



Consolidated Financial Results for the Nine Months Ended December 31, 2025 [Japanese GAAP]



February 13, 2026

Company name: OVAL Corporation

Stock exchange listing: Tokyo Stock Exchange

Code number: 7727

URL: <https://www.oval.co.jp>

Representative: Jun Tanimoto, President and Representative Director

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Scheduled date of commencing dividend payments: –

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

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

1. Consolidated Financial Results for the Nine Months Ended December 31, 2025 (April 1, 2025 – December 31, 2025)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2025	11,135	4.0	1,435	34.6	1,485	37.7	952	25.3
December 31, 2024	10,702	1.4	1,066	(15.6)	1,079	(17.8)	760	(9.8)

(Note) Comprehensive income: Nine months ended December 31, 2025: ¥942 million [13.5%]

Nine months ended December 31, 2024: ¥829 million [(25.4)%]

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	43.47	—
December 31, 2024	33.95	—

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of December 31, 2025	24,235	15,848	63.6
As of March 31, 2025	24,493	16,320	64.8

(Reference) Equity: As of December 31, 2025: ¥15,412 million

As of March 31, 2025: ¥15,865 million

2. Dividends

	Annual dividends				
	1st quarter- end	2nd quarter- end	3rd quarter- end	Year- end	Total
Fiscal year ended March 31, 2025	Yen —	Yen 7.00	Yen —	Yen 9.00	Yen 16.00
Fiscal year ending March 31, 2026	—	10.00	—		
Fiscal year ending March 31, 2026 (Forecast)				10.00	20.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 - March 31, 2026)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
Full year	15,500	3.0	1,450	1.9	1,530	5.9	920 (10.7)	41.06

(Note) Revision to the financial results forecast announced most recently: None

*** Notes:**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
- 1) Changes in accounting policies due to the revision of accounting standards: None
 - 2) Changes in accounting policies other than 1) above: None
 - 3) Changes in accounting estimates: None
 - 4) Retrospective restatement: None
- (4) Total number of shares issued (common shares)
- 1) Total number of shares issued at the end of the period (including treasury shares):

December 31, 2025:	26,180,000 shares
March 31, 2025:	26,180,000 shares
 - 2) Total number of treasury shares at the end of the period:

December 31, 2025:	5,349,021 shares
March 31, 2025:	3,776,106 shares
 - 3) Average number of shares during the period:

Nine months ended December 31, 2025:	21,921,923 shares
Nine months ended December 31, 2024:	22,403,915 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes (voluntary)

* Explanation of the proper use of financial results forecast and other notes

(Cautionary note on forward-looking statements, etc.)

Forward-looking statements and other statements about the future in this document are based on information currently available to the Company and certain assumptions deemed reasonable. Actual performance and other results may differ significantly due to various factors.

In light of the financial results for the third quarter of the fiscal year under review, the Company is currently considering measures to be taken in the fourth quarter and thereafter. If the Company determines that the financial results forecast should be revised, the Company will promptly disclose the revised forecast.