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April 21, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: OBIC Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 4684
 URL: <https://www.obic.co.jp/>
 Representative: Shoichi Tachibana, President and COO
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 Telephone: +81-3-3245-6510
 Scheduled date of annual general meeting of shareholders: June 25, 2026
 Scheduled date to commence dividend payments: June 26, 2026
 Scheduled date to file annual securities report: June 23, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended								
March 31, 2026	135,209	11.5	88,823	13.3	104,779	16.7	75,191	16.4
March 31, 2025	121,240	8.6	78,378	10.5	89,770	10.6	64,621	11.4

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥146,440 million [128.4%]
 For the fiscal year ended March 31, 2025: ¥64,105 million [(41.9)%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	171.61	–	15.8	18.7	65.7
March 31, 2025	146.90	–	15.5	18.7	64.6

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended March 31, 2026: ¥6,630 million
 For the fiscal year ended March 31, 2025: ¥5,780 million

Note: On October 1, 2024, the Company conducted a 5-for-1 share split of its common shares. “Basic earnings per share” is calculated assuming that the share split was conducted at the beginning of the previous fiscal year.

(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
March 31, 2026	618,796	516,011	83.4	1,190.80
March 31, 2025	500,375	433,850	86.7	986.26

Reference: Equity
 As of March 31, 2026: ¥516,011 million
 As of March 31, 2025: ¥433,850 million

Note: On October 1, 2024, the Company conducted a 5-for-1 share split of its common shares. “Net assets per share” is calculated assuming that the share split was conducted at the beginning of the previous fiscal year.

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	73,746	(2,022)	(64,404)	207,385
March 31, 2025	62,794	(3,934)	(29,038)	200,065

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025 (after considering the share split)	–	160.00 (32.00)	–	38.00 (38.00)	– (70.00)	30,792	47.7	7.4
Fiscal year ended March 31, 2026	–	37.00	–	47.00	84.00	36,643	48.9	7.7
Fiscal year ending March 31, 2027 (Forecast)	–	47.00	–	47.00	94.00		49.7	

Note: On October 1, 2024, the Company conducted a 5-for-1 share split of its common shares. The actual amount of dividends paid before the share split is provided for the second quarter-end dividend for the fiscal year ended March 31, 2025. For the total annual dividends per share for the fiscal year ended March 31, 2025, “–” is shown, taking into account the impact of the share split. Assuming that the share split was conducted at the beginning of the fiscal year ended March 31, 2025, the second quarter-end dividend, fiscal year-end dividend and annual dividends per share for the fiscal year ended March 31, 2025 would be ¥32.00, ¥38.00, and ¥70.00, respectively.

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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 March 31, 2027	148,700	10.0	98,000	10.3	114,500	9.3	82,000	9.1	189.23

* **Notes**

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

Newly included: –

Excluded: –

(2) 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

(3) 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	498,000,000 shares
As of March 31, 2025	498,000,000 shares

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

As of March 31, 2026	64,666,610 shares
As of March 31, 2025	58,106,110 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	438,154,520 shares
Fiscal year ended March 31, 2025	439,887,479 shares

Note: On October 1, 2024, the Company conducted a 5-for-1 share split of its common shares. “Total number of issued shares at the end of the period,” “Number of treasury shares at the end of the period” and “Average number of shares outstanding during the period” are calculated assuming that the share split was conducted at the beginning of the previous fiscal year.

[Reference] Overview of non-consolidated financial results

Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended								
March 31, 2026	126,761	11.8	85,862	13.4	98,095	16.7	69,435	16.3
March 31, 2025	113,360	9.6	75,744	10.8	84,038	10.9	59,699	11.0

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal year ended		
March 31, 2026	158.47	–
March 31, 2025	135.72	–

Note: On October 1, 2024, the Company conducted a 5-for-1 share split of its common shares. “Basic earnings per share” is calculated assuming that the share split was conducted at the beginning of the previous fiscal year.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of				
March 31, 2026	540,825	443,398	82.0	1,023.23
March 31, 2025	428,726	367,152	85.6	834.64

Reference: Equity

As of March 31, 2026: ¥443,398 million

As of March 31, 2025: ¥367,152 million

Note: On October 1, 2024, the Company conducted a 5-for-1 share split of its common shares. “Net assets per share” is calculated assuming that the share split was conducted at the beginning of the previous fiscal year.

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Actual business and other results may differ substantially due to various factors. Please refer to the section of “(4) Future outlook” of “1. Review of operating results and others” on page 3 of [Attached Material] for the suppositions that form the assumptions for earnings forecasts and cautions concerning the use thereof.

Consolidated financial statements

(1) Consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	200,065	207,385
Notes receivable - trade	42	51
Accounts receivable - trade	15,435	16,159
Contract assets	2,384	2,455
Merchandise and finished goods	84	43
Work in process	299	264
Raw materials and supplies	1	–
Other	1,280	1,509
Allowance for doubtful accounts	(4)	(3)
Total current assets	219,589	227,866
Non-current assets		
Property, plant and equipment		
Buildings and structures	33,131	33,334
Accumulated depreciation	(9,956)	(11,051)
Buildings and structures, net	23,175	22,283
Land	29,700	29,700
Other	9,087	10,092
Accumulated depreciation	(5,846)	(6,625)
Other, net	3,241	3,467
Total property, plant and equipment	56,117	55,450
Intangible assets		
Other	85	152
Total intangible assets	85	152
Investments and other assets		
Investment securities	221,988	332,375
Deferred tax assets	263	262
Deferred tax assets for land revaluation	218	218
Other	2,115	2,471
Allowance for doubtful accounts	(2)	(2)
Total investments and other assets	224,583	335,326
Total non-current assets	280,786	390,929
Total assets	500,375	618,796

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	5,246	5,842
Income taxes payable	14,795	17,519
Unearned revenue	1,357	1,335
Provision for bonuses	2,620	2,780
Provision for bonuses for directors (and other officers)	270	332
Other	6,505	7,042
Total current liabilities	30,795	34,852
Non-current liabilities		
Deferred tax liabilities	27,141	59,521
Retirement benefit liability	5,865	5,534
Asset retirement obligations	675	843
Other	2,046	2,033
Total non-current liabilities	35,729	67,932
Total liabilities	66,525	102,784
Net assets		
Shareholders' equity		
Share capital	19,178	19,178
Capital surplus	19,732	19,839
Retained earnings	365,137	407,335
Treasury shares	(43,295)	(74,690)
Total shareholders' equity	360,752	371,663
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	73,276	144,415
Revaluation reserve for land	(474)	(474)
Remeasurements of defined benefit plans	297	407
Total accumulated other comprehensive income	73,098	144,348
Total net assets	433,850	516,011
Total liabilities and net assets	500,375	618,796

(2) Consolidated statement of income and consolidated statement of comprehensive income**(Consolidated statement of income)**

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	121,240	135,209
Cost of sales	26,855	29,544
Gross profit	94,385	105,665
Selling, general and administrative expenses	16,007	16,841
Operating profit	78,378	88,823
Non-operating income		
Interest income	76	413
Dividend income	3,961	5,014
Share of profit of entities accounted for using equity method	5,780	6,630
Rental income	2,046	2,153
Gain on sale of investment securities	998	3,264
Other	89	54
Total non-operating income	12,953	17,530
Non-operating expenses		
Rental expenses	1,560	1,568
Other	0	6
Total non-operating expenses	1,560	1,574
Ordinary profit	89,770	104,779
Extraordinary income		
Gain on sale of non-current assets	0	3
Gain on sale of investment securities	321	0
Total extraordinary income	321	3
Extraordinary losses		
Loss on retirement of non-current assets	9	38
Loss on valuation of membership	-	0
Total extraordinary losses	9	38
Profit before income taxes	90,082	104,744
Income taxes - current	25,702	29,963
Income taxes - deferred	(241)	(409)
Total income taxes	25,461	29,553
Profit	64,621	75,191
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	64,621	75,191

(Consolidated statement of comprehensive income)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	64,621	75,191
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,135)	71,104
Revaluation reserve for land	6	–
Remeasurements of defined benefit plans, net of tax	183	125
Share of other comprehensive income of entities accounted for using equity method	429	19
Total other comprehensive income	(515)	71,249
Comprehensive income	64,105	146,440
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	64,105	146,440
Comprehensive income attributable to non-controlling interests	–	–

(3) Consolidated statement of changes in equity**Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)**

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	19,178	19,656	329,547	(43,305)	325,077
Changes during period					
Dividends of surplus			(29,032)		(29,032)
Profit attributable to owners of parent			64,621		64,621
Disposal of treasury shares		75		16	91
Purchase of treasury shares				(6)	(6)
Net changes in items other than shareholders' equity					—
Total changes during period	—	75	35,589	9	35,674
Balance at end of period	19,178	19,732	365,137	(43,295)	360,752

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Revaluation reserve for land	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	74,011	(481)	84	73,614	398,692
Changes during period					
Dividends of surplus					(29,032)
Profit attributable to owners of parent					64,621
Disposal of treasury shares					91
Purchase of treasury shares					(6)
Net changes in items other than shareholders' equity	(734)	6	212	(515)	(515)
Total changes during period	(734)	6	212	(515)	35,158
Balance at end of period	73,276	(474)	297	73,098	433,850

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	19,178	19,732	365,137	(43,295)	360,752
Changes during period					
Dividends of surplus			(32,992)		(32,992)
Profit attributable to owners of parent			75,191		75,191
Disposal of treasury shares		107		17	124
Purchase of treasury shares				(31,411)	(31,411)
Net changes in items other than shareholders' equity					-
Total changes during period	-	107	42,198	(31,394)	10,911
Balance at end of period	19,178	19,839	407,335	(74,690)	371,663

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Revaluation reserve for land	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	73,276	(474)	297	73,098	433,850
Changes during period					
Dividends of surplus					(32,992)
Profit attributable to owners of parent					75,191
Disposal of treasury shares					124
Purchase of treasury shares					(31,411)
Net changes in items other than shareholders' equity	71,139		109	71,249	71,249
Total changes during period	71,139	-	109	71,249	82,160
Balance at end of period	144,415	(474)	407	144,348	516,011

(4) Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	90,082	104,744
Depreciation	2,687	2,695
Share of loss (profit) of entities accounted for using equity method	(5,780)	(6,630)
Loss (gain) on sale of investment securities	(1,319)	(3,264)
Increase (decrease) in provision for bonuses for directors (and other officers)	54	62
Increase (decrease) in allowance for doubtful accounts	(0)	(0)
Increase (decrease) in retirement benefit liability	134	(143)
Interest and dividend income	(4,038)	(5,428)
Gain on sale of non-current assets	(0)	(3)
Loss on retirement of non-current assets	9	38
Decrease (increase) in accounts receivable - trade, and contract assets	(2,546)	(803)
Decrease (increase) in inventories	(39)	76
Increase (decrease) in trade payables	584	596
Other, net	248	938
Subtotal	80,076	92,877
Interest and dividends received	6,681	8,232
Income taxes paid	(23,962)	(27,363)
Net cash provided by (used in) operating activities	62,794	73,746
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,068)	(2,219)
Proceeds from sale of property, plant and equipment	0	5
Purchase of intangible assets	(16)	(67)
Purchase of investment securities	(4)	(4,315)
Proceeds from sale of investment securities	1,734	4,767
Purchase of shares of subsidiaries and associates	(3,408)	-
Other, net	(172)	(192)
Net cash provided by (used in) investing activities	(3,934)	(2,022)
Cash flows from financing activities		
Purchase of treasury shares	(6)	(31,411)
Dividends paid	(29,032)	(32,992)
Net cash provided by (used in) financing activities	(29,038)	(64,404)
Net increase (decrease) in cash and cash equivalents	29,821	7,319
Cash and cash equivalents at beginning of period	170,244	200,065
Cash and cash equivalents at end of period	200,065	207,385