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

July 9, 2026

Consolidated Financial Results for the Nine Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: Watts Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 2735
URL: https://www.watts-jp.com
Representative: Fumio Hiraoka, President, CEO and Executive Officer
Inquiries: Masaya Kakumoto, Director, Managing Executive Officer and Head of Corporate Planning Office
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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 nine months ended May 31, 2026 (from September 1, 2025 to May 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Sales		Operating profit		Recurring profit		Net income attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	48,010	4.3	1,368	33.8	1,416	39.3	808	36.4
May 31, 2025	46,012	0.9	1,022	-3.0	1,017	-4.9	592	-22.1

Note: Comprehensive income For the nine months ended May 31, 2026: ¥836 million [42.1%]
For the nine months ended May 31, 2025: ¥588 million [-23.5%]

	Net income per share	Diluted net income per share
Nine months ended	Yen	Yen
May 31, 2026	60.99	-
May 31, 2025	44.97	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	26,674	13,628	51.0
August 31, 2025	27,510	13,029	47.3

Reference: Equity
As of May 31, 2026: ¥13,610 million
As of August 31, 2025: ¥13,012 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 August 31, 2025	-	10.50	-	12.50	23.00
Fiscal year ending August 31, 2026	-	7.50	-		
Fiscal year ending August 31, 2026 (Forecast)				12.50	20.00

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

Dividend Breakdown:

[FY8/25 Q2-end] Ordinary dividend: 7.50 yen; Commemorative dividend: 3.00 yen

[FY8/25 Year-end] Ordinary dividend: 7.50 yen; Special dividend: 5.00 yen

[FY8/26 Year-end (Forecast)] Ordinary dividend: 7.50 yen; Special dividend: 5.00 yen

3. Forecast of consolidated financial results for the year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(Percentages indicate year-on-year changes.)

	Sales		Operating profit		Recurring profit		Net income attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	63,000	2.3	1,500	5.7	1,500	5.0	900	3.4	68.01

Note: Revisions to the forecast of financial results most recently announced: None

* **Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(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 May 31, 2026	13,458,800 shares
As of August 31, 2025	13,458,800 shares

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

As of May 31, 2026	184,446 shares
As of August 31, 2025	225,953 shares

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

Nine months ended May 31, 2026	13,258,998 shares
Nine months ended May 31, 2025	13,183,140 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 forward-looking statements regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Therefore, the Company does not guarantee the achievement of these forecasts. Actual results may differ significantly from the forecasts due to various factors.