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August 10, 2026

Non-consolidated Financial Results for the Nine Months Ended June 30, 2026 (Under Japanese GAAP)

Company name:	Amifa Co.,Ltd.	
Listing:	Tokyo Stock Exchange	
Securities code:	7800	
URL:	https://www.amifa.co.jp	
Representative:	Yuzo Fujii	President and CEO
Inquiries:	Toru Horiuchi	Executive Officer, General Manager, Corporate Planning Dept., Finance & Accounting Dept.
Telephone:	+81-3（6432）9500	

Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Non-consolidated financial results for the nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

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

	Net sales		Operating profit		Ordinary profit		Net income	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	7,325	7.9	723	319.0	706	389.4	774	916.4
June 30, 2025	6,790	1.0	172	-	144	-	76	-

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	246.97	-
June 30, 2025	25.24	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	4,211	2,854	67.8
September 30, 2025	3,671	2,141	58.3

Reference: Equity
As of June 30, 2026: ¥ 2,854 million
As of September 30, 2025: ¥ 2,141 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	-	0.00	-	26.00	26.00
Fiscal year ending September 30, 2026	-	0.00	-		
Fiscal year ending September 30, 2026 (Forecast)				30.00	30.00

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

3. Non-consolidated financial result forecasts for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net income		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	9,000	1.8	620	129.4	600	150.8	680	249.6	215.46

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

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

(2) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	3,235,000 shares
As of September 30, 2025	3,235,000 shares

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

As of June 30, 2026	16,439 shares
As of September 30, 2025	216,439 shares

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

Nine months ended June 30, 2026	3,135,045 shares
Nine months ended June 30, 2025	3,018,561 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Explanation for the appropriate use of performance forecasts)

The performance forecasts and other statements on future events presented in this material are based on information that was available at the time of preparation of this material and based on certain assumptions considered to be reasonable. The actual performance, etc. may differ materially from these forecasts due to various factors.

1. Qualitative information on quarterly financial results

(1) Explanation of operating results

During the third quarter cumulative period (from October 1, 2025 to June 30, 2026), the Japanese economy showed a trend toward gradual recovery, supported by improvements in employment and income environments as well as various government policies. However, the impact of ongoing inflation and rising prices caused by the weak yen remained significant, and the outlook continues to be uncertain due to concerns over the impact of escalating tensions in the Middle East on energy prices and logistics.

In this environment, we actively engaged in offering new promotions and new products for events such as Christmas and Valentine’s Day and focused on sales of lifestyle products to our main customers, flat-rate retailers, resulting in net sales exceeding those of the same period of the previous fiscal year. Meanwhile, despite the ongoing weak-yen environment, profitability significantly improved compared to the same period of previous fiscal year, due to sales efforts such as strengthening our sales floor proposals and concentrating on best-selling items, as well as ongoing cost-reduction efforts.

As a result, the summary of operating results for the third quarter cumulative period is as follows:

	Net sales	Operating profit	Ordinary profit	Net income
For the nine months ended	Thousands of yen	Thousands of yen	Thousands of yen	Thousands of yen
June 30, 2026	7,325,041	723,536	706,261	774,272
June 30, 2025	6,790,448	172,668	144,301	76,179
Difference	534,593	550,868	561,960	698,093
Ratio（%）	7.9%	319.0%	389.4%	916.4%

Net sales increased by 534,593 thousand yen (7.9% increase) compared to the same period of the previous year, reaching 7,325,041 thousand yen.

This performance was driven by solid sales of products related to seasonal events such as Christmas and Valentine's Day, in addition to favorable sales of stationery items, primarily sticker products.

As shown in the table below, the cumulative net sales of our lifestyle products by product group for the third quarter cumulative period were 5,898,408 thousand yen for "NB products" (16.6% increase) and 1,426,633 thousand yen for "PB products" (17.6% decrease). Starting from the fiscal year under review, we have been disclosing figures in line with the "differentiation and strengthening profitability based on brand value" set out in our medium-term management plan. Accordingly, we have also disclosed figures in line with the above for the same period of the previous fiscal year.

・NB (National Brand) : Products sold under our own brand name (mainly "amifa®").

・PB (Private Brand) : Products sold under our clients’ brand names, for which we are responsible for planning and manufacturing, or manufacturing only.

	NB Products	PB Products	Total
For the nine months ended	Thousands of yen	Thousands of yen	Thousands of yen
June 30, 2026	5,898,408	1,426,633	7,325,041
June 30, 2025	5,060,099	1,730,349	6,790,448
Difference	838,309	(303,716)	534,593
Ratio（%）	16.6%	(17.6%)	7.9%

Despite the ongoing weak-yen environment, the cost of sales ratio improved by 5.5 percentage points. This was due to sales efforts such as strengthening sales floor proposals and concentrating on best-selling items, continued cost reductions, and a significant decrease in inventory valuation losses compared to those recorded in the same period of the previous fiscal year. As a result, operating profit increased by 550,868 thousand yen (319.0% increase) compared to the same period of the previous year to 723,536 thousand yen.

Ordinary profit came to 706,261 thousand yen, an increase of 561,960 thousand yen (389.4% increase) compared to the same period of the previous year.

In non-operating income and expenses, foreign exchange losses of 22,809 thousand yen were recorded in the third quarter cumulative period of the previous fiscal year, but these decreased to 13,223 thousand yen in the same period of the fiscal year under review, resulting in a larger increase in ordinary profit than in operating profit.

Furthermore, during the third quarter cumulative period, we recorded relocation compensation of 490,000 thousand yen as extraordinary income and head office relocation expenses of 83,034 thousand yen as extraordinary losses in connection with the relocation of our head office.

As a result, net income for the third quarter cumulative period came to 774,272 thousand yen, an increase of 698,093 thousand yen (916.4% increase) compared to the same period of the previous fiscal year.

Segment information is omitted because we operate in a single business segment, the lifestyle products business.

(2) Explanation of financial position

(Assets)

As of the end of the third quarter of this fiscal year, current assets came to 3,927,424 thousand yen, an increase of 469,140 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 560,284 thousand yen in cash and deposits, which was partially offset by decreases of 74,956 thousand yen in notes and accounts receivable – trade, and 62,504 thousand yen in inventories. Non-current assets came to 284,195 thousand yen, an increase of 71,440 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 49,431 thousand yen in property, plant and equipment, and 33,157 thousand yen in investments and other assets.

As a result, total assets came to 4,211,619 thousand yen, an increase of 540,580 thousand yen from the end of the previous fiscal year.

(Liabilities)

As of the end of the third quarter of this fiscal year, current liabilities came to 962,566 thousand yen, a decrease of 73,693 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 206,137 thousand yen in income taxes payable, which was offset by decreases in accounts payable - trade of 35,243 thousand yen, short-term borrowings of 100,000 thousand yen, the current portion of long-term borrowings of 48,633 thousand yen, and accounts payable - other of 94,672 thousand yen. Non-current liabilities came to 394,581 thousand yen, a decrease of 98,785 thousand yen from the end of the previous fiscal year, mainly due to a 101,066 thousand yen decrease in long-term borrowings.

As a result, total liabilities came to 1,357,147 thousand yen, a decrease of 172,478 thousand yen from the end of the previous fiscal year.

(Net Assets)

As of the end of the third quarter of this fiscal year, total net assets came to 2,854,472 thousand yen, an increase of 713,059 thousand yen from the end of the previous fiscal year. This was mainly due to an increase in retained earnings of 695,789 thousand yen, resulting from net income of 774,272 thousand yen offset by dividend payments of 78,482 thousand yen, as well as an increase in deferred gains or losses on hedges of 17,069 thousand yen.

As a result, the equity ratio increased by 9.5 percentage points from the end of the previous fiscal year, to 67.8 %.

(3) Explanation of forward-looking information such as performance forecasts

Although operating profit, ordinary profit, and net income for the cumulative third-quarter period have already exceeded our full-year earnings forecasts announced on May 15, 2026, the forecasts remain unchanged at present, considering risks such as rising purchasing costs and the ongoing weak yen.

Regarding the dividend, there is no change to our planned dividend of 30 yen per share.

Quarterly Non-consolidated Financial Statements and Primary Notes

Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	842,213	1,402,497
Notes and accounts receivable - trade	808,703	733,747
Electronically recorded monetary claims - operating	9,707	134
Inventories	1,725,787	1,663,283
Other	71,872	127,761
Total current assets	3,458,284	3,927,424
Non-current assets		
Property, plant and equipment	25,971	75,403
Intangible assets	55,276	44,127
Investments and other assets	131,507	164,664
Total non-current assets	212,754	284,195
Total assets	3,671,039	4,211,619
Liabilities		
Current liabilities		
Accounts payable - trade	166,509	131,265
Short-term borrowings	100,000	-
Current portion of long-term borrowings	199,599	150,966
Accounts payable - other	422,731	328,059
Income taxes payable	88,488	294,625
Provision for bonuses	19,425	-
Other	39,505	57,648
Total current liabilities	1,036,259	962,566
Non-current liabilities		
Long-term borrowings	201,066	100,000
Provision for retirement benefits	37,965	40,246
Long-term obligations to directors	254,335	254,335
Total non-current liabilities	493,367	394,581
Total liabilities	1,529,626	1,357,147
Net assets		
Shareholders' equity		
Share capital	37,220	37,220
Capital surplus	273,586	142,786
Retained earnings	1,957,764	2,653,554
Treasury shares	(141,766)	(10,766)
Total shareholders' equity	2,126,804	2,822,794
Valuation and translation adjustments		
Deferred gains or losses on hedges	14,608	31,678
Total valuation and translation adjustments	14,608	31,678
Total net assets	2,141,412	2,854,472
Total liabilities and net assets	3,671,039	4,211,619

Quarterly Non-consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended June 30, 2025	For the nine months ended June 30, 2026
Net sales	6,790,448	7,325,041
Cost of sales	4,649,752	4,614,160
Gross profit	2,140,696	2,710,881
Selling, general and administrative expenses	1,968,027	1,987,344
Operating profit	172,668	723,536
Non-operating income		
Interest income	173	910
Compensation income	28	901
Interest on tax refund	166	-
Royalty income	1,200	-
Other	124	454
Total non-operating income	1,693	2,266
Non-operating expenses		
Interest expenses	5,369	5,138
Foreign exchange losses	22,809	13,223
Loss on retirement of non-current assets	37	-
Other	1,843	1,179
Total non-operating expenses	30,060	19,541
Ordinary profit	144,301	706,261
Extraordinary income		
Compensation for forced relocation	-	490,000
Total extraordinary income	-	490,000
Extraordinary losses		
Head office relocation expenses	-	83,034
Total extraordinary losses	-	83,034
Profit before income taxes	144,301	1,113,226
Income taxes	68,122	338,954
Net income	76,179	774,272