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November 11, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: LECIP HOLDINGS CORPORATION
Listing: Tokyo Stock Exchange, Nagoya Stock Exchange
Securities code: 7213
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Representative: Makoto Sugimoto President and CEO
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Scheduled date to file semi-annual securities report: November 12, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	10,730	29.5	686	-	558	-	480	-
September 30, 2025	8,286	(19.6)	(245)	-	(276)	-	(224)	-

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 640 million [-%]
For the six months ended September 30, 2025: ¥ (146) million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	31.36	-
September 30, 2025	(14.58)	-

(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
September 30, 2026	19,867	11,152	56.1	727.92
March 31, 2026	21,715	10,977	50.6	709.55

Reference: Equity
As of September 30, 2026: ¥ 11,152 million
As of March 31, 2026: ¥ 10,977 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 March 31, 2026	-	0.00	-	24.00	24.00
Fiscal year ending March 31, 2027	-	0.00			
Fiscal year ending March 31, 2027 (Forecast)			-	26.00	26.00

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

Note: Breakdown of the second quarter dividend for the fiscal year ending March 31, 2027 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result 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
Full year	26,500	10.9	1,900	49.8	1,900	25.9	1,300	10.4	84.81

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: - 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 September 30, 2026	15,891,500 shares
As of March 31, 2026	15,891,500 shares

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

As of September 30, 2026	570,699 shares
As of March 31, 2026	420,529 shares

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

Six months ended September 30, 2026	15,334,159 shares
Six months ended September 30, 2025	15,397,421 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

The forecasts given in this document are based on the current available information in the company and certain reasonable assumptions of the company. And we don't commit to achieve these forecasting numbers. Actual results may differ from these forecasts by a variety of reasons.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	4,383,854	2,861,049
Notes and accounts receivable - trade	4,885,672	2,844,633
Merchandise and finished goods	2,578,620	3,179,384
Work in process	799,853	1,194,673
Raw materials and supplies	3,938,286	4,159,089
Other	272,092	655,235
Allowance for doubtful accounts	(6)	-
Total current assets	16,858,374	14,894,065
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	1,468,981	1,413,347
Other, net	1,214,078	1,133,541
Total property, plant and equipment	2,683,059	2,546,889
Intangible assets	321,220	384,118
Investments and other assets		
Investment securities	929,406	1,119,050
Other	964,988	964,811
Allowance for doubtful accounts	(41,550)	(40,950)
Total investments and other assets	1,852,845	2,042,912
Total non-current assets	4,857,125	4,973,920
Total assets	21,715,499	19,867,985
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,073,841	1,223,261
Electronically recorded obligations - operating	1,957,517	1,783,925
Short-term borrowings	40,000	40,000
Current portion of long-term borrowings	484,698	357,902
Income taxes payable	427,401	109,199
Advances received	2,771,624	1,239,287
Provision for bonuses	347,942	366,211
Provision for product warranties	148,554	152,346
Provision for loss on orders received	1,310,429	1,435,498
Provision for loss on liquidation of subsidiaries	13,289	5,655
Other	1,145,660	1,183,534
Total current liabilities	9,720,958	7,896,822
Non-current liabilities		
Long-term borrowings	382,983	216,177
Provision for management board incentive plan trust	80,268	65,896
Other	553,799	536,741
Total non-current liabilities	1,017,050	818,815
Total liabilities	10,738,009	8,715,638

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Net assets		
Shareholders' equity		
Share capital	1,718,223	1,718,223
Capital surplus	1,751,209	1,757,441
Retained earnings	7,804,084	7,906,375
Treasury shares	(187,922)	(280,787)
Total shareholders' equity	11,085,595	11,101,252
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	341,314	469,099
Foreign currency translation adjustment	(449,419)	(418,004)
Total accumulated other comprehensive income	(108,104)	51,094
Total net assets	10,977,490	11,152,347
Total liabilities and net assets	21,715,499	19,867,985

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	8,286,770	10,730,629
Cost of sales	6,021,159	7,484,465
Gross profit	2,265,611	3,246,164
Selling, general and administrative expenses	2,510,812	2,559,684
Operating profit (loss)	(245,200)	686,480
Non-operating income		
Dividend income	13,545	14,083
Incentive income	10,015	9,157
Other	15,705	21,337
Total non-operating income	39,267	44,577
Non-operating expenses		
Interest expenses	8,416	10,595
Foreign exchange losses	24,682	60,832
Commission expenses	26,422	-
Compensation for damage	-	93,307
Other	10,671	7,898
Total non-operating expenses	70,192	172,634
Ordinary profit (loss)	(276,125)	558,424
Extraordinary income		
Subsidy income	35,049	-
Total extraordinary income	35,049	-
Extraordinary losses		
Impairment losses	11,716	10,080
Loss on abandonment of non-current assets	673	9
Total extraordinary losses	12,390	10,089
Profit (loss) before income taxes	(253,467)	548,334
Income taxes - current	17,599	97,713
Income taxes - deferred	(46,566)	(30,194)
Total income taxes	(28,966)	67,518
Profit (loss)	(224,500)	480,815
Profit (loss) attributable to owners of parent	(224,500)	480,815

Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit (loss)	(224,500)	480,815
Other comprehensive income		
Valuation difference on available-for-sale securities	53,420	127,785
Foreign currency translation adjustment	25,002	31,414
Total other comprehensive income	78,422	159,199
Comprehensive income	(146,078)	640,015
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(146,078)	640,015
Comprehensive income attributable to non-controlling interests	-	-

Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit (loss) before income taxes	(253,467)	548,334
Depreciation	344,946	274,206
Impairment losses	11,716	10,080
Increase (decrease) in allowance for doubtful accounts	(652)	(606)
Increase (decrease) in provision for bonuses	7,627	18,326
Increase (decrease) in provision for product warranties	(847)	5,473
Increase (decrease) in provision for loss on orders received	-	125,068
Decrease of the subsidiary liquidation loss allowance	(41,192)	(400)
Interest and dividend income	(17,300)	(19,894)
Interest expenses	8,416	10,595
Subsidy income	(35,049)	-
Compensation for damage	-	93,307
Incentive income	(10,015)	(9,157)
Foreign exchange losses (gains)	22,462	59,119
Loss on abandonment of non-current assets	673	9
Decrease (increase) in trade receivables	2,802,183	2,030,497
Decrease (increase) in inventories	(1,587,825)	(1,238,511)
Trust beneficiary right	41,401	1,237
Decrease (increase) in advance payments to suppliers	(5,050)	(23,878)
Increase (decrease) in trade payables	(126,482)	(18,367)
Increase (decrease) in accounts payable - other	(144,657)	625
Increase (decrease) in advances received	1,069,126	(1,515,336)
Increase (decrease) in accrued consumption taxes	(343,406)	(261,324)
Other, net	(45,876)	(142,375)
Subtotal	1,696,730	(52,969)
Interest and dividends received	17,451	19,771
Interest paid	(7,955)	(10,368)
Proceeds from compensation	137,408	-
Incentive income received	10,015	9,157
Income taxes refund (paid)	(186,122)	(416,165)
Net cash provided by (used in) operating activities	1,667,527	(450,574)
Cash flows from investing activities		
Purchase of property, plant and equipment	(300,917)	(100,233)
Purchase of intangible assets	(40,989)	(92,071)
Purchase of investment securities	(5,753)	(4,929)
Subsidies received	35,049	-
Other, net	(28,554)	(1,010)
Net cash provided by (used in) investing activities	(341,164)	(198,244)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(539,860)	-
Repayments of long-term borrowings	(338,466)	(293,602)
Purchase of treasury shares	(44)	(138,507)
Dividends paid	(313,653)	(377,298)
Other, net	(47,179)	(52,686)
Net cash provided by (used in) financing activities	(1,239,202)	(862,094)
Effect of exchange rate change on cash and cash equivalents	2,786	(11,891)
Net increase (decrease) in cash and cash equivalents	89,946	(1,522,805)

Cash and cash equivalents at beginning of period	2,073,769	4,383,854
Cash and cash equivalents at end of period	2,163,716	2,861,049