DISCLAIMER: 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.

August 3, 2026

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

Company name: NISHIO HOLDINGS CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 9699
URL: https://nishio-grp.co.jp/
Representative: MASASHI NISHIO, PRESIDENT
Inquiries: KAZUO YOTSUMOTO, DIRECTOR(In Charge Of Administrative Departments)
Telephone: +81-6-6251-7302
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 June 30, 2026 (from October 1, 2025 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	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	157,805	(3.2)	13,332	(9.8)	12,922	(8.9)	8,179	(12.7)
June 30, 2025	163,101	9.8	14,778	6.3	14,182	5.1	9,372	1.9

Note: Comprehensive income For the nine months ended June 30, 2026: ¥10,433 million [29.6%]
For the nine months ended June 30, 2025: ¥8,048 million [(15.5)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	294.60	294.50
June 30, 2025	337.59	337.47

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	318,123	146,002	45.5
September 30, 2025	297,261	140,289	46.6

Reference: Equity
As of June 30, 2026: ¥144,855 million
As of September 30, 2025: ¥138,523 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	-	131.00	131.00
Fiscal year ending September 30, 2026	-	0.00	-		
Fiscal year ending September 30, 2026 (Forecast)				132.00	132.00

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

3. Forecast of consolidated financial results for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 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 September 30, 2026	220,000	2.3	20,000	2.0	19,000	0.9	12,200	0.7	439.44

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: 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	28,391,464 shares
As of September 30, 2025	28,391,464 shares

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

As of June 30, 2026	628,293 shares
As of September 30, 2025	628,968 shares

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

Nine months ended June 30, 2026	27,762,926 shares
Nine months ended June 30, 2025	27,762,318 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

Earnings forecasts are based on information available at the time of publication, contain risks and uncertainties, and are not intended to be a promise by the Company to achieve them. Therefore, please be aware that actual results may differ significantly from the stated amounts due to economic conditions, market trends, competitive conditions, and other factors surrounding the Group. For information on the assumptions on which earnings forecasts are based and precautions for using earnings forecasts, see "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Quarterly consolidated balance sheet

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	62,203	67,470
Notes and accounts receivable - trade, and contract assets	44,241	40,603
Merchandise and finished goods	3,797	3,103
Work in process	885	1,342
Raw materials and supplies	1,723	1,976
Other	11,250	17,319
Allowance for doubtful accounts	(1,145)	(1,158)
Total current assets	122,957	130,658
Non-current assets		
Property, plant and equipment		
Assets for rent, net	87,207	95,992
Land	37,053	38,147
Other, net	38,297	41,438
Total property, plant and equipment	162,558	175,578
Intangible assets		
Goodwill	627	401
Other	1,545	1,431
Total intangible assets	2,172	1,832
Investments and other assets		
Other	9,867	10,367
Allowance for doubtful accounts	(293)	(313)
Total investments and other assets	9,573	10,053
Total non-current assets	174,304	187,465
Total assets	297,261	318,123

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	26,784	26,212
Short-term borrowings	5,290	5,478
Current portion of long-term borrowings	12,710	12,697
Lease liabilities	12,837	13,388
Income taxes payable	3,029	1,542
Provision for bonuses	3,212	2,019
Provision for bonuses for directors (and other officers)	235	183
Other	23,555	31,338
Total current liabilities	87,655	92,862
Non-current liabilities		
Long-term borrowings	38,585	46,096
Lease liabilities	26,841	29,621
Provision for retirement benefits for directors (and other officers)	215	237
Retirement benefit liability	806	848
Asset retirement obligations	1,206	1,256
Other	1,661	1,198
Total non-current liabilities	69,316	79,258
Total liabilities	156,972	172,120
Net assets		
Shareholders' equity		
Share capital	8,100	8,100
Capital surplus	6,672	6,394
Retained earnings	122,558	127,100
Treasury shares	(1,880)	(1,878)
Total shareholders' equity	135,452	139,717
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	667	1,042
Deferred gains or losses on hedges	2	2
Foreign currency translation adjustment	2,401	4,091
Total accumulated other comprehensive income	3,071	5,137
Share acquisition rights	10	10
Non-controlling interests	1,754	1,136
Total net assets	140,289	146,002
Total liabilities and net assets	297,261	318,123

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Net sales	163,101	157,805
Cost of sales	98,001	90,738
Gross profit	65,100	67,067
Selling, general and administrative expenses		
Provision of allowance for doubtful accounts	124	53
Salaries and bonuses	18,576	20,256
Provision for bonuses	1,915	1,935
Provision for bonuses for directors (and other officers)	178	182
Retirement benefit expenses	669	771
Provision for retirement benefits for directors (and other officers)	50	27
Other	28,808	30,508
Total selling, general and administrative expenses	50,322	53,735
Operating profit	14,778	13,332
Non-operating income		
Interest income	69	84
Dividend income	54	75
Foreign exchange gains	-	98
Subsidy income	16	287
Other	849	720
Total non-operating income	989	1,266
Non-operating expenses		
Interest expenses	1,381	1,586
Foreign exchange losses	143	-
Other	61	89
Total non-operating expenses	1,585	1,676
Ordinary profit	14,182	12,922
Extraordinary income		
Gain on sale of non-current assets	54	81
Gain on sale of investment securities	22	18
Gain on extinguishment of tie-in shares	80	-
Total extraordinary income	158	99
Extraordinary losses		
Loss on sale and retirement of non-current assets	179	79
Loss on valuation of investment securities	-	17
Impairment losses	53	-
Loss on store closings	-	49
Total extraordinary losses	233	146
Profit before income taxes	14,106	12,875
Income taxes - current	4,548	4,282
Income taxes - deferred	123	357
Total income taxes	4,672	4,639
Profit	9,434	8,235
Profit attributable to non-controlling interests	62	56
Profit attributable to owners of parent	9,372	8,179

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Profit	9,434	8,235
Other comprehensive income		
Valuation difference on available-for-sale securities	22	375
Deferred gains or losses on hedges	2	-
Foreign currency translation adjustment	(1,410)	1,822
Total other comprehensive income	(1,385)	2,197
Comprehensive income	8,048	10,433
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	8,010	10,244
Comprehensive income attributable to non-controlling interests	38	188

(Notes on segment information, etc.)

I. The nine months of the previous fiscal year (October 1, 2024 to June 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments	Other (Note) 1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Rental-related business				
Sales					
Revenues from external customers	157,048	6,053	163,101	-	163,101
Transactions with other segments	71	502	573	(573)	-
Total	157,119	6,555	163,675	(573)	163,101
Segment Profit	14,100	348	14,449	328	14,778

Note: 1. The "Other" category is a business segment that is not included in the reporting segments, and includes the import and sale of overseas construction machinery, the manufacture of studs, the manufacture of construction machinery, and the insurance and real estate leasing business.

2. Segment profit adjustments of ¥328 million include inter-segment transaction elimination of ¥(5,318) million and Company-wide revenues and expenses of ¥5,646 million not allocated to each reporting segment. Corporate revenue is revenue that is not attributable to reporting segments, and corporate expenses are general and administrative expenses that are not primarily attributable to reporting segments.

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

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The nine months of the current fiscal year (October 1, 2025 to June 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments	Other (Note) 1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Rental-related business				
Sales					
Revenues from external customers	156,257	1,548	157,805	-	157,805
Transactions with other segments	33	3,233	3,266	(3,266)	-
Total	156,290	4,781	161,072	(3,266)	157,805
Segment Profit	12,888	75	12,964	367	13,332

Note: 1. The "Other" category is a business segment that is not included in the reporting segments, and includes the import and sale of overseas construction machinery, the manufacture of construction machinery, and insurance and real estate leasing.

2. Segment profit adjustments of ¥367 million include inter-segment transaction elimination of ¥(5,059) million and Company-wide revenues and expenses of ¥5,427 million, which are not allocated to each reporting segment. Corporate revenue is revenue that is not attributable to reporting segments, and corporate expenses are general and administrative expenses that are not primarily attributable to reporting segments.

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

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.