- **My name is Yoshiyuki Furuya, Board Director, Senior Executive Vice President & COO at the Earth Corporation.**
- **First, I will explain the financial results for the second quarter of the fiscal year ending December 2026.**

Executive Summary

EARTH
Act For Life

FY26 2Q Results	**Sales: ¥109.0 B (vs. forecast: +0.1%; +¥50 M)**
	Operating Income: ¥13.2 B (vs. forecast: +7.9%; +¥960 M)
	• Sales:
	  • Domestic Insecticides & Repellents:
	  Both shipments and sell-through remained strong, driven primarily by new products.
	  • Domestic Homecare Products:
	  While bath salts faced a challenging market, oral hygiene products recovered.
	  • Overseas:
	  Revenue increased overall, despite varying market conditions across different regions.
	  • General Environment & Sanitation:
	  Steady growth in contract numbers leading to favorable performance.
	• Gross profit: The gross profit margin declined slightly due to factors like soaring raw material prices.
	• While SG&A increased YoY, it remained well within the planned budget.

Impact of the situation in the Middle East	**Assuming current conditions persist, we anticipate a negative impact of approximately JPY 1 billion on operating income for the current fiscal year.** **We expect to fully offset the material impact through initiatives, primarily pricing actions in Homecare Products.**
H2 & Beyond	**In the Homecare products, we will expand market share, realize synergies from the integration of Bathclin, and pass on rising raw material costs to prices.** **In the General Environment & Sanitation Business, we will accelerate our expansion into ASEAN, leveraging M&A as a starting point.**

Impact of the situation in the Middle East

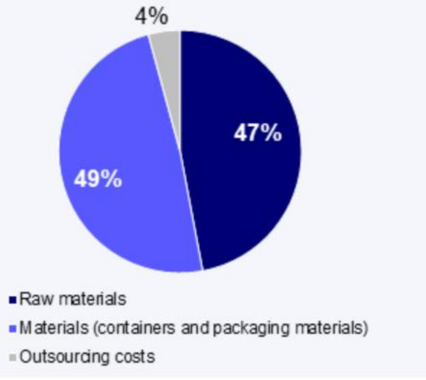
- **Costs for raw materials, packaging materials, and other items have risen.**
- **We project an operating income headwind of ¥1 billion for the current fiscal year. However, we fully expect to offset this through price adjustments and other measures.**

Estimated Impact (FY 2026)

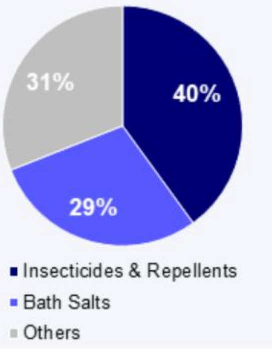
Estimated profit impact: Approximately ¥1 billion

- Higher prices for organic acids, the principal raw material in bath salts, were a factor.
- Rising prices for raw materials used in aerosols for Insecticides & Repellents (such as LPG) have also had a significant impact.

Breakdown of Estimated Impact



Impact by Category



Initiatives & FY 2026 Outlook

- We will implement price adjustments beginning in the early fall, primarily for homecare products such as bath salts.
- We expect to fully offset this impact through a combination of price adjustments and adjustments to SG&A expenses.

Impact on FY 2027

- Because we build inventory for Insecticides & Repellents during the fall and winter, we expect this cost impact to carry over into the next fiscal year.
- While much depends on how the situation in the Middle East unfolds, we are monitoring it closely and evaluating both additional price adjustments and the use of alternative raw materials.

- **First, I would like to explain the impact of the situation in the Middle East on our company's performance.**
- **As tensions in the Middle East escalate, costs for raw materials, containers, and packaging materials are rising. If the current situation continues, we currently anticipate a negative impact of approximately 1 billion yen on operating income for the current fiscal year.**
- **The breakdown of this impact shows that price increases for organic acids—the main raw material for bath salts—as well as raw materials for aerosol Insecticides & Repellents and LPG, among others, are having a significant effect.**
- **In response, we will implement price adjustments for approximately 150 items, primarily Homecare products such as bath salts, starting in early fall. We expect to offset the actual impact on this fiscal year through price pass-through and control of selling, general, and administrative expenses.**
- **However, since we conduct stockpiling production for Insecticides & Repellents from fall through winter in preparation for shipments the following year, we anticipate that a certain degree of impact will continue into the next fiscal year and beyond. We will continue to closely monitor developments in the Middle East while exploring options for passing on price increases and identifying alternative raw materials.**

Earth Corporation

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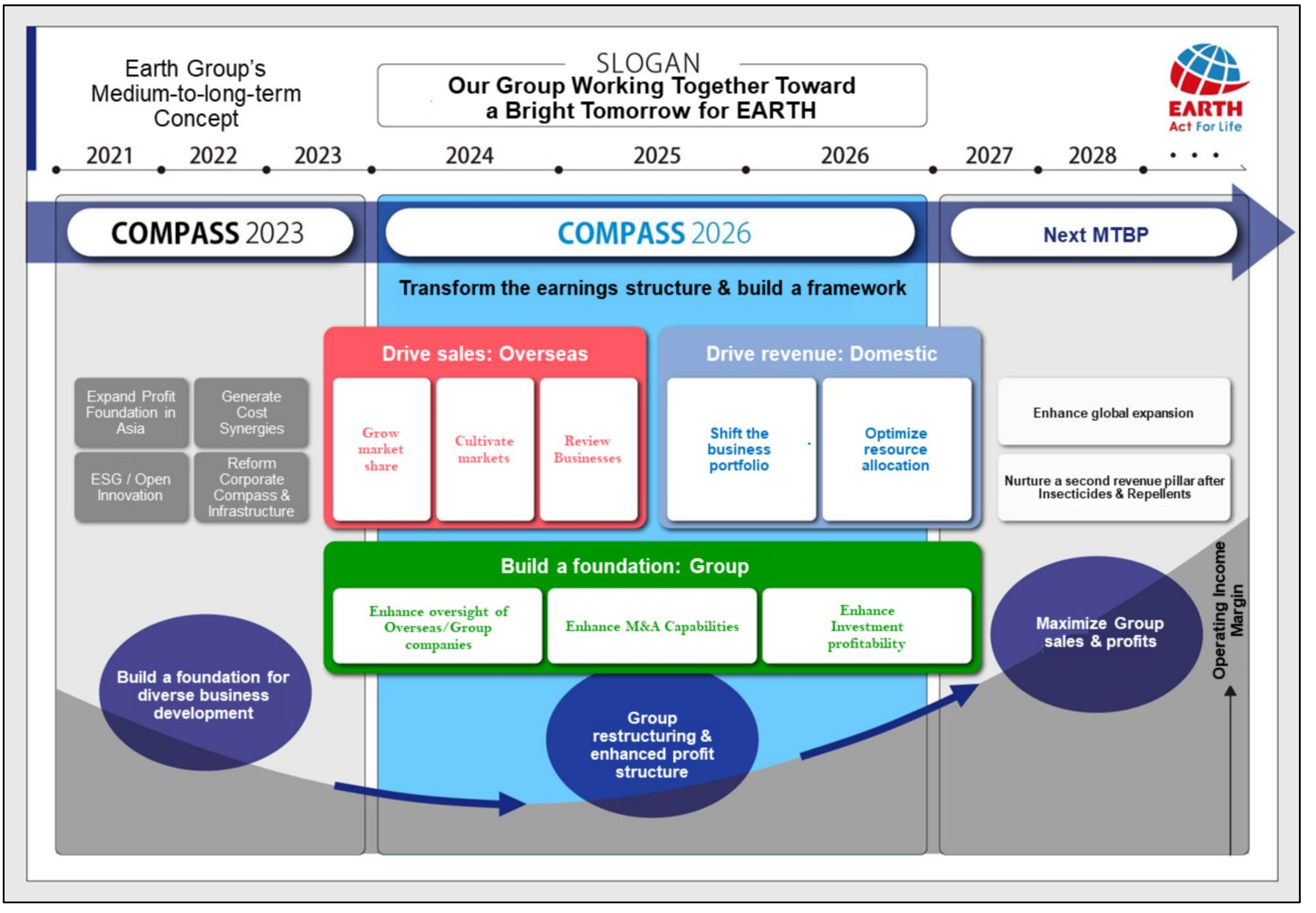
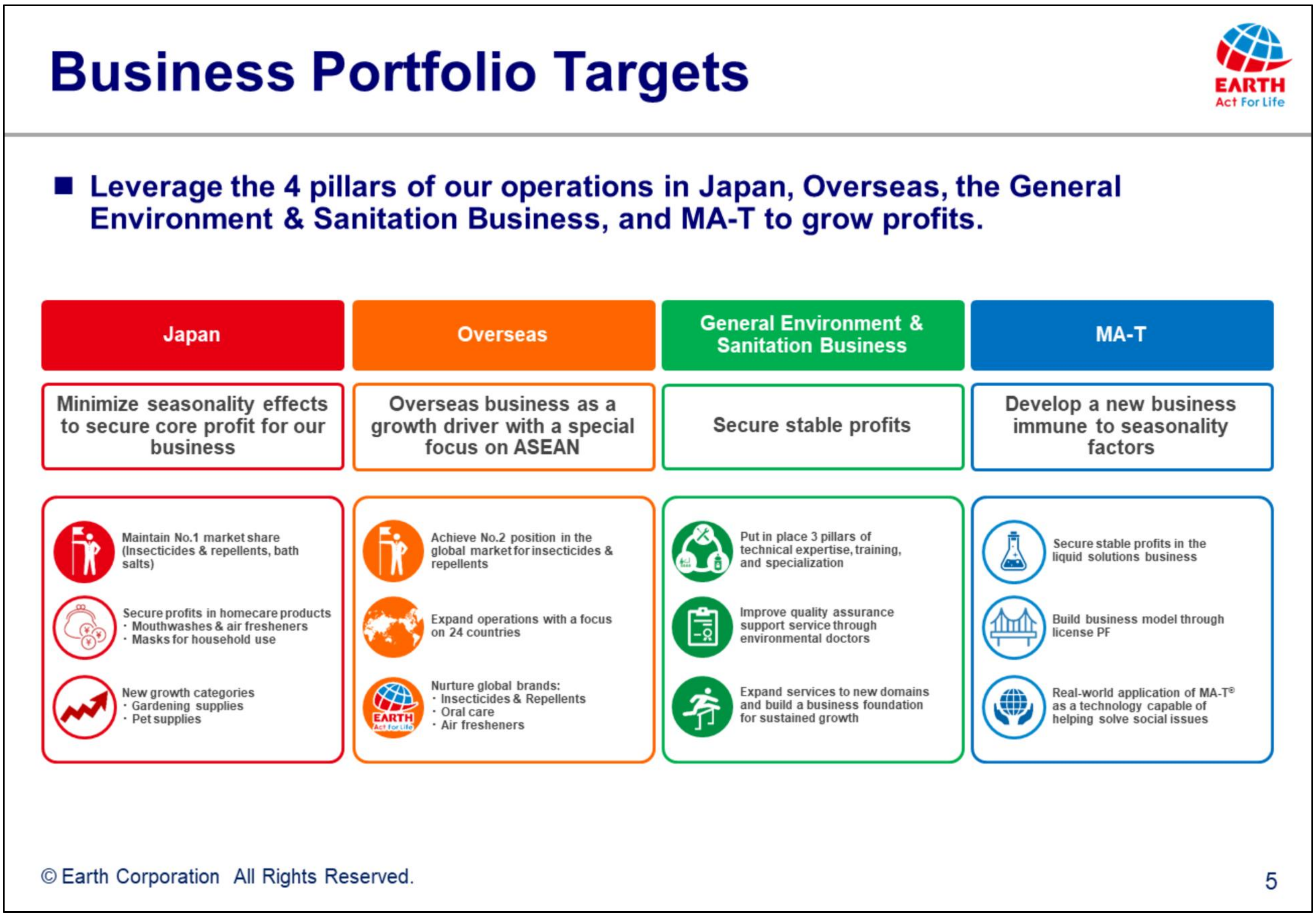
2Q FY2026 Results Overview

- **Next, I will provide an overview of our second-quarter financial results.**



- **This is the Earth Group's medium- to long-term vision.**
  This fiscal year marks the final year of our current medium-term business plan.



- **There are no changes to our target business portfolio from what we have discussed in previous earnings briefings. We will aim to expand our revenue through our four core pillars: Japan, overseas, General Environment & Sanitation Business and MA-T.**

Financial Result Highlights

- YoY: Despite revenue growth, operating income and net income declined due to a higher cost of sales ratio and increased SG&A.
- Vs. Plan: Sales met expectations, while disciplined SG&A spending drove an operating income beat.

(Unit: 0.1 billion JPY)

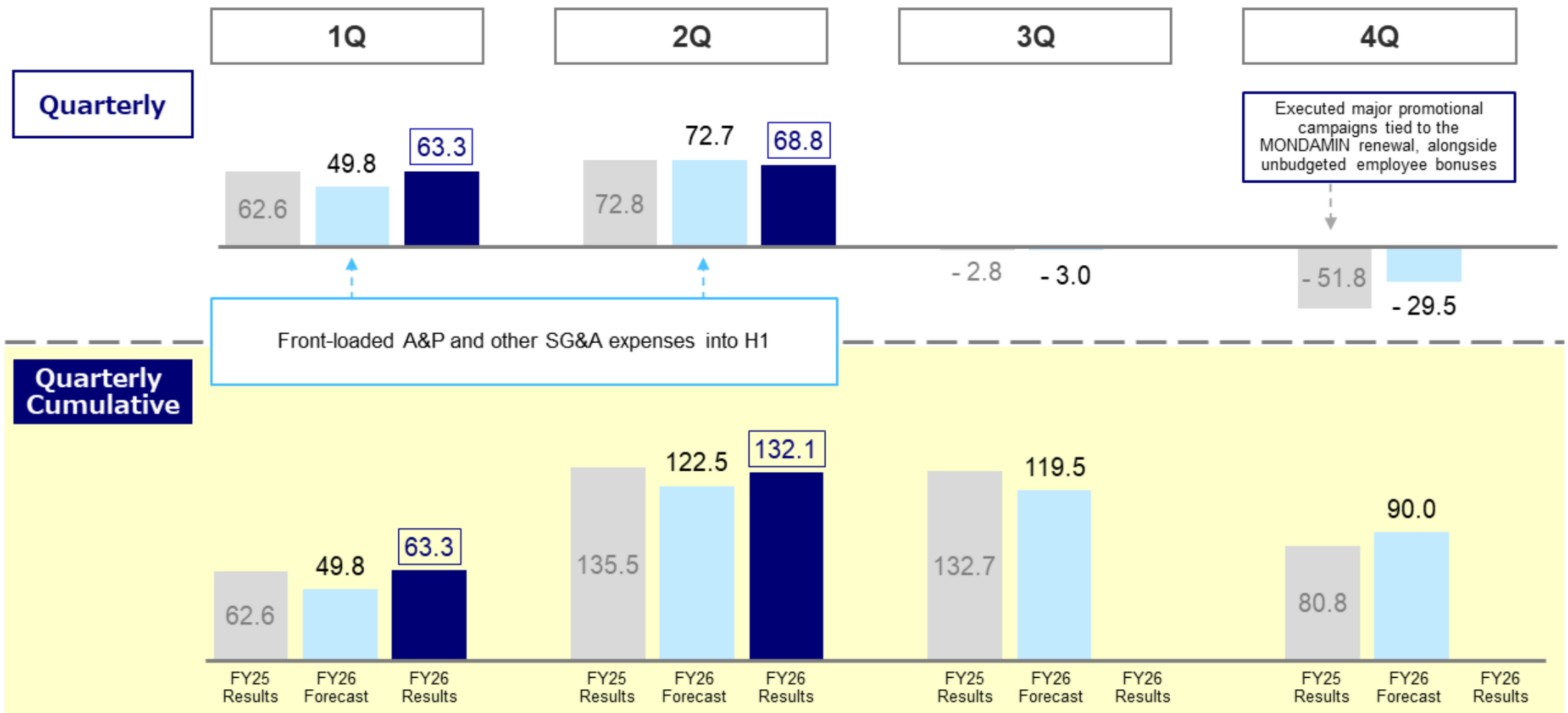
	Amount	% Sales	Amount	% Sales	Amount	% Sales	YoY	YoY(%)	vs. Forecast	vs. Forecast(%)
Sales	1,026.6	100.0%	1,090.0	100.0%	1,090.5	100.0%	63.8	106.2%	0.5	100.1%
COGS	575.2	56.0%	612.0	56.1%	618.2	56.7%	43.0	107.5%	6.2	101.0%
Gross Profit	451.4	44.0%	478.0	43.9%	472.3	43.3%	20.8	104.6%	-5.6	98.8%
SG&A	315.9	30.8%	355.5	32.6%	340.1	31.2%	24.1	107.7%	-15.3	95.7%
Operating Income	135.5	13.2%	122.5	11.2%	132.1	12.1%	-3.3	97.5%	9.6	107.9%
Ordinary Income	136.5	13.3%	125.1	11.5%	134.8	12.4%	-1.7	98.7%	9.7	107.8%
Net Income attributable to owners of parent	93.7	9.1%	87.0	8.0%	87.9	8.1%	-5.8	93.8%	0.9	101.1%

- Here are the highlights of our second-quarter financial results.
- Revenue totaled 109.0 billion yen, and operating income was 13.2 billion yen.
- Although revenue increased compared to the same period last year, profits at all levels below operating income declined due to a rise in the cost-of-sales ratio and an increase in selling, general, and administrative expenses.
- On the other hand, compared to our plan, revenue was largely in line with projections, and selling, general, and administrative expenses remained within budget, resulting in operating income that exceeded our forecast.

Progress vs. OI Target (Quarterly/Cumulative)

(Unit: 0.1 billion JPY)

- Q2 sales met expectations, but gross profit fell short due to raw material inflation.
- Operating income increased due to selling, general, and administrative expenses remaining within budget. Progress is on track relative to the full-year plan.



- This chart shows the progress of operating income on a quarterly and cumulative basis.
- I would like to take this opportunity to explain the assumptions underlying our plan for the current fiscal year. In the previous fiscal year, in addition to the seasonal nature of our business, expenses were concentrated in the fourth quarter due to a combination of factors, including a large-scale promotional campaign associated with the “Mondamin” relaunch and unplanned employee benefits. For the current fiscal year, as we continue to make aggressive advertising investments, we plan to focus on allocating these selling, general, and administrative expenses primarily to the first half of the year.
- Based on these assumptions, while sales in the second quarter were largely in line with the forecast, gross profit fell slightly short of the forecast due to factors such as soaring raw material prices. However, because SG&A expenses remained within budget, standalone Q2 operating income was 6.88 billion yen. Although this fell slightly short of the planned 7.27 billion yen, combined with the strong performance in Q1, cumulative operating income for the first half reached 13.21 billion yen—exceeding the planned 12.25 billion yen by 960 million yen (+7.9%)—representing solid progress.
- Regarding the fourth quarter, while profits declined significantly in the previous fiscal year due to one-time expenses such as employee bonuses, our plan for the current fiscal year has already factored in these special circumstances. We will continue to provide detailed updates on our full-year progress.

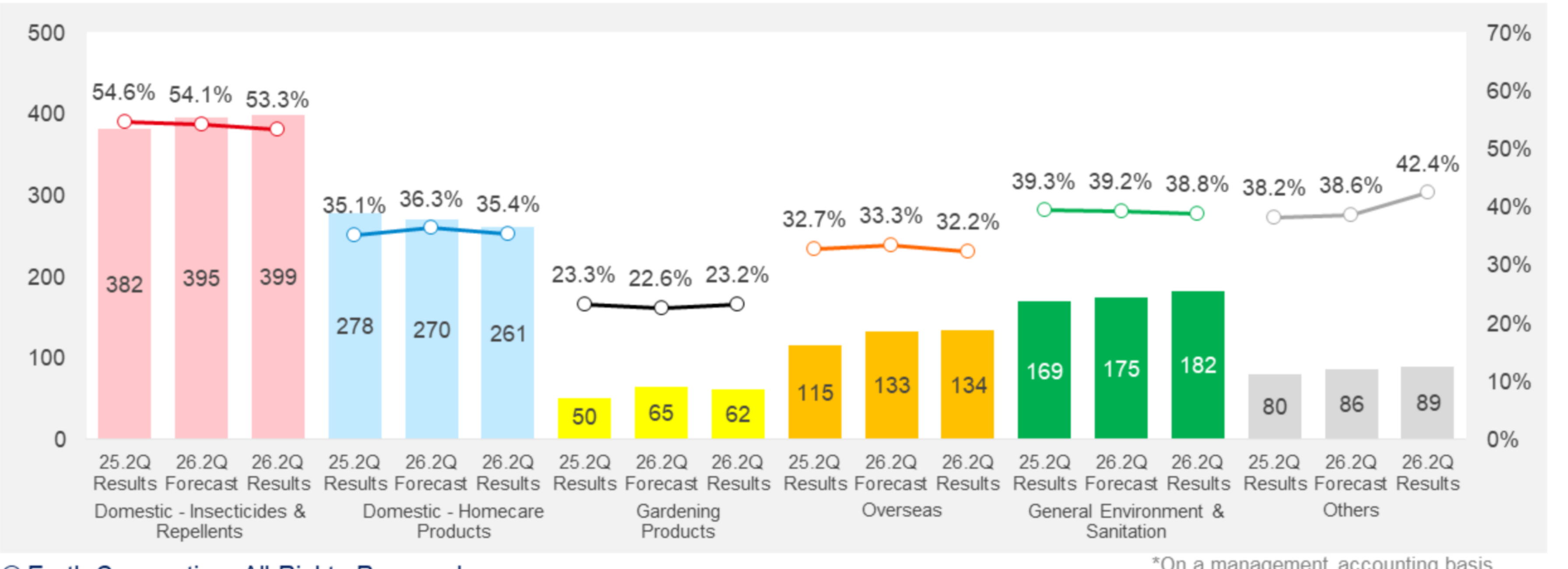
Management Accounting Basis: Sales/GPM (25 vs. 26)

EARTH Act For Life

- Domestic - Insecticides & Repellents: Strong market trends and solid shipments of new products drove revenue growth.
- Domestic - Homecare Products: Oral hygiene products and air fresheners performed well, though bath salts faced some headwinds.
- Gardening Products: Results came in below plan, but we still achieved year-on-year growth.
- Overseas: Overall revenue grew despite mixed results across different regions.
- General Environment & Sanitation: Continued delivering stable growth.

Sales / GPM by Portfolio

(Unit: 0.1 billion JPY)



*On a management accounting basis. Consolidated adjustments, e.g., internal eliminations, not included.

- I will explain the status of each portfolio based on management accounting figures.
- Revenue from domestic Insecticides & Repellents increased, driven by strong market performance and steady shipments of new products.
- For domestic Homecare Products, while oral hygiene products and air fresheners performed well, bath salts struggled somewhat, resulting in a slight overall decline.
- For Gardening Products, although sales fell short of the plan, they grew compared to the previous year.
- Overseas, although performance varied by region, revenue increased overall.
- General Environment & Sanitation Business continues to show stable growth.

Domestic: Insecticides & Repellents Status Update

EARTH Act For Life

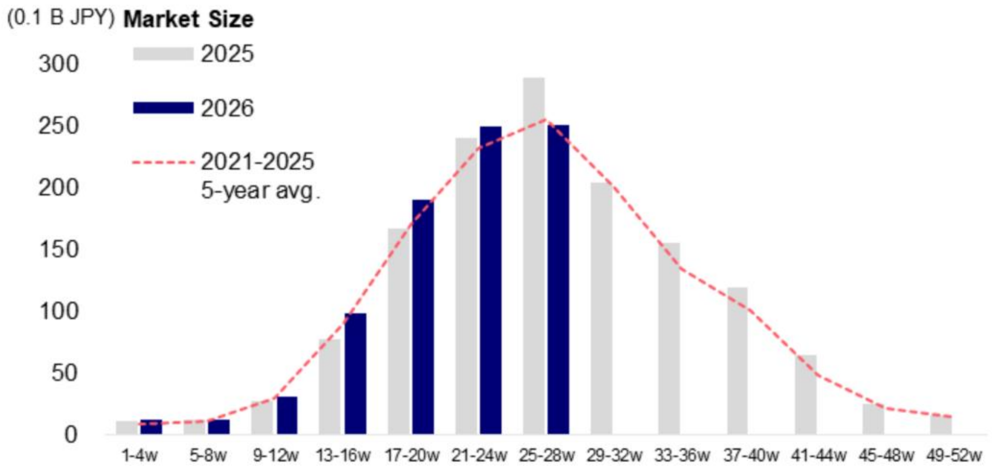
- The domestic Insecticides & Repellents market grew by 3.0% YoY. As of the end of June, we were tracking at 49.9% of the annual target.
- Led by our new product OH! No-mat, both shipments and sell-through remained strong.

Market landscape & Earth's Market Share

As of 6/30

【Market YoY】 **103.0%**

【Earth's Market Share】 **60.2%** (+1.0pt)



Momentum of key new products

OH! No-mat lineup

vs. forecast **121.6%**

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- I would like to explain the current status of our domestic Insecticides & Repellents.
- As of the end of June, the market had expanded to 103.0% compared to the same period last year, with annual progress standing at 49.9%.
- Both shipments and sales are performing well, and sales of our new product, "OH! No-Mat," have significantly exceeded our forecast at 121.6%. Thanks to the favorable market environment and strong customer support for our products, our market share has risen to 60.2%, an increase of 1.0 percentage points compared to the same period last year.
- Regarding the market, although inclement weather persisted in June, we expect conditions to follow a recovery trend similar to the five-year average starting in July; therefore, we anticipate the market will remain robust through the second half of the fiscal year.

Domestic: Homecare Products Status Update (Oral Hygiene)

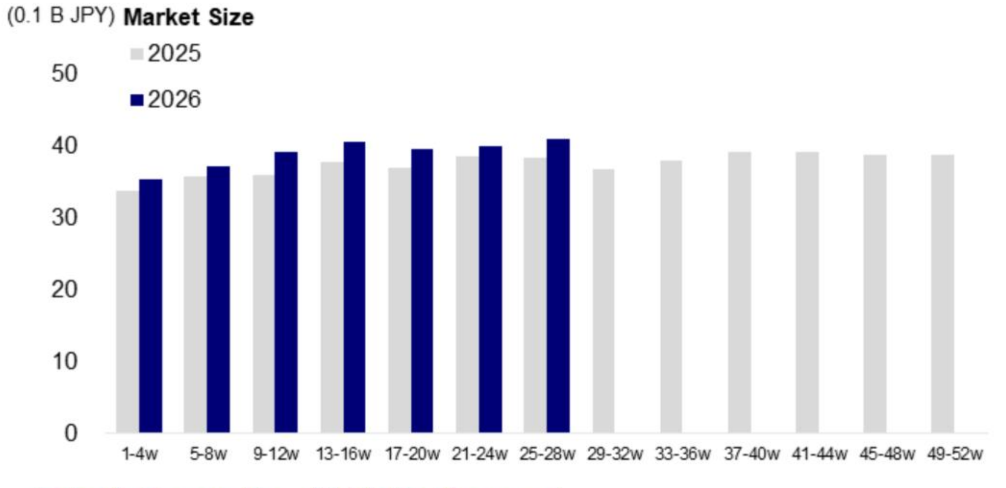
- Market share ticked up to 18.8%, outpacing the broader market's 5.9% YoY growth.
- Retail sell-through for our "MONDAMIN" lineup, relaunched last fall, is performing strongly, up 10.2% YoY.
- Shipments rebounded, posting a 3.4% YoY gain.

Market landscape & Earth's Market Share

As of 6/30

【Market YoY】 **105.9%**

【Earth's Market Share】 **18.8%** (+0.2pt)



"MONDAMIN" Lineup Shipment

MONDAMIN lineup

YoY **103.4%**

- Next, here is an overview of the Homecare Products.
  First, regarding oral hygiene products.

- The overall mouthwash market expanded to 105.9% of the previous period's level, and our market share rose 0.2 percentage points from the previous year to 18.8%.

- The "Mondamin" series, which underwent a relaunch last fall, has performed well, sales at 110.2% of the previous period's level, and shipments also exceeded the previous year's level at 103.4% of the previous period's level.

Domestic: Homecare Products Status Update (Bath Salts)

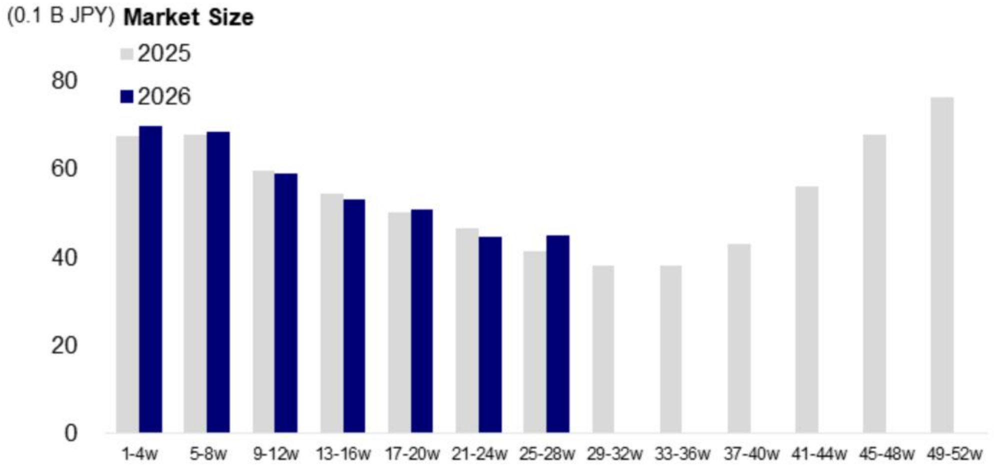
- Overall market up slightly YoY, despite mixed trends across product types. As Enjoy-type (i.e., experience-driven) formats gain market share, the share of traditional powder formats is declining.
- "ONPO", "BARTH", and Hakugen Earth's variety packs "Iiyu tabidachi" all achieved significant YoY growth.

Market landscape & Earth's Market Share

As of 6/30

【Market YoY】 **100.3%**

【Earth's Market Share】 **41.8% (-0.7pt)**



Shipment trends for core products

ONPO

YoY **109.6%**

BARTH

YoY **112.1%**

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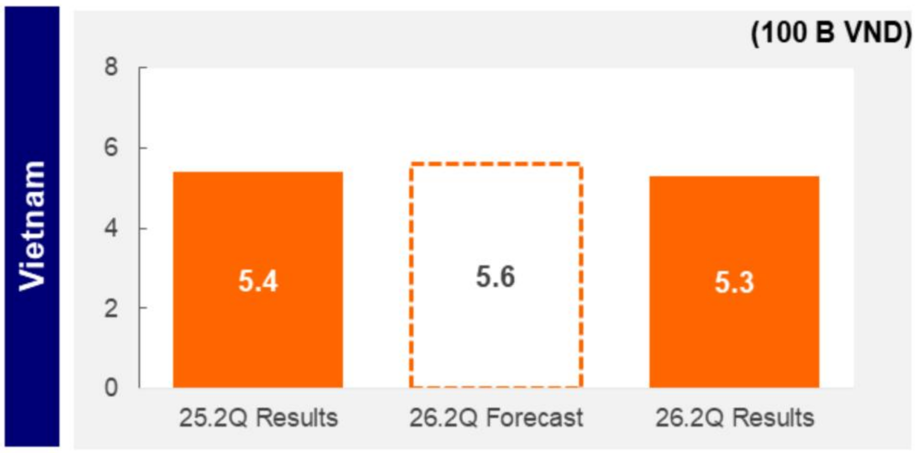
- Next, here is an overview of the bath salts market.
- Although there is some variation depending on the product form, the overall market is performing slightly better than the previous year. While the market share of Enjoy type products is increasing, the share of powdered products—an area where our company has a competitive advantage—is declining.
- Among our flagship products, our core product "Onpo" has grown significantly to 109.6% compared to the previous period, and our high-value-added product "BARTH" has grown to 112.1% compared to the previous period. Assorted types, such as Hakugen Earth's "Iiyu tabidachi," are also performing well.
- Despite this growth in our flagship products, changes in the market composition have caused our market share to decline by 0.7 percentage points from the previous year to 41.8%.
- We recognize the decline in our market share for bath salts as a critical issue. As we will explain in more detail later in this briefing, one of our countermeasures has been the business integration with Bathclin.
  Currently, we are strengthening various initiatives and working as a unified company to generate synergies.

In local-currency terms

Overseas: Status Update (ASEAN Core)

Sales



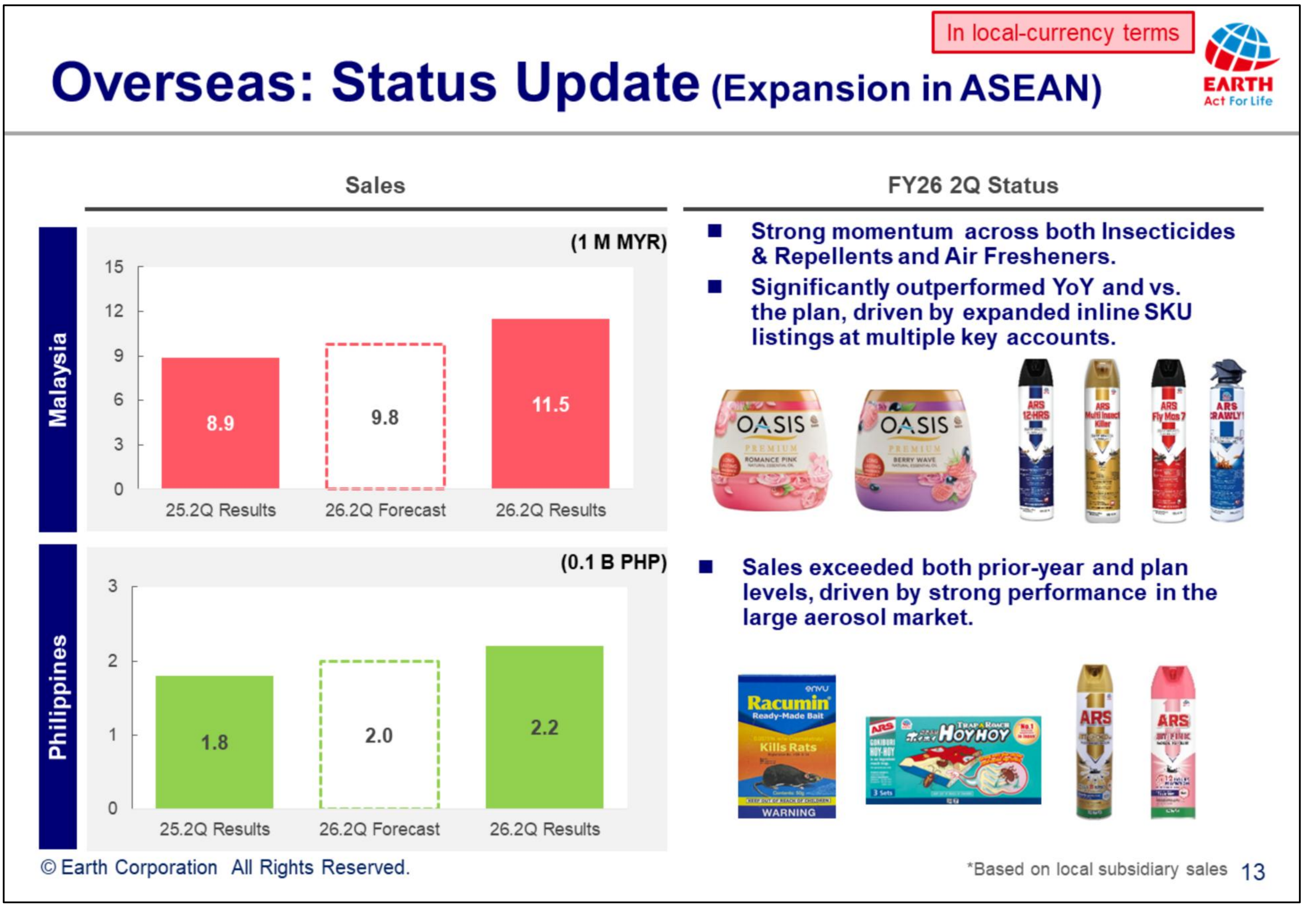
FY26 2Q Status

- Despite a significant market downturn YoY, we maintained solid performance and delivered positive YoY growth.
- In H2, we aim to hit our targets through the early retail rollout of new products and the strengthening of our sales bases.

- Prioritizing the maintenance of product brand value, we are curbing promotional spending to correct market selling prices.
- Rolling out targeted promotional campaigns ahead of the Tet holiday, our peak demand season.

*Based on local subsidiary sales 12

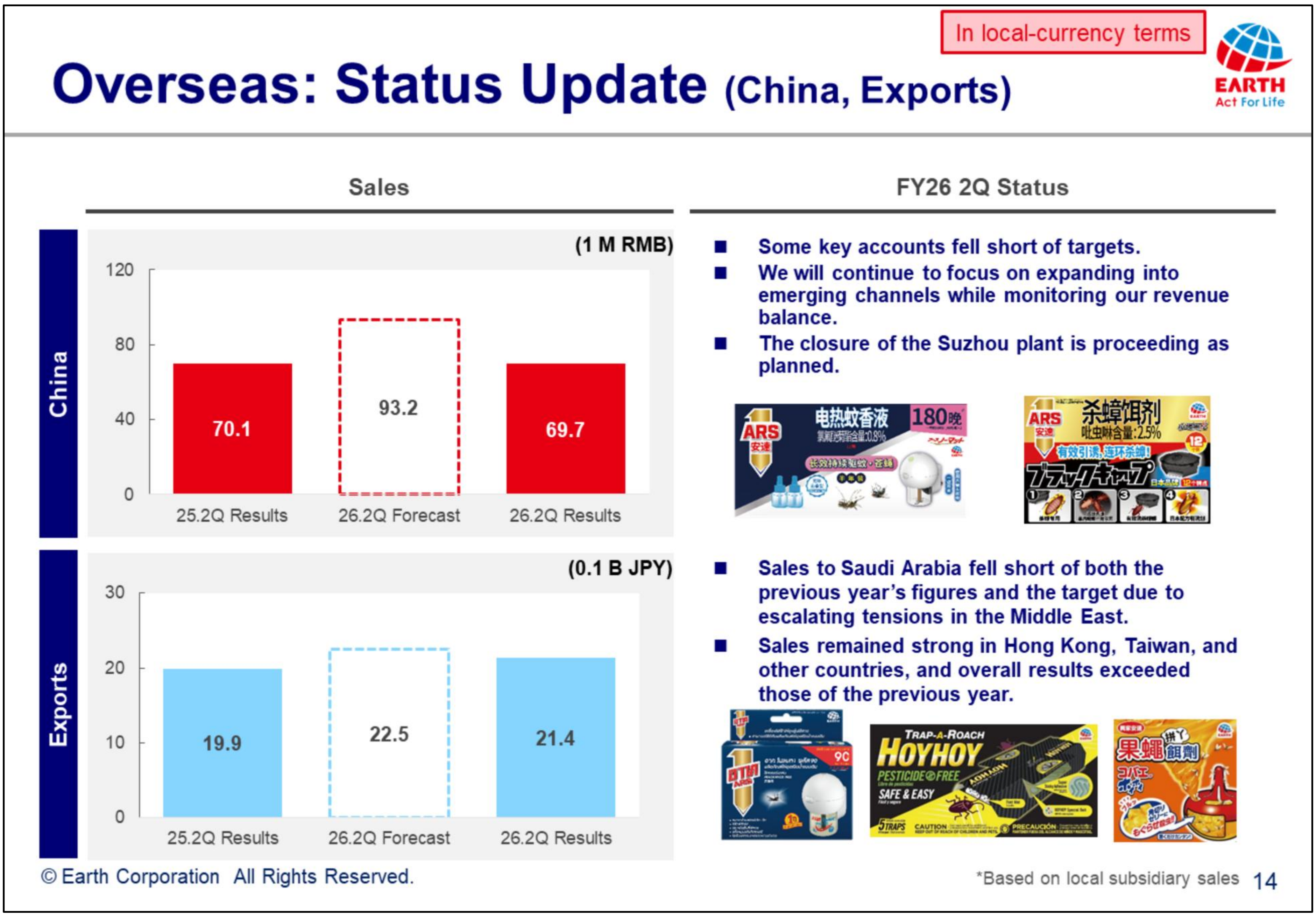
- Next, let's look at the situation overseas. I will explain this in local currency terms.
- First, as a general premise, while overseas expansion is our top strategic priority, the phase of expansion varies by country.
- In Thailand and Vietnam, which are at the core of the ASEAN region, we intend to prioritize expanding sales and market share while also ensuring profitability. In Malaysia and the Philippines, where the markets are relatively small, we will focus primarily on sales growth, while in China, we will proceed with expansion that emphasizes a balanced approach to profitability.
- In Thailand, despite the overall market being down from the previous year, our performance remained strong, exceeding the previous period's level by over 100%. However, we have not yet met our first-half forecast. In the second half, we will aim to achieve our targets by ensuring the prompt distribution of new products and expanding the number of deliveries through strengthening staffing at each sales office.
- In Vietnam, results fell short of both the previous year's figures and our forecast. The main factors were our prioritization of maintaining product brand integrity and the reduction of promotional expenses to adjust retail prices in the market. Ahead of the Tet holiday—the peak demand period—we will implement promotional campaigns earlier than usual and launch new participatory initiatives tied to product purchases, among other measures, to drive sales growth.



- **Next, here is an update on the situation in Malaysia and the Philippines.**

- **In Malaysia, sales of both Insecticides & Repellents and air fresheners are performing well. Thanks to increased adoption of our staple products by several major accounts, sales have significantly exceeded both the previous year's figures and our forecast.**

- **In the Philippines, sales are performing well, particularly in the large aerosol market segment, and have exceeded both the previous year's figures and our forecast.**



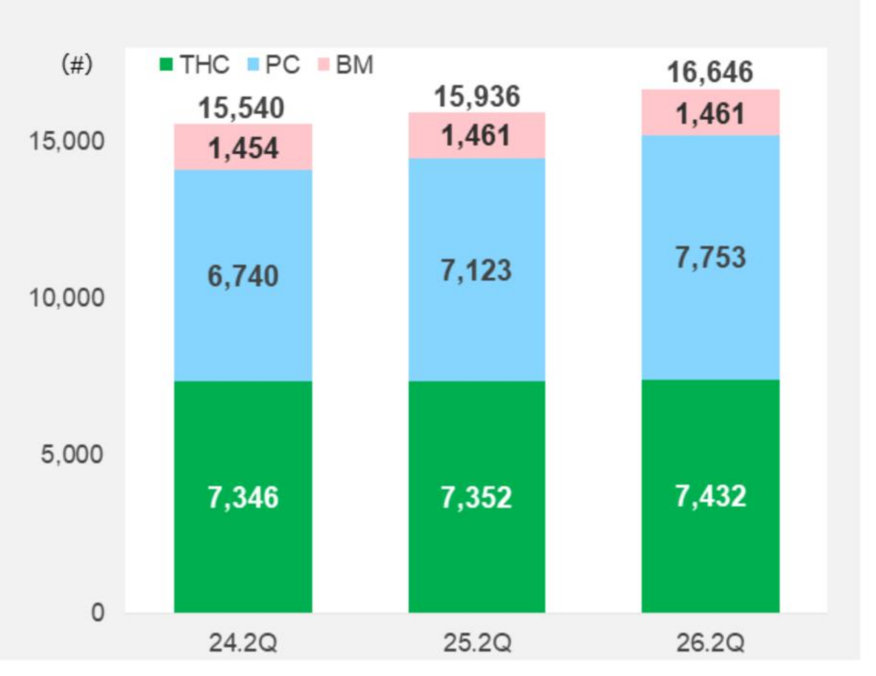
- Next, let's look at the situation regarding China and exports.
- In China, performance in the first half of the fiscal year was impacted by some major accounts falling short of their targets. We will work to expand our presence in emerging channels, such as Huma, while maintaining a balance with profitability.
- Although it has no direct impact on sales trends, the closure of the Suzhou plant, which we announced in May, is currently proceeding as planned.
- Regarding exports, sales to Saudi Arabia have fallen significantly short of both our forecast and the previous year's figures due to the situation in the Middle East. On the other hand, sales in other markets, such as Hong Kong and Taiwan, have been strong, resulting in figures that exceed those of the previous year.

General Environment & Sanitation – Status Update

EARTH Act For Life

- Rising demand for highly specialized, technology-driven hygiene services led to an increase in total contracts.
- The shift toward higher value-added services drove an increase in average contract value.

General Environment & Sanitation -
Trend in Annual Contract Numbers



Key Performance Drivers

External

- Reports of foreign material contamination and changes in domestic legislation have led to greater client interest in hygiene control solutions.
- Increased capex spending in the manufacturing industry.

Internal

- Aggressive investment to enhance specialized expertise and technological R&D.
- Expand our testing facilities in the field of Life Sciences.

*THC: Total Health Care; PC: Pest Control; BM: Building Maintenance

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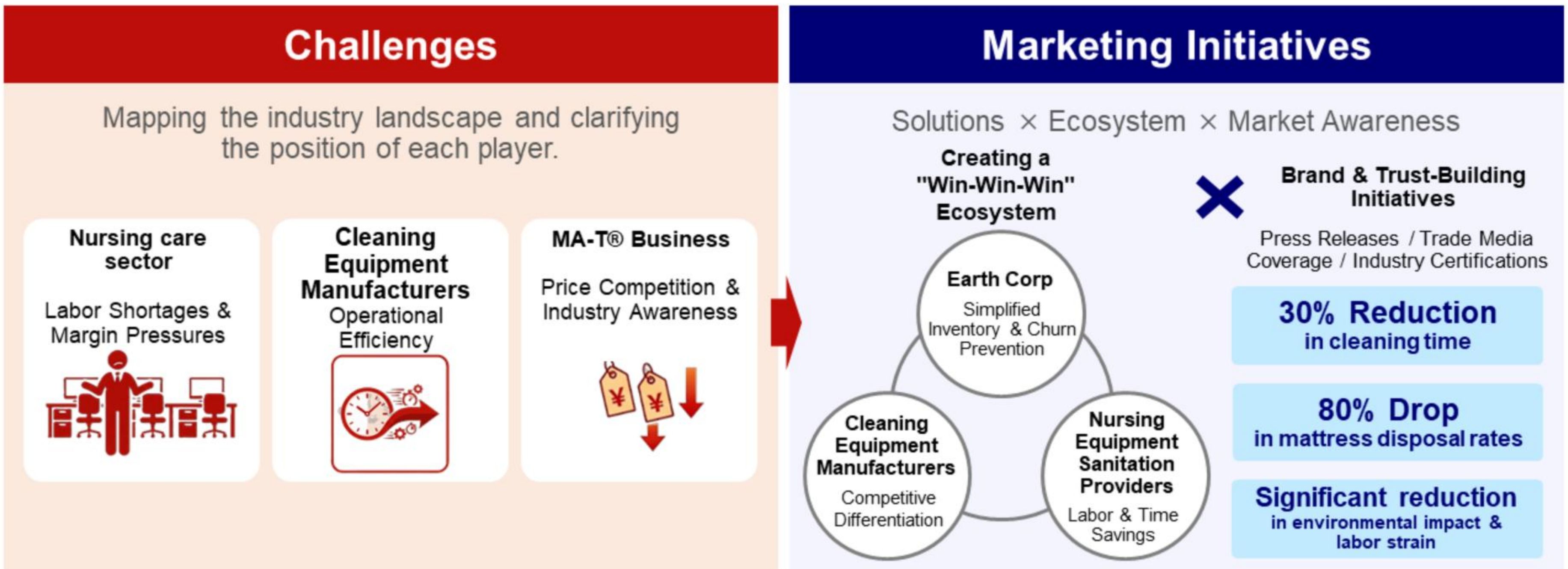
- **General Environment & Sanitation Business continues to grow steadily.**
- **This is primarily due to the growing demand for hygiene management services, as our high-quality services—backed by our expertise and technology—are well-received, leading to an increase in the number of contracts.**
- **In addition, we are expanding our testing facilities and utilizing AI to further improve the quality of the services we provide.**

MA-T® Business: Progress Update

■ Awarded the Special Jury Award at the "Nikkei XTREND BtoB Marketing Awards 2026" (hosted by Nikkei BP) for the MA-T System®'s solution-driven marketing initiatives in the nursing care sector.

Solution-Driven Marketing Initiatives



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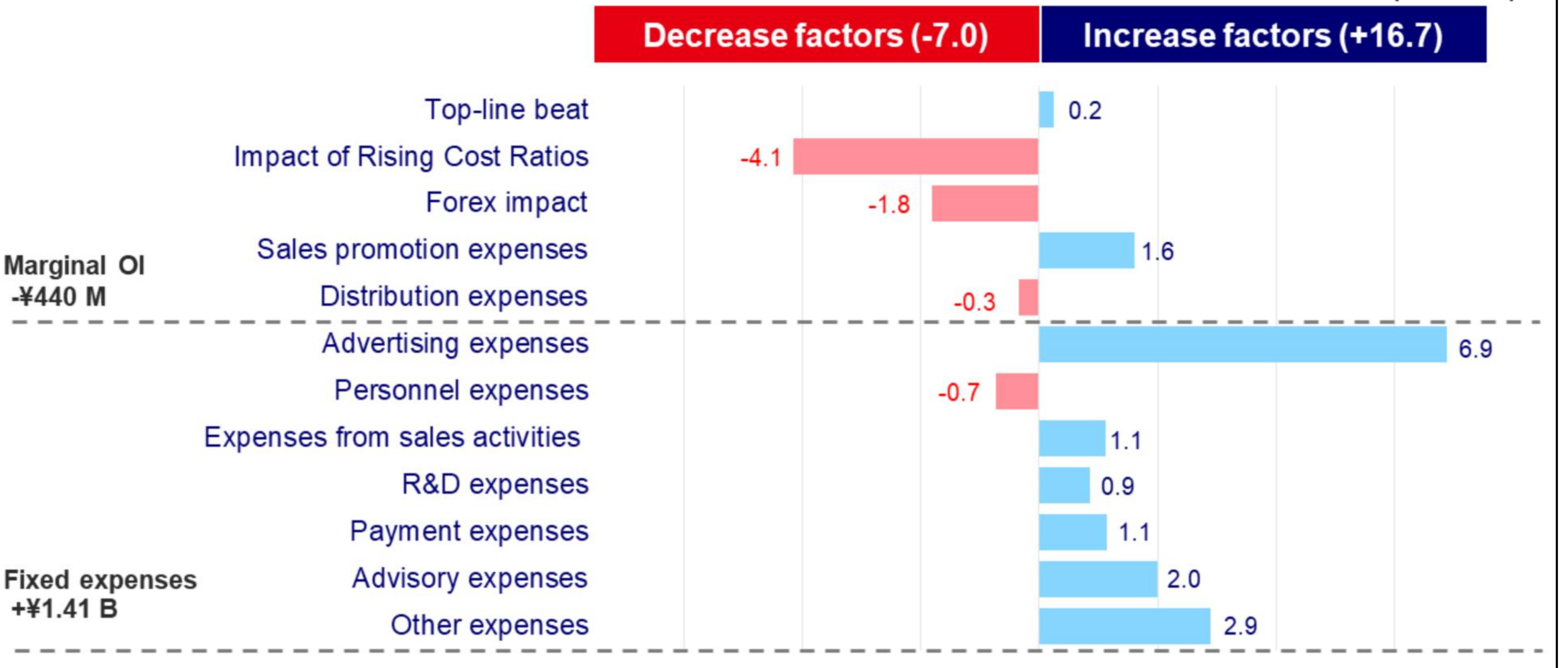
- Next, I'd like to discuss the progress of the MA-T business.
- Our problem-solving marketing initiative in the long-term care sector, which utilizes the "MA-T System®," received the Judges' Special Award at the "Nikkei Cross Trend B to B Marketing Awards 2026," hosted by Nikkei BP.
- In the MA-T business, after carefully analyzing the industry structure—including labor shortages and financial difficulties in the long-term care sector, as well as the need for efficiency among equipment cleaning manufacturers and the need for differentiation among cleaning equipment manufacturers—we have built a "win-win-win" ecosystem that supports the perspectives of all parties involved.
- As a result, we have achieved concrete results, such as a 30% reduction in cleaning time and an 80% reduction in mattress disposal rates, and we will continue our efforts to build awareness and trust.

Operating Income Change Factors (vs. Forecast)

- Factors weighing on profits include changes in the sales mix, a rise in the cost-to-sales ratio due to escalating tensions in the Middle East, and exchange rate fluctuations.
- Factors contributing to profit growth are primarily the reduction and non-utilization of fixed costs, such as advertising and promotional expenses.

(0.1 B JPY)

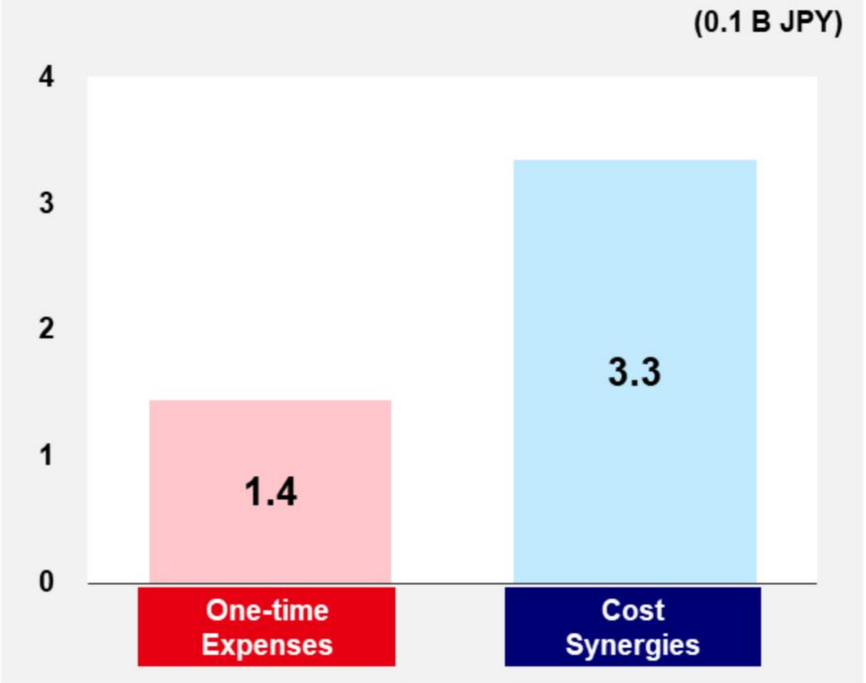


- This chart shows the factors affecting operating income, compared to the forecast.
- While changes in the sales mix, a rise in the cost-to-sales ratio due to escalating tensions in the Middle East, and foreign exchange effects weighed on profits, fixed costs—such as advertising and promotional expenses—came in below forecast and contributed to the increase in profit.

Synergies from the Bathclin Integration

- The payment of one-time expenses related to the absorption-type merger with Bathclin has been largely completed.
- For 2026, we expect to generate cost synergies that will exceed the one-time expenses incurred.
- We aim to realize further synergies through the sharing and utilization of knowledge and expertise.

One-time Expenses / Cost Synergies (2026)



Expected Future Synergies

- Expansion of Distribution Channels
- Cost Reduction Through Formulation Improvements
- Improving Production Efficiency Through Consolidation of Production Sites
- Unlocking Potential Brand Value

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- We completed the merger with Bathclin this past January. I would like to briefly explain the synergies resulting from this merger.
- We have nearly completed the payment of one-time expenses associated with the integration. Based on this, we expect to generate cost synergies in 2026 that will exceed the one-time expenses incurred.
- Furthermore, by combining the expertise and know-how of Earth and Bathclin, we aim to realize even greater synergies.

2026 - Forecast Highlights

EARTH Act For Life

- **The impact of the escalating tensions in the Middle East is expected to be offset by measures such as passing on price increases.**
- **We are maintaining our initial guidance and remain committed to achieving the full-year targets.**

(0.1 B JPY)

	2026 Forecasts	Key Highlights	2025 Results
Sales	1,880	• Domestic & General Environment & Sanitation: Sustaining stable growth. • Overseas: Prioritizing market share expansion across all regions, targeting revenue growth on a local currency basis.	1,791.8
Gross Profit	789	• Margin improvement driven by focusing on high-value-added products and lower procurement costs.	747.3
SG&A	699	• Accelerating A&P investments in H1 to drive market share expansion. • Unlocking integration synergies with BATHCLIN.	666.4
Operating Income	90	• We expect an increase in operating income.	80.8
Net Income attributable to owners of parent	62	• No significant fluctuations expected in non-operating income/expenses; no extraordinary items projected.	52.3
ROE	8.1%	• Targeting an ROE above 8% through further improvements to profitability and capital efficiency.	7.3%

- **Regarding our full-year forecast.**
- **As for the impact of the situation in the Middle East, we expect to offset any substantive impact through measures such as passing on price increases, and therefore we will not revise our initial forecast.**
- **To achieve our targets of 188 billion yen in net sales and 9 billion yen in operating income, we will strive to maintain stable growth in our domestic and comprehensive environmental sanitation businesses, while in our overseas operations, we will aim to increase revenue on a local currency basis while focusing on expanding our market share in each country. At the same time, we will work to improve profit margins by shifting toward high-value-added products and reducing procurement costs, and we also anticipate realizing synergies from the integration of Bathclin.**

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H2 & Beyond: Strategic Initiatives

- **President Kawabata will now explain our initiatives for the second half of the fiscal year and beyond.**

Homecare Products

Transforming into a highly profitable, sustainable growth model driven by the dual engines of Premiumization and Market Share Expansion.

Oral Hygiene Products

High growth driven by the development of new customer segments and a shift toward premium products

Accelerate promotional efforts	Creating Opportunities for Experiences	Increasing Average Revenue Per Customer

Bath Salts

Through synergy creation in the Bathclin integration, we aim to become "Creator of completely new bath-life value"

Generating New Demand	Strengthening Key Brands	Maximizing Synergies from Integration

- **For our daily Homecare Products business as a whole, we will pursue a dual-pronged strategy of "adding high value" and "expanding market share" to transform it into a model of high profitability and sustainable growth.**

- **In the oral hygiene products segment, we revamped the "Mondamin" series last fall, and going forward, we aim to achieve high growth by tapping into new customer segments and shifting toward a premium product line. Specifically, we will work to strengthen promotions, create opportunities for customer experiences, and increase average revenue per customer.**

- **Regarding bath salts, management takes the decline in our market share very seriously. First, we will focus on generating synergies from our integration with Bathclin, aiming to evolve into a "manufacturer that creates new, as-yet-unseen value in bath life." Our main initiatives include creating new demand, strengthening key brands, and maximizing integration synergies.**

Oral Hygiene Products

Enhancing our "MONDAMIN Premium Care" lineup

- Sales of the high-priced, high-margin "MONDAMIN Premium Care" line grew, strongly driving growth across the entire category.
- By expanding the product lineup—including large-capacity pouches—the company prevented existing customers from switching brands and promoted continued use and higher average revenue per customer.

Enhancing the product lineup

- Taking the "MONDAMIN" rebranding as an opportunity, the company is targeting new customer segments.
- The company is intensifying its advertising investment in "MONDAMIN Premium Care," which has greater potential for brand awareness growth compared to its regular products.
- Based on the finding that participants in sampling campaigns demonstrate a high intent to purchase, the company is further strengthening efforts to create real-world experience opportunities in addition to mass media advertising.

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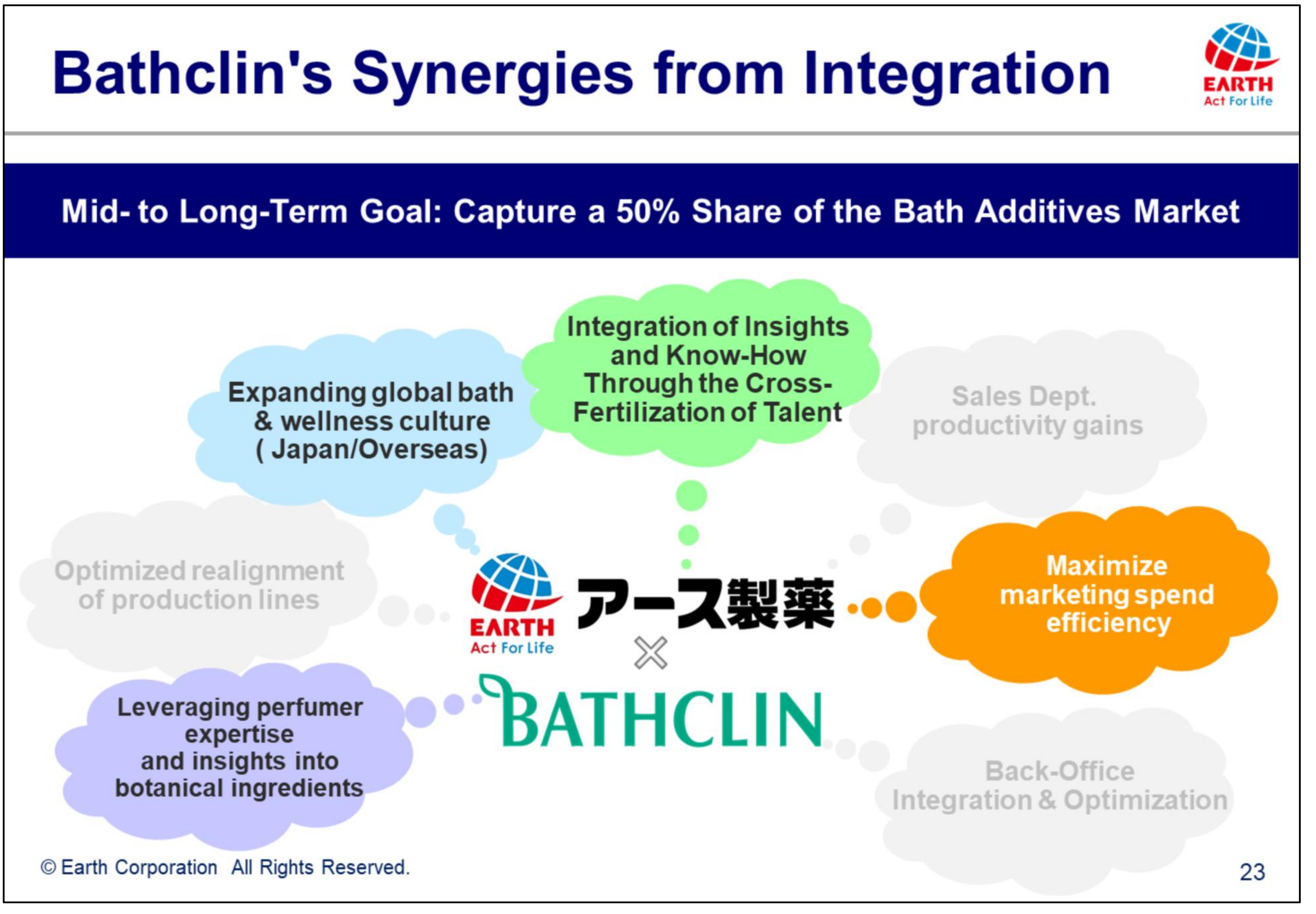
- First, regarding our initiatives for oral hygiene products in the second half of the fiscal year and beyond.

- As for our achievements to date, since its relaunch, the "Mondamin" series has grown significantly in both sales volume and sales revenue, with the Premium Care series in particular driving growth across the entire category. First, to sustain this strong performance, we will expand our product lineup—including the addition of large-capacity pouch formats—to prevent existing customers from switching brands and to promote continued use and higher spending per customer.

- As for the "Mondamin" itself, last fall's rebranding has allowed us to acquire new customer segments. While the Premium Care series is performing well, there is actually still significant room to grow in terms of brand awareness. We will accelerate this momentum by concentrating advertising investment here, as well as by creating real-life experience opportunities for customers.



- **Next, regarding bath salts, I'd like to discuss the synergies resulting from our integration with Bathclin.**
- **In January of this year, we merged with Bathclin through an absorption merger, becoming a single company.**
- **As a manufacturer, we have always placed great importance not only on sales and profits but also on market share, which reflects customer support. We believe that as various synergies accumulate through our integration with Bathclin, our market share will naturally increase.**
- **For example, we are actively pursuing initiatives that are difficult to quantify directly, such as personnel exchanges, the integration of knowledge and expertise through aggressive personnel transfers, and the promotion of communication.**
- **While we feel that various synergies are steadily emerging in many areas, today I will focus on the topics highlighted in color here.**

Bath Salts

Creating Opportunities for Bath Salts and Strengthening the Brand Through the Bathclin Integration

Leveraging Bathclin's expertise to create new value and opportunities for bathing

- We joined the "Industry-Government-Academia Consortium for Heatstroke Prevention"—which includes nine organizations such as the National Institute for Environmental Studies (a National Research and Development Agency)—as a founding member.
- We launched the "Heat Care" website to implement evidence-based initiatives related to "Bathing and Heat Stress Prevention" in society and to promote heatstroke prevention through bathing habits.

Strengthening the Kikiyu Brand

- "Kikiyu" is a brand with high market share and profitability.
- To realize the latent brand value of "Kikiyu," we are prioritizing the allocation of management resources and actively increasing investment in advertising and promotion.
- We are focusing not only on the product's effects, efficacy, and functionality, but also on strengthening the value of the "Kikiyu" brand itself.

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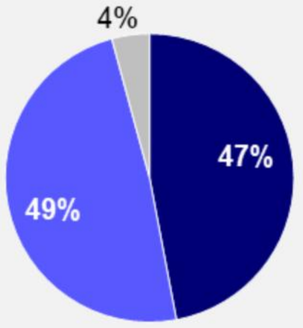
- This concerns our initiatives for bath salts in the second half of the fiscal year and beyond.
- First, I would like to emphasize that Bathclin possessed a wealth of value—both tangible and intangible—including expertise in bathing, product development know-how, and brands such as "Bathclin," "Kikiyu," and "Nihon no meito."
- To deliver these assets to a wider audience, we are moving forward with our initiatives based on the belief that bringing these assets to light through Earth's expertise in communication will lead to synergy.
- We will leverage Bathclin's knowledge and experience to create new value and opportunities related to bathing. As a concrete initiative, we are currently participating as a founding member in the "Industry-Government-Academia Consortium for Heatstroke Prevention." We are implementing socially applicable measures based on academic evidence regarding "bathing and heatstroke prevention" and have launched the "Heat Care" website to promote heatstroke prevention through bathing habits.
- In terms of brand strengthening, the "Kikiyu" series is a highly profitable brand with a large market share. While we have previously conducted advertising and promotional activities within limited management resources, we will now prioritize the allocation of these resources to significantly strengthen advertising and promotion for the "Kikiyu" series. Furthermore, we will work not only to enhance the product's efficacy and functionality but also to strengthen the "Kikiyu" brand itself.

Key Topic: Pricing Actions

- Raw material and packaging inflation is expected to create a roughly JPY 1 billion full-year headwind to profits.
- We expect to recover approx. ¥560 M in profit through price increases implemented in September, primarily within Homecare Products.

Impact of Cost Inflation

Projected Profit Headwind: approx. ¥1.0 B



Cost Inflation Breakdown

- Raw materials ･･･47%
- Packaging Materials ･･･49%
- Outsourcing ･･･4%

Pricing Actions

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- As we have mentioned in our explanation so far, the sharp rise in prices of raw materials and supplies is having a particularly significant impact on our Insecticides & Repellents and homecare products.

- Due to factors such as rising crude oil and naphtha prices, we anticipate a negative impact on profits of approximately 1 billion yen for the full fiscal year. The breakdown is as follows: raw materials account for 47%, supplies (containers and packaging materials) for 49%, and outsourced processing costs for 4%.

- To address this, we implemented price adjustments on approximately 150 items—primarily homecare products—starting in September, and we expect this to have a positive impact on profits of 560 million yen. From next fiscal year onward, we plan to extend these price adjustments to Insecticides & Repellents as well, and we will continue to pass on necessary price increases while carefully balancing this against our market share and brand strength.

Key Topic: M&A in the General Environment & Sanitation business

- Earth Environmental Service acquired 100% ownership of a Singapore-based entity, making it a wholly-owned subsidiary.
- Positioning Singapore as our ASEAN business hub to establish a foundation for expansion into Indonesia, the Philippines, Malaysia, and India.

Strategic Rationale

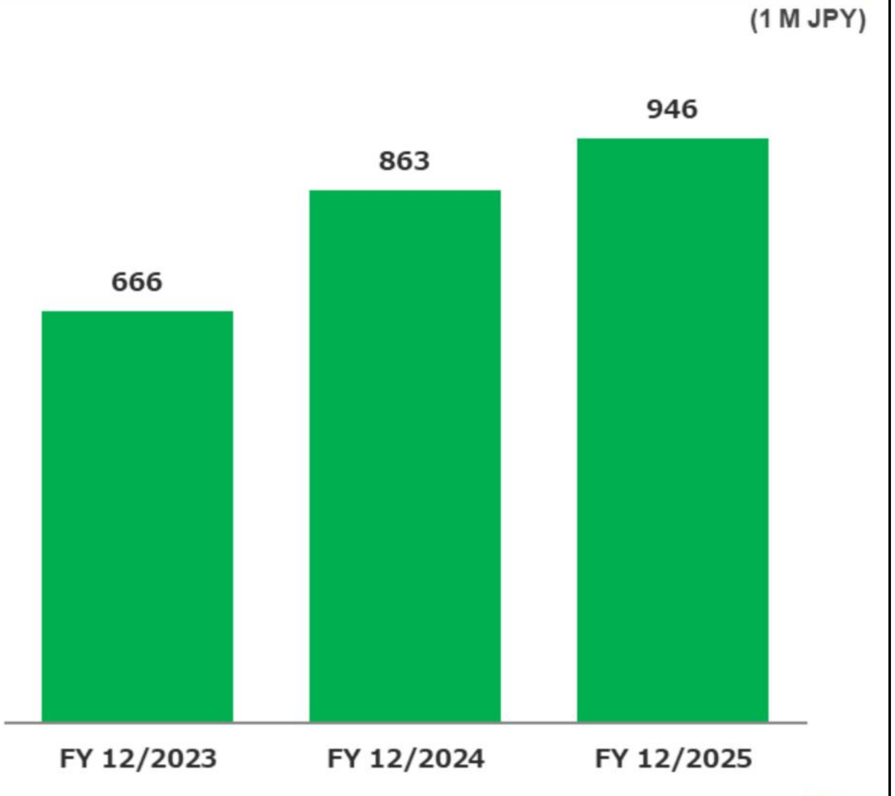
Leveraging Marvel Clean's established service operations and customer base in the Singapore market × Earth Environmental Service's expertise in environmental hygiene management and robust product development capabilities

Providing diverse corporate clients—including local Japanese enterprises—with high-value-added, comprehensive environmental hygiene management, delivering one-stop inspection, consulting, and implementation services that go well beyond standard cleaning

Deal Summary

Acquirer	Earth Environmental Service Co., Ltd.
Target	Marvel Clean PTE. LTD. Marvel Home PTE. LTD. (Singapore)
Stake Acquired	100% of outstanding shares for both entities (Conversion to wholly-owned subsidiaries).
Business description	Contract cleaning, exterior wall cleaning, disinfection & pest control, and landscape maintenance
Date	Closing date: June 22, 2026

Acquired Company (Marvel Clean) Results:



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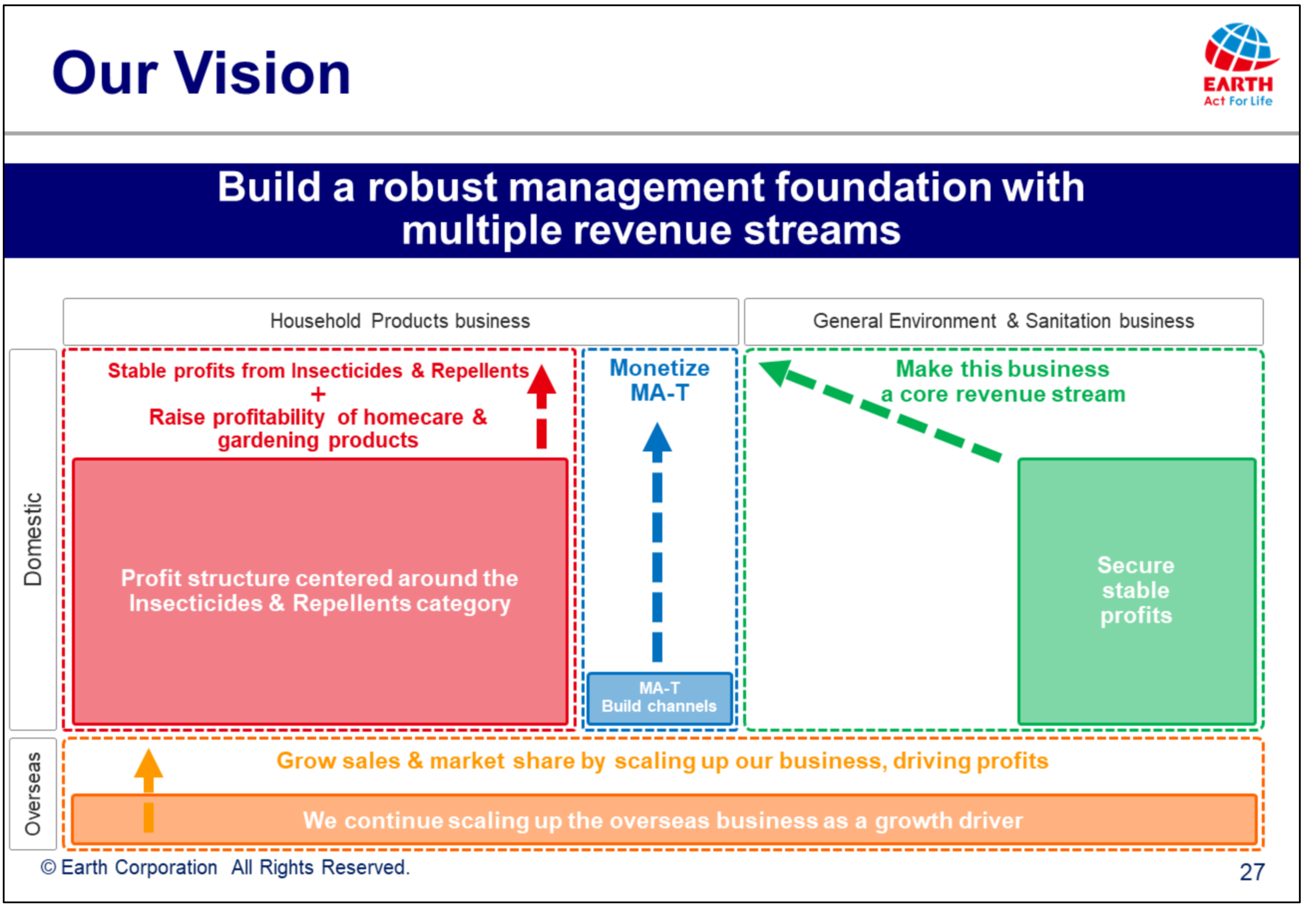
- Today, I'd like to discuss the M&A in our General Environment & Sanitation Business that we announced recently.
- Earth Environmental Services, a subsidiary of our company, has acquired 100% of the shares in Singapore-based Marvel Clean and Marvel Home, making them wholly-owned subsidiaries. The share transfer was completed on June 22.
- These companies have a stable revenue base centered on annual contracts and have established a solid position as leading providers of cleaning and environmental sanitation services in Singapore.
- By leveraging the service and customer base that Marvel Clean has cultivated in the Singapore market and combining it with our company's expertise and product development capabilities, we will accelerate our expansion within Singapore and enhance our presence in business operations across the entire ASEAN region.



- Finally, this illustrates the vision we have been presenting for our company.
- Moving forward, through various initiatives, we will maintain domestic and General Environment & Sanitation Business as a stable source of revenue while cultivating our overseas operations and MA-T as growth drivers, thereby building a robust business foundation with multiple revenue streams.
- Regarding our current mid-term business plan, we were able to achieve our targets last year—one year ahead of schedule. This fiscal year marks the final year of the plan, and as our Vice President mentioned earlier, we are fully committed to achieving the final targets. At the same time, we are already looking ahead to 2027 and beyond, and we plan to announce the specifics of our next mid-term management plan at our full-year financial results briefing next February.
- Amid significant changes in the external environment, we plan to steadily pursue profit growth and improvements in capital efficiency. While I cannot go into specifics today, I hope you will look forward to our future plans.
- This concludes our financial results briefing for the second quarter of the fiscal year ending December 2026.

EARTH

Act For Life

This presentation contains forward-looking statements and financial results forecasts. These forward-looking statements and financial results forecasts were formulated on the basis of company assumptions based on the information available.

These statements and forecasts are subject to risks and uncertainties that could cause actual results to differ materially from those described.