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November 12, 2026

Summary of Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Value HR Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 6078
URL: https://www.valuehr.com/
Representative: Michio Fujita, President and CEO
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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 nine months ended September 30, 2026 (from January 1, 2026 to September 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	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	7,974	10.2	736	67.8	852	82.2	566	150.8
September 30, 2025	7,233	18.9	438	(41.9)	467	(36.9)	225	(53.0)

Note: Comprehensive income For the nine months ended September 30, 2026: ¥511 million [49.1%]
For the nine months ended September 30, 2025: ¥343 million [(35.8)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	21.19	21.17
September 30, 2025	8.45	8.44

(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
September 30, 2026	18,955	6,748	35.4	250.66
December 31, 2025	18,219	6,900	37.7	257.41

Reference: Equity
As of September 30, 2026: ¥6,704 million
As of December 31, 2025: ¥6,874 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 December 31, 2025	-	13.00	-	13.00	26.00
Fiscal year ending December 31, 2026	-	14.50	-		
Fiscal year ending December 31, 2026 (Forecast)				13.50	28.00

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

3. Forecast of consolidated financial results for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(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
Fiscal year ending December 31, 2026	11,000	9.3	1,650	86.9	1,630	70.3	1,050	66.9	39.31

Note: Revisions to the earnings forecasts most recently announced: None

*** 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: Yes

(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 September 30, 2026	27,423,600 shares
As of December 31, 2025	27,394,200 shares

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

As of September 30, 2026	675,796 shares
As of December 31, 2025	686,496 shares

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

Nine months ended September 30, 2026	26,725,642 shares
Nine months ended September 30, 2025	26,717,873 shares

Note: The number of treasury shares at the end of the fiscal year includes the shares held by the Employee Stock Benefit Trust (294,400 shares in the third quarter of the fiscal year ending December 31, 2026 and 350,000 shares in the fiscal year ending December 31, 2025). In addition, the Company's shares held by the Employee Stock Benefit Trust are included in treasury stock that is deducted in the calculation of the average number of shares during the period.

* 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

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company and certain assumptions that the Company deems reasonable, and are not intended to be a promise by the Company to realize them. Actual financial results, etc. may differ substantially due to various factors.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	4,931,033	5,641,081
Accounts receivable - trade	875,150	818,544
Merchandise	293	784
Work in process	6,590	10,121
Supplies	35,960	61,657
Other	725,371	755,944
Total current assets	6,574,400	7,288,133
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,225,530	2,152,325
Machinery and equipment, net	11,461	9,318
Land	6,374,037	6,374,037
Other, net	174,528	172,372
Total property, plant and equipment	8,785,557	8,708,053
Intangible assets	1,074,597	1,229,351
Investments and other assets	1,784,938	1,729,916
Total non-current assets	11,645,093	11,667,321
Total assets	18,219,494	18,955,454
Liabilities		
Current liabilities		
Accounts payable - trade	186,476	188,512
Short-term borrowings	349,200	740,700
Income taxes payable	185,094	204,764
Deposits received	3,671,238	4,030,268
Provision for share awards	96,465	95,965
Other	1,934,647	2,278,068
Total current liabilities	6,423,122	7,538,279
Non-current liabilities		
Long-term borrowings	4,664,934	4,409,409
Other	231,070	259,635
Total non-current liabilities	4,896,004	4,669,044
Total liabilities	11,319,126	12,207,323
Net assets		
Shareholders' equity		
Share capital	2,035,317	2,054,658
Capital surplus	2,295,471	2,314,812
Retained earnings	3,347,377	3,170,324
Treasury shares	(1,039,781)	(1,016,684)
Total shareholders' equity	6,638,384	6,523,110
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	236,607	181,744
Total accumulated other comprehensive income	236,607	181,744
Share acquisition rights	22,508	40,625
Non-controlling interests	2,867	2,650
Total net assets	6,900,367	6,748,131
Total liabilities and net assets	18,219,494	18,955,454

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Net sales	7,233,531	7,974,941
Cost of sales	5,199,764	5,620,225
Gross profit	2,033,766	2,354,716
Selling, general and administrative expenses	1,595,123	1,618,652
Operating profit	438,643	736,063
Non-operating income		
Interest income	2,437	4,713
Dividend income	18,162	24,352
Gain on sale of investment securities	78,906	155,338
Other	3,958	3,334
Total non-operating income	103,465	187,738
Non-operating expenses		
Interest expenses	44,802	63,763
Office relocation expenses	22,388	1,906
Other	7,084	5,603
Total non-operating expenses	74,275	71,274
Ordinary profit	467,832	852,527
Extraordinary income		
Gain on sale of investment securities	-	59,534
Total extraordinary income	-	59,534
Extraordinary losses		
Loss on valuation of investment securities	-	7,180
Total extraordinary losses	-	7,180
Profit before income taxes	467,832	904,881
Income taxes	242,105	338,362
Profit	225,727	566,519
Loss attributable to non-controlling interests	(233)	(216)
Profit attributable to owners of parent	225,961	566,735

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Profit	225,727	566,519
Other comprehensive income		
Valuation difference on available-for-sale securities	117,529	(54,862)
Total other comprehensive income	117,529	(54,862)
Comprehensive income	343,257	511,656
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	343,490	511,873
Comprehensive income attributable to non-controlling interests	(233)	(216)

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (January 1, 2025 to September 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

	Reportable segments			Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Value Cafeteria Service	HR Managements Service	Total		
Sales					
cafeteria	1,392,083	-	1,392,083	-	1,392,083
health care	4,393,149	-	4,393,149	-	4,393,149
Health Insurance Management Business and Other Services	-	1,215,328	1,215,328	-	1,215,328
Revenue generated from customer contracts	5,785,233	1,215,328	7,000,561	-	7,000,561
Other earnings (Note)3	127,645	105,324	232,969	-	232,969
Revenues from external customers	5,912,878	1,320,652	7,233,531	-	7,233,531
Transactions with other segments	-	-	-	-	-
Total	5,912,878	1,320,652	7,233,531	-	7,233,531
Segment Profit	1,141,400	207,029	1,348,430	(909,787)	438,643

Note: 1. The adjustment amount of (909,787) thousand yen for segment profit is a company-wide expense that cannot be allocated to each reporting segment and is an expense incurred by the Company's administrative department.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

3. Other revenues include real estate rental income and other income that fall within the scope of the Accounting Standards for Lease Transactions.

II. The nine months of the current fiscal year (January 1, 2026 to September 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

	Reportable segments			Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Value Cafeteria Service	HR Managements Service	Total		
Sales					
cafeteria	1,466,150	-	1,466,150	-	1,466,150
health care	4,920,843	-	4,920,843	-	4,920,843
Health Insurance Management Business and Other Services	-	1,343,296	1,343,296	-	1,343,296
Revenue generated from customer contracts	6,386,994	1,343,296	7,730,290	-	7,730,290
Other earnings (Note)3	130,864	113,787	244,651	-	244,651
Revenues from external customers	6,517,858	1,457,083	7,974,941	-	7,974,941
Transactions with other segments	-	-	-	-	-
Total	6,517,858	1,457,083	7,974,941	-	7,974,941
Segment Profit	1,426,982	284,165	1,711,147	(975,084)	736,063

Note: 1. Segment profit adjustment of (975,084) thousand yen is a company-wide expense that cannot be allocated to each reporting segment and is an expense incurred by the Company's administrative department.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

3. Other revenues include real estate rental income and other income that fall within the scope of the Accounting Standards for Lease Transactions.