

Translation

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[Delayed] Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Under Japanese GAAP)

October 9, 2026

Company name: WITZ Corporation
 Listing: Tokyo Stock exchange
 Securities code: 4440 URL <https://www.witz-inc.co.jp/>
 Representative: President Hiroyuki Hattori
 Inquiries: Director Kazuma Ozeki TEL 052-957-3331
 Scheduled date of ordinary general meeting of shareholders: November 25, 2026
 Scheduled date to file Securities Report: November 24, 2026
 Scheduled date to commence dividend payments: November 26, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: Yes (for analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(1) Consolidated operating results

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended August 31, 2026	5,790	19.2	673	18.9	700	19.0	491	15.8
Year ended August 31, 2025	4,856	39.7	566	101.0	588	69.4	424	54.2

Note: Comprehensive income For the fiscal year ended August 31, 2026: ¥498 million [16.4%]
 For the fiscal year ended August 31, 2025: ¥427 million [51.2%]

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended August 31, 2026	122.97	—	16.1	16.1	11.6
Year ended August 31, 2025	106.49	—	16.1	15.4	11.7

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2026	4,628	3,291	70.6	817.05
As of August 31, 2025	4,072	2,837	69.4	708.46

Reference: Equity

As of August 31, 2026: ¥3,267 million
 As of August 31, 2025: ¥2,825 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended August 31, 2026	511	(209)	(56)	2,395
Year ended August 31, 2025	571	85	(79)	2,149

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended August 31, 2025	—	0.00	—	15.00	15.00	59	14.1	2.3
Year ended August 31, 2026	—	0.00	—	21.00	21.00	83	17.1	2.8
Year ending August 31, 2027 (Forecast)	—	0.00	—	20.00	20.00		17.8	

3. Forecast of consolidated financial results for the year ending August 31, 2027(from September 1, 2026 to August 31, 2027)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	6,000	3.6	680	0.9	710	1.3	450	(8.4)	112.31

4. Notes

(1) Significant changes in the scope of consolidation during the period No

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

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

As of August 31, 2026	4,176,000 shares	As of August 31, 2025	4,176,000 shares
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Number of treasury shares at the end of the period

As of August 31, 2026	176,659 shares	As of August 31, 2025	187,979 shares
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Average number of shares during the period

Year ended August 31, 2026	3,995,402 shares	Year ended August 31, 2025	3,983,465 shares
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Consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of August 31, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	2,149,108	2,455,050
Notes and accounts receivable - trade, and contract assets	315,724	428,748
Merchandise and finished goods	65,589	154,031
Work in process	204,784	192,770
Raw materials and supplies	3,603	29,687
Prepaid expenses	65,054	108,024
Other	9,271	30,023
Total Current assets	2,813,136	3,398,336
Non-current assets		
Property, plant and equipment		
Buildings and structures	78,898	99,666
Accumulated depreciation	(34,483)	(39,879)
Buildings and structures, net	44,415	59,786
Tools, furniture and fixtures	333,420	380,637
Accumulated depreciation	(289,177)	(312,393)
Tools, furniture and fixtures, net	44,242	68,244
Other	5,794	7,263
Accumulated depreciation	(5,215)	(5,898)
Other, net	579	1,364
Total Property, plant and equipment	89,237	129,395
Intangible assets		
Goodwill	265,977	249,299
Other	121,454	103,871
Total Intangible assets	387,432	353,171
Investments and other assets		
Investment securities	297,588	196,830
Deferred tax assets	244,674	262,066
Insurance funds	121,118	125,380
Other	118,920	163,698
Total Investments and other assets	782,302	747,975
Total Non-current assets	1,258,972	1,230,542
Total Assets	4,072,109	4,628,878

(Thousands of yen)

	As of August 31, 2025	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	67,617	132,456
Income taxes payable	122,217	149,925
Accrued consumption taxes	87,138	109,014
Provision for bonuses	272,570	292,294
Provision for product warranties	3,234	54
Provision for loss on orders received	564	16,971
Other	356,387	280,375
Total Current liabilities	909,729	981,091
Non-current liabilities		
Deferred tax liabilities	—	5,753
Retirement benefit liability	227,143	262,607
Provision for retirement benefits for directors (and other officers)	2,401	4,096
Long-term accounts payable - other	95,091	84,145
Total Non-current liabilities	324,635	356,603
Total Liabilities	1,234,365	1,337,695
Net assets		
Shareholders' equity		
Share capital	612,524	612,524
Capital surplus	557,888	559,138
Retained earnings	1,819,852	2,251,334
Treasury shares	(162,958)	(153,154)
Total Shareholders' equity	2,827,307	3,269,841
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1,936)	(2,171)
Total Accumulated other comprehensive income	(1,936)	(2,171)
Non-controlling interests	12,373	23,513
Total Net assets	2,837,744	3,291,183
Total Liabilities and net assets	4,072,109	4,628,878

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

	(Thousands of yen)	
	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Net sales	4,856,610	5,790,442
Cost of sales	3,049,779	3,630,495
Gross profit	1,806,831	2,159,946
Selling, general and administrative expenses	1,240,268	1,486,042
Operating profit	566,563	673,904
Non-operating income		
Surrender value of insurance policies	5,039	1,841
Commission for insurance office work	179	118
Commission income	1,003	108
Subsidy income - subsidy for research and development	9,063	16,521
Subsidy income - other	1,235	1,700
Interest income	4,991	6,591
Other	2,298	1,479
Total Non-operating income	23,810	28,361
Non-operating expenses		
Commission for purchase of treasury shares	261	—
Subsidy return frame	866	—
Depreciation	500	—
Interest expenses	—	151
Commission expenses	79	13
Foreign exchange losses	—	962
Other	68	478
Total Non-operating expenses	1,776	1,605
Ordinary profit	588,597	700,660
Extraordinary losses		
Impairment losses	8,588	—
Loss on retirement of non-current assets	1,054	171
Total Extraordinary losses	9,643	171
Profit before income taxes	578,953	700,488
Income taxes - current	180,406	219,693
Income taxes - deferred	(29,068)	(17,574)
Total Income taxes	151,338	202,119
Profit	427,615	498,369
Profit attributable to non-controlling interests	3,397	7,067
Profit attributable to owners of parent	424,218	491,302

Consolidated statements of comprehensive income

	(Thousands of yen)	
	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Profit	427,615	498,369
Other comprehensive income		
Valuation difference on available-for-sale securities	333	(235)
Total Other comprehensive income	333	(235)
Comprehensive income	427,948	498,134
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	424,551	491,067
Comprehensive income attributable to non-controlling interests	3,397	7,067

Consolidated statements of changes in equity

Fiscal year ended August 31, 2025

(Thousands of yen)

	Shareholders' equity					Valuation and translation adjustments		Non-controlling interests	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Valuation and translation adjustments		
Balance at beginning of period	612,524	551,971	1,452,418	(162,739)	2,454,174	(2,269)	(2,269)	27,354	2,479,259
Changes during period									
Dividends of surplus			(55,871)		(55,871)				(55,871)
Profit attributable to owners of paren			424,218		424,218				424,218
Purchase of treasury shares				(27,029)	(27,029)				(27,029)
Disposal of treasury shares		(912)		26,810	25,898				25,898
Transfer from retained earnings to capital surplus		912	(912)		—				—
Change in ownership interest of parent due to transactions with non-controlling interests		5,917			5,917				5,917
Net changes in items other than shareholders' equity						333	333	(14,981)	(14,648)
Total changes during period	—	5,917	367,434	(218)	373,132	333	333	(14,981)	358,484
Balance at end of period	612,524	557,888	1,819,852	(162,958)	2,827,307	(1,936)	(1,936)	12,373	2,837,744

Fiscal year ended August 31, 2026

(Thousands of yen)

	Shareholders' equity					Valuation and translation adjustments		Non-controlling interests	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Valuation and translation adjustments		
Balance at beginning of period	612,524	557,888	1,819,852	(162,958)	2,827,307	(1,936)	(1,936)	12,373	2,837,744
Changes during period									
Dividends of surplus			(59,820)		(59,820)				(59,820)
Profit attributable to owners of paren			491,302		491,302				491,302
Disposal of treasury shares		2,320		9,803	12,123				12,123
Change in ownership interest of parent due to transactions with non-controlling interests		(1,071)			(1,071)				(1,071)
Net changes in items other than shareholders' equity						(235)	(235)	11,140	10,904
Total changes during period	—	1,249	431,481	9,803	442,534	(235)	(235)	11,140	453,439
Balance at end of period	612,524	559,138	2,251,334	(153,154)	3,269,841	(2,171)	(2,171)	23,513	3,291,183

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	578,953	700,488
Depreciation	59,190	112,072
Impairment losses	8,588	—
Amortization of goodwill	27,718	35,132
Amortization of customer-related assets	971	4,582
Amortization of technology assets	—	548
Depreciation and amortization on other	7,863	4,714
Increase (decrease) in retirement benefit liability	23,593	31,413
Increase (decrease) in provision for bonuses	90,435	13,715
Increase (decrease) in provision for product warranties	3,234	(3,179)
Increase (decrease) in provision for loss on orders received	564	16,407
Increase (decrease) in long-term accounts payable - other	(20,233)	(10,945)
Loss on retirement of non-current assets	1,054	171
Surrender value of insurance policies	(5,039)	(1,467)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(61,455)	1,695
Decrease (increase) in accounts receivable - trade, and contract assets	61,086	(77,492)
Decrease (increase) in inventories	(126,268)	(56,861)
Increase (decrease) in trade payables	(6,420)	48,957
Other, net	121,607	(103,072)
Subtotal	765,446	716,879
Income taxes refund (paid)	(194,073)	(204,900)
Net cash provided by (used in) operating activities	571,372	511,978
Cash flows from investing activities		
Net decrease (increase) in time deposits	300,000	—
Purchase of property, plant and equipment	(21,322)	(74,024)
Proceeds from sale of property, plant and equipment	2,421	—
Purchase of intangible assets	(60,575)	(43,921)
Purchase of investment securities	(100,663)	—
Proceeds from redemption of investment securities	—	100,000
Payments of guarantee deposits	(7,692)	(44,581)
Proceeds from refund of guarantee deposits	32,866	58
Purchase of insurance funds	(5,104)	(4,337)
Proceeds from cancellation of insurance funds	12,429	9,514
Payments for asset retirement obligations	(27,425)	—
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(39,546)	(152,030)
Net cash provided by (used in) investing activities	85,388	(209,321)

(Thousands of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Cash flows from financing activities		
Proceeds from disposal of treasury shares	770	—
Purchase of treasury shares	(27,290)	—
Dividends paid	(55,828)	(59,715)
Dividends paid to non-controlling interests	(369)	—
Proceeds from sale of shares of subsidiaries not resulting in change in scope of consolidation	3,000	3,001
Net cash provided by (used in) financing activities	(79,717)	(56,714)
Effect of exchange rate change on cash and cash equivalents	—	—
Net increase (decrease) in cash and cash equivalents	577,044	245,942
Cash and cash equivalents at beginning of period	1,572,064	2,149,108
Cash and cash equivalents at end of period	2,149,108	2,395,050