Restar Corporation

FY26 1Q（Apr 2026 – Jun 2026） Consolidated Financial Results

Aug 7, 2026

<Cautionary Statement Regarding Forward-Looking Statements>
Our current plans, forecasts, and strategies presented in this presentation are forward-looking statements about our future performance and are based on our judgment derived from the information currently available to us. They are based on our judgment derived from the information currently available to us. Actual results may differ from these projections due to changes in various external and internal factors. Important factors that may affect actual results include, but are not limited to, global and Japanese economic trends, sharp fluctuations in foreign exchange rates, war, terrorist activities, disasters and epidemics, etc. Please refrain from using this material and data without permission.

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Business Highlights

Net sales

191,420 million yen

(FY25 1Q **133,529** million yen)

43.4% YoY **UP**

Plan Progress
Previous Forecast 27.3%
Current Forecast 25.5%

TOPICS

- Performed favorably due to **rising market prices of some products** accompanying expansion of demand for data centers including generative AI applications, as well as **strengthening of cross-selling** (↑)
- **Recovery in demand for industrial equipment such as semiconductor manufacturing equipment** in the devices business and **contribution from new automotive application projects** launched in the previous fiscal year (↑)

Operating profit

9,640 million yen

(FY25 1Q **1,641** million yen)

487.2% YoY **UP**

Operating profit ratio **5.0%**

Plan Progress
Previous Forecast 53.5%
Current Forecast 36.3%

TOPICS

- Gross profit increased due to **continuous rise in market prices caused by tight supply and demand of some products** and **the continued yen depreciation trend** from the beginning of the fiscal year (↑)
- **Cross-selling leveraging an extensive line card** and **overseas business** centered on joint ventures established two years ago also performed favorably (↑)
- **Controlled selling, general and administrative expenses** even while net sales grew, reducing the SG&A ratio by **1.9 percentage points** compared to the same period of the previous year (↑)

Profit attributable to owners of parent

5,430 百万円

(FY25 1Q **348** million yen)

1,458.5% YoY **UP**

Net income ratio **2.8%**

Plan Progress
Previous Forecast 54.3%
Current Forecast 40.2%

▶ Revision of Earnings Forecasts Upward

Based on our consolidated financial results for the first quarter, we have decided to revise upward our full-year consolidated earnings forecast for the fiscal year ending March 2027, which was announced on May 14, 2026.For details, please refer to page 12 and following of this document or the disclosure materials related to this matter. (https://pdf.irpocket.com/C3156/xoA3/ieAo/ItPp/wJLu.pdf).

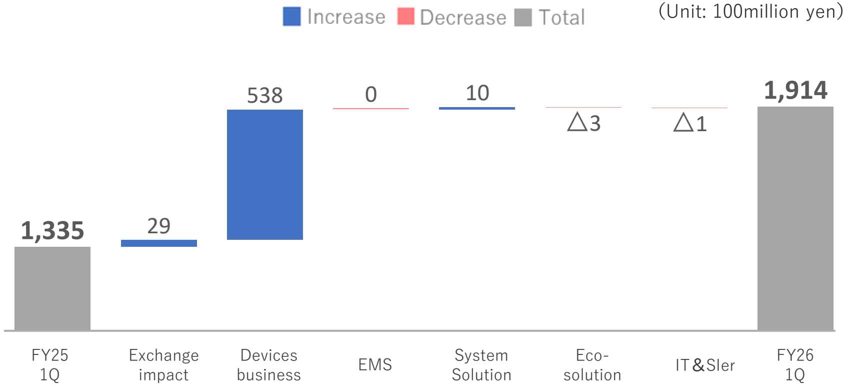
FY26 1Q Consolidated results

(Unit: million yen)

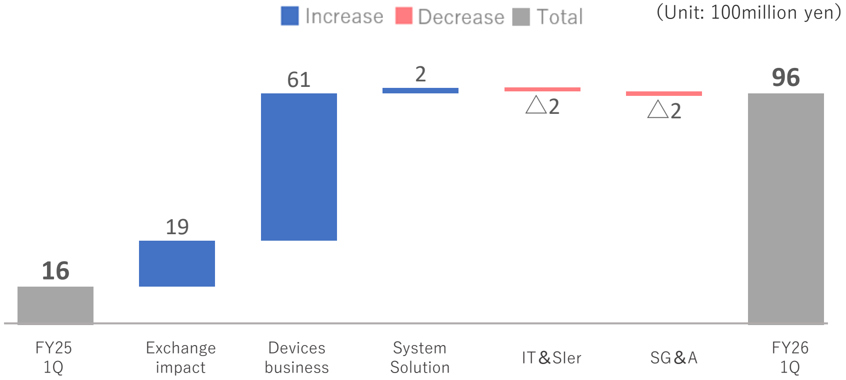
	FY25 1Q		FY26 1Q		YoY	
	Amount	% of Net Sales	Amount	% of Net Sales	Increase/ Decrease	Change
Net Sales	133,529	–	**191,420**	–	57,890	43.4%
Gross Profit	10,646	8.0%	**18,880**	**9.9%**	8,234	77.3%
SG&A	9,004	6.7%	**9,239**	**4.8%**	235	2.6%
Operating Profit	1,641	1.2%	**9,640**	**5.0%**	7,998	487.2%
Ordinary Profit	490	0.4%	**8,468**	**4.4%**	7,978	1,627.6%
Profit Attributable to Owners of Parent	348	0.3%	**5,430**	**2.8%**	5,082	1,458.5%

Key Factors for Increase/Decrease

Net Sales



Operating Profit



TOPICS(Net Sales)

Devices Business： Performed favorably by strengthening cross-selling in response to strong demand for data centers including generative AI applications （↑）

Recovery in demand for industrial equipment such as semiconductor manufacturing equipment and contribution from new automotive application projects launched in the previous fiscal year（↑）

TOPICS(Operating Profit)

Devices Business： Increase in gross profit due to continuous rise in market prices caused by tight supply and demand of some products and the yen depreciation trend from the beginning of the fiscal year（↑）

Profit increase accompanying revenue growth from cross-selling leveraging an extensive line card（↑）

Eco-solutions Business： Increase in electricity procurement costs due to soaring energy prices（↓）

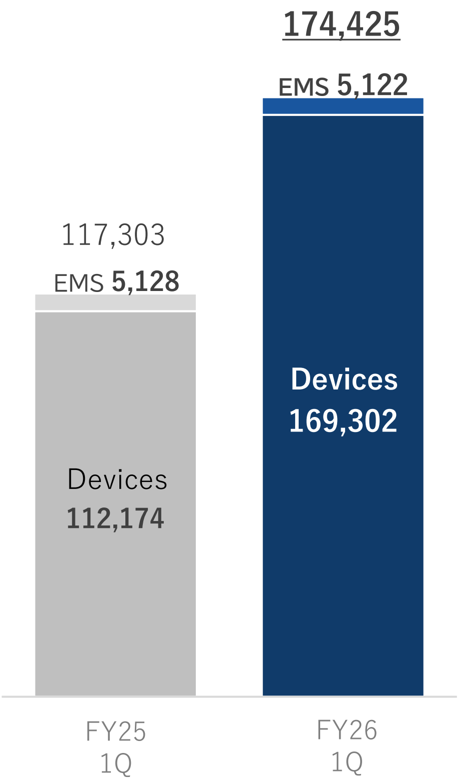
Company-wide： Controlled selling, general and administrative expenses even while net sales grew, reducing the SG&A ratio by 1.9 percentage points compared to the same period of the previous year（↑）

Exchange rate: FY25 1Q：144.59 yen/＄ → FY26 1Q：159.49 yen/＄

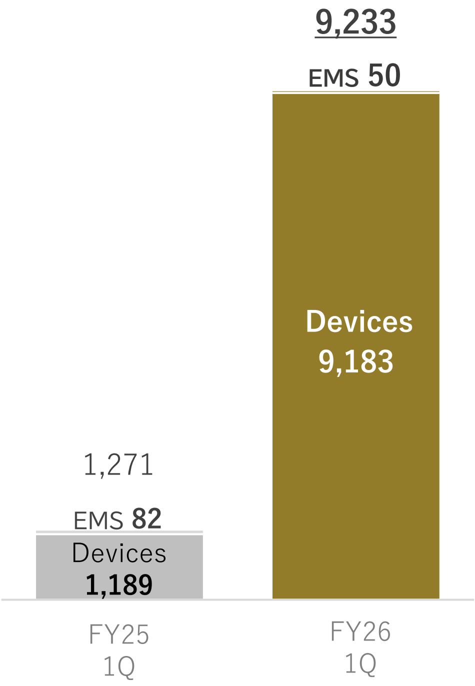
Devices Business Unit

(Unit: million yen)

Net Sales



Segment Profit



EMS

- Target products are in a model transition period, and net sales are on par with the previous year

Devices

- Performed favorably by strengthening cross-selling in response to strong demand for data centers including generative AI applications
- Recovery in demand for industrial equipment such as semiconductor manufacturing equipment and contribution from new automotive application projects launched in the previous fiscal year

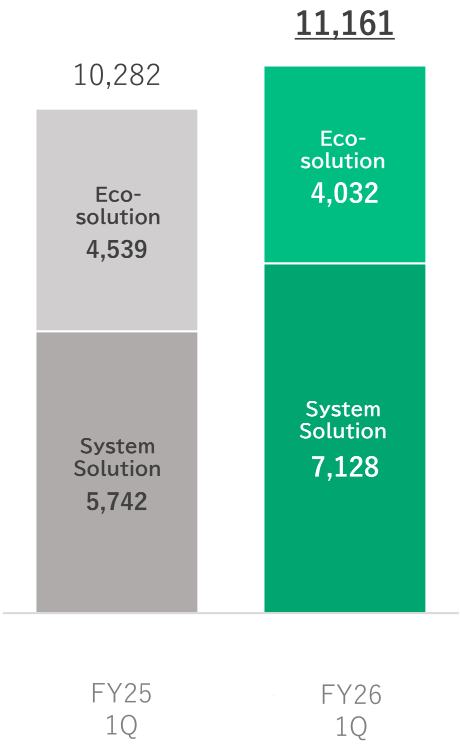
Segment Profit

- Profit increase due to gross profit growth accompanying continuous rise in market prices caused by tight supply and demand of some products in the devices business and the continued yen depreciation trend from the beginning of the fiscal year
- Cross-selling leveraging an extensive line card and overseas business centered on joint ventures established two years ago performed favorably

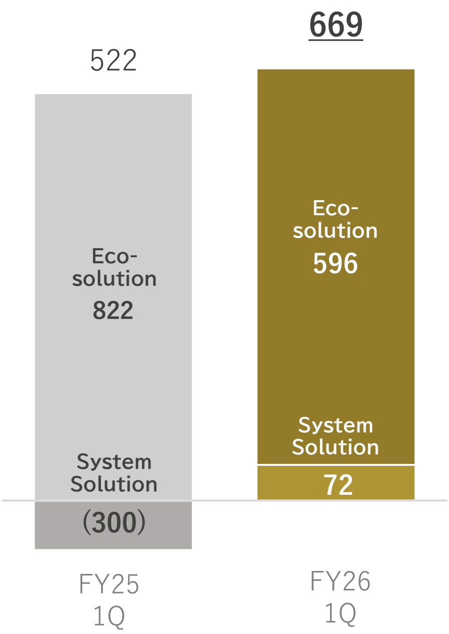
System Business Unit

(Unit: million yen)

Net Sales



Segment Profit



Eco-solution

- Although there was a sales contribution from the operation of grid-scale storage batteries, revenue decreased due to the impact of power output curtailment in some regions for solar power generation and intensifying competition in the new electricity retail sector

System Solution

- Revenue increased due to rising market prices of some products accompanying expansion of data center demand and strong sales
- Large-scale orders including video systems in the medical field also contributed to revenue growth

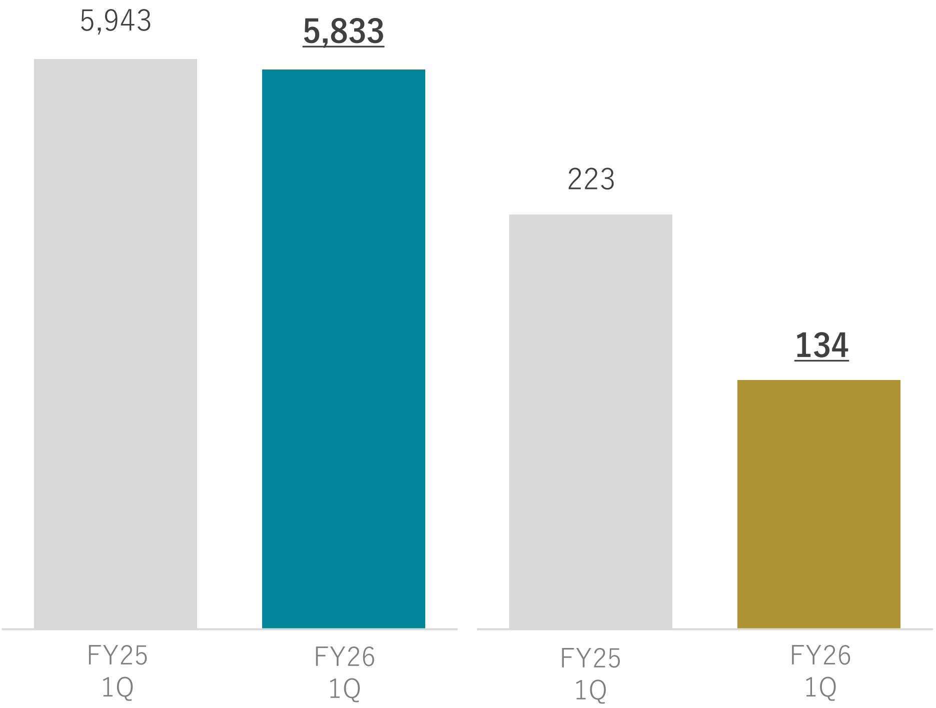
Segment Profit

- Although the eco-solutions business saw a decrease in profit due to rising electricity procurement costs accompanying soaring energy prices, overall profit increased due to revenue growth in the system solution business

IT&SIer Business Unit

(Unit: million yen)

Net Sales | **Segment Profit**



IT&SIer

- Although AI/cloud-related projects, new models for multifunction printers, and PC shipments for government agencies remained steady, revenue decreased due to temporary stagnation in software development demand in the automotive sector, changes in development plans, and the absence of large-scale projects recorded in the same period of the previous year

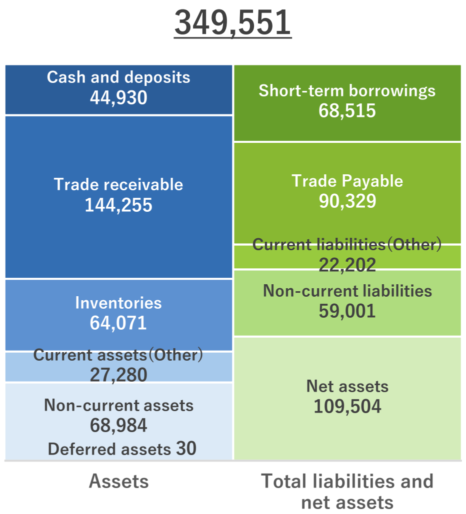
Segment Profit

- Profit decreased due to the absence of large-scale projects from the same period of the previous year, as well as rising manufacturing costs caused by soaring prices of key components and increases in personnel and recruitment/training expenses

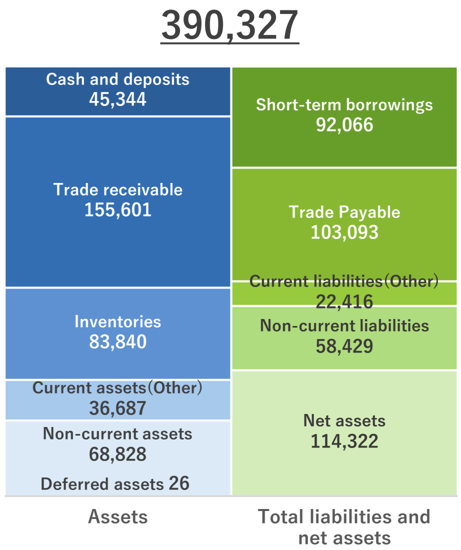
We will continue to expand business areas by leveraging our Group's customer base while working toward creating further synergies with the Devices BU and System BU

Consolidated Balance Sheet

FY25 (Unit: million yen)



FY26 1Q (Unit: million yen)



Primary Factors for Increase/Decrease (Unit: million yen)

Assets	
Current Assets	Inventories 19,769, Trade receivables 11,346
Non-current Assets	–

Liabilities and Net Assets	
Current Liabilities	Short-term borrowings 23,550, Trade Payable 12,763, Provision for bonuses (1,131)
Non-current Liabilities	–
Net Assets	Retained earnings 3,518, Valuation difference on available-for-sale securities 626, Foreign currency translation adjustment 611

	FY25	FY26 1Q
Capital Adequacy Ratio *1	26.6% (28.1%)	25.1% (26.3%)
Net Debt to Equity Ratio *2	0.7x	0.9x
Net assets Per Share (yen)	3,309.73	3,478.32

*1Figures in brackets () are rating figures taking into account hybrid loans (subordinated loans)
(Calculated taking into account 50% equity on the rating for the ¥10 billion of hybrid loans (subordinated loans) raised in August 2024)
*2 Net Debt to Equity Ratio= (interest-bearing debt excluding lease obligations - cash and deposits) / equity ➔ **Maintaining a stable level below 1.2 times**

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FY26 Consolidated Financial Forecast (Upward Revision)

(Unit: million yen)

	FY25 full-year	FY26 full-year Forecast		Change from Previous Forecast	
	Amount	Previous Announcement (Disclosed on May 14, 2026)	Current Announcement (Disclosed on August 7, 2026)	Increase/ Decrease	Progress rate
Net Sales	630,905	700,000	**750,000**	50,000	7.1%
Operating Profit	16,739	18,000	**26,500**	8,500	47.2%
Ordinary Profit	13,762	14,500	**21,000**	6,500	44.8%
Profit Attributable to Owners of Paren	7,691	10,000	**13,500**	3,500	35.0%
Basic earnings per share (yen)	273.56	355.64	**480.12**	124.48	-

▶ In the first quarter of the consolidated cumulative period, performance was strong due to rising market price trends for certain products driven by expanding demand for data centers, including those for generative AI, as well as cross-selling leveraging our extensive line card.

▶ The recovery in demand for industrial equipment such as semiconductor manufacturing equipment in the devices business, as well as contributions from new automotive projects launched in the previous fiscal year, also boosted performance

▶ Unit price trends and demand for certain products continue to perform well, and we will strive for further performance improvement while closely monitoring changes in the market environment

➔ Based on these circumstances and the performance trends in Q1, we have revised upward our full-year consolidated financial forecasts announced on May 14, 2026.

Disclosure materials related to this matter are available here > https://pdf.irpocket.com/C3156/xoA3/ieAo/ltPp/wJLu.pdf

Progress of Business Performance by Business Unit

(Unit: million yen)

		FY25 full-year Amount	FY26 full-year Forecast Previous Announcement (Disclosed on May 14, 2026)	FY26 full-year Forecast Current Announcement (Disclosed on August 7, 2026)	Change from Previous Forecast Increase/ Decrease	Change from Previous Forecast Progress rate
Net Sales	**Devices Business Unit**	**558,206**	**615,000**	**664,000**	49,000	8.0%
	Devices	536,149	595,000	644,000	49,000	8.2%
	EMS	22,057	20,000	20,000	-	-
	System Business Unit	**48,860**	**60,000**	**61,000**	1,000	1.7%
	System Solution	31,493	40,400	41,400	1,000	2.5%
	Eco-solution	17,367	19,600	19,600	-	-
	IT&SIer Business Unit	**23,837**	**25,000**	**25,000**	-	-
	Consolidated	**630,905**	**700,000**	**750,000**	50,000	7.1%
Segment Profit	**Devices Business Unit**	**14,700**	**14,650**	**23,750**	9,100	62.1%
	Devices	14,205	14,300	23,400	9,100	63.6%
	EMS	495	350	350	-	-
	System Business Unit	**3,164**	**3,800**	**3,850**	50	1.3%
	System Solution	1,222	1,300	2,000	700	53.8%
	Eco-solution	1,942	2,500	1,850	(650)	(26.0%)
	IT&SIer Business Unit	**1,219**	**1,300**	**1,300**	-	-
	Corporate and Adjustment	(2,345)	(1,750)	(2,400)	(650)	-
	Consolidated	**16,739**	**18,000**	**26,500**	8,500	47.2%

*From FY3/27, the business of PRIVATECH Inc. a consolidated subsidiary of the Company, which was previously recorded under "IT & SIer BU," is now recorded under "Devices BU." The FY3/26 full-year results and FY3/27 full-year outlook are presented with reclassified figures accordingly.

Shareholder Return Policy and Dividend Outlook (Increase)

Shareholder Return Policy

■ Basic policy for the period of the medium-term management plan ending March 31, 2027

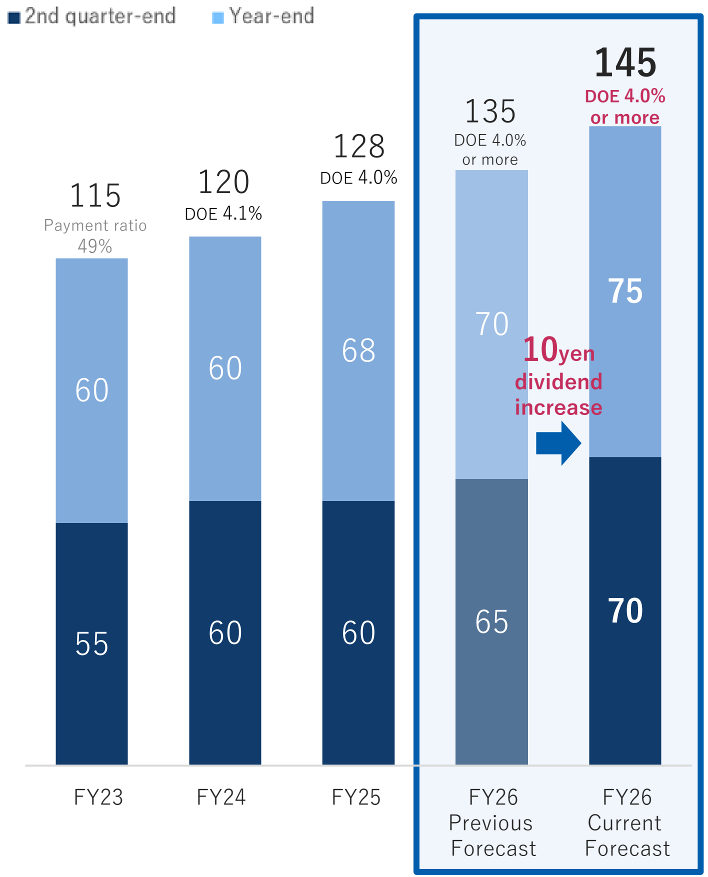
- Consideration of balance between stable and enhanced shareholder returns, proactive investment in growth areas, and financial soundness
- *DOE 4% or higher
- Stable and continuous dividend increase
- Flexible share buybacks for excess capital

*DOE（Dividend on Equity）：＝ Dividend ÷ Equity ＝ Dividend yield × PBR
Since the dividend is based on equity, it is less sensitive to fluctuations in earnings than the dividend payout ratio, and therefore, is more stable. (The dividend indicator was changed from the dividend payout ratio to DOE, effective from FY2024.)
We are committed to shareholder return, viewing DOE as an important indicator so that our shareholders can hold our shares for a long time with a sense of security.

Dividend Outlook	FY25	FY26	
	Amount	Previous Announcement (Disclosed on May 14, 2026)	Current Announcement (Disclosed on August 7, 2026)
2nd quarter-end	60yen	65yen	70yen
Year-end	68yen	70yen	75yen
Total	128yen	**135yen**	**145yen**

Dividends per Share

(Unit: yen)



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New Entry into the Indian Market - Strategic Partnership in the Semiconductor Field -

We have entered into various agreements with Rashi Peripherals Limited (hereinafter "RASHI"), a major specialized trading company for ICT (Information and Communication Technology) products with 56 sales offices across India, to establish a joint venture (hereinafter "JV") to develop semiconductor business in India, and plan to commence operations through the JV from October 2026 (scheduled)

Network of 5 locations in major Indian cities

- We will leverage RASHI's sales infrastructure, human resources, and sales network to enter the Indian market quickly and efficiently.
- The JV will commence full-scale sales activities for various semiconductors targeting the Indian market, leveraging our strong line card (product portfolio) and providing essential technical support (FAE) know-how to meet customer needs.
- Promoting cross-selling of line cards held by RASHI and our company

Focus Areas

Industrial Equipment Sector

Centering on semiconductor products, strategic products for which we have newly acquired business rights in India, we will engage in sensing solution business for industrial equipment by combining them with RASHI's existing line card.

Automotive Sector

In the rapidly expanding Indian automotive market, we will promote solution proposals and cross-selling to Tier 1 automotive equipment manufacturers.

Future Outlook

We aim to establish a solid business foundation in the rapidly growing Indian semiconductor market and expand the business scale of the entire Group while enhancing corporate value.

Press release related to this matter is available here > https://www.restargp.com/en/news/corporate260807news/

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Management Philosophy of Restar Group

Mission

We help society evolve by leveraging information and technology
to create and deliver new value and services.

Vision

We aim to be “Electronics Value Platformer”
that accommodates all manner of stakeholder needs.

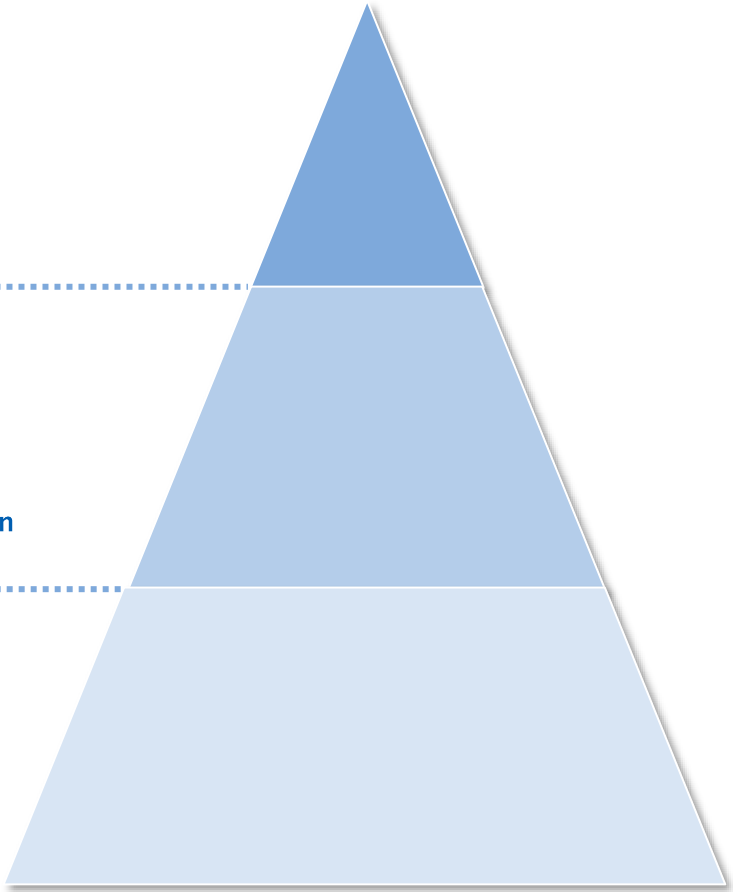
Global (in view and scale) / Social Contribution / Collaboration and Innovation

Value

Through collaboration, we reflect diverse points of view as we create new cultures and values.

Through innovative ideas and passion, we take on challenges and aim for higher targets.

By expanding our business arena to encompass the entire world, we contribute to sustainable social evolution.



Restar Group Business Overview

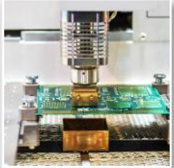
Company Profile

Company Name	**Restar Corporation**
Head Office Location	Restar building, 2-10-9, Konan, Minato-ku, Tokyo, JAPAN
Establishment	October 1st, 2009
Representative Director	Chairman, CEO Kunihiro Konno President, COO Shinichi Hayashi
Capital	4,383 million JPY
Listing	Prime Market of the Tokyo Stock Exchange
Consolidated number of employees	4,637 (As of the end of March 2026)
Securities code	3156

Business Introduction

Devices BU*			System BU					IT&SIer BU
Devices Business		EMS Business	System Solution Business		Eco-solution Business			
Device sales, Engineering, Reliability testing Design services, Solution provision	Procurement, Trading service	Contract manufacturing services for Electronic equipment (EMS)	Sales, Design, Construction, Maintenance of electronic equipment	Development, Manufacturing, Import, Sales of payment devices and NFC devices	Renewable energy generation	Electricity supply Purchase, Sale brokerage consultancy	Completely enclosed vegetable factories	Software development, Industrial PC Design/Manufacturing








*BU: business unit

“Solving issues around the world regarding electronics”

Restar

Our latest financial results and related materials are available here.