the Company has failed to properly disclose material facts that should be disclosed in accordance with laws, regulations, or the rules of a financial instruments exchange

(c) If the Company is delisted, becomes bankrupt, or if any other major change occurs in the circumstances assumed on the date of issuance of the stock acquisition rights

(d) In any other case where the Company has committed an act that is objectively recognized as significantly damaging the trust of the holders of the stock acquisition rights

(4) Exercise of the stock acquisition rights by an heir of a holder of the stock acquisition rights shall not be permitted.

(5) If the total number of issued shares of the Company would exceed the total number of authorized shares at that time as a result of the exercise of the stock acquisition rights, such stock acquisition rights may not be exercised.

(6) No fraction of a single stock acquisition right may be exercised.

4. In the event that the Company conducts a merger (limited to cases where the Company is dissolved due to the merger), absorption-type split, incorporation-type split, share exchange, or share transfer (collectively, "reorganization"), stock acquisition rights of the stock company listed in Article 236, Paragraph 1, Item 8 (a) through (e) of the Companies Act (the "reorganized company") shall be delivered to the holders of the stock acquisition rights on the effective date of the reorganization based on the following conditions. However, this shall be limited to cases where the delivery of stock acquisition rights of the reorganized company in accordance with the following conditions is stipulated in the absorption-type merger agreement, incorporation-type merger agreement, absorption-type split agreement, incorporation-type split plan, share exchange agreement, or share transfer plan.

(1) Number of stock acquisition rights of the reorganized company to be delivered

The same number of stock acquisition rights as the number held by the stock acquisition rights holder shall be delivered.

(2) Class of shares of the reorganized company to be issued upon exercise of the stock acquisition rights  
Common stock of the reorganized company.

(3) Number of shares of the reorganized company to be issued upon exercise of the stock acquisition rights  
Determined in accordance with Note 1 above, taking into account the conditions of the Reorganization.

(4) Value of assets to be contributed upon exercise of stock acquisition rights

The value of assets to be contributed upon exercise of each stock acquisition right to be delivered shall be the amount obtained by multiplying the post-reorganization exercise price, which is obtained by adjusting the exercise price set forth in Note 2 above taking into account the conditions of the Reorganization, by the number of shares of the Reorganized Company that are the subject of the stock acquisition rights determined in accordance with Note 4 (3) above.

(5) Period during which stock acquisition rights may be exercised

From the later of the first day of the exercise period or the effective date of the Reorganization, until the last day of the exercise period.

(6) Matters concerning the increase in share capital and capital surplus in the event of the issuance of shares upon exercise of stock acquisition rights

(a) The amount of increase in share capital in the event of the issuance of shares upon exercise of these stock acquisition rights shall be one-half of the maximum amount of increase in share capital, etc., calculated in accordance with Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fraction of less than one yen resulting from the calculation shall be rounded up to the nearest yen.

(b) The amount of increase in capital surplus in the event of the issuance of shares upon exercise of these stock acquisition rights shall be the maximum amount of increase in share capital, etc., described in (a) above, less the amount of increase in share capital set forth in (a) above.

(7) Restrictions on the acquisition of stock acquisition rights by transfer

Any acquisition of stock acquisition rights by transfer shall require the approval of the Board of Directors of the Reorganized Company by resolution.

(8) Other conditions for the exercise of stock acquisition rights

Determined in accordance with Note 3 above.

(9) Grounds and conditions for the acquisition of stock acquisition rights

(a) In the event that a merger agreement in which the Company becomes the disappearing company, a company split agreement or plan in which the Company becomes the splitting company, or a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary is approved by the General Meeting of Shareholders (or by resolution of the Board of Directors if approval by the General Meeting of Shareholders is not required), the Company may acquire all of these stock acquisition rights without consideration upon the arrival of a date separately determined by the Board of Directors of the Company.

(b) In the event that a holder of stock acquisition rights becomes unable to exercise these stock acquisition rights pursuant to the provisions set forth in Note 3 above before exercising the rights, the Company may acquire the stock acquisition rights without consideration.

(10) Other conditions shall be determined in accordance with the conditions of the Reorganized Company.

(2) [Status of other stock acquisition rights, etc.]

Not applicable.

(3) [Status of exercise of bonds with stock acquisition rights with exercise price amendment clause, etc.]

Not applicable.

(4) [Changes in Number of Shares Outstanding, Share Capital, etc.]

Date	Change in total number of issued shares (shares)	Balance of total number of issued shares (shares)	Change in share capital (million yen)	Balance of share capital (million yen)	Change in capital surplus (million yen)	Balance of capital surplus (million yen)
October 1, 2025 to March 31, 2026	—	98,112,000	—	66	—	5,859

## (5) [Major Shareholders]

As of March 31, 2026

Name	Address	Number of shares held (shares)	Percentage of shares held to the total number of issued shares (excluding treasury shares) (%)
IDEA Capital Co., Ltd.	2-2-1 Kyobashi, Chuo-ku, Tokyo	51,662,000	52.66
Keiichi Shibahara	Minato-ku, Tokyo	8,520,300	8.68
The Master Trust Bank of Japan, Ltd. (Trust Account)	Akasaka Intercity AIR, 1-8-1 Akasaka, Minato-ku, Tokyo	3,490,400	3.56
MSIP CLIENT SECURITIES (Standing proxy: Morgan Stanley MUFG Securities Co., Ltd.)	25 Cabot Square, Canary Wharf, London E14 4QA, U.K. (1-9-7 Otemachi, Chiyoda-ku, Tokyo)	2,486,100	2.53
DBS BANK LTD FOR G. K. GOH STRATEGIC HOLDINGS PTE LTD 700551 (Standing proxy: Mizuho Bank, Ltd.)	12 MARINA BOULEVARD, DBS ASIA CENTRAL, MARINA BAY FINANCIAL CENTRE TOWER 3, SINGAPORE 018982 (2-15-1 Konan, Minato-ku, Tokyo)	2,000,000	2.04
NOMURA PB NOMINEES LIMITED OMNIBUS-MARGIN (CASHPB) (Standing proxy: Nomura Securities Co., Ltd.)	1 ANGEL LANE, LONDON, EC4R 3AB, UNITED KINGDOM (1-13-1 Nihonbashi, Chuo-ku, Tokyo)	1,406,000	1.43
NORTHERN TRUST CO. (AVFC) RE IEDU UCITS CLIENTS NON LENDING 15 PCT TREATY ACCOUNT (Standing proxy: The Hongkong and Shanghai Banking Corporation Limited, Tokyo Branch)	50 BANK STREET CANARY WHARF LONDON E14 5NT, UK (3-11-1 Nihonbashi, Chuo-ku, Tokyo)	1,372,900	1.40
BNYM SA/NV FOR BNYM FOR BNYM GCM CLIENT ACCTS M ILM FE (Standing proxy: MUFG Bank, Ltd.)	2 KING EDWARD STREET, LONDON EC1A 1HQ UNITED KINGDOM (1-4-5 Marunouchi, Chiyoda-ku, Tokyo)	1,090,916	1.11
NORTHERN TRUST CO. (AVFC) RE NVI01 (Standing proxy: The Hongkong and Shanghai Banking Corporation Limited, Tokyo Branch)	50 BANK STREET CANARY WHARF LONDON E14 5NT, UK (3-11-1 Nihonbashi, Chuo-ku, Tokyo)	1,060,800	1.08
MLI FOR CLIENT GENERAL OMNI NON COLLATERAL NON TREATY-PB (Standing proxy: BofA Securities Japan Co., Ltd.)	MERRILL LYNCH FINANCIAL CENTRE 2 KING EDWARD STREET LONDON UNITED KINGDOM (1-4-1 Nihonbashi, Chuo-ku, Tokyo)	957,760	0.98
Total	—	74,047,176	75.48

(Note) 1. IDEA Capital Co., Ltd. is an asset management company of Keiichi Shibahara, Representative Director of the Company.

2. Although it is reported in the report on large volume holdings (change report) made available for public inspection as of February 26, 2026, that Pantheon Partners Limited owns the following shares as of February 17, 2026, the Company is unable to confirm the number of shares actually held as of the end of the current interim consolidated period, and therefore they are not included in the above status of major shareholders.

The contents of the report on large volume holdings (change report) are as follows.

Name	Address	Number of share certificates, etc. held (shares)	Percentage of share certificates, etc. held (%)
Pantheon Partners Limited	23rd Floor, No.18 On Lan Street, Central, Hong Kong	4,922,900	5.02

## (6) [Status of Voting Rights]

## (1) [Issued Shares]

As of March 31, 2026

Category	Number of shares (shares)	Number of voting rights (units)	Details
Shares without voting rights	—	—	—
Shares with restricted voting rights (treasury shares, etc.)	—	—	—
Shares with restricted voting rights (others)	—	—	—
Shares with full voting rights (treasury shares, etc.)	Common stock 7,200	—	—
Shares with full voting rights (others)	Common stock 98,074,900	980,749	These are the standard shares of the Company with no restrictions on rights. The number of shares per unit is 100 shares.
Shares less than one unit	Common stock 29,900	—	—
Total number of issued shares	98,112,000	—	—
Voting rights of all shareholders	—	980,749	—

(Note) "Shares less than one unit" includes 57 shares of treasury shares held by the Company.

## (2) [Treasury Shares, etc.]

As of March 31, 2026

Name of owner	Address of owner	Number of shares held in own name (shares)	Number of shares held in others' names (shares)	Total number of shares held (shares)	Ratio of shares held to total number of issued shares (%)
Amvis Holdings, Inc.	1-6-1 Kyobashi, Chuo-ku, Tokyo	7,200	—	7,200	0.01
Total	—	7,200	—	7,200	0.01

## 2 [Status of Officers]

There have been no changes in officers during the current interim consolidated period after the submission date of the Securities Report for the previous fiscal year.

## Section 4 [Financial Information]

### 1. Preparation Method of Interim Consolidated Financial Statements

The interim consolidated financial statements of the Company are prepared in accordance with the "Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements" (Ministry of Finance Order No. 28 of 1976; hereinafter referred to as the "Regulation on Consolidated Financial Statements").

In addition, the Company falls under the category of companies listed in the upper column of Item 1 of the table in Article 24-5, Paragraph 1 of the Financial Instruments and Exchange Act, and prepares Type 1 interim consolidated financial statements in accordance with the provisions of Part 1 and Part 3 of the Regulation on Consolidated Financial Statements.

### 2. Audit Certification

Pursuant to the provisions of Article 193-2, Paragraph 1 of the Financial Instruments and Exchange Act, PwC Japan LLC has conducted an interim review of the Company's interim consolidated financial statements for the interim consolidated accounting period from October 1, 2025 to March 31, 2026.

# 1 [Interim Consolidated Financial Statements]

## (1) [Interim Consolidated Balance Sheets]

(Unit: million yen)

	Previous fiscal year (September 30, 2025)	Current interim period (March 31, 2026)
<b>Assets</b>		
Current assets		
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)
Total current assets	21,738	20,003
Non-current assets		
Property, plant and equipment		
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
Total property, plant and equipment	57,165	58,805
Intangible assets		
Other	185	172
Total intangible assets	185	172
Investments and other assets		
Leasehold and guarantee deposits	3,570	3,580
Deferred tax assets	851	818
Other	436	543
Total investments and other assets	4,857	4,942
Total non-current assets	62,208	63,920
Total assets	83,947	83,923

(Unit: million yen)

	Previous fiscal year (September 30, 2025)	Current interim period (March 31, 2026)
<b>Liabilities</b>		
Current liabilities		
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>
Non-current liabilities		
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>		
Shareholders' equity		
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>
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	(12)	(11)
<b>Total accumulated other comprehensive income</b>	<b>(12)</b>	<b>(11)</b>
Stock acquisition rights	-	19
<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) [Interim Consolidated Statements of Income and Interim Consolidated Statements of Comprehensive Income]  
[Interim Consolidated Statements of Income]

(Unit: million yen)

	Previous Interim Consolidated Period (From October 1, 2024 to March 31, 2025)	Current Interim Consolidated Period (From October 1, 2025 to 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
Interim profit before income taxes	3,812	2,809
Income taxes	1,124	912
Interim profit	2,688	1,896
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	2,688	1,896

[Interim Consolidated Statements of Comprehensive Income]

(Unit: million yen)

	Previous Interim Consolidated Period (From October 1, 2024 to March 31, 2025)	Current Interim Consolidated Period (From October 1, 2025 to March 31, 2026)
Interim profit	2,688	1,896
Other comprehensive income		
Remeasurements of defined benefit plans	0	1
Total other comprehensive income	0	1
Interim comprehensive income	2,688	1,898
(Details)		
Interim comprehensive income attributable to owners of parent	2,688	1,898
Interim comprehensive income attributable to non-controlling interests	-	-

## (3) [Interim Consolidated Statements of Cash Flows]

(Unit: million yen)

	Previous Interim Consolidated Period (From October 1, 2024 to March 31, 2025)	Current Interim Consolidated Period (From October 1, 2025 to March 31, 2026)
<b>Cash flows from operating activities</b>		
Interim profit before income taxes	3,812	2,809
Depreciation	1,259	1,587
Amortization of goodwill	3	11
Increase (decrease) in provision for bonuses (indicates decrease)	(156)	(324)
Increase (decrease) in allowance for doubtful accounts (indicates decrease)	78	81
Interest income	(4)	(11)
Interest expenses	253	337
Subsidy income	(306)	(220)
Loss (gain) on transfer of business (indicates gain)	-	(34)
Decrease (increase) in accounts receivable (indicates increase)	(328)	(69)
Decrease (increase) in inventories (indicates increase)	(3)	(11)
Decrease (increase) in other assets (indicates increase)	(130)	319
Increase (decrease) in accounts payable (indicates decrease)	23	27
Increase (decrease) in accounts payable - other and accrued expenses (indicates decrease)	432	105
Increase (decrease) in other liabilities (indicates decrease)	182	(387)
Other	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	24	8
Net cash used in investing activities	(6,870)	(3,228)
<b>Cash flows from financing activities</b>		
Net increase (decrease) in short-term borrowings (indicates decrease)	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)

(Unit: million yen)

	Previous Interim Consolidated Period (From October 1, 2024 to March 31, 2025)	Current Interim Consolidated Period (From October 1, 2025 to March 31, 2026)
Other	(390)	-
Net cash provided by (used in) financing activities	6,534	(2,160)
Net increase (decrease) in cash and cash equivalents (indicates decrease)	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 interim period	* 11,814	* 9,210

[Notes]

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

(Tax Expense Calculations)

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

(Notes to Interim Consolidated Balance Sheets)

\* Breakdown of inventories

	Previous Fiscal Year	Current Interim Period
Merchandise and finished goods	25 million yen	36 million yen
Supplies	5 million yen	5 million yen

(Notes to Interim Consolidated Statements of Income)

\* Major items and amounts of selling, general and administrative expenses are as follows.

	Previous Interim Consolidated Period	Current Interim Consolidated Period
Personnel expenses	1,476 million yen	1,648 million yen
(Of which, provision for bonuses)	110 million yen	133 million yen

(Notes to Interim Consolidated Statements of Cash Flows)

\* The relationship between the interim period-end balance of cash and cash equivalents and the amounts of items listed in the interim consolidated balance sheets is as follows.

	Previous Interim Consolidated Period	Current Interim Consolidated Period
Cash and deposits	11,814 million yen	9,210 million yen
Cash and cash equivalents	11,814 million yen	9,210 million yen

(Notes to Shareholders' Equity)

Previous Interim Consolidated Fiscal Period (From October 1, 2024 to March 31, 2025)

1. Dividends paid

Resolution	Type of shares	Total dividends (million yen)	Dividend per share (yen)	Record date	Effective date	Source of dividends
December 20, 2024 Annual General Meeting of Shareholders	Common stock	391	4.00	September 30, 2024	December 23, 2024	Retained earnings

2. Dividends with a record date during the current interim consolidated period but whose effective date is after the end of the current interim consolidated period

Not applicable.

3. Significant changes in shareholder's equity

Not applicable.

Current Interim Consolidated Period (From October 1, 2025 to March 31, 2026)

1. Dividends paid

Resolution	Type of shares	Total dividends (million yen)	Dividend per share (yen)	Record date	Effective date	Source of dividends
December 19, 2025 Annual General Meeting of Shareholders	Common stock	390	4.00	September 30, 2025	December 22, 2025	Retained earnings

2. Dividends with a record date during the current interim consolidated period but whose effective date is after the end of the current interim consolidated period

Not applicable.

3. Significant changes in shareholder's equity

Not applicable.

(Segment Information)

[Segment Information]

I. Previous interim consolidated period (from October 1, 2024 to March 31, 2025)

1. Information on net sales and profit by reportable segment

(Unit: million yen)

	Reportable Segment			Adjustments	Amount recorded in interim consolidated statements of income (Note)
	Ishinkan	Comprehensive	Total		
Net Sales					
Sales to External Customers	23,592	228	23,820	-	23,820
Intersegment Internal Sales or Transfers	-	-	-	-	-
Total	23,592	228	23,820	-	23,820
Segment Profit	3,675	68	3,743	-	3,743

(Note) Segment profit is adjusted with operating profit in the interim consolidated statements of income.

II. Current interim consolidated period (from October 1, 2025 to March 31, 2026)

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

(Unit: million yen)

	Reportable Segment			Adjustments (Note) 1	Amount Recorded in the Interim Consolidated Statement of Income (Note) 2
	Ishinkan	Comprehensive	Total		
Net Sales					
Sales to External Customers	25,033	567	25,600	-	25,600
Intersegment Internal 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

(Note) 1. The adjustment for segment profit of (0) million yen is an adjustment for unrealized profit related to inter-segment transactions.

(Note) 2. Segment profit is adjusted with operating profit in the interim consolidated statements of income.

2. Matters related to changes in reportable segments

The Group previously omitted the disclosure of segment information as it operated in a single segment, the Ishinkan Business. However, starting from the current six-month period, following a review of management control categories, the Group has classified and disclosed its reportable segments as "Ishinkan" and "Comprehensive Medical Support."

Segment information for the previous six-month period has been prepared and disclosed based on the revised reportable segment classifications.

(Revenue Recognition)

1. Information on the breakdown of revenue from contracts with customers

The Group consists of multiple segments, the Ishinkan Business and the Comprehensive Medical Support Business, and operates within Japan. In the Ishinkan Business, the Group operates a hospice business that provides integrated services such as home-visit nursing and home-visit care to individuals with high medical dependency. In the Comprehensive Medical Support Business, the Group provides various support services to medical institutions and other organizations.

Revenue from the Ishinkan Business consists of medical insurance compensation and long-term care insurance compensation received through the provision of these services, as well as non-insurance sales such as rent, management fees, and meal expenses received from residents. Revenue from the Comprehensive Medical Support Business consists of consulting fees and other consideration received from medical institutions and other clients.

The majority of the Group's revenue consists of insurance compensation, such as medical insurance compensation and long-term care insurance compensation in the Ishinkan Business. For this reason, the Group has not provided a breakdown of revenue from contracts with customers, as there are no factors that significantly affect the nature, amount, timing, and uncertainty of revenue and cash flows from contracts with customers.

I. Previous six-month period (From October 1, 2024 to March 31, 2025)

(Unit: million yen)

	Reportable Segment		Total
	Ishinkan Business	Comprehensive Medical Support Business	
Revenue from Contracts with Customers	23,586	212	23,799
Other Revenue	6	15	21
Sales to External Customers	23,592	228	23,820

(Note) 1. Other income includes rental income based on the "Accounting Standard for Lease Transactions" (ASBJ Statement No. 13) and interest income based on the "Accounting Standard for Financial Instruments" (ASBJ Statement No. 10).

II. Current six-month period (From October 1, 2025 to March 31, 2026)

(Unit: million yen)

	Reportable Segment		Total
	Ishinkan Business	Comprehensive Medical Support Business	
Revenue from Contracts with Customers	25,033	489	25,522
Other Revenue	-	78	78
Sales to External Customers	25,033	567	25,600

(Note) 1. Other income includes rental income based on the "Accounting Standard for Lease Transactions" (ASBJ Statement No. 13) and interest income based on the "Accounting Standard for Financial Instruments" (ASBJ Statement No. 10).

(Per Share Information)

Net income per share for the six-month period and the basis for calculation, and diluted net income per share for the six-month period and the basis for calculation are as follows.

Item	Previous Interim Consolidated Fiscal Period (From October 1, 2024 to March 31, 2025)	Current Interim Consolidated Period (From October 1, 2025 to March 31, 2026)
(1) Interim Earnings per Share	27.55 yen	19.41 yen
(Basis for Calculation)		
Interim profit attributable to owners of parent used in the calculation (million yen)	2,688	1,896
Increase in Number of Common Shares (shares)	—	—
Interim Profit Attributable to Owners of Parent Attributable to Common Shareholders (million yen)	2,688	1,896
Average Number of Common Shares Outstanding During the Period (shares)	97,582,405	97,713,903
(2) Diluted Interim Earnings per Share	27.55 yen	19.41 yen
(Basis for Calculation)		
Interim profit attributable to owners of parent used in the calculation (million yen)	—	—
Increase in Number of Common Shares (shares)	13,842	13,277
Description of potentially dilutive shares excluded from the calculation of diluted interim earnings per share due to their anti-dilutive effect, for which there were significant changes from the end of the previous fiscal year	—	—

(Significant Subsequent Events)

Not applicable.

2. [Other]

Not applicable.

Part II [Information on Guarantors, etc. for the Reporting Company]

Not applicable.

# Independent Auditor's Interim Review Report on the Interim Consolidated Financial Statements

May 14, 2026

Amvis Holdings, Inc.

To the Board of Directors of Amvis Holdings, Inc.

PwC Japan LLC

Tokyo Office

Designated Limited  
Liability Partner, Certified Public  
Engagement Partner Accountant Masataka Nitta

Designated Limited  
Liability Partner, Certified Public  
Engagement Partner Accountant Masanori Yagi

## Auditor's Conclusion

We have conducted an interim review of the interim consolidated financial statements of Amvis Holdings, Inc. and its consolidated subsidiaries, which comprise the interim consolidated balance sheet as of March 31, 2026, and the interim consolidated statement of income, interim consolidated statement of comprehensive income, interim consolidated statement of cash flows, and notes for the interim consolidated accounting period (from October 1, 2025 to March 31, 2026) of the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026), in accordance with the provisions of Article 193-2, Paragraph 1 of the Financial Instruments and Exchange Act. Based on our interim review, nothing has come to our attention that causes us to believe that the interim consolidated financial statements referred to above do not present fairly, in all material respects, the financial position of Amvis Holdings, Inc. and its consolidated subsidiaries as of March 31, 2026, and their results of operations and cash flows for the interim consolidated accounting period then ended in accordance with accounting principles generally accepted in Japan.

## Basis for Auditor's Conclusion

We conducted our interim review in accordance with interim review standards generally accepted in Japan. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Interim Review of the Interim Consolidated Financial Statements" section of our report. We are independent of the Company and its consolidated subsidiaries in accordance with the ethical requirements that are relevant to our audit of the financial statements in Japan (including the requirements applicable to audits of financial statements of entities with high social impact), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that we have obtained evidence that provides a basis for our conclusion.

## Responsibilities of Management, Audit & Supervisory Board Members and the Audit & Supervisory Board for the Interim Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the interim consolidated financial statements in accordance with accounting principles generally accepted in Japan. This includes the design and implementation of such internal control as management determines is necessary to enable the preparation and fair presentation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error. In preparing the interim consolidated financial statements, management is responsible for assessing whether it is appropriate to prepare the interim consolidated financial statements on the basis of the going concern assumption and for disclosing matters related to going concern if it is necessary to do so in accordance with accounting principles generally accepted in Japan. The responsibility of the Audit & Supervisory Board and its members is to oversee the execution of duties by the directors in the development and operation of the financial reporting process.

#### Auditor's Responsibility for the Interim Review of the Interim Consolidated Financial Statements

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our interim review conducted from an independent standpoint. In accordance with interim review standards generally accepted in Japan, we make professional judgments and maintain professional skepticism throughout the interim review process to perform the following:

- Conduct inquiries, primarily of management and persons responsible for financial and accounting matters, analytical procedures, and other interim review procedures. Interim review procedures are more limited in scope than an audit of annual financial statements conducted in accordance with auditing standards generally accepted in Japan.
- If the auditor concludes that a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern, the auditor shall, based on the evidence obtained, conclude whether any matter has come to the auditor's attention that causes the auditor to believe that the interim consolidated financial statements are not presented fairly in accordance with accounting principles generally accepted in Japan. Furthermore, if a material uncertainty regarding the going concern assumption is identified, the auditor is required to draw attention to the notes to the interim consolidated financial statements in the interim review report, or if the notes regarding the material uncertainty are inadequate, to express a qualified or adverse conclusion on the interim consolidated financial statements. The auditor's conclusions are based on the evidence obtained up to the date of the interim review report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate whether any matter has come to the auditor's attention that causes the auditor to believe that the presentation and notes to the interim consolidated financial statements are not in accordance with accounting principles generally accepted in Japan, as well as evaluate the overall presentation, structure, and content of the interim consolidated financial statements, including the related notes, and whether any matter has come to the auditor's attention that causes the auditor to believe that the interim consolidated financial statements do not represent the underlying transactions and accounting events in a manner that achieves fair presentation.
- Obtain evidence regarding the financial information of the Company and its consolidated subsidiaries to serve as the basis for expressing a conclusion on the interim consolidated financial statements. The auditor is responsible for the direction, supervision, and performance of the interim review of the interim consolidated financial statements. The auditor remains solely responsible for the auditor's conclusion. The auditor communicates with the Audit & Supervisory Board and its members regarding the planned scope and timing of the interim review and significant findings identified during the interim review. The auditor provides the Audit & Supervisory Board and its members with a statement that the auditor has complied with relevant ethical requirements regarding independence in Japan, and communicates all matters that may reasonably be thought to bear on the auditor's independence, and where applicable, actions taken to eliminate threats or safeguards applied to reduce threats to an acceptable level.

#### Conflicts of Interest

There are no interests between the Company and its consolidated subsidiaries and the audit firm or the engagement partners that are required to be disclosed under the provisions of the Certified Public Accountants Act.

End

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(Notes) 1. The original copy of the above interim review report is kept separately by the Company (the company filing the semi-annual report).

2. XBRL data is not included in the scope of the interim review.