S.T.CORPORATION

Year Ended March 31, 2027

First Quarter
Financial Results Briefing

August 5, 2026

S.T. Corporation

Financial Accounting Standards Foundation
FASF
MEMBERSHIP

Highlights of the Business Performance in 1Q of FY 3/27 <Consolidated>

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Increase in net sales and decrease in profit

	Consolidated	Sales ratio	YOY	Vs. Forecast
Net sales	11.15 billion yen	100.0%	101.8%	96.4%
Operating profit	(0.04) billion yen	-	-	-
Ordinary profit	0.11 billion yen	1.0%	19.0%	62.0%
Profit attributable to owners of parent	(0.01) billion yen	-	-	-

Highlights of the Business Performance in 1Q of FY 3/27 <Consolidated>

	FY3/26		FY3/27	
	Actual	Sales ratio	Actual	Sales ratio
Net sales	10.96 billion yen	100.0%	**11.15 billion yen**	**100.0%**
Cost of sales	6.70 billion yen	61.2%	**7.06 billion yen**	**63.4%**
Gross profit	4.25 billion yen	38.8%	**4.08 billion yen**	**36.6%**
Selling, general and administrative expenses	3.81 billion yen	34.8%	**4.13 billion yen**	**37.1%**
Operating profit	0.43 billion yen	4.0%	**(0.04) billion yen**	**-**

Highlights of the Business Performance in 1Q of FY 3/27 <Consolidated>
【Sales in each Business Category】

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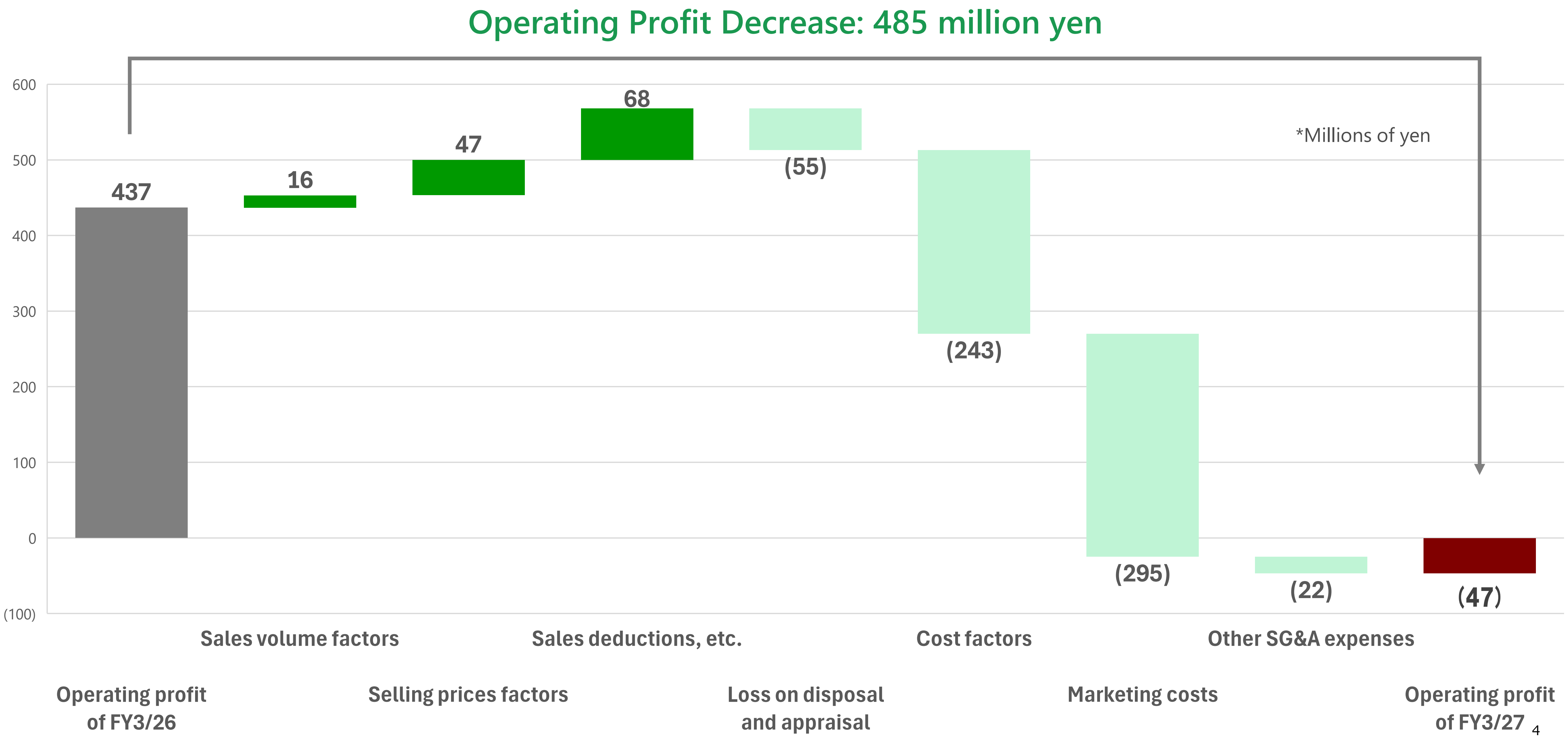
Category		Sales	YOY	Composition ratio
AIR Care	(Deodorizers/air fresheners)	4.94 billion yen	102.6%	44.3%
PET Care	(Goods for cat litter boxes)	0.93 billion yen	95.2%	8.4%
CLOTH Care	(Mothproofing agents)	1.60 billion yen	101.4%	14.4%
HOME Care	(Food care/Cleaner etc.)	1.12 billion yen	83.8%	10.1%
HUMIDITY Control	(Dehumidifiers)	0.87 billion yen	94.0%	7.8%
THERMAL Care	(Disposable warmers)	0.12 billion yen	94.0%	1.1%
HAND Care	(Household gloves)	1.54 billion yen	132.0%	13.9%
Total		11.15 billion yen	101.8%	100.0%

Factors behind the Increase/Decrease in Operating Profit in 1Q of FY3/27 <Consolidated>



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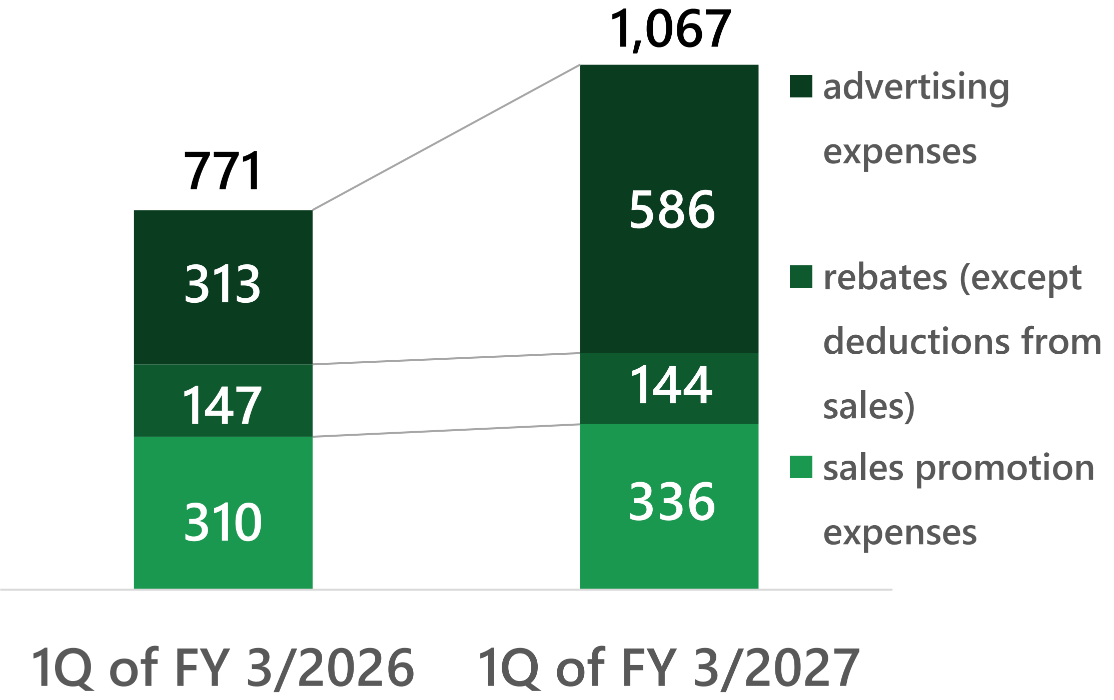
Breakdown of SG&A expenses in 1Q of FY 3/27 <Consolidated>

*Millions of yen

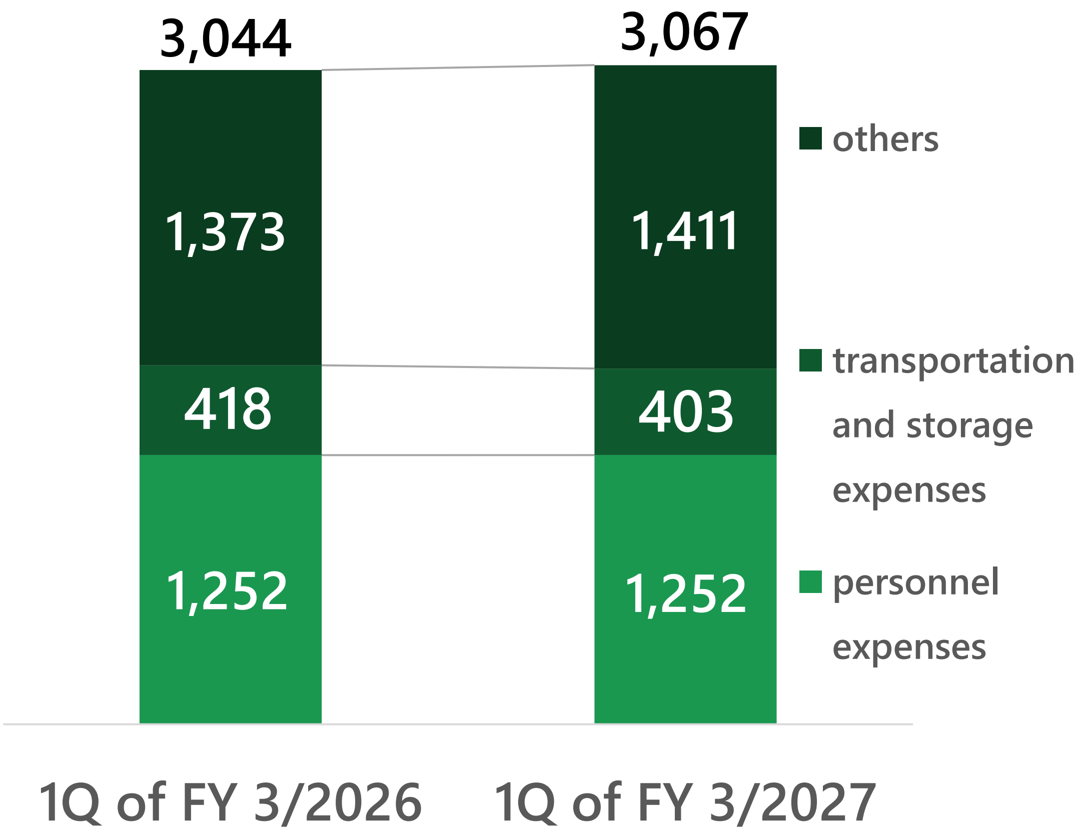
Marketing Expenses

Increased by 295 million yen



Excluding Marketing Expenses

Increased by 22 million yen



Highlights of the Business Performance in 1Q of FY 3/27

Net sales reached 101.8% YoY, due to growth in HAND Care, AIR Care, and CLOTH Care. On the profit front, despite benefits from price hikes on select items like AIR Care, gross profit fell due to raw material cost increases driven by Middle East tensions. Furthermore, marketing expenses rose in reaction to last year's temporary TV commercial suspension, resulting in an operating loss of ¥47 million (vs. an operating profit of ¥437 million in the same period last year).

＜**Sales**＞

・**AIR Care:** Net sales reached 102.6% YoY, driven mainly by contributions from new products launched in the previous fiscal year, such as "SHOSHURIKI Toilet Fresh Mist RESETTO" and "SHOSHURIKI DEOPITA for Toilet."

・**PET Care:** Net sales stood at 95.2% YoY, mainly due to sluggish sales of the core product "NYANTOMO DEODORIZING CAT LITTER GRAIN."

・**CLOTH Care:** Net sales reached 101.4% YoY, driven mainly by the continued growth of the "MUSHUDA NOTE" series, which features a "clean and simple" concept.

・**HOME Care:** Overall sales in the Home Care category stood at 83.8% YoY. This was mainly because sales of "KOMETOBAN" declined in reaction to the demand expansion in the same period of the previous year, which was driven by heightened awareness of rice stockpiling amid soaring rice prices.

・**THERMAL Care:** Net sales stood at 94.0% YoY, mainly due to an increase in post-season product returns.

・**HAND Care:** Net sales reached 132.0% YoY, mainly driven by forward buying prompted by concerns over supply and price increases stemming from the situation in the Middle East.

＜**Gross Profit**＞

・Despite positive factors such as volume growth in high-value-added AIR Care products and new products launched in the previous fiscal year, as well as the benefits of price increases implemented on core AIR Care products last autumn, the gross profit margin declined by 2.2 percentage points, mainly due to higher raw material costs stemming from the situation in the Middle East.

＜**SG&A**＞

・**Marketing expenses:** Marketing expenses increased by 295 million yen YoY. This was mainly due to a reaction to cost containment in the same period of the previous year—such as the withholding of commercials on certain sponsored programs—as well as stronger advertising investments in the current fiscal year, including the rollout of TV commercials for new products from the start of the period.

Notes on Significant Subsequent Events：Sale of investment securities

As announced in the "Notice Concerning the Results of the Tender Offer and Recording of Extraordinary Income" dated July 9, 2026, a gain on sale of investment securities of 1,794 million yen will be posted as extraordinary income in the second quarter of the fiscal year ending March 2027. Regarding the consolidated earnings forecast for the fiscal year ending March 2027, the Company is examining other factors, etc. and will promptly announce any revisions should they become necessary.

Forecast for FY3/27 <Consolidated> *Unchanged

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Increase in net sales and profit

	Consolidated	YOY
Net sales	52.0 billion yen	107.2%
Operating profit	2.5 billion yen	125.8%
Ordinary profit	2.7 billion yen	111.7%
Profit attributable to owners of parent	1.8 billion yen	111.5%

Estimated dividend: 46 yen *Payout ratio: 53.3%

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*Yen amounts are rounded down.

【Notes on the business forecasts】The items included in this material are based on a variety of premises, and do not assure or guarantee that the numerical forecasts and policies herein will be realized.