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May 14, 2026

Consolidated Financial Results for the Six Months Ended March 31, 2026 (Under Japanese GAAP)

Company name: FCE Inc.
Listing: Tokyo Stock Exchange
Securities code: 9564
URL: http://fce-hd.co.jp
Representative: Junetsu Ishikawa, President and Representative Director
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on quarterly financial results: Yes
Holding of quarterly financial results briefing: Yes (For institutional investors and media)

(Yen amounts are rounded down to millions, unless otherwise stated.)

1. Consolidated financial results for the six months ended March 31, 2026 (from October 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	3,434	14.0	742	14.4	763	14.5	539	18.3
March 31, 2025	3,012	26.2	649	22.3	666	24.6	456	32.2

Note: Comprehensive income For the six months ended March 31, 2026: ¥578 million [68.7%]
For the six months ended March 31, 2025: ¥343 million [▲1.0%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2026	24.48	22.97
March 31, 2025	20.84	19.51

Note : The Company conducted a 2-for-1 stock split of common stock on April 1, 2025. Net income per share and diluted net income per share are calculated on the assumption that the stock split was conducted at the beginning of the fiscal year ended September 30, 2025.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
Six months ended March 31, 2026	5,735	4,218	73.5
Year ended September 30, 2025	5,727	3,799	66.3

Reference: Equity
Six months March 31, 2026: ¥4,217 million
Year ended September 30, 2025: ¥3,798 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 September 30, 2025	−	0.00	−	7.50	7.50
Fiscal year ending September 30, 2026	−	0.00			
Fiscal year ending September 30, 2026 (Forecast)			−	10.00	10.00

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

3. Forecast of consolidated results for the year ending September 30, 2026 (from October 1, 2025, to September 30, 2026)

(Percentage figures are changes from the previous year)

	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
Year ending September 30, 2026	6,800	11.5	1,130	23.9	1,160	25.4	865	30.5	39.21

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

*** Notes**

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

(2) Application of special accounting methods for 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 March 31, 2026	22,074,000 shares
As of September 30, 2025	22,032,600 shares

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

As of March 31, 2026	268 shares
As of September 30, 2025	268 shares

(iii) Average number of shares outstanding during the period

Six months ended March 31, 2026	22,056,256 shares
Six months ended March 31, 2025	21,905,784 shares

Note: The Company conducted a 2-for-1 stock split of common stock on April 1, 2025. "Average number of shares outstanding during the period" is calculated based on the assumption that the stock split was conducted at the beginning of the fiscal year ended September 30, 2025.

* Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

* The forward-looking statements, including earnings forecasts, contained in this report are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and the Company does not promise the realization of such forecasts. Actual results may differ significantly due to various factors.