

Translation

Note: This document has been translated from 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.

## Consolidated Financial Results for the Six Months of the Fiscal Year Ending June 30, 2026 (Under Japanese GAAP)

February 5, 2026

Company name:	Charm Care Corporation
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	6062
URL:	<a href="https://www.charmcc.jp/">https://www.charmcc.jp/</a>
Representative:	Takahiko Shimomura, Chairman and CEO
Contact:	Yoshihiko Maeda, Director Managing Executive Officer
TEL:	+81-6-6445-3389
Scheduled date for submission of interim report:	February 5, 2026
Supplementary materials for financial summaries:	Yes
Financial results briefing:	Yes

(Amounts of less than one million yen are rounded down.)

### 1. Consolidated Financial Results for the Six Months of the Fiscal Year Ending June 30, 2026 (from July 01, 2025 to December 31, 2025)

(1) Consolidated operating results (Cumulative)

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended								
December 31, 2025	22,327	11.4	2,425	38.3	2,456	30.8	1,646	29.5
December 31, 2024	20,051	7.9	1,753	11.6	1,877	7.0	1,271	11.9

(Note) Comprehensive income For the six months ended June 30, 2026: 1,784 million yen (40.3%) For the six months ended June 30, 2025: 1,271 million yen (11.4%)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
December 31, 2025	50.41	50.34
December 31, 2024	38.93	38.88

(2) Consolidated financial positions

	Total assets	Net assets	Equity ratio
As of	Million yen	Million yen	%
December 31, 2025	53,182	21,367	40.1
June 30, 2025	52,414	20,678	39.4

(Reference) Owner's equity As of the six months ended June 30, 2026: 21,332 million yen As of the fiscal year ended June 30, 2025: 20,643 million yen

### 2. Cash dividends

	Annual dividends per share				
	End of first quarter	End of second quarter	End of the third quarter	Fiscal year-end	Total
Fiscal year ended	Yen	Yen	Yen	Yen	Yen
June 30, 2025	-	0.00	-	34.00	34.00
Fiscal year ending	-	20.00			
June 30, 2026					
Fiscal year ending			-	17.00	37.00
June 30, 2026 (Forecast)					

(Note) 1. Presence or absence of revisions to the most recently announced dividend forecast: None

2. The dividend of 20 yen at the end of the second quarter of the fiscal year ending June 2026 includes a "20th Anniversary Commemorative Dividend for the Opening of the First Home" of 3 yen.

3. Consolidated Earnings Forecasts for the Fiscal Year Ending June 30, 2026 (from July 01, 2025 to June 30, 2026)

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Fiscal year ending June 30, 2026	48,585	4.1	4,460	16.0	4,615	14.7	3,090	5.2	94.59

(Note) Correction of financial forecast from the most recent financial forecast: None

\* Notes

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

(2) Application of accounting procedures specific to the preparation of interim consolidated financial statements: Yes

(Note) For details, please refer to page 10 of the attached materials, "2. Consolidated Financial Statements for the Interim Period and Main Notes (4) Notes on the Consolidated Financial Statements for the Interim Period (Application of Accounting Treatments Specific to the Preparation of Consolidated Financial Statements for the Interim Period)."

(3) Changes in accounting policies, changes in accounting estimates, restatement of prior period financial statements

(i) Changes in accounting policies due to revisions to accounting standards and other regulations : None

(ii) Changes in accounting policies other than (i): None

(iii) Changes in accounting estimates : None

(iv) Restatement of prior period financial statements : None

(Note) For details, please refer to the attached document on page 10, "2. Interim Consolidated Financial Statements and Main Notes (4) Notes on Interim Consolidated Financial Statements (Notes on Changes in Accounting Policies)."

(4) Number of shares issued (common stock)

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

As of December 31, 2025	32,712,000 shares
As of June 30, 2025	32,712,000 shares

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

As of December 31, 2025	30,612 shares
As of June 30, 2025	43,612 shares

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

Six months ended December 31, 2025	32,673,263 shares
Six months ended December 31, 2024	32,662,026 shares

\* The second quarter (interim) financial results report is not subject to review by certified public accountants or audit firms.

Note regarding appropriate use of forecasts and other special items

Forward-looking statements such as performance forecasts contained in this document are based on information currently available to the Company and on certain assumptions deemed reasonable. Actual results may differ significantly due to various factors. For the conditions underlying the forecasts and notes regarding the use of forecasts, please refer to the attached document, page 4, "(4) Explanation regarding consolidated forecasts and other forward-looking information."

(Reference) Overview of Non-consolidated Results

(Amounts of less than one million yen are rounded down.)

1. Results for the six months ending June 2026 (from July 1, 2025 to December 31, 2025)

(1) Operating results (Cumulative)

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ending June 30, 2026	19,820	12.2	2,138	30.1	2,746	(1.7)	2,052	(8.5)
Interim period of the fiscal year ending June 2025	17,662	3.9	1,643	12.3	2,792	66.6	2,243	99.6

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ending June 30, 2026	62.83	62.75
Interim period of the fiscal year ending June 2025	68.69	68.61

2. Consolidated Earnings Forecasts for the Fiscal Year Ending June 30, 2026 (from July 01, 2025 to June 30, 2026)

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Net income		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	43,390	(3.5)	4,115	(15.2)	4,770	0.0	3,195	12.1	97.80

(Note) Correction of financial forecast from the most recent financial forecast: None

Interim Consolidated Financial Statements and Main Notes  
(1) Interim Consolidated Balance Sheet

(Unit: Million yen)

	Previous fiscal year (June 30, 2025)	For the six months ended (December 31, 2025)
<b>Assets</b>		
Current assets		
Cash and deposits	9,149	7,629
Accounts receivable - trade	3,763	3,979
Real estate for development	1,609	2,114
Money held in trust	6,274	6,318
Other	1,116	1,043
Allowance for doubtful accounts	(8)	(8)
<b>Total current assets</b>	<b>21,905</b>	<b>21,076</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	11,800	11,654
Land	2,942	4,263
Leased assets, net	344	326
Construction in progress	65	358
Other, net	1,339	1,448
<b>Total property, plant and equipment</b>	<b>16,492</b>	<b>18,052</b>
Intangible assets		
Goodwill	2,389	2,279
Other	224	246
<b>Total intangible assets</b>	<b>2,613</b>	<b>2,526</b>
Investments and other assets		
Investment securities	2,195	2,404
Guarantee deposits	6,502	6,553
Deferred tax assets	1,685	1,622
Other	1,019	947
<b>Total investments and other assets</b>	<b>11,403</b>	<b>11,527</b>
<b>Total non-current assets</b>	<b>30,509</b>	<b>32,105</b>
<b>Total assets</b>	<b>52,414</b>	<b>53,182</b>

(Unit: Million yen)

	Previous fiscal year (June 30, 2025)	For the six months ended (December 31, 2025)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable - trade	409	453
Short-term borrowings	5,787	5,807
Current portion of long-term borrowings	1,114	1,034
Lease liabilities	116	112
Income taxes payable	239	906
Accounts payable - other	2,255	2,562
Contract liabilities	12,884	12,645
Provision for bonuses	182	115
Other	592	451
<b>Total current liabilities</b>	<b>23,582</b>	<b>24,089</b>
<b>Non-current liabilities</b>		
Long-term borrowings	6,175	5,692
Lease liabilities	260	243
Retirement benefit liability	857	928
Asset retirement obligations	376	380
Deferred tax liabilities	178	177
Other	304	302
<b>Total non-current liabilities</b>	<b>8,153</b>	<b>7,725</b>
<b>Total liabilities</b>	<b>31,736</b>	<b>31,815</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	2,759	2,759
Capital surplus	2,768	2,772
Retained earnings	15,157	15,693
Treasury shares	(35)	(24)
<b>Total shareholders' equity</b>	<b>20,650</b>	<b>21,201</b>
<b>Accumulated other comprehensive income</b>		
Deferred gains or losses on hedges	0	0
Valuation difference on available-for-sale securities	23	165
Remeasurements of defined benefit plans	(29)	(34)
<b>Total accumulated other comprehensive income</b>	<b>(6)</b>	<b>131</b>
Share acquisition rights	34	34
<b>Total net assets</b>	<b>20,678</b>	<b>21,367</b>
<b>Total liabilities and net assets</b>	<b>52,414</b>	<b>53,182</b>

(2) Interim Consolidated Statement of Income and Interim Consolidated Statement of Comprehensive Income  
(Interim Consolidated Statement of Income)

(Unit: Million yen)

	Previous interim consolidated accounting period (From July 1, 2024 until December 31, 2024)	For the six months ended From July 1, 2025 until December 31, 2025
Net sales	20,051	22,327
Cost of sales	16,555	18,083
Gross profit	3,496	4,243
Selling, general and administrative expenses	1,742	1,818
Operating profit	1,753	2,425
Non-operating income		
Interest income	2	7
Subsidy income	108	19
Other	56	63
Total non-operating income	167	90
Non-operating expenses		
Interest expenses	38	57
Others	4	1
Total non-operating expenses	43	59
Ordinary profit	1,877	2,456
Extraordinary income		
Subsidy income	59	-
Total extraordinary income	59	-
Extraordinary losses		
Loss on tax purpose reduction entry of non-current assets	59	-
Loss on retirement of fixed assets	-	2
Total extraordinary losses	59	2
Profit before income taxes	1,877	2,453
Income taxes	605	806
Profit	1,271	1,646
Profit attributable to owners of parent	1,271	1,646

## (Interim Consolidated Statement of Comprehensive Income)

(Unit: Million yen)

	Previous interim consolidated accounting period (From July 1, 2024 until December 31, 2024)	For the six months ended (From July 1, 2025 until December 31, 2025)
Profit	1,271	1,646
Other comprehensive income		
Deferred gains or losses on hedges	0	0
Valuation difference on available-for-sale securities	-	142
Remeasurements of defined benefit plans, before tax	0	(4)
Total other comprehensive income	0	137
Comprehensive income	1,271	1,784
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,271	1,784

## (3) Interim Consolidated Statement of Cash Flows

(Unit: Million yen)

	Previous interim consolidated accounting period (From July 1, 2024 until December 31, 2024)	For the six months ended From July 1, 2025 until December 31, 2025
<b>Cash flows from operating activities</b>		
Profit before income taxes	1,877	2,453
Depreciation	451	537
Amortization of goodwill	108	109
Increase (decrease) in provision for bonuses	(9)	(66)
Increase (decrease) in retirement benefit liability	59	63
Interest income	(2)	(7)
Subsidy income	(108)	(19)
Interest expenses	38	57
Loss on tax purpose reduction entry of non-current assets	59	-
Decrease (increase) in trade receivables	(294)	(215)
Decrease (increase) in inventories	(3,885)	(505)
Increase (decrease) in trade payables	49	44
Increase (decrease) in accounts payable - other	48	206
Increase (decrease) in contract liabilities	1,594	(239)
Other	(472)	65
Subtotal	(484)	2,482
Interest received	0	6
Interest paid	(42)	(59)
Subsidies received	39	85
Income taxes paid	(1,514)	(304)
Income taxes refund	-	160
Cash flows from operating activities	(2,000)	2,370
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(2,452)	(2,018)
Purchase of intangible assets	(115)	(27)
Purchase of investment securities	(2,056)	-
Decrease (increase) in money held in trust	(667)	(44)
Payments of guarantee deposits	(511)	(97)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(558)	-
Others	8	11
Cash flows from investing activities	(6,353)	(2,175)
<b>Cash flows from financing activities</b>		
Net increase (decrease) in short-term borrowings	1,693	19
Proceeds from long-term borrowings	2,874	-
Repayments of long-term borrowings	(526)	(563)
Repayments of lease liabilities	(57)	(61)
Dividends paid	(979)	(1,110)
Others	(0)	-
Cash flows from financing activities	3,005	(1,715)
Net increase (decrease) in cash and cash equivalents	(5,348)	(1,520)
Cash and cash equivalents at beginning of period	12,640	9,149
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	5	-
Cash and cash equivalents at end of period	7,296	7,629

(4) Notes to the Interim Consolidated Financial Statements

(Notes on changes in accounting policies)

There are no applicable items.

(Notes regarding the assumption of a going concern)

There are no applicable items.

(Notes in case of significant changes in the amount of shareholders' equity)

There are no applicable items.

(Application of accounting procedures specific to the preparation of interim consolidated financial statements)

(Method of calculating tax expenses)

With regard to income tax expenses, we have adopted a method whereby the effective tax rate, reasonably estimated after applying tax effect accounting to the pre-tax net income for the consolidated fiscal year including the current interim consolidated accounting period, is applied to pre-tax profit to calculate the tax expense.

(Notes on the consolidated statement of cash flows for the interim period)

\*The balance of cash and cash equivalents at the end of the interim consolidated accounting period matches the balance of the Cash and deposits account.

(Notes on Segment Information, etc.)

[Segment Information]

I For the six months ended December 31, 2024

1. Information on net sales and profit or loss amounts by reportable segment

(Unit: Million yen)

	Reportable segment			Adjustment amount	Interim consolidated Statement of income Recorded amount
	Nursing care business	Other businesses	Total		
Net sales					
Net sales to external customers	18,944	1,107	20,051	-	20,051
Internal net sales between segments or transfer amount	-	302	302	(302)	-
Total	18,944	1,409	20,353	(302)	20,051
Segment profit or loss (-)	2,378	(1)	2,376	(623)	1,753

(Note) 1. The adjustment amount of segment profit or loss, -623 million yen, represents the elimination of inter-segment transactions and corporate expenses not allocated to each reportable segment. Corporate expenses mainly consist of general and administrative expenses not attributable to any reportable segment.

2. Segment profit or loss is adjusted with operating profit in the interim consolidated statement of income.

2. Information on impairment losses of non-current assets or goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

During the six months ended September 30, 2024, CM Care Co., Ltd. was included in the scope of consolidation due to the acquisition of shares. The increase in goodwill resulting from this event was 18 million yen in the 'Nursing Care Business' segment.

II For the six months ended December 31, 2025

1. Information on net sales and profit amounts by reportable segment

(Unit: Million yen)

	Reportable segment			Adjustment amount	Interim consolidated Statement of income Recorded amount
	Nursing care business	Other businesses	Total		
Net sales					
Net sales to external customers	21,336	990	22,327	-	22,327
Internal net sales between segments or transfer amount	-	324	324	(324)	-
Total	21,336	1,315	22,652	(324)	22,327
Segment profit	3,019	23	3,043	(617)	2,425

(Note) 1. The adjustment amount of segment profit, -617 million yen, represents the elimination of inter-segment transactions and corporate expenses not allocated to each reportable segment. Corporate expenses mainly consist of general and administrative expenses not attributable to any reportable segment.

2. Segment profit is adjusted with operating profit in the interim consolidated statement of income.

2. Matters related to changes in reportable segments

From the current interim consolidated accounting period, the reporting segment previously presented as 'Real Estate Business' has been included in 'Other Businesses' due to its decreased materiality.

Please note that the segment information for the previous interim consolidated accounting period is presented based on the revised reporting segment classifications.