Note: This document has been translated from a part of Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 7, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Japanese GAAP)

Company name: Vertex Corporation
Listing: Tokyo Stock Exchange
Securities code: 5290
URL: https://www.vertex-grp.co.jp
Representative: Yuzuru Yamamoto, Representative Director and President
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	8,787	1.0	484	(54.9)	541	(53.1)	772	17.4
June 30, 2025	8,700	5.6	1,075	37.7	1,154	39.0	658	213.8

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 1,000 million [48.4 %]
For the three months ended June 30, 2025: ¥ 673 million [150.6%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	15.65	15.44
June 30, 2025	13.15	12.99

(Note) The company conducted a two-for-one stock split of common shares as of September 1, 2025. "Basic earnings per share" and "Diluted earnings per share" are calculated based on the assumption that the said stock split was conducted at the beginning of the previous consolidated fiscal year.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	60,372	43,542	71.7
March 31, 2026	66,032	44,432	66.8

Reference: Equity
As of June 30, 2026: ¥ 43,273 million
As of March 31, 2026: ¥ 44,123 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	-	-	-	35.00	35.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		-	-	40.00	40.00

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

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
Six months ending September 30, 2026	18,800	6.5	1,300	(45.0)	1,400	(42.3)	1,300	(9.9)	26.41
Full year	52,000	11.8	7,100	0.6	7,250	2.0	4,700	(54.4)	95.73

Note: Revisions to the financial result forecast most recently announced: Yes

*** 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 quarterly consolidated financial statements: Yes

(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 June 30, 2026	54,906,700 shares
As of March 31, 2026	57,706,700 shares

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

As of June 30, 2026	5,502,040 shares
As of March 31, 2026	8,366,140 shares

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

Three months ended June 30, 2026	49,364,840 shares
Three months ended June 30, 2025	50,074,360 shares

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

* Proper use of earnings forecasts, and other special matters

The statements contained in this document are based on various assumptions and do not constitute any guarantee or definite promise that projections of future performance or related policies will actually be realized.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	18,013,370	16,100,302
Notes and accounts receivable - trade, and contract assets	9,302,091	5,750,071
Electronically recorded monetary claims - operating	6,856,940	5,460,044
Costs on construction contracts in progress	384,091	733,322
Merchandise and finished goods	6,578,307	7,750,036
Work in process	1,562,965	1,541,058
Raw materials and supplies	892,179	1,019,617
Other	743,672	1,050,707
Allowance for doubtful accounts	(12,037)	(10,375)
Total current assets	44,321,582	39,394,784
Non-current assets		
Property, plant and equipment		
Land	9,640,220	9,168,220
Other, net	5,822,559	5,337,788
Total property, plant and equipment	15,462,780	14,506,008
Intangible assets		
Goodwill	2,771,833	2,702,537
Other	271,565	255,436
Total intangible assets	3,043,399	2,957,974
Investments and other assets		
Investment securities	2,188,669	2,516,876
Retirement benefit asset	361,603	372,803
Other	768,663	737,912
Allowance for doubtful accounts	(114,045)	(113,707)
Total investments and other assets	3,204,890	3,513,884
Total non-current assets	21,711,069	20,977,868
Total assets	66,032,652	60,372,652

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,286,735	2,953,847
Electronically recorded obligations - operating	2,640,427	1,007,015
Short-term borrowings	4,340,000	3,240,000
Current portion of long-term borrowings	196,392	196,392
Income taxes payable	1,785,792	594,311
Provision for bonuses	754,910	567,676
Provision for shareholder benefit program	22,810	11,509
Provision for loss on orders received	106,224	88,787
Asset retirement obligations	35,000	-
Other	3,456,869	3,185,491
Total current liabilities	16,625,161	11,845,030
Non-current liabilities		
Long-term borrowings	647,612	561,014
Provision for share awards	427,496	441,412
Retirement benefit liability	1,229,120	1,277,596
Asset retirement obligations	423,627	423,648
Other	2,247,288	2,281,323
Total non-current liabilities	4,975,145	4,984,995
Total liabilities	21,600,307	16,830,026
Net assets		
Shareholders' equity		
Share capital	3,000,000	3,000,000
Capital surplus	346,917	-
Retained earnings	43,678,514	41,319,054
Treasury shares	(5,008,838)	(3,379,270)
Total shareholders' equity	42,016,593	40,939,784
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	825,742	1,053,087
Revaluation reserve for land	1,281,090	1,281,090
Total accumulated other comprehensive income	2,106,833	2,334,178
Share acquisition rights	308,919	268,663
Total net assets	44,432,345	43,542,626
Total liabilities and net assets	66,032,652	60,372,652

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	8,700,645	8,787,106
Cost of sales	5,808,834	6,137,149
Gross profit	2,891,811	2,649,957
Selling, general and administrative expenses	1,816,475	2,165,445
Operating profit	1,075,335	484,511
Non-operating income		
Interest income	4,895	42
Dividend income	21,091	28,926
Share of profit of entities accounted for using equity method	1,522	-
Reversal of allowance for doubtful accounts	19,374	2,101
Gain on sale of scraps	10,634	26,775
Other	42,761	39,402
Total non-operating income	100,280	97,248
Non-operating expenses		
Interest expenses	9,803	23,976
Share of loss of entities accounted for using equity method	-	4,675
Other	11,277	11,793
Total non-operating expenses	21,080	40,446
Ordinary profit	1,154,535	541,313
Extraordinary income		
Gain on sale of non-current assets	6,699	777,393
Total extraordinary income	6,699	777,393
Extraordinary losses		
Loss on sale of non-current assets	-	39
Loss on retirement of non-current assets	2,394	0
Factory close cost	5,615	-
Total extraordinary losses	8,010	39
Profit before income taxes	1,153,225	1,318,667
Income taxes	494,724	545,875
Profit	658,500	772,791
Profit attributable to owners of parent	658,500	772,791

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	658,500	772,791
Other comprehensive income		
Valuation difference on available-for-sale securities	15,331	227,345
Total other comprehensive income	15,331	227,345
Comprehensive income	673,832	1,000,136
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	673,832	1,000,136