[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 Six Months (Semi-annual) Ended September 30, 2026

November 12, 2026

Company Name: Oisix Inc.
Code Number: 3182
Representative: Kohey Takashima, Representative Director, CEO
For Inquiry: Tetsuya Nakagawa, CFO
Stock Exchange Listing: Tokyo
URL: https://en.oisix.co.jp
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Scheduled Filing Date of Semi-annual Securities Report: November 12, 2026
Scheduled Date of Dividend Payment: —
Supplementary Information for Financial Statements: Available
Explanatory Meeting to Be Held: Yes (for Institutional Investors)

(Amounts of less than one million yen are rounded down)

## 1. Consolidated Financial Results for the Six Months (Semi-annual) Ended September 30, 2026

(1) Consolidated Operating Results (Percentages indicate YoY changes)

| | Net Sales | | EBITDA*1 | | Operating Profit | | Ordinary Profit | | Profit Attributable to Owners of Parent | |
|---|---|---|---|---|---|---|---|---|---|---|
| Six Months Ended | million yen | % | million yen | % | million yen | % | million yen | % | million yen | % |
| September 30, 2026 | 121,292 | (8.0) | 6,347 | 4.4 | 4,150 | 37.8 | 3,929 | 44.7 | 4,035 | 335.1 |
| September 30, 2025 | 131,820 | 4.9 | 6,077 | (1.4) | 3,011 | (8.6) | 2,715 | (25.4) | 927 | (61.2) |

Notes
Comprehensive Income:
Six months ended September 30, 2026: 3,916 million yen / 338.0%
Six months ended September 30, 2025: 894 million yen / (66.3)%
*1 EBITDA = operating profit + depreciation + amortization of goodwill

| | Earnings per Share | Diluted Earnings per Share |
|---|---|---|
| Six Months Ended | yen | yen |
| September 30, 2026 | 116.18 | - |
| September 30, 2025 | 26.70 | - |

(2) Consolidated Financial Position

| | Total Assets | Total Net Assets | Equity Ratio |
|---|---|---|---|
| As of | million yen | million yen | % |
| September 30, 2026 | 108,549 | 32,780 | 28.5 |
| March 31, 2026 | 108,137 | 29,069 | 25.3 |

Reference: Equity:
As of September 30, 2026: 30,989 million yen
As of March 31, 2026: 27,323 million yen

## 2. Dividends on Common Stock

| | Annual Dividends per Share | | | | |
|---|---|---|---|---|---|
| | 1st quarter end | 2nd quarter end | 3rd quarter end | Fiscal year end | Annual |
| Fiscal Year Ended | yen | yen | yen | yen | yen |
| March 31, 2026 | — | 8.00 | — | 12.00 | 20.00 |
| Fiscal Year Ending March 31, 2027 | — | 0.00 | | | |
| Fiscal Year Ending March 31, 2027 (Forecast) | | | — | 34.00 | 34.00 |

Notes
Revisions to the most recently announced forecast: Yes
Regarding the dividend forecast for the fiscal year ending March 31, 2027, please refer to the “Notice Regarding Revisions to Financial Forecasts and Dividend Forecast (Dividend Increase)” announced today (November 12, 2026).

**3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027**

(Percentages indicate YoY changes)

| | Net Sales | | EBITDA | | Operating Profit | | Profit Attributable to Owners of Parent | | Earnings per Share |
|---|---|---|---|---|---|---|---|---|---|
| | million yen | % | million yen | % | million yen | % | million yen | % | yen |
| Fiscal Year Ending March 31, 2027 | 252,000 | 0.2 | 13,400 | 3.8 | 8,700 | 18.5 | 5,920 | 30.8 | 170.00 |

Notes

Revisions to the most recently announced forecast: Yes

Regarding the revision of the consolidated earnings forecasts for the fiscal year ending March 31, 2027, please refer to the “Notice Regarding Revisions to Financial Forecasts and Dividend Forecast (Dividend Increase)” announced today (November 12, 2026).

Notes

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

Newly consolidated: None

Excluded from consolidation: 2 companies (ORD Food Services Holdings, Inc., SHiDAX FOOD SERVICES CORPORATION)

2. Adoption of specific accounting treatments for the preparation of semi-annual consolidated financial statements: No

3. Changes in accounting policies and accounting estimates, and restatements

(A) Changes in accounting policies due to revisions in accounting standards: No

(B) Changes in accounting policies other than (A) above: No

(C) Changes in accounting estimates: No

(D) Restatements: No

4. Number of shares outstanding (common shares)

(A) Number of issued shares (including treasury shares)

| | |
|---|---|
| As of September 30, 2026 | 36,940,000 shares |
| As of March 31, 2026 | 36,940,000 shares |

(B) Number of treasury shares

| | |
|---|---|
| As of September 30, 2026 | 2,207,236 shares |
| As of March 31, 2026 | 2,207,156 shares |

(C) Average number of shares outstanding during the period

| | |
|---|---|
| Six Months Ended September 30, 2026 | 34,732,805 shares |
| Six Months Ended September 30, 2025 | 34,732,888 shares |

This Consolidated Financial Summary is outside the scope of interim review by certified public accountants or auditing firms.

Explanation of the appropriate use of earnings forecasts, and other special notes

The forward-looking statements herein are based on information available to the Company and certain assumptions deemed reasonable as of the date of publication of this document. They are not intended as the Company’s commitment to achieve such forecasts, and actual results may differ significantly from these forecasts due to a wide range of factors.

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1. Semi-annual Consolidated Operating Results

(1) Overview of Consolidated Operating Results

Our Group's corporate philosophy is "Farm for Tomorrow, Table for Tomorrow," and our mission is to address social issues through our business operations. We operate by considering how we can help our customers lead delicious, enjoyable, and healthy dietary lives.

In the current unstable environment, we are strengthening our awareness of our role as a service that supports infrastructure for daily living, and we will strive to be of service to everyone.

Since the reorganization of the Group in October 2025, which included making the B2B Subscription Business (food service) a wholly-owned subsidiary, we have been accelerating the creation of synergies between our B2C Subscription Business (food delivery service) and the B2B Subscription Business (food service), both of which share a common subscription model. The integration of our manufacturing, logistics, systems, and corporate departments has already begun to yield steady results, such as improved production line utilization and enhanced productivity through the promotion of DX. Moving forward, we will establish a sustainable growth cycle by implementing integrated management across all processes—from product development and procurement to manufacturing, logistics, and the final provision of meals.

Toward our 2030 targets, our primary strategy is to achieve increased sales and profits through sustained sales growth and improved profitability in the B2B Subscription Business (food service). Simultaneously, we will work to improve the profitability of our B2C Subscription Business (food delivery service), thereby powerfully driving both sales expansion and enhanced profitability.

B2B Subscription Business

The domestic food service market is extremely large, worth approximately 5 trillion yen, and is stable, mainly in facilities for the elderly and company cafeterias. Meanwhile, concerns have emerged about the declining quality of food, driven by recent labor shortages and profit pressures from soaring ingredient and labor costs. This has led to the deterioration of food service providers' performance and accelerated industry consolidation. Toward our mid-term goals, we will seize these opportunities arising from market consolidation. We will drive sustainable sales growth and improve profitability through a combination of strategic M&A and organic growth, aiming to become a top-tier company in the food service industry.

(Growth Actions)

I. Sustainable sales growth strategy (M&A / Organic)

Based on our policy of focusing on M&A in the B2B domain over the mid-term, we recently made the company operating SHiDAX HOLDINGS CORPORATION's food service business a wholly-owned subsidiary, positioning it as our core business. We aim for sustainable sales growth by combining the rapid expansion of our business scale through such roll-up strategies with organic growth.

II. Profitability improvement strategy

We will promote price optimization and ensure the thorough standardization of facility operations. Furthermore, we will deploy the expertise gained in our B2C Subscription Business to the food service business, aiming to reduce labor costs through the use of AI and DX as well as our "time-efficient food service model". Over the mid-term, we aim to improve profitability and secure funds for growth investments by expanding the implementation of the "time-efficient food service model" and optimizing procurement and logistics.

III. Product development leveraging B2C expertise

We will maximize the technical expertise and insights gained from the cumulative sale of 250 million meals of "Kit Oisix" in our future product development. With this development capability as a foundation, we will strengthen the rollout of products such as "Genki Gohan," a line of fully prepared foods for elderly care facilities that pursues both deliciousness and quality, thereby driving higher value-added in the food service business.

B2C Subscription Business

The domestic food delivery market is worth approximately 3 trillion yen and is expected to continue growing at an annual rate of approximately 3%, indicating steady expansion. While our market share is only a few percent, we believe we can continue to grow in the domestic market, based on the experience of other global companies.

In addition, the e-commerce penetration rate in the overall food market is only about 4%, which means it is still a niche market. The market, including other companies' services, is expected to become more active.
We provide services specialized in the "specialty" x "subscription" domain. We have established high barriers to entry in this field through our direct network of farmers who produce high value-added products and our service development skills based on customer insights. As a result, we have established ourselves as the No. 1 company in this field based on gross merchandise value (GMV).

(Growth Actions)
Toward our mid-term goals, in our domestic B2C Subscription Business, we will continue to evolve services and products such as "Cho-Raku (ultra-convenient) Kit" and "Deli Oisix". We will strive for continuous improvement in every detail of our processes—from product development to sales—to build a robust earnings base that remains resilient to changes in the external environment, with the ultimate goal of improving profitability.

(2) Overview of Financial Position
(i) Assets, liabilities and net assets
Total assets as of September 30, 2026 stood at 108,549 million yen, an increase of 412 million yen from March 31, 2026.
Current assets stood at 55,204 million yen, an increase of 1,969 million yen compared to March 31, 2026. This was mainly attributable to increases of 1,336 million yen in cash and deposits and 1,525 million yen in accounts receivable – trade, partially offset by decreases of 317 million yen in accounts receivable – other and 277 million yen in other current assets.
Non-current assets stood at 53,345 million yen, a decrease of 1,556 million yen compared to March 31, 2026. This was due to a decrease of 664 million yen in tangible fixed assets, a decrease of 726 million yen in intangible fixed assets, and a decrease of 165 million yen in investments and other assets.

Total liabilities as of September 30, 2026 stood at 75,768 million yen, a decrease of 3,298 million yen from March 31, 2026.
Current liabilities stood at 46,478 million yen, a decrease of 1,434 million yen compared to March 31, 2026. This was mainly due to a decrease of 2,040 million yen in short-term borrowings.
Non-current liabilities stood at 29,290 million yen, a decrease of 1,864 million yen compared to March 31, 2026. The main factors behind this were a decrease of 1,075 million yen in long-term borrowings and a decrease of 606 million yen in lease liabilities.

Total net assets as of September 30, 2026 stood at 32,780 million yen, an increase of 3,710 million yen compared to March 31, 2026. This was mainly due to profit attributable to owners of parent of 4,035 million yen and a decrease of 416 million yen due to cash dividends paid.

(ii) Cash flows
Cash and cash equivalents (hereinafter "cash") as of September 30, 2026 amounted to 22,434 million yen. The status of each cash flow category during the semi-annual consolidated accounting period was as follows.

(Cash flows from operating activities)
Net cash provided by operating activities amounted to 5,733 million yen. The main factors were profit before income taxes of 3,929 million yen, depreciation of 1,956 million yen, an increase in trade receivables of 1,442 million yen, a decrease in accounts receivable – other of 317 million yen, a decrease in inventories of 328 million yen, an increase in trade payables of 406 million yen, a decrease in accounts payable – other of 771 million yen, an increase in contract liabilities of 623 million yen, an increase in accrued expenses of 346 million yen, and income taxes paid of 615 million yen.

(Cash flows from investing activities)
Net cash used in investing activities amounted to 792 million yen. The main factors were purchase of property, plant and equipment of 301 million yen, purchase of intangible assets of 529 million yen, and purchase of investment securities of 76 million yen.

(Cash flows from financing activities)

Net cash used in financing activities amounted to 3,620 million yen. The main factors were a net decrease in short-term borrowings of 2,040 million yen, repayments of long-term borrowings of 904 million yen, dividends paid of 416 million yen, and repayments of finance lease liabilities of 629 million yen.

(3) Future Outlook

The Company has revised upward its consolidated earnings forecasts for the fiscal year ending March 31, 2027, as disclosed in the “Notice Regarding Revisions to Financial Forecasts and Dividend Forecast (Dividend Increase)” announced today. The Company has also revised upward its year-end dividend forecast (dividend increase).

For further details, please refer to the above notice.

If any matters requiring disclosure arise or if there are changes in the accuracy of the forecasts, the Company will promptly disclose them. Please note that these forecasts are based on information available as of the present date, and actual financial results or dividend amounts may differ depending on various factors.

2. Semi-annual Consolidated Financial Statements and Principal Notes

(1) Consolidated Balance Sheets

(Unit: million yen)

| | As of March 31, 2026 | As of September 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 21,263 | 22,600 |
| Notes receivable | 14 | — |
| Accounts receivable | 23,678 | 25,204 |
| Merchandise and finished goods | 2,753 | 2,582 |
| Work in process | 239 | 130 |
| Raw materials and supplies | 1,859 | 1,820 |
| Accounts receivable - other | 1,674 | 1,357 |
| Other | 2,014 | 1,736 |
| Allowance for doubtful accounts | (262) | (227) |
| Total current assets | 53,235 | 55,204 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Leased assets, net | 16,920 | 16,284 |
| Other, net | 6,516 | 6,488 |
| Total property, plant and equipment | 23,437 | 22,772 |
| Intangible assets | | |
| Customer-related intangible assets | 13,006 | 12,624 |
| Goodwill | 7,730 | 7,492 |
| Other | 2,240 | 2,134 |
| Total intangible assets | 22,977 | 22,251 |
| Investments and other assets | | |
| Investment securities | 3,680 | 3,564 |
| Deferred tax assets | 2,381 | 2,344 |
| Other | 2,436 | 2,434 |
| Allowance for doubtful accounts | (10) | (20) |
| Total investments and other assets | 8,487 | 8,321 |
| Total non-current assets | 54,902 | 53,345 |
| Total assets | 108,137 | 108,549 |

(Unit: million yen)

| | As of March 31, 2026 | As of September 30, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 10,345 | 10,762 |
| Short-term borrowings | 14,155 | 12,115 |
| Current portion of long-term borrowings | 1,663 | 1,994 |
| Lease liabilities | 1,295 | 1,307 |
| Accounts payable - other | 6,535 | 5,946 |
| Accrued expenses | 7,395 | 7,744 |
| Income taxes payable | 2,277 | 1,794 |
| Contract liabilities | 533 | 1,156 |
| Provision for bonuses | 1,182 | 1,174 |
| Provision for point program | 122 | 109 |
| Other | 2,406 | 2,373 |
| Total current liabilities | 47,913 | 46,478 |
| Non-current liabilities | | |
| Long-term borrowings | 9,058 | 7,983 |
| Lease liabilities | 16,158 | 15,551 |
| Asset retirement obligations | 1,123 | 1,130 |
| Deferred tax liabilities | 4,608 | 4,472 |
| Other | 205 | 152 |
| Total non-current liabilities | 31,154 | 29,290 |
| Total liabilities | 79,067 | 75,768 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 3,995 | 3,995 |
| Capital surplus | 6,456 | 6,456 |
| Retained earnings | 20,217 | 23,835 |
| Treasury shares | (4,559) | (4,560) |
| Total shareholders' equity | 26,110 | 29,728 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 140 | 112 |
| Foreign currency translation adjustment | 1,072 | 1,148 |
| Total accumulated other comprehensive income | 1,212 | 1,260 |
| Share acquisition rights | 37 | 37 |
| Non-controlling interests | 1,709 | 1,754 |
| Total net assets | 29,069 | 32,780 |
| Total liabilities and net assets | 108,137 | 108,549 |

(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

Consolidated Statements of Income

(Unit: million yen)

| | Six Months Ended September 30, 2025 | Six Months Ended September 30, 2026 |
|---|---|---|
| Net sales | 131,820 | 121,292 |
| Cost of sales | 93,789 | 85,794 |
| Gross profit | 38,030 | 35,498 |
| Selling, general and administrative expenses | 35,019 | 31,348 |
| Operating profit | 3,011 | 4,150 |
| Non-operating income | | |
| Interest income | 21 | 24 |
| Dividend income | 3 | 1 |
| Dividends from group term insurance | 185 | 89 |
| Compensation income | 13 | 10 |
| Subsidy income | 22 | 5 |
| Investment gain on equity method | — | 91 |
| Other | 48 | 55 |
| Total non-operating income | 295 | 279 |
| Non-operating expenses | | |
| Interest expenses | 362 | 254 |
| Foreign exchange losses | 11 | 12 |
| Investment loss on equity method | 106 | — |
| Loss on investments in investment partnerships | 37 | 149 |
| Other | 74 | 83 |
| Total non-operating expenses | 591 | 500 |
| Ordinary profit | 2,715 | 3,929 |
| Extraordinary income | | |
| Gain on liquidation of subsidiaries and associates | 58 | — |
| Gain on sale of shares of subsidiaries and associates | 0 | — |
| Total extraordinary income | 59 | — |
| Extraordinary losses | | |
| Impairment losses | 68 | — |
| Total extraordinary losses | 68 | — |
| Profit before income taxes | 2,705 | 3,929 |
| Income taxes - current | 1,448 | 88 |
| Income taxes - deferred | 145 | (43) |
| Total income taxes | 1,593 | 45 |
| Profit | 1,112 | 3,883 |
| Profit (loss) attributable to non-controlling interests | 184 | (151) |
| Profit attributable to owners of parent | 927 | 4,035 |

Consolidated Statement of Comprehensive Income

(Unit: million yen)

| | Six Months Ended September 30, 2025 | Six Months Ended September 30, 2026 |
|---|---|---|
| Profit | 1,112 | 3,883 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | 35 | (42) |
| Foreign currency translation adjustment | (258) | 84 |
| Proportionate share of investment on equity method | 5 | (9) |
| Total other comprehensive income | (217) | 33 |
| Comprehensive income | 894 | 3,916 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 720 | 4,083 |
| Comprehensive income attributable to non-controlling interests | 173 | (166) |

(3) Consolidated Statements of Cash Flows

(Unit: million yen)

| | Six Months Ended September 30, 2025 | Six Months Ended September 30, 2026 |
|---|---|---|
| Cash flows from operating activities | | |
| Profit before income taxes | 2,705 | 3,929 |
| Depreciation | 2,372 | 1,956 |
| Amortization of goodwill | 693 | 240 |
| Impairment losses | 68 | — |
| Increase (decrease) in allowance for doubtful accounts | (2) | (25) |
| Increase (decrease) in provision for bonuses | (24) | (25) |
| Interest and dividend income | (25) | (26) |
| Dividends from group term insurance | (185) | (89) |
| Interest expenses | 362 | 254 |
| Investment loss (profit) on equity method | 106 | (91) |
| Loss (gain) on investments in investment partnerships | 37 | 149 |
| Gain on liquidation of subsidiaries and associates | (58) | — |
| Decrease (increase) in trade receivables | (1,287) | (1,442) |
| Decrease (increase) in accounts receivable - other | 245 | 317 |
| Decrease (increase) in inventories | (163) | 328 |
| Increase (decrease) in trade payables | (192) | 406 |
| Compensation income | (13) | (10) |
| Subsidy income | (22) | (5) |
| Increase (decrease) in accounts payable - other | (259) | (771) |
| Increase (decrease) in contract liabilities | 550 | 623 |
| Increase (decrease) in accrued expenses | 345 | 346 |
| Other, net | 773 | 410 |
| Subtotal | 6,025 | 6,473 |
| Interest and dividends received | 25 | 24 |
| Interest paid | (362) | (254) |
| Income taxes paid | (686) | (615) |
| Proceeds from compensation for damage | 13 | 10 |
| Subsidies received | 22 | 5 |
| Proceeds from group term insurance dividend | 185 | 89 |
| Net cash provided by (used in) operating activities | 5,224 | 5,733 |

(Unit: million yen)

| | Six Months Ended September 30, 2025 | Six Months Ended September 30, 2026 |
|---|---|---|
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (889) | (301) |
| Purchase of intangible assets | (215) | (529) |
| Purchase of investment securities | (45) | (76) |
| Proceeds from sale of investment securities | — | 9 |
| Proceeds from sale of shares of subsidiaries and associates | 3 | — |
| Payments of leasehold and guarantee deposits | (54) | (17) |
| Proceeds from refund of leasehold and guarantee deposits | 27 | 40 |
| Other, net | 47 | 82 |
| Net cash provided by (used in) investing activities | (1,128) | (792) |
| Cash flows from financing activities | | |
| Net increase (decrease) in short-term borrowings | 12,300 | (2,040) |
| Proceeds from long-term borrowings | 11,120 | 160 |
| Repayments of long-term borrowings | (20,062) | (904) |
| Dividends paid | — | (416) |
| Proceeds from share issuance to non-controlling shareholders | 18 | 237 |
| Purchase of shares of subsidiaries not resulting in change in scope of consolidation | (1,498) | — |
| Purchase of treasury shares | (0) | (0) |
| Purchase of treasury shares of subsidiaries | (730) | — |
| Refund to non-controlling interests | — | (26) |
| Repayments of finance lease liabilities | (647) | (629) |
| Other, net | (20) | (0) |
| Net cash provided by (used in) financing activities | 479 | (3,620) |
| Effect of exchange rate change on cash and cash equivalents | (39) | 22 |
| Net increase (decrease) in cash and cash equivalents | 4,535 | 1,343 |
| Cash and cash equivalents at beginning of period | 18,955 | 21,091 |
| Cash and cash equivalents at end of period | 23,490 | 22,434 |

(4) Notes Regarding Consolidated Financial Statements

(Going Concern Assumption)

Not applicable

(Notes on Significant Changes in Shareholders' Equity)

Not applicable

(Segment Information)

Segment and Other Information

1. Six Months Ended September 30, 2025

(1) Information on the amounts of net sales, profit or loss by reportable segment

(Unit: million yen)

| | Reportable Segment | | | | | Other Businesses | Adjustments | Amounts shown on semi-annual consolidated statement of income |
|---|---|---|---|---|---|---|---|---|
| | B2C Subscription | B2B Subscription | Social Service | Vehicle Operation Service | Total | | | |
| Net Sales | | | | | | | | |
| Food delivery (Oisix) | 29,227 | – | – | – | 29,227 | – | – | 29,227 |
| Food delivery (Other) | 17,529 | – | – | – | 17,529 | – | – | 17,529 |
| Food service | – | 39,616 | – | – | 39,616 | – | – | 39,616 |
| After-school care and other | – | – | 20,220 | – | 20,220 | – | – | 20,220 |
| Vehicle operation service | – | – | – | 14,549 | 14,549 | – | – | 14,549 |
| Other | – | 2,474 | – | – | 2,474 | 8,129 | – | 10,603 |
| Revenue from Contracts with Customers | 46,756 | 42,091 | 20,220 | 14,549 | 123,617 | 8,129 | – | 131,746 |
| Other | – | – | – | – | – | 73 | – | 73 |
| Net sales to external customers | 46,756 | 42,091 | 20,220 | 14,549 | 123,617 | 8,202 | – | 131,820 |
| Intersegment sales and transfers | – | 101 | 25 | 35 | 161 | 1,257 | (1,419) | – |
| Total | 46,756 | 42,192 | 20,245 | 14,584 | 123,779 | 9,460 | (1,419) | 131,820 |
| Segment profit (loss) | 2,921 | 655 | 505 | 1,030 | 5,113 | 335 | (2,436) | 3,011 |

Notes

1. The "Other Businesses" segment is a business segment not included in the reportable segments and includes e-commerce support business for other companies, mobile supermarket business, and investment business and others.
2. "Adjustments" to segment profit mainly consist of corporate expenses, such as general and administrative expenses that are not attributable to any reportable segment.
3. "Segment profit (loss)" is reconciled with operating profit on the consolidated statement of income.
4. “Other” revenue is recorded in accordance with the ‘Accounting Standard for Lease Transactions (ASBJ Statement No. 13).’

2. Six Months Ended September 30, 2026

(1) Information on the amounts of net sales, profit or loss by reportable segment

(Unit: million yen)

| | Reportable Segment | | | | | Other Businesses | Adjustments | Amounts shown on semi-annual consolidated statement of income |
|---|---|---|---|---|---|---|---|---|
| | B2C Subscription | B2B Subscription | Social Service | Vehicle Operation Service | Total | | | |
| Net Sales | | | | | | | | |
| Food delivery (Oisix) | 27,941 | – | – | – | 27,941 | – | – | 27,941 |
| Food delivery (Other) | 15,577 | – | – | – | 15,577 | – | – | 15,577 |
| Food service | – | 42,371 | – | – | 42,371 | – | – | 42,371 |
| After-school care and other | – | – | 24,643 | – | 24,643 | – | – | 24,643 |
| Vehicle operation service | – | – | – | – | – | – | – | – |
| Other | – | 2,706 | – | – | 2,706 | 8,052 | – | 10,758 |
| Revenue from Contracts with Customers | 43,519 | 45,077 | 24,643 | – | 113,240 | 8,052 | – | 121,292 |
| Other | – | – | – | – | – | – | – | – |
| Net sales to external customers | 43,519 | 45,077 | 24,643 | – | 113,240 | 8,052 | – | 121,292 |
| Intersegment sales and transfers | 4 | 69 | 3 | – | 78 | 833 | (911) | – |
| Total | 43,523 | 45,147 | 24,646 | – | 113,318 | 8,885 | (911) | 121,292 |
| Segment profit (loss) | 3,150 | 2,220 | 909 | – | 6,280 | 258 | (2,388) | 4,150 |

Notes

1. The "Other Businesses" segment is a business segment not included in the reportable segments and includes e-commerce support business for other companies, mobile supermarket business, and investment business and others.
2. "Adjustments" to segment profit mainly consist of corporate expenses, such as general and administrative expenses that are not attributable to any reportable segment.
3. "Segment profit (loss)" is reconciled with operating profit on the consolidated statement of income.

(2) Matters related to changes in reportable segments

(Change in method of reporting segments)

In the current semi-annual consolidated period, “Vehicle Operation Service,” which was previously a reportable segment, has been excluded following the transfer of all shares of DAISHINTO Inc. and one other subsidiary during the previous fiscal year.

However, to maintain comparability with the semi-annual consolidated period of the previous fiscal year, the segment classification for “Vehicle Operation Service” is retained in the segment information for the first half of the current fiscal year (there are no actual performance figures for this segment).

Segment information for the semi-annual consolidated period of the previous fiscal year is presented with the relevant figures aggregated into “Vehicle Operation Service” for comparison purposes, given that no results arise for this segment in the current period.

(Change in classification of breakdown of revenue)

In the current semi-annual consolidated period, among the breakdown information of revenue within the reportable segment “B2C Subscription,” “Daichi wo Mamorukai,” “Radish Boya” and “Purple Carrot” have been included in “Food delivery (Other)” within the same segment, taking into account the status of their revenue scale and other factors.

In the current semi-annual consolidated period, among the breakdown information of revenue within the reportable segment “B2B Subscription,” revenue from “Food service (Life Care),” “Food service (Contract),” “Food service (School Lunch)” and certain ancillary businesses previously included in “Other” has been included in “Food service” within the same segment, in light of changes in the organizational structure and management classification, among other factors.

In addition, “Suku-suku Oisix” within the same segment has been included in “Other” within the same segment, taking into account the status of its revenue scale and other factors.

In the current semi-annual consolidated period, among the breakdown information of revenue within the reportable segment “Social Service,” “After-school care service” and “Other social services” have been included in “After-school care and other” within the same segment, taking into account the status of their revenue scale and other factors.

Segment information for the previous semi-annual consolidated period has been prepared based on the classification method after the change.

(Change in method of measuring segment profit or loss)

From the current semi-annual consolidated period, the allocation method for corporate expenses has been changed in light of changes in the organizational structure and management classification, among other factors, in order to evaluate the performance of reportable segments more appropriately.

Segment information for the previous semi-annual consolidated period is presented based on the allocation method after the change.

(Business Combinations)

(Absorption-type merger between consolidated subsidiaries)

Based on the resolution of the Board of Directors held on March 27, 2026, the Company executed an absorption-type merger, effective July 1, 2026, with SHiDAX CONTRACT FOOD SERVICES CORPORATION, a wholly-owned subsidiary of the Company, as the surviving company and SHiDAX FOOD SERVICES CORPORATION as the disappearing company. On the same date, the surviving company changed its trade name.

1. Overview of the business combination

(1) Name of the combining companies and description of their business

Combining company: SHiDAX CONTRACT FOOD SERVICES CORPORATION (Business description: Food service business, etc.)

Combined company: SHiDAX FOOD SERVICES CORPORATION (Business description: Food service business, etc.)

(2) Date of business combination

July 1, 2026

(3) Legal form of business combination

An absorption-type merger with SHiDAX CONTRACT FOOD SERVICES CORPORATION as the surviving company and SHiDAX FOOD SERVICES CORPORATION as the disappearing company.

(4) Name of the company after combination

SHiDAX Food Services Inc.

(5) Overview of transaction and purpose of transaction

By integrating the two primary companies responsible for the B2B Subscription Business (food service) within the Group, the Company aims to speed up and streamline decision-making, strengthen the financial base, and optimize tax burdens, thereby enhancing the corporate value of the Group as a whole.

2. Overview of accounting treatment applied

The transaction has been accounted for as a transaction under common control based on the "Accounting Standard for Business Combinations" and the "Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures."

(Absorption-type merger of a wholly-owned subsidiary)
Based on the resolution of the Board of Directors held on July 23, 2026, the Company executed an absorption-type merger, effective September 1, 2026, of ORD Food Services Holdings, Inc., a wholly-owned subsidiary of the Company.

1. Overview of the business combination
(1) Name of the combining companies and description of their business
Combining company: Oisix Inc. (Business description: Food delivery business, Food service business, etc.)
Combined company: ORD Food Services Holdings, Inc. (Business description: Shareholding, management of subsidiaries, etc.)

(2) Date of business combination
September 1, 2026

(3) Legal form of business combination
An absorption-type merger in which the Company is the surviving company.

(4) Name of the company after combination
There is no change in the company name.

(5) Overview of transaction and purpose of transaction
By absorbing and merging ORD Food Services Holdings, Inc., which has key subsidiaries of the B2B Subscription Business under its umbrella, the Company aims to enhance governance, optimize costs, strengthen its financial base, and optimize its tax position, thereby enhancing the corporate value of the Group as a whole. Prior to the merger, in order to eliminate the subsidiary's negative net assets (excess of liabilities over assets), the Company waived its receivables from the subsidiary (loans receivable from subsidiaries and associates of 19,060 million yen) on August 31, 2026. Since this waiver of receivables was directed at a wholly-owned subsidiary, it is eliminated in the consolidated financial statements and therefore has no impact on the Company's consolidated financial results.

2. Overview of accounting treatment applied
The transaction has been accounted for as a transaction under common control based on the "Accounting Standard for Business Combinations" and the "Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures."