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Differences between the non-consolidated results for the fiscal year ended August 31, 2026 and the previous year's results

MANI, INC. hereby announces the occurrence of the following differences between the non-consolidated results for the fiscal year ended August 31, 2026 and the previous year's results.

1. Differences between the non-consolidated results for the fiscal year ended August 31, 2026 and the previous year's results. (From September 1, 2025 to August 31, 2026)

	Net Sales	Operating income	Ordinary income	Net income	Earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous fiscal year (A)	25,621	6,652	6,782	4,814	48.87
Current fiscal year (B)	28,376	9,073	11,578	8,607	87.38
Difference (B-A)	2,754	2,421	4,795	3,793	
Difference (%)	10.8%	36.4%	70.7%	78.8%	

2. Reasons for the differences

Net Sales

Net sales increased 10.8% year-on-year, driven primarily by expanding demand for the Company's products in China and other Asian markets. Favorable foreign exchange rates, particularly the depreciation of the Japanese yen, also contributed to revenue growth.

Operating income

Operating income increased 36.4% year-on-year. This was mainly attributable to an improved product mix resulting from increased sales of dental DIA-BURS to the Company's subsidiary in China following the resumption of sales of these products in the Chinese market. In addition, ongoing optimization of selling, general and administrative expenses contributed to the significant increase in profit.

Ordinary income and Net income

In addition to higher operating profit, ordinary profit increased significantly by 70.7% year on year, driven by the recognition of foreign exchange gains resulting from the depreciation of the yen, as well as dividends received from subsidiaries. Net profit attributable to owners of parent also rose substantially, up 78.8% from the previous fiscal year.

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