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May 15, 2026

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



Company name: 4Cs HD Co., Ltd.

Listing: Tokyo Stock Exchange

Securities code: 3726

URL: <https://www.4cs-holdings.co.jp>

Representative: Hirohiko Matsuno

, President and Representative Director

Inquiries: Daisuke Ura

Director and CFO

Telephone: +81-92-720-5460

Scheduled date to file semi-annual securities report: May 15, 2026

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 six months ended March 31, 2026 (from October 1, 2025 to March 31, 2026)

(1) Consolidated operating results (cumulative)

(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	%
Six months ended								
March 31, 2026	1,032	(13.2)	(273)	-	(336)	-	(349)	-
March 31, 2025	1,190	6.9	(73)	-	(72)	-	(58)	-

Note: Comprehensive income For the six months ended March 31, 2026: ¥ (349) million [-%]
For the six months ended March 31, 2025: ¥ (58) million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended		
March 31, 2026	(30.15)	-
March 31, 2025	(5.85)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
March 31, 2026	3,097	2,109	67.7
September 30, 2025	2,986	1,658	55.1

Reference: Equity

As of March 31, 2026: ¥ 2,095 million
As of September 30, 2025: ¥ 1,644 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	-	0.00	-
Fiscal year ending September 30, 2026	-	0.00			
Fiscal year ending September 30, 2026 (Forecast)					

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

Note: Breakdown of the second quarter dividend for the fiscal year ending September 30, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts 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
Full year	3,541	45.1	161	-	151	-	82	-	7.41

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

Newly included:	1	companies()
Excluded:	-	companies()

(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)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	13,145,470 shares
As of September 30, 2025	11,207,470 shares

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

As of March 31, 2026	9,452 shares
As of September 30, 2025	9,302 shares

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

Six months ended March 31, 2026	11,581,435 shares
Six months ended March 31, 2025	10,068,532 shares

* 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