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August 3, 2026

Noevir Holdings Announces Consolidated Results for the First Nine Months of the Fiscal Year Ending September 30, 2026 (based on Japan GAAP)

Trade name: Noevir Holdings Co., Ltd.
Listing: Tokyo Stock Exchange, Prime Market (Securities Code: 4928)
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Date of commencement of dividend payments: –
Supplemental materials for the financial results prepared: None
Results briefing for the reporting period held: None

(Amounts under one million yen have been rounded down)

1. Operating results for the first nine months of the fiscal year ending September 30, 2026 (October 1, 2025 to June 30, 2026)

(1) Consolidated operating results

(Millions of yen; percentage figures denote year-on-year change)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of the parent	
Nine months ended June 30, 2026	46,075	(2.6)%	6,895	(13.9)%	7,290	(13.4)%	4,089	(0.8)%
Nine months ended June 30, 2025	47,283	(2.0)%	8,008	(11.2)%	8,422	(8.1)%	4,123	(8.2)%

Note: Comprehensive income:
Nine months ended June 30, 2026: 5,394 million yen [29.4%]
Nine months ended June 30, 2025: 4,168 million yen [(21.5)%]

	EPS (Yen)	Diluted EPS (Yen)
Nine months ended June 30, 2026	119.72	—
Nine months ended June 30, 2025	120.73	—

(2) Consolidated financial position

(Millions of yen)

	Total assets	Net assets	Equity ratio (%)
As of June 30, 2026	73,500	51,510	69.4
As of September 30, 2025	76,492	54,209	70.3

[Reference] Equity:
As of June 30, 2026: 51,017 million yen
As of September 30, 2025: 53,767 million yen

2. Cash dividends

(Yen)

	Annual dividends				
	1st quarter	2nd quarter	3rd quarter	Year-end	Total
Fiscal year ended September 30, 2025	—	0.00	—	230.00	230.00
Fiscal year ended September 30, 2026	—	0.00	—		
Fiscal year ending September 30, 2026 (forecast)				230.00	230.00

Note: Revisions from the most recently announced dividend forecast: None

3. Consolidated earnings forecasts for the fiscal year ending September 30, 2026 (October 1, 2025 to September 30, 2026)

(Millions of yen; percentage figures denote year-on-year change)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of the parent		EPS (Yen)
Full year	65,000	0.4%	11,400	2.9%	11,800	0.2%	8,200	2.1%	240.07

Note: Revisions from the most recently announced consolidated earnings forecast: None

* Notes

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

(2) Special accounting treatment for preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
1) Changes associated with revision in accounting standards: None
2) Other changes: None
3) Changes in accounting estimates: None
4) Restatement: None

(4) Shares outstanding (common stock)
1) Shares outstanding (including treasury stock)
As of June 30, 2026: 34,156,623
As of September 30, 2025: 34,156,623
2) Treasury shares outstanding
As of June 30, 2026: 417
As of September 30, 2025: 416
3) Average shares outstanding over quarter
Nine months ended June 30, 2026: 34,156,207
Nine months ended June 30, 2025: 34,156,207

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Explanation regarding the appropriate use of business performance forecasts

Forward-looking statements included in these materials, such as forecasts of business performance, are based on information known to the Company's management as of the time of writing, and reflect judgments believed to be reasonable on the basis of that information. There is, therefore, a possibility that actual business performance figures will differ substantially from our forecasts as a result of changes in the economic situation and other unforeseeable factors. Please refer to "(3) Estimates and forecasts pertaining to future plans and business results" under "1. Operating results and financial information" on page 5 of the Attached Material.

Contents of the Attached Material

1. Operating results and financial information

(1) Operating results for the first nine months of the fiscal year ending September 30, 2026

Consolidated operating results for the first nine months of the fiscal year ending September 30, 2026 (October 1, 2025 to June 30, 2026)

	Nine months ended June 30, 2025		Nine months ended June 30, 2026		Change (Millions of yen)	Change (%)
	Net sales (Millions of yen)	% of Total	Net sales (Millions of yen)	% of Total		
Net sales	47,283	100.0	46,075	100.0	(1,207)	(2.6)
Cosmetics	37,412	79.1	36,422	79.0	(990)	(2.6)
Pharmaceuticals & Health Food	8,374	17.7	8,002	17.4	(372)	(4.4)
Other	1,495	3.2	1,650	3.6	154	10.4

	Nine months ended June 30, 2025		Nine months ended June 30, 2026		Change (Millions of yen)	Change (%)
	Amount (Millions of yen)	% of Net sales	Amount (Millions of yen)	% of Net sales		
Operating income	8,008	16.9	6,895	15.0	(1,112)	(13.9)
Ordinary income	8,422	17.8	7,290	15.8	(1,132)	(13.4)
Net income attributable to owners of the parent	4,123	8.7	4,089	8.9	(34)	(0.8)

During the first nine months of fiscal 2026 (October 1, 2025 to June 30, 2026), economic trends remained uncertain due to factors such as the impact of conditions in the Middle East, although some signs of a moderate recovery were observed.

In this environment, the Company is working to realize the concept of its medium- to long-term strategy: “Realizing steady corporate growth by securing sustainability in every Group business segment.”

As a result, net sales for the first nine months of fiscal 2026 came to 46,075 million yen (down 2.6% year on year), operating income was 6,895 million yen (down 13.9%), ordinary income was 7,290 million yen (down 13.4%), and net income attributable to owners of the parent came to 4,089 million yen (down 0.8%).

In the Cosmetics segment, net sales totaled 36,422 million yen (down 2.6% year on year), and segment income came to 8,084 million yen (down 9.9%).
In the Pharmaceuticals & Health Food segment, net sales totaled 8,002 million yen (down 4.4% year on year), and segment income came to 562 million yen (down 24.6%).
In the Other segment, net sales totaled 1,650 million yen (up 10.4% year on year), and segment income came to 155 million yen (up 13.5%).

(2) Financial position as of June 30, 2026

Total assets as of June 30, 2026 stood at 73,500 million yen, a decrease of 2,991 million yen from the previous fiscal year-end. This was mainly due to a decrease in cash and deposits of 12,701 million yen, while there was an increase in securities of 9,946 million yen.

Total liabilities came to 21,990 million yen, a decrease of 293 million yen from the previous fiscal year-end. This mainly reflected decreases in income tax payable of 511 million yen and guarantee deposits received of 313 million yen, while there was an increase in deferred tax liabilities of 401 million yen.

Net assets came to 51,510 million yen, a decrease of 2,698 million yen from the previous fiscal year-end.

This was primarily attributable to a decrease in retained earnings of 3,766 million yen, due to the payment of 7,855 million yen in dividends at the previous fiscal year-end, which was partly offset by net income attributable to owners of the parent of 4,089 million yen, while there was an increase in net unrealized gain on other securities of 753 million yen.

As a result, the equity ratio stood at 69.4%.

(3) Estimates and forecasts pertaining to future plans and business results

The consolidated business performance forecasts for the full year ending September 30, 2026, announced on November 7, 2025, remain unchanged.

2. Quarterly consolidated financial statements and notes

(1) Quarterly consolidated balance sheets

(Millions of yen)

	Previous fiscal year (As of September 30, 2025)	**As of June 30, 2026**
ASSETS		
Current assets		
Cash and deposits	26,930	**14,229**
Notes and accounts receivable	12,110	**9,476**
Securities	―	**9,946**
Merchandise and finished goods	5,974	**8,065**
Work in progress	183	**181**
Raw materials and purchased supplies	1,525	**1,742**
Other	2,166	**2,572**
Allowance for doubtful accounts	(7)	**(7)**
Total current assets	48,884	**46,205**
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,419	**4,100**
Equipment and vehicles, net	547	**437**
Land	14,976	**14,488**
Lease assets, net	686	**632**
Construction in progress	545	**630**
Other, net	221	**309**
Total property, plant and equipment	21,397	**20,599**
Intangible assets		
Goodwill	125	**100**
Software	89	**845**
Other	969	**110**
Total intangible assets	1,184	**1,056**
Investments and other assets		
Investment securities	2,866	**3,969**
Deferred tax assets	1,070	**943**
Other	1,106	**741**
Allowance for doubtful accounts	(17)	**(15)**
Total investments and other assets	5,026	**5,639**
Total non-current assets	27,608	**27,295**
Total assets	76,492	**73,500**

(Millions of yen)

	Previous fiscal year (As of September 30, 2025)	**As of June 30, 2026**
LIABILITIES		
Current liabilities		
Notes and accounts payable	3,240	**3,481**
Lease obligations	85	**84**
Other accounts payable	2,160	**2,362**
Income tax payable	2,043	**1,532**
Provision for bonuses	25	**9**
Other	2,290	**2,155**
Total current liabilities	9,847	**9,625**
Long-term liabilities		
Lease obligations	657	**600**
Guarantee deposits received	10,751	**10,438**
Deferred tax liabilities	690	**1,092**
Net defined benefit liability	9	**11**
Other	326	**220**
Total long-term liabilities	12,436	**12,364**
Total liabilities	22,283	**21,990**
NET ASSETS		
Shareholders' equity		
Common stock	7,319	**7,319**
Retained earnings	44,113	**40,346**
Treasury stock	(2)	**(2)**
Total shareholders' equity	51,429	**47,663**
Accumulated other comprehensive income		
Net unrealized gain on other securities	1,751	**2,505**
Foreign currency translation adjustments	585	**848**
Total accumulated other comprehensive income	2,337	**3,354**
Non-controlling interests	441	**493**
Total net assets	54,209	**51,510**
Total liabilities and net assets	76,492	**73,500**

(2) Quarterly consolidated statements of income and comprehensive income

Quarterly consolidated statements of income

First nine months of the fiscal year ending September 30, 2026

(Millions of yen)

	Nine months ended June 30, 2025	**Nine months ended June 30, 2026**
Net sales	47,283	**46,075**
Cost of sales	15,213	**14,690**
Gross profit	32,069	**31,384**
Selling, general and administrative expenses	24,060	**24,488**
Operating income	8,008	**6,895**
Non-operating income		
Interest income	63	**105**
Dividend income	29	**40**
Gain on currency translation	25	**98**
Insurance claim income	193	**0**
Other	102	**148**
Total	414	**394**
Non-operating expenses		
Other	0	**0**
Total	0	**0**
Ordinary income	8,422	**7,290**
Extraordinary income		
Gain on sale of non-current assets	15	**924**
Gain on revision of retirement benefit plan	85	**—**
Total	101	**924**
Extraordinary losses		
Loss on disposal of non-current assets	1	**0**
Impairment loss	—	**120**
Loss on cancellation of insurance policies	—	**164**
Total	1	**285**
Income before income taxes	8,523	**7,929**
Income taxes – basic	3,990	**3,445**
Income taxes – deferred	258	**178**
Total	4,249	**3,623**
Net income	4,273	**4,305**
Net income attributable to non-controlling interests	149	**216**
Net income attributable to owners of the parent	4,123	**4,089**

Quarterly consolidated statements of comprehensive income
First nine months of the fiscal year ending September 30, 2026

(Millions of yen)

	Nine months ended June 30, 2025	**Nine months ended June 30, 2026**
Net income	4,273	**4,305**
Other comprehensive income		
Net unrealized gain on other securities	(187)	**753**
Foreign currency translation adjustments	61	**335**
Remeasurements of defined benefit plans, net of tax	20	**—**
Total	(105)	**1,089**
Comprehensive income	4,168	**5,394**
(Breakdown)		
Comprehensive income attributable to owners of the parent	4,027	**5,106**
Comprehensive income attributable to non-controlling interests	140	**288**

(3) Notes to quarterly consolidated financial statements

(Note on assumptions for going concern)

Not applicable

(Note on significant changes in the amount of shareholders' equity)

Not applicable

(Note on statement of cash flows)

The quarterly consolidated statement of cash flows for the third quarter of the current fiscal year has not been prepared. Depreciation (including amortization related to intangible assets other than goodwill), and amortization of goodwill for the nine months ended June 30 are as follows.

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Depreciation	611	746
Amortization of goodwill	25	25

(Note on segment information)

I Consolidated results for the first nine months of the fiscal year ending September 30, 2025 (October 1, 2024 to June 30, 2025)

1. Net sales and income (loss) data, by reportable segment

(Millions of yen)

	Cosmetics	Pharmaceuticals & Health Food	Other	Total	Adjustment (Note 1)	Amounts included in quarterly consolidated statements of income (Note 2)
Net sales						
Revenue from contracts with customers	37,412	8,374	1,430	47,217	—	47,217
Other revenue	—	—	65	65	—	65
Sales, external	37,412	8,374	1,495	47,283	—	47,283
Intersegment sales	—	—	197	197	(197)	—
Total	37,412	8,374	1,693	47,481	(197)	47,283
Segment income	8,974	746	137	9,858	(1,850)	8,008

(Note 1) Intersegment eliminations totaling 352 million yen and unallocated corporate expenses totaling (2,202) million yen have been included in the segment income adjustment totaling (1,850) million yen. Corporate expenses refer to Noevir Holdings Co., Ltd.'s administration costs, which do not come under any reportable segments.

(Note 2) Segment income refers to operating income as reported in the quarterly consolidated statements of income, after adjustment.

2. Impairment loss for non-current assets and goodwill, by reportable segment

Not applicable

II Consolidated results for the first nine months of the fiscal year ending September 30, 2026 (October 1, 2025 to June 30, 2026)

1. Net sales and income (loss) data, by reportable segment

(Millions of yen)

	Cosmetics	Pharmaceuticals & Health Food	Other	Total	Adjustment (Note 1)	Amounts included in quarterly consolidated statements of income (Note 2)
Net sales						
Revenue from contracts with customers	36,422	8,002	1,579	46,004	—	46,004
Other revenue	—	—	71	71	—	71
Sales, external	36,422	8,002	1,650	46,075	—	46,075
Intersegment sales	—	—	216	216	(216)	—
Total	36,422	8,002	1,867	46,292	(216)	46,075
Segment income (loss)	8,084	562	155	8,803	(1,907)	6,895

(Note 1) Intersegment eliminations totaling 347 million yen and unallocated corporate expenses totaling (2,255) million yen have been included in the segment income adjustment totaling (1,907) million yen. Corporate expenses refer to Noevir Holdings Co., Ltd.'s administration costs, which do not come under any reportable segments.

(Note 2) Segment income refers to operating income as reported in the quarterly consolidated statements of income, after adjustment.

2. Impairment loss for non-current assets and goodwill, by reportable segment

(Significant impairment loss related to non-current assets)

The Company wrote down the carrying amount of land that it decided to sell to the recoverable amount and recognized the write-down as an impairment loss.

The impairment loss recognized for the first nine months of fiscal 2026 amounted to 120 million yen in the Pharmaceuticals & Health Food segment.