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Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

August 14, 2026

Company name LUCKLAND CO., LTD. Stock exchange listings: Tokyo Prime
 Securities code 9612 URL <https://www.luckland.co.jp>
 Representative (Title) President & CEO (Name) Hirokazu Kasahara
 Inquiries (Title) Director, CFO, & Head of Corporate Management Division (Name) Hiroki Sakamoto Tel +81-3-3377-9331
 Semi-annual statement filing date (as planned) August 14, 2026 Dividend payable date (as planned) August 27, 2026
 Supplemental material of results : None
 Convening briefing of results : Yes (For individual investors / For institutional investors and analysts)

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

1. Consolidated financial results for the six months ended June 30, 2026 (from January 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	22,657	(12.5)	823	(49.7)	879	(44.5)	665	(30.7)
June 30, 2025	25,882	5.0	1,637	47.4	1,586	27.1	961	—

Note: Comprehensive income For the six months ended June 30, 2026 697Millions of yen ((27.2%)) For the six months ended June 30, 2025 958Millions of yen (—%)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	58.54	—
June 30, 2025	93.52	—

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	25,822	13,837	53.2	1,189.30
December 31, 2025	29,740	13,111	43.9	1,147.95

Reference: Owner's equity As of June 30, 2026 13,738Millions of yen As of December 31, 2025 13,047Millions of yen

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
Fiscal year ended	Yen	Yen	Yen	Yen	Yen
December 31, 2025	—	—	—	20.00	20.00
Fiscal year ending December 31, 2026	—	20.00			
Fiscal year ending December 31, 2026 (Forecast)			—	20.00	40.00

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

3. Consolidated financial forecast 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
Fiscal year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
December 31, 2026	58,000	2.5	4,176	3.5	4,262	2.7	2,579	23.9	226.69

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

* Notes

(1) Significant changes in the scope of consolidation during the period : Yes

Newly included: — companies (Company name)—、 Excluded: 1 company (Company name) Ace-Center.Co.,Ltd.

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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)

① Number of issued and outstanding shares at the period end (including treasury stock)

As of June 30, 2026	11,552,500 shares	As of December 31, 2025	11,366,700 shares
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② Number of treasury stock at the period end

As of June 30, 2026	851 shares	As of December 31, 2025	851 shares
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③ Average number of shares

Six months ended June 30, 2026	11,376,615 shares	Six months ended June 30, 2025	10,277,273 shares
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* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Caution regarding forward-looking statements)

Forecasts and other forward-looking statements included in this report are based on information currently available and certain assumptions that the Company deems reasonable. Actual performance and other results may differ significantly due to various factors.

Semi-annual Consolidated Financial Statements and Principal Notes

Semi-annual Consolidated Balance Sheets

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	11,521	11,225
Notes and accounts receivable - trade, and contract assets	8,111	5,412
Merchandise	541	532
Work in process	1,958	1,809
Raw materials and supplies	123	170
Other	1,026	934
Allowance for doubtful accounts	(3)	(3)
Total current assets	23,278	20,080
Non-current assets		
Property, plant and equipment		
Land	2,118	2,111
Other	3,428	3,428
Accumulated depreciation	(2,293)	(2,313)
Other, net	1,135	1,114
Total property, plant and equipment	3,254	3,225
Intangible assets		
Goodwill	556	523
Other	414	464
Total intangible assets	970	988
Investments and other assets		
Investment securities	84	84
Long-term accounts receivable-trade	1,521	—
Other	1,413	1,625
Allowance for doubtful accounts	(781)	(182)
Total investments and other assets	2,236	1,528
Total non-current assets	6,461	5,741
Total assets	29,740	25,822

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	6,513	4,109
Electronically recorded obligations - operating	1,721	956
Short-term borrowings	1,540	1,540
Current portion of long-term borrowings	262	244
Contract liabilities	2,084	1,883
Income taxes payable	1,018	234
Provision for bonuses	399	49
Provision for loss on orders received	129	334
Other	1,974	1,676
Total current liabilities	15,644	11,030
Non-current liabilities		
Long-term borrowings	521	388
Provision for retirement benefits for directors (and other officers)	74	74
Retirement benefit liability	97	99
Other	290	391
Total non-current liabilities	984	954
Total liabilities	16,628	11,984
Net assets		
Shareholders' equity		
Share capital	4,742	4,870
Capital surplus	4,263	4,391
Retained earnings	4,162	4,600
Treasury shares	(1)	(1)
Total shareholders' equity	13,166	13,860
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	25	24
Foreign currency translation adjustment	(144)	(145)
Total accumulated other comprehensive income	(118)	(121)
Non-controlling interests	64	99
Total net assets	13,111	13,837
Total liabilities and net assets	29,740	25,822

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statements of Income

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Net sales	25,882	22,657
Cost of sales	21,526	19,233
Gross profit	4,355	3,423
Selling, general and administrative expenses	2,717	2,599
Operating profit	1,637	823
Non-operating income		
Interest income	11	10
Dividend income	1	1
Purchase discounts	23	9
Rental income from real estate	59	65
Other	36	59
Total non-operating income	133	145
Non-operating expenses		
Interest expenses	28	19
Rental costs on real estate	58	58
delay damages	0	—
Foreign exchange losses	83	—
Other	14	11
Total non-operating expenses	185	89
Ordinary profit	1,586	879
Extraordinary income		
Gain on sale of non-current assets	53	2
Gain on sale of investment securities	73	0
Gain on sale of shares of subsidiaries and associates	—	98
Other	0	0
Total extraordinary income	127	101
Extraordinary losses		
Loss on sale of non-current assets	12	0
Loss on retirement of non-current assets	52	3
Loss on sale of investment securities	14	—
Loss on valuation of investment securities	13	—
Loss on sale of shares of subsidiaries and associates	133	—
Loss from money transfer scam at subsidiary	—	66
Other	2	—
Total extraordinary losses	229	69
Profit before income taxes	1,484	912
Income taxes - current	315	195
Income taxes - deferred	184	15
Total income taxes	499	210
Profit	984	702
Profit attributable to non-controlling interests	23	36
Profit attributable to owners of parent	961	665

Semi-annual Consolidated Statements of Comprehensive Income

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	984	702
Other comprehensive income		
Valuation difference on available-for-sale securities	(45)	(2)
Foreign currency translation adjustment	19	(2)
Total other comprehensive income	(26)	(4)
Comprehensive income	958	697
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	948	662
Comprehensive income attributable to non-controlling interests	9	34

Semi-annual Consolidated Statements of Cash Flows

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,484	912
Depreciation	251	198
Amortization of goodwill	30	25
Loss (gain) on sale and valuation of investment securities	(45)	(0)
Loss (gain) on sale of shares of subsidiaries and associates	133	(98)
Increase (decrease) in provision for bonuses	368	(350)
Increase (decrease) in allowance for doubtful accounts	0	(599)
Increase (decrease) in provision for loss on orders received	(29)	205
Interest and dividend income	(13)	(11)
Foreign exchange losses (gains)	75	(22)
Interest expenses	28	19
Decrease (increase) in accounts receivable - trade, and contract assets	(1,167)	4,174
Decrease (increase) in inventories	(393)	107
Increase (decrease) in trade payables	629	(3,152)
Increase (decrease) in contract liabilities	1,220	(199)
Decrease (increase) in advance payments to suppliers	(1,174)	254
Increase (decrease) in accrued consumption taxes	260	(409)
Other, net	(679)	39
Subtotal	980	1,092
Interest and dividends received	13	11
Interest paid	(36)	(20)
Income taxes paid	(213)	(928)
Income taxes refund	57	8
Net cash provided by (used in) operating activities	801	163
Cash flows from investing activities		
Payments into time deposits	(157)	(237)
Proceeds from withdrawal of time deposits	173	185
Proceeds from security deposits	250	—
Purchase of property, plant and equipment	(76)	(92)
Proceeds from sale of property, plant and equipment	418	3
Purchase of intangible assets	(65)	(120)
Purchase of short-term and long-term investment securities	(2)	(3)
Proceeds from sale of investment securities	301	0
Payments for sale of shares of subsidiaries resulting in change in scope of consolidation	(41)	—
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	—	128
Loan advances	(7)	(1)
Proceeds from collection of loans receivable	12	5
Other, net	(7)	(53)
Net cash provided by (used in) investing activities	795	(184)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	494	—
Proceeds from long-term borrowings	350	—
Repayments of long-term borrowings	(1,670)	(150)
Dividends paid	—	(226)
Net cash provided by (used in) financing activities	(825)	(376)
Effect of exchange rate change on cash and cash equivalents	(60)	(0)
Net increase (decrease) in cash and cash equivalents	711	(397)
Cash and cash equivalents at beginning of period	6,669	11,337
Cash and cash equivalents at end of period	7,380	10,939