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## Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)



August 7, 2026

Name of listed company: SHIP HEALTHCARE HOLDINGS, INC.  
 Shares listed on: Tokyo Stock Exchange  
 Code: 3360 URL <https://www.shiphd.co.jp/en/>  
 Representative: (Title) President (Name) Futoshi Ohashi  
 Contact: (Title) Executive Vice President (Name) Hiroshi Yokoyama Tel.: +81-6-6369-0130  
 Scheduled start date for dividend payments: -  
 Supplementary briefing materials on results: Yes  
 Briefing on quarterly results: None

(All figures are rounded down to the nearest million yen.)

### 1. Consolidated financial results for the three months ended June 30, 2026

(April 1, 2026 – June 30, 2026)

#### (1) Consolidated operating results (cumulative total)

(Percentages represent year-on-year changes.)

|                                  | Net sales     |     | Operating profit |        | Ordinary profit |        | Profit attributable to owners of parent |        |
|----------------------------------|---------------|-----|------------------|--------|-----------------|--------|-----------------------------------------|--------|
|                                  | (Million yen) | %   | (Million yen)    | %      | (Million yen)   | %      | (Million yen)                           | %      |
| Three months ended June 30, 2026 | 176,361       | 8.0 | 2,784            | (5.7)  | 3,383           | 9.2    | 2,090                                   | 2.9    |
| June 30, 2025                    | 163,310       | 5.2 | 2,953            | (15.8) | 3,099           | (31.0) | 2,030                                   | (34.1) |

Note: Comprehensive income: Three months ended June 30, 2026: ¥ 2,026 million ((14.4)%)

Three months ended June 30, 2025: ¥ 2,367 million ((30.0)%)

|                                  | Net income per share | Diluted net income per share |
|----------------------------------|----------------------|------------------------------|
|                                  | (Yen)                | (Yen)                        |
| Three months ended June 30, 2026 | 22.74                | -                            |
| June 30, 2025                    | 21.54                | -                            |

Note: Diluted net income per share in the three months ended June 2026 is not stated because there are no outstanding potential shares.

#### (2) Consolidated financial condition

|                     | Total assets  | Net assets    | Equity capital ratio |
|---------------------|---------------|---------------|----------------------|
|                     | (Million yen) | (Million yen) | %                    |
| As of June 30, 2026 | 371,786       | 148,154       | 39.5                 |
| March 31, 2026      | 385,109       | 152,428       | 39.2                 |

Reference: Equity: As of June 30, 2026: ¥146,828 million; FY ended March 2026: ¥151,070 million

### 2. Dividends

|                                 | Annual dividends  |                    |                   |                 | Total |
|---------------------------------|-------------------|--------------------|-------------------|-----------------|-------|
|                                 | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end |       |
|                                 | (Yen)             | (Yen)              | (Yen)             | (Yen)           | (Yen) |
| FY ended March 2026             | —                 | 0.00               | —                 | 60.00           | 60.00 |
| FY ending March 2027            | —                 | —                  | —                 | —               | —     |
| FY ending March 2027 (forecast) | —                 | 0.00               | —                 | 65.00           | 65.00 |

Note: Revisions made in most recently announced dividend forecasts: None

### 3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027

(April 1, 2026 – March 31, 2027)

(Percentages represent changes from the corresponding period of the previous year for cumulative quarterly figures.)

|                                   | Net sales     |     | Operating profit |     | Ordinary profit |       | Profit attributable to owners of parent |      | Net income per share |
|-----------------------------------|---------------|-----|------------------|-----|-----------------|-------|-----------------------------------------|------|----------------------|
|                                   | (Million yen) | %   | (Million yen)    | %   | (Million yen)   | %     | (Million yen)                           | %    | (Yen)                |
| Cumulative through second quarter | 345,000       | 3.5 | 8,500            | 3.3 | 8,500           | (3.1) | 5,500                                   | 0.5  | 60.03                |
| Full-year                         | 740,000       | 3.0 | 26,000           | 6.2 | 26,500          | 0.6   | 16,000                                  | 19.5 | 174.99               |

Note: Revisions made in most recently announced forecasts of business performance: None

## Notes

- (1) Significant changes in the scope of consolidation during the consolidated cumulative quarter: Yes  
 New inclusion: 1 company (Notes) , Elimination: 1 company (Notes)  
 (Notes) Details are in the attached document Page 10 “Changes in the scope of consolidation or of application of equity method”
- (2) Application of special accounting methods for preparation of quarterly consolidated financial statements None
- (3) Changes made in accounting policies, accounting estimates, and/or restatements:
- (i) Changes in accounting policies associated with changes in accounting standards, etc.: None
  - (ii) Any changes in accounting policies other than those under (i) above: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatements: None

## (4) Number of shares issued and outstanding (common stocks)

|                                                                                                 |                     |                   |                      |                   |
|-------------------------------------------------------------------------------------------------|---------------------|-------------------|----------------------|-------------------|
| (i) Number of shares issued and outstanding at the end of the period (including treasury share) | As of June 30, 2026 | 94,350,134 shares | As of March 31, 2026 | 94,350,134 shares |
| (ii) Number of treasury share at the end of the period                                          | As of June 30, 2026 | 2,699,500 shares  | As of March 31, 2026 | 2,331,200 shares  |
| (iii) Average number of shares during the period (quarterly cumulative)                         | As of June 30, 2026 | 91,926,859 shares | As of June 30, 2025  | 94,285,134 shares |

\* Review of the attached quarterly consolidated financial statements by a Certified Public Accountant or an audit firm :  
 None

\* Information on appropriate use of financial forecasts and other special notes:

- The forecasts of financial results and other forward-looking statements provided herein are based on information available at the time this document was prepared, and certain assumptions considered reasonable. The Company does not guarantee that these forecasts will be achieved. Actual results may differ significantly from forecasts due to various factors. For assumptions underlying forecasts of financial results, notes on use of forecasts of financial results, and other related information, please refer to “Information on consolidated financial forecasts and other forward-looking statements” on page 3 of the Annexed Materials.

○ Index of attached materials

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## 1. Overview of business results

### (1) Overview of business results of consolidated cumulative quarter

The Japanese economy during the first quarter of the current consolidated cumulative period, showed signs of a moderate recovery, supported by improvements in employment and income environments and effects of various policies. However, the economic outlook remains uncertain due to concerns about geopolitical risks surrounding the situation in the Middle East, price trends in energy and raw materials and fluctuations in financial and capital markets.

Japanese healthcare industry in which the Group operates, the operating environment for medical institutions remained challenging due to rising prices and labor costs, prices of pharmaceuticals and medical supplies, logistics costs and labor shortages. Meanwhile, the FY2026 medical fee revision included substantial revisions for acute-care hospitals, and with discussions intensifying on measures such as compensation for consumption tax on medical equipment purchases and subsidies for the reconstruction of aging hospitals, signs of a recovery in capital investment have begun to emerge. Furthermore, under the New Regional Healthcare Plan toward 2040, medical institutions are required to reorganize and consolidate healthcare functions in accordance with the circumstances of each region and to establish sustainable and efficient healthcare delivery systems.

Under such conditions, the Group's net sales remained firm, and, as a result of implementing measures to improve profitability in each business, results were generally in line with the plan. Furthermore, as the second year of the Group's Medium-term management plan "SHIP VISION 2030", the Group has steadily engaged in promoting three key measures "Creating new business", "Reorganization and integration" and "Expansion of the field of growth" under the basic policy "Portfolio Management through the Optimization of Group Management Resources".

For the first quarter of the current consolidated cumulative period, the various factors noted above resulted in net sales of 176,361 million yen (up 8.0% YoY), operating profit of 2,784 million yen (down 5.7% YoY), ordinary profit of 3,383 million yen (up 9.2% YoY), and profit attributable to owners of the parent of 2,090 million yen (up 2.9% YoY).

Business results by segment are summarized below.

#### (i) Total Pack Produce business

In Total Pack Produce business, revenue and profit increased YoY due to the steady progress in projects whereas the number of completed projects in manufacturing-related business decreased YoY.

As a result, this segment recorded net sales of 26,659 million yen (up 11.9% YoY) and segment profit (operating profit) of 467 million yen (up 0.4% YoY).

#### (ii) Medical Supply business

In Medical Supply business, revenue increased due to the steady progress in operation of newly contracted SPD facilities and expansion of contracted services of existing SPD facilities. On the other hand, profit decreased due to lower equipment replacement demand than in the corresponding period of the previous year and delay in price negotiations with manufacturers in some cases until the second quarter or later.

As a result, this segment recorded net sales of 131,991 million yen (up 8.3% YoY) and segment profit (operating profit) of 1,088 million yen (down 7.7% YoY).

#### (iii) Lifecare business

In nursing care service, operating costs increased due to rising prices and higher expenses required to maintain service quality. In the food provision service, revenue decreased YoY due to contract termination of unprofitable facilities. On the other hand, profit increased, partly because the introduction of fully cooked foods progressed steadily.

As a result, this segment recorded net sales of 9,103 million yen (down 1.4% YoY) and segment profit (operating profit) of 463 million yen (up 11.4% YoY).

#### (iv) Dispensing Pharmacy business

In Dispensing Pharmacy business, revenue increased due to the small-scale M&A and contribution of new stores. On the other hand, profit declined due to the impact of the June revision of dispensing fees and a decrease in the number of prescriptions at existing stores, as the prevalence of infectious diseases, including COVID-19 and influenza, remained lower than in typical years.

As a result, this segment recorded net sales of 8,607 million yen (up 3.1% YoY) and segment profit (operating profit) of 850 million yen (down 8.3% YoY).

(2) Overview of financial position of the consolidated cumulative quarter

Assets at the end of the consolidated first quarter stood at 371,786 million yen, down 13,322 million yen from the end of the previous consolidated fiscal year. The primary reasons for this decline included decreases of 20,776 million yen in “notes and accounts receivable - trade, and contract assets ” and 2,813 million yen in “cash and deposits”, despite increases of 4,996 million yen in “securities”, 2,438 million yen in “merchandise and finished goods” and 1,625 million yen in “electronically recorded monetary claims – operating”.

Liabilities stood at 223,632 million yen, down 9,049 million yen from the end of the previous consolidated fiscal year. The primary reasons for this decline included decreases of 6,126 million yen in “notes and accounts payable – trade” and 4,731 million yen in “income taxes payable”, despite increase of 913 million yen in “electronically recorded obligations – operating”.

Net assets stood at 148,154 million yen, down 4,273 million yen from the end of the previous consolidated fiscal year. The primary reasons for this decrease included decrease of 5,521 million yen in “retained earnings” due to payment of dividends, despite increase of 2,090 million yen in “retained earnings” from profit attributable to owners of parent.

As a result of all these factors, equity capital ratio at the end of the consolidated first quarter stood at 39.5% (up 0.3 percentage points from the end of the previous consolidated fiscal year).

(3) Information on consolidated financial forecasts and other forward-looking statements

Results were generally in line with the initial plan, and there has been no change to the consolidated financial forecast announced on May 12, 2026.

## 2. Quarterly consolidated financial statements and notes thereto

## (1) Quarterly consolidated balance sheet

(Unit: Million yen)

|                                                     | As of March 31, 2026 | As of June 30, 2026 |
|-----------------------------------------------------|----------------------|---------------------|
| <b>Assets</b>                                       |                      |                     |
| Current assets                                      |                      |                     |
| Cash and deposits                                   | 80,566               | 77,752              |
| Notes, accounts receivable, and contract assets     | 140,000              | 119,223             |
| Electronically recorded monetary claims – operating | 8,521                | 10,147              |
| Securities                                          | -                    | 4,996               |
| Merchandise and finished goods                      | 24,544               | 26,982              |
| Work in process                                     | 4,336                | 4,825               |
| Raw materials and supplies                          | 1,577                | 1,866               |
| Other                                               | 11,076               | 11,904              |
| Allowance for doubtful accounts                     | (23)                 | (26)                |
| Total current assets                                | 270,599              | 257,672             |
| Non-current assets                                  |                      |                     |
| Property, plant, and equipment                      |                      |                     |
| Buildings and structures, net                       | 20,841               | 20,729              |
| Land                                                | 17,951               | 17,894              |
| Real estate for rent, net                           | 6,509                | 6,395               |
| Other, net                                          | 11,361               | 11,321              |
| Total property, plant, and equipment                | 56,663               | 56,340              |
| Intangible assets                                   |                      |                     |
| Goodwill                                            | 6,706                | 6,556               |
| Other                                               | 5,013                | 4,889               |
| Total intangible assets                             | 11,720               | 11,445              |
| Investments and other assets                        |                      |                     |
| Investment securities                               | 27,690               | 27,936              |
| Long-term loans receivable                          | 10,754               | 10,763              |
| Other                                               | 13,488               | 13,508              |
| Allowance for doubtful accounts                     | (5,808)              | (5,881)             |
| Total investments and other assets                  | 46,125               | 46,327              |
| Total non-current assets                            | 114,510              | 114,113             |
| Total assets                                        | 385,109              | 371,786             |

|                                                        | (Unit: Million yen)  |                     |
|--------------------------------------------------------|----------------------|---------------------|
|                                                        | As of March 31, 2026 | As of June 30, 2026 |
| <b>Liabilities</b>                                     |                      |                     |
| Current liabilities                                    |                      |                     |
| Notes and accounts payable - trade                     | 127,939              | 121,813             |
| Electronically recorded obligations - operating        | 36,700               | 37,614              |
| Short-term loans payable                               | 1,333                | 1,368               |
| Income taxes payable                                   | 6,046                | 1,314               |
| Provision for bonuses                                  | 3,324                | 3,392               |
| Other                                                  | 20,569               | 21,681              |
| Total current liabilities                              | 195,914              | 187,185             |
| Non-current liabilities                                |                      |                     |
| Long-term loans payable                                | 25,606               | 25,172              |
| Net defined benefit liability                          | 3,427                | 3,405               |
| Asset retirement obligations                           | 1,208                | 1,213               |
| Other                                                  | 6,524                | 6,655               |
| Total non-current liabilities                          | 36,767               | 36,446              |
| Total liabilities                                      | 232,681              | 223,632             |
| <b>Net assets</b>                                      |                      |                     |
| Shareholders' equity                                   |                      |                     |
| Capital stock                                          | 15,553               | 15,553              |
| Capital surplus                                        | 19,417               | 19,417              |
| Retained earnings                                      | 116,758              | 113,327             |
| Treasury share                                         | (5,049)              | (5,823)             |
| Total shareholders' equity                             | 146,679              | 142,474             |
| Accumulated other comprehensive income                 |                      |                     |
| Valuation differences on available-for-sale securities | 4,468                | 4,409               |
| Deferred gains or losses on hedges                     | 2                    | 2                   |
| Foreign currency translation adjustments               | (185)                | (182)               |
| Remeasurements of defined benefit plans                | 105                  | 124                 |
| Total accumulated other comprehensive income           | 4,391                | 4,353               |
| Non-controlling interests                              | 1,357                | 1,326               |
| Total net assets                                       | 152,428              | 148,154             |
| Total liabilities and net assets                       | 385,109              | 371,786             |

(2) Quarterly consolidated statement of income and consolidated statement of comprehensive income

Quarterly consolidated statement of income

Consolidated cumulative first quarter

|                                                | (Unit: Million yen)                 |                                     |
|------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                | Three months ended<br>June 30, 2025 | Three months ended<br>June 30, 2026 |
| Net sales                                      | 163,310                             | 176,361                             |
| Cost of sales                                  | 149,577                             | 162,718                             |
| Gross profit                                   | 13,733                              | 13,643                              |
| Sales, general, and administrative expenses    | 10,779                              | 10,859                              |
| Operating profit                               | 2,953                               | 2,784                               |
| Non-operating profit                           |                                     |                                     |
| Interest income                                | 55                                  | 71                                  |
| Dividend income                                | 135                                 | 139                                 |
| Equity in earnings of affiliates               | 144                                 | 299                                 |
| Foreign exchange gain                          | -                                   | 70                                  |
| Other                                          | 173                                 | 148                                 |
| Total non-operating profit                     | 508                                 | 730                                 |
| Non-operating expenses                         |                                     |                                     |
| Interest expenses                              | 112                                 | 100                                 |
| Foreign exchange loss                          | 219                                 | -                                   |
| Provision for doubtful accounts                | -                                   | 15                                  |
| Other                                          | 30                                  | 15                                  |
| Total non-operating expenses                   | 362                                 | 130                                 |
| Ordinary profit                                | 3,099                               | 3,383                               |
| Extraordinary profit                           |                                     |                                     |
| Gains on sales of non-current assets           | 8                                   | 1                                   |
| Gain on extinguishment of tie-in shares        | 3                                   | -                                   |
| Other                                          | 0                                   | -                                   |
| Total extraordinary profit                     | 12                                  | 1                                   |
| Extraordinary losses                           |                                     |                                     |
| Losses on retirement of non-current assets     | 18                                  | 27                                  |
| Other                                          | 0                                   | 0                                   |
| Total extraordinary losses                     | 18                                  | 27                                  |
| Profit before income taxes                     | 3,094                               | 3,357                               |
| Income taxes - current                         | 1,073                               | 1,114                               |
| Income taxes - deferred                        | 44                                  | 187                                 |
| Total income taxes                             | 1,117                               | 1,301                               |
| Profit                                         | 1,976                               | 2,055                               |
| Loss attributable to non-controlling interests | (54)                                | (34)                                |
| Profit attributable to owners of parent        | 2,030                               | 2,090                               |

Quarterly consolidated statement of comprehensive income  
Consolidated cumulative first quarter

|                                                                                   | (Unit: Million yen)                 |                                     |
|-----------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                                                   | Three months ended<br>June 30, 2025 | Three months ended<br>June 30, 2026 |
| Net income                                                                        | 1,976                               | 2,055                               |
| Other comprehensive income                                                        |                                     |                                     |
| Valuation differences on available-for-sale securities                            | 507                                 | (56)                                |
| Foreign currency translation adjustments                                          | (91)                                | 22                                  |
| Remeasurements of defined benefit plans                                           | (6)                                 | 17                                  |
| Share of other comprehensive income of entities accounted for using equity method | (17)                                | (11)                                |
| Total other comprehensive income                                                  | 391                                 | (28)                                |
| Comprehensive income                                                              | 2,367                               | 2,026                               |
| (Breakdown)                                                                       |                                     |                                     |
| Comprehensive income attributable to owners of parent                             | 2,461                               | 2,052                               |
| Comprehensive income attributable to non-controlling interests                    | (94)                                | (25)                                |

### (3) Notes on consolidated quarterly financial statements

(Notes on Segment information, etc.)

#### I. Previous consolidated cumulative first quarter (April 1, 2025 – June 30, 2025)

##### 1 Net sales and profit (loss) by reportable segments

(Unit: Million yen)

|                                     | Reportable segment          |                         |                   |                              |          | Adjustments*1 | Amount recorded on consolidated financial statements*2 |
|-------------------------------------|-----------------------------|-------------------------|-------------------|------------------------------|----------|---------------|--------------------------------------------------------|
|                                     | Total Pack Produce business | Medical Supply business | Lifecare business | Dispensing Pharmacy business | Subtotal |               |                                                        |
| Net sales                           |                             |                         |                   |                              |          |               |                                                        |
| (1) Sales to outside customers      | 23,834                      | 121,896                 | 9,234             | 8,346                        | 163,310  | —             | 163,310                                                |
| (2) Intersegment sales or transfers | 436                         | 409                     | 26                | 31                           | 904      | (904)         | —                                                      |
| Subtotal                            | 24,271                      | 122,306                 | 9,260             | 8,377                        | 164,215  | (904)         | 163,310                                                |
| Segment profit                      | 466                         | 1,178                   | 415               | 928                          | 2,989    | (35)          | 2,953                                                  |

Notes:

1. The figure of (35) million yen in adjustments to segment profit includes (14) million yen for the cancellation of intersegment transactions and (26) million yen for companywide costs not allocated to an individual reportable segment. Companywide costs mainly comprise the net amount of parent-company income from subsidiaries for operating expenses, operating expenses, and sales, general and administrative expenses not attributable to individual reportable segments.
2. Segment profit is adjusted against the operating profit reported on the Quarterly consolidated statement of income.

##### 2 Information on impairment loss and goodwill on fixed assets by reportable segments

During the cumulative consolidated first quarter, there were no material impairment losses on non-current assets, no material changes in the amount of goodwill, and no material gains on bargain purchases.

## II Consolidated cumulative first quarter (April 1, 2026 – June 30, 2026)

### 1 Net sales and profit (loss) by reportable segments

(Unit: Million yen)

|                                     | Reportable segment          |                         |                   |                              |          | Adjustments*1 | Amount recorded on consolidated financial statements*2 |
|-------------------------------------|-----------------------------|-------------------------|-------------------|------------------------------|----------|---------------|--------------------------------------------------------|
|                                     | Total Pack Produce business | Medical Supply business | Lifecare business | Dispensing Pharmacy business | Subtotal |               |                                                        |
| Net sales                           |                             |                         |                   |                              |          |               |                                                        |
| (1) Sales to outside customers      | 26,659                      | 131,991                 | 9,103             | 8,607                        | 176,361  | —             | 176,361                                                |
| (2) Intersegment sales or transfers | 592                         | 204                     | 27                | 37                           | 863      | (863)         | —                                                      |
| Subtotal                            | 27,252                      | 132,196                 | 9,130             | 8,644                        | 177,224  | (863)         | 176,361                                                |
| Segment profit                      | 467                         | 1,088                   | 463               | 850                          | 2,870    | (86)          | 2,784                                                  |

Notes:

1. The figure of (86) million yen in adjustments to segment profit includes (31) million yen for the cancellation of intersegment transactions and (54) million yen for companywide costs not allocated to an individual reportable segment. Companywide costs mainly comprise the net amount of parent-company income from subsidiaries for operating expenses, operating expenses, and sales, general and administrative expenses not attributable to individual reportable segments.
  2. Segment profit is adjusted against the operating profit reported on the Quarterly consolidated statement of income.
- 2 Information on impairment loss and goodwill on fixed assets by reportable segments
- During the cumulative consolidated first quarter, there were no material impairment losses on non-current assets, no material changes in the amount of goodwill, and no material gains on bargain purchases.

(Notes in the event of significant changes in the amount of shareholders' equity)

(Acquisition of treasury shares)

The Company acquired 368,300 treasury shares based on the resolution of its board of directors held on June 5, 2026. Accordingly, treasury share increased by 774 million yen.

(Notes on the going concern assumption)

None

(Notes on statements of Cash Flows)

The quarterly consolidated statement of cash flows for the first quarter of the consolidated cumulative period has not been prepared. However, depreciation and amortization of the period (including amortization of intangible assets other than goodwill ) and amortization of goodwill are below:

|                               | Previous consolidated cumulative first<br>quarter (April 1, 2025 – June 30, 2025) | Consolidated cumulative first quarter<br>(April 1, 2026 – June 30, 2026) |
|-------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Depreciation and amortization | 1,311 million yen                                                                 | 1,375 million yen                                                        |
| Amortization of goodwill      | 406 million yen                                                                   | 388 million yen                                                          |

(Changes in the scope of consolidation or of application of equity method)

(Changes in the scope of consolidation)

During the first quarter of this consolidated fiscal year, MYNS CO., LTD. was newly included in the scope of consolidation by acquisition of its shares.

SHIP HEALTHCARE PHARMACY CO., LTD., which is a consolidated subsidiary, conducted an absorption-type merger with DELPHIA CO., LTD., which was a consolidated subsidiary.