Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

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

August 7, 2026


Company name: Achilles Corporation
Listing: Tokyo Stock Exchange
Securities code: 5142
URL: https://www.achilles.jp
Representative: Ichiro Hikage President
Inquiries: Hitoshi Tokuda Operating Officer Financial and Accounting
Telephone: +81-3-5338-8167


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. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

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

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| June 30, 2026 | 21,361 | 16.2 | 1,175 | 164.0 | 1,528 | 306.4 | 1,022 | 314.5 |
| June 30, 2025 | 18,378 | (2.1) | 445 | - | 376 | 733.2 | 246 | - |

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 1,705 million [ -%]
For the three months ended June 30, 2025: ¥ (334) million [ -%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Three months ended | Yen | Yen |
| June 30, 2026 | 74.83 | - |
| June 30, 2025 | 18.05 | - |

(2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio | Net assets per share |
|---|---|---|---|---|
| As of | Millions of yen | Millions of yen | % | Yen |
| June 30, 2026 | 86,569 | 44,441 | 51.3 | 3,252.06 |
| March 31, 2026 | 83,628 | 43,282 | 51.8 | 3,167.21 |

Reference: Equity
As of June 30, 2026: ¥ 44,441 million
As of March 31, 2026: ¥ 43,282 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 March 31, 2026 | - | 0.00 | - | 40.00 | 40.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | 0.00 | - | 50.00 | 50.00 |

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Basic earnings per share |
|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Full year | 82,500 | 0.9 | 2,200 | (26.0) | 2,000 | (49.0) | 2,200 | 3.9 | 160.99 |

Note: Revisions to the financial result forecast most recently announced: Yes

* Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) 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

(4) 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 | 14,562,714 shares |
| As of March 31, 2026 | 14,562,714 shares |

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

| | |
|---|---|
| As of June 30, 2026 | 897,121 shares |
| As of March 31, 2026 | 896,793 shares |

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

| | |
|---|---|
| Three months ended June 30, 2026 | 13,665,761 shares |
| Three months ended June 30, 2025 | 13,667,064 shares |

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

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions deemed to be reasonable. Actual results may differ materially due to various factors.

Quarterly Consolidated Financial Statements

Quarterly Consolidated Balance Sheet

(Millions of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 9,748 | 9,964 |
| Notes receivable - trade | 234 | 100 |
| Electronically recorded monetary claims - operating | 7,685 | 8,986 |
| Accounts receivable - trade | 13,799 | 13,832 |
| Merchandise and finished goods | 8,953 | 9,114 |
| Work in process | 1,569 | 1,813 |
| Raw materials and supplies | 3,197 | 3,878 |
| Other | 1,558 | 981 |
| Allowance for doubtful accounts | (101) | (103) |
| Total current assets | 46,645 | 48,568 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 8,140 | 8,143 |
| Machinery, equipment and vehicles, net | 3,352 | 3,363 |
| Land | 4,107 | 4,108 |
| Construction in progress | 2,325 | 2,398 |
| Other, net | 1,344 | 1,416 |
| Total property, plant and equipment | 19,269 | 19,431 |
| Intangible assets | 361 | 367 |
| Investments and other assets | | |
| Investment securities | 7,844 | 8,735 |
| Retirement benefit asset | 8,775 | 8,730 |
| Deferred tax assets | 138 | 118 |
| Other | 648 | 673 |
| Allowance for doubtful accounts | (54) | (56) |
| Total investments and other assets | 17,351 | 18,201 |
| Total non-current assets | 36,982 | 38,000 |
| Total assets | 83,628 | 86,569 |

(Millions of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Notes and accounts payable - trade | 7,809 | 9,989 |
| Electronically recorded obligations - operating | 1,128 | 1,171 |
| Short-term borrowings | 6,900 | 6,900 |
| Accounts payable - other | 2,199 | 2,037 |
| Income taxes payable | 809 | 152 |
| Other | 3,655 | 3,424 |
| Total current liabilities | 22,501 | 23,674 |
| Non-current liabilities | | |
| Long-term borrowings | 10,250 | 10,250 |
| Deferred tax liabilities | 3,431 | 4,043 |
| Retirement benefit liability | 3,760 | 3,772 |
| Asset retirement obligations | 372 | 372 |
| Provision for PCB waste disposal expenses | 21 | - |
| Other | 8 | 14 |
| Total non-current liabilities | 17,843 | 18,452 |
| Total liabilities | 40,345 | 42,127 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 14,640 | 14,640 |
| Capital surplus | 3,660 | 3,660 |
| Retained earnings | 15,490 | 15,966 |
| Treasury shares | (1,330) | (1,331) |
| Total shareholders' equity | 32,460 | 32,936 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 1,604 | 2,244 |
| Deferred gains or losses on hedges | 0 | 7 |
| Foreign currency translation adjustment | 4,183 | 4,383 |
| Remeasurements of defined benefit plans | 5,034 | 4,870 |
| Total accumulated other comprehensive income | 10,822 | 11,505 |
| Total net assets | 43,282 | 44,441 |
| Total liabilities and net assets | 83,628 | 86,569 |

## Quarterly Consolidated Statements of Income and Comprehensive Income

### Quarterly Consolidated Statement of Income

For the three months ended June 30,2026

(Millions of yen)

| | For the three months ended June 30, 2025 | For the three months ended June 30, 2026 |
|---|---|---|
| Net sales | 18,378 | 21,361 |
| Cost of sales | 14,367 | 16,568 |
| Gross profit | 4,011 | 4,793 |
| Selling, general and administrative expenses | | |
| Transportation and storage costs | 1,348 | 1,362 |
| Advertising and promotion expenses | 143 | 154 |
| Provision of allowance for doubtful accounts | 5 | 3 |
| Salaries and allowances and welfare expenses | 1,394 | 1,454 |
| Retirement benefit expenses | (5) | (33) |
| Travel, transportation and communication expenses | 100 | 96 |
| Depreciation | 39 | 44 |
| Other | 539 | 534 |
| Total selling, general and administrative expenses | 3,565 | 3,617 |
| Operating profit | 445 | 1,175 |
| Non-operating income | | |
| Interest income | 2 | 0 |
| Dividend income | 60 | 80 |
| Share of profit of entities accounted for using equity method | 29 | 42 |
| Foreign exchange gains | - | 201 |
| Rental income from real estate | 11 | 10 |
| Other | 46 | 105 |
| Total non-operating income | 149 | 441 |
| Non-operating expenses | | |
| Interest expenses | 29 | 81 |
| Foreign exchange losses | 177 | - |
| Compensation expenses | 2 | 1 |
| Other | 9 | 6 |
| Total non-operating expenses | 218 | 89 |
| Ordinary profit | 376 | 1,528 |
| Extraordinary income | | |
| Gain on sale of non-current assets | 1 | 1 |
| Total extraordinary income | 1 | 1 |
| Extraordinary losses | | |
| Loss on retirement of non-current assets | 13 | 18 |
| Total extraordinary losses | 13 | 18 |
| Profit before income taxes | 364 | 1,510 |
| Income taxes - current | 78 | 84 |
| Income taxes - deferred | 38 | 403 |
| Total income taxes | 117 | 487 |
| Profit | 246 | 1,022 |
| Profit attributable to non-controlling interests | - | - |
| Profit attributable to owners of parent | 246 | 1,022 |

Quarterly Consolidated Statement of Comprehensive Income

For the three months ended June 30,2026

(Millions of yen)

| | For the three months ended June 30, 2025 | For the three months ended June 30, 2026 |
|---|---|---|
| Profit | 246 | 1,022 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | 141 | 639 |
| Deferred gains or losses on hedges | (20) | 7 |
| Foreign currency translation adjustment | (516) | 154 |
| Remeasurements of defined benefit plans, net of tax | (106) | (164) |
| Share of other comprehensive income of entities accounted for using equity method | (79) | 46 |
| Total other comprehensive income | (580) | 682 |
| Comprehensive income | (334) | 1,705 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | (334) | 1,705 |
| Comprehensive income attributable to non-controlling interests | - | - |