This notice has been translated from the original Japanese text of the timely disclosure statement dated November 6, 2026 and is for reference purposes only. In the event of any discrepancy between the original Japanese and this translation, the Japanese text shall prevail.

CAUTIONS REGARDING FORWARD-LOOKING STATEMENTS

This document contains forward-looking statements, such as Unicharm Corporation's current plans, strategies, and future performance. These forward-looking statements are based on judgments obtained from currently available information. Please be advised that, for a variety of reasons, actual results may differ materially from those discussed in the forward-looking statements. Events that might affect actual results include, but are not limited to, economic circumstances in which Unicharm Corporation operates, competitive pressures, relevant regulations, changes in product development, and fluctuations in currency exchange rates.

Consolidated Financial Results for the Nine Months Ended September 30, 2026; Flash Report [IFRS]

November 6, 2026

Listed Company Name: **Unicharm Corporation**
Listing: **Tokyo Stock Exchange**
Code Number: **8113**
URL: **https://www.unicharm.co.jp/**
Company Representative: **Takahisa Takahara, Representative Director, President and Chief Executive Officer**
Contact Person: **Hirotatsu Shimada, Senior Managing Executive Officer, General Manager of Accounting Control and Finance Division**
Telephone Number: **+81-3-3451-5111**
Scheduled Date to Commence Dividend Payments: –
Preparation of Supplementary Material on Financial Results: **Yes**
Holding of Financial Results Presentation Meeting: **Yes (For Securities Analysts and Institutional Investors)**

(Amounts are rounded to the nearest million yen)

1. Consolidated Financial Results for the Nine Months Ended September 30, 2026 (January 1, 2026 through September 30, 2026)

(1) Consolidated financial results (cumulative total)

(Figures in percentage represent increases or decreases from the same period last year)

	Net Sales		Core Operating Income		Profit Before Tax		Profit for the Period		Profit Attributable to Owners of Parent		Total Comprehensive Income	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
Nine Months Ended September 30, 2026	729,342	5.1	89,467	3.3	92,826	(0.7)	67,135	(2.6)	56,733	(6.6)	65,524	33.6
Nine Months Ended September 30, 2025	694,225	(3.9)	86,649	(16.4)	93,488	(7.2)	68,956	(0.9)	60,716	2.0	49,034	(43.0)

	Basic Earnings Per Share	Diluted Earnings Per Share
	Yen	Yen
Nine Months Ended September 30, 2026	32.88	–
Nine Months Ended September 30, 2025	34.68	–

(Note) Core operating income information is a valuable benchmark for measuring the Group's recurring business performance. It is calculated by deducting selling, general and administrative expenses from gross profit.

(2) Consolidated financial position

	Total Assets	Total Equity	Equity Attributable to Owners of Parent	Ratio of Equity Attributable to Owners of Parent
	Millions of Yen	Millions of Yen	Millions of Yen	%
As of September 30, 2026	1,211,069	892,552	796,045	65.7
As of December 31, 2025	1,223,176	891,259	794,705	65.0

2. Cash Dividends

	Annual Dividends				
	1st Q-End	2nd Q-End	3rd Q-End	Year-End	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal Year Ended December 31, 2025	–	9.00	–	9.00	18.00
Fiscal Year Ending December 31, 2026	–	11.00	–		
Fiscal Year Ending December 31, 2026 (forecast)				11.00	22.00

(Note) Changes in dividend forecasts recently disclosed: None

3. Forecast of Consolidated Financial Results for the Fiscal Year Ending December 31, 2026 (January 1, 2026 through December 31, 2026)

(Figures in percentage represent increases or decreases from the previous fiscal year)

	Net Sales		Core Operating Income		Profit Before Tax		Profit Attributable to Owners of Parent		Basic Earnings Per Share
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen
Full Year	1,015,000	7.4	113,000	3.8	113,500	7.7	70,000	7.3	40.68

(Note) Changes in results forecasts recently disclosed: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 2 companies [Company name] Nutrire Industria de Alimentos Ltda., SOFY UNICHARM EAST AFRICA LIMITED

(2) Changes in accounting policies and accounting estimates

(i) Changes in accounting policies required by IFRS: None
(ii) Changes in accounting policies other than item (i) above: None
(iii) Changes in accounting estimates: None

(3) Number of issued and outstanding shares (common shares)

(i) Number of issued and outstanding shares as of end of period (including treasury shares):

As of September 30, 2026:	1,862,502,957 shares
As of December 31, 2025:	1,862,502,957 shares

(ii) Number of treasury shares as of end of period:

As of September 30, 2026:	141,702,640 shares
As of December 31, 2025:	122,577,638 shares

(iii) Average number of shares during the period (accumulated total):

Nine Months Ended September 30, 2026:	1,725,702,699 shares
Nine Months Ended September 30, 2025:	1,750,585,820 shares

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an auditing firm: None

* Explanation regarding proper use of the forecasts of financial results and other notes

Forecasts stated herein are based on the currently available information and the Company's assumptions that were judged to be valid as of the announcement date hereof, and are not intended to be a promise by the Company to achieve these forecasts. Therefore, actual results may differ for various factors. Please refer to "1. Overview of the Operating Results, Etc., (3) Explanation of future estimate information such as forecast of consolidated financial results" section on page 6 for more information concerning the assumptions used for forecasts of financial results and other notes on proper use.

Contents of Exhibit

1. Overview of the Operating Results, Etc. ····· 2
(1) Overview of the operating results for the fiscal period under review ····· 2
(2) Overview of the financial position for the fiscal period under review ····· 5
(3) Explanation of future estimate information such as forecast of consolidated financial results ····· 6

2. Condensed Consolidated Financial Statements and Significant Notes Thereto ····· 7
(1) Condensed consolidated statement of financial position ····· 7
(2) Condensed consolidated statement of income and Condensed consolidated statement of comprehensive income ····· 9
(3) Condensed consolidated statement of changes in equity ····· 11
(4) Condensed consolidated statement of cash flows ····· 12
(5) Notes to the condensed consolidated financial statements ····· 14
1. Notes regarding going concern assumptions ····· 14
2. Material accounting policies ····· 14
3. Segment information ····· 14
4. Selling, general and administrative expenses ····· 16
5. Other income ····· 16
6. Business combinations ····· 16

1. Overview of the Operating Results, Etc.

(1) Overview of the operating results for the fiscal period under review

During the nine months ended September 30, 2026 (from January 1, 2026, to September 30, 2026), which commenced the first year of the 13th Mid-term Management Plan, the Company focused its efforts on strengthening its management foundation and implementing key strategies aimed at sustainable growth.

Meanwhile, uncertainty continues to cloud the operating environment surrounding the Group due to exchange rate fluctuations driven by monetary policy trends in the United States, along with global inflation concerns as well as ongoing cautions against the slowdown of Asian economies and the depreciation of currencies in each country. Currently, the future outlook remains unclear due to factors such as the prolonged Middle East crisis and the impact of various costs that have remained high, even though crude oil prices have shown signs of temporary stabilization and logistics disruptions are moving past their peak.

In this environment and under the banner of its corporate brand essence, "Love Your Possibilities. Together, Anything feels Possible. Always," the Group has promoted initiatives aimed at the development of a "Cohesive Society" in which people support one another with a compassionate and altruistic spirit, believing in the unlimited untapped potential contained within everybody.

In Asia, due to a deterioration in economic sentiment, increasing consumer cost-consciousness has led to continued polarization among certain baby care products. In China, while recovery from reputational damage is slower than expected, the Group has steadily promoted strategic upfront investments in growth areas such as wellness care, pet care, and emerging e-commerce platforms, with an eye on future growth. During the nine months ended September 30, 2026, while the previous year's investment effects are materializing, due to the impact of soaring prices for raw materials, the performance did not fully recover, and the Company is advancing initiatives aimed at a solid recovery in performance.

In Japan, the Company's market share has remained steady, despite a challenging consumer environment due to increasing consumer cost-consciousness amid inflation. This is because the products the Company handles are daily necessities, and the wide-ranging lineup of these products has appropriately captured the diverse needs of consumers.

As a result, net sales, core operating income, profit before tax, profit for the period, and profit attributable to owners of parent in the nine months ended September 30, 2026 reached ¥729,342 million (up 5.1% year on year), ¥89,467 million (up 3.3% year on year), ¥92,826 million (down 0.7% year on year), ¥67,135 million (down 2.6% year on year), and ¥56,733 million (down 6.6% year on year), respectively.

Financial results by segment are as described below.

1) Personal Care Business

- Wellness Care Business

  Looking at overseas markets, in Thailand, Indonesia, and Vietnam, where latent demand for adult incontinence care products is rising, the Company continued to expand its ADL[*1]-based product lineup and propose original products tailored to local needs. In Thailand, we launched the *U Pants by Lifree* economy underwear through e-commerce platforms and some convenience stores, actively promoting the development of new channels. In Indonesia, we updated the thin and comfortable *Lifree Pants TIPIS & NYAMAN* and the extra absorbent *Lifree Pants Ekstra Serap* to align with consumer habits of using a single pair for extended periods.

  Furthermore, in the Chinese market, where the population is rapidly aging, there is a large target market. However, awareness of high-quality and high value-added specialized products is low, and many people make do with alternatives such as sanitary products and bed sheets.

  In response to the challenge, the Company expanded the lineup of light incontinence products to make it easier for customers to appreciate the unique value of these specialized products, and leveraged social media to proactively promote the comfort and convenience of these products. Moreover, the Company is conducting ongoing marketing investments to raise awareness of the entire category and drive medium- to long-term business growth.

  In India, where the adult incontinence care products market is expanding due to population growth and economic development, the Company has strived to acquire new customers by proposing high-value-added products. Aiming to promote brand awareness for medium- to long-term growth and to establish a market

position, the Company worked to create further demand through advertisements and other aggressive marketing activities.

In Japan, the Company continued to develop high value-added products that cater to the growing emphasis on health and peace of mind. We maintain the No. 1 market share by offering a diverse product lineup tailored to the climate, ADL, and consumer needs, which includes the launch of the summer-only product, *Lifree Underwear Sensation - Super Thin Pants*, which incorporates our unique "sweat absorption sheet" that reduces the temperature inside the diaper by 2℃[*2] with ten times the quick-drying capability compared to conventional products, ensuring comfort even during the hot summer.

*1 An abbreviation for Activities of Daily Living, an indicator of the level of nursing care provided to those being cared for, which represents the basic activities necessary for daily living, such as incontinence, eating, and bathing

*2 Compared to conventional products of the Company

- Feminine Care Business

Overseas, we responded to consumer needs with a unique and wide-ranging product lineup such as cooling sanitary napkins and shorts-shaped napkins.

In China, where a cost-conscious attitude persists, particularly among young people amid economic uncertainty, we deployed a wide range of product lineups tailored to consumer needs. In addition to the full-scale rollout of the new *Dong! Xi* sanitary napkin, an unprecedented napkin which even absorbs "thick menstrual blood," to stores, high-value-added products such as the *Naked Feel S* amino acid-coated sanitary napkin have achieved steady growth, and market share is showing signs of recovery. Additionally, we developed demand through promotions, including pricing strategies tailored to market consumption trends and collaborations with popular characters, increasing exposure in stores and on e-commerce platforms.

In Indonesia, we renewed our core overnight products to meet the needs for extended use and promoted the "value of reassurance" mainly through promotions utilizing characters to alleviate concerns about leakage, and net sales remained steady.

In India, where the penetration rate of sanitary products is low, we continued to achieve strong sales growth due to the success of strengthening our sales channels, increasing in-store exposure of overnight sanitary napkins, and enhancing the unique value of our products, such as those with antibacterial features that cater to local needs.

In Saudi Arabia, amid concerns about supply chain disruptions and export delays to certain regions due to deteriorating conditions stemming from regional conflicts, aggressive marketing investments were made in products such as those containing olive oil that have been tailored to local lifestyles, and net sales remained steady.

In Japan, the Company maintained the No. 1 market share due to the strong performance of its high value-added core products and the *Sofy COOL* series, which contains the Company's unique cooling ingredients aimed at relieving discomfort during periods of extremely hot weather. Additionally, as part of initiatives strengthening our engagement with consumers through the digital domain, we leveraged the *Sofy Be* service, a menstrual and health management app, which focuses on hormonal changes, to promote personalized information and care proposals based on an individual's hormonal changes. We continue to aim to maximize the lifetime value of women by providing comprehensive support not only during their menstrual periods but throughout the entirety of their daily lives. This empowers each woman to understand and manage her physical and mental state, and thereby improve her health and quality of life.

- Baby Care Business

Overseas, we promoted the use of our products, particularly our pants-type disposable diapers, which are one of our strengths, as well as the deployment of unique products.

In Thailand, which is experiencing a declining birthrate, we promoted the switch to and full-scale rollout of *MamyPoko Happy Pants*, diapers with "no front or back" that improve the ease of diaper changing, as a product that reduces the burden of childcare, seeking greater penetration among customers.

In Indonesia, performance was on a recovery trend as we expanded small-pack versions in response to consumer cost-consciousness and promoted strategic shifts of resources into growth domains, such as the e-commerce growth channel.

In India, where the use of disposable diapers is still low, even compared to other target countries, net sales and market shares continued to be solid due to concentrated investments in *MamyPoko Pants All Night Absorb* and the new *MamyPoko Pants Premium Skin Breathe Care*, which focuses on skin gentleness for daily, extended use, as well as the success of flexible measures for large volume packs in traditional markets.

In Saudi Arabia, the Company achieved a record-high market share[*3] due to the expansion of products such as those containing olive oil that have been tailored to local customs, despite disruptions in exports to surrounding countries stemming from geopolitical risks.

In Japan, while the market is shrinking with lower birth rates, we have continued to address diverse needs through the two brands, *moony* and *MamyPoko*, based on our business philosophy of "giving parents more enjoyment as they raise their babies." As a result, we maintained the No. 1 market share.

We also actively worked to improve consumer satisfaction and reduce environmental impact through both products and services. For example, for nursery facilities that have introduced the *Tebura Toen® (Hands-Free Commute)*[*4] service developed in collaboration with BABY JOB Inc., we promoted the introduction of the nursery facility-exclusive product that uses recycled pulp extracted from used paper diapers.

As a result, net sales and segment profit (core operating income) for the personal care business for the fiscal period under review were ¥590,366 million (up 3.4% year on year) and ¥66,436 million (down 0.0% year on year), respectively.

*3 NielsenIQ September 2026 Share of Sales

*4 A flat-rate subscription service for nursery facilities designed to reduce the burden on both parents and childcare workers, including the need for parents to prepare disposable diapers and wipes, carry bulky items to the facility, and for childcare workers to manage disposable diapers and wipes.

2) Pet Care Business

In the Japanese market, amidst increasing consumer cost-consciousness, net sales in the pet food business were steady as the Company expanded the product lineup for *Silver Spoon* and *Gran Deli*, which captured diverse consumer needs, including health consciousness, in addition to enhancement of its price-competitiveness through the package improvements and pricing review. In the toiletry business, we stimulated demand by introducing seasonal products, such as the *Deo-clean -3℃*[*5] *Chilled Body Wipe Sheet*. Furthermore, the Company is revitalizing the market in terms of services through digital initiatives such as the Q&A community *DOQAT*, where pet owners can share and resolve concerns about their dogs and cats, and *Food Matching*, which uses AI to suggest the best food based on a pet's health and preferences.

In North America, by creating a market for wet cat snacks with new concepts that utilize Japanese technology, we achieved high growth. Performance was strongly driven, particularly by *Delectables* becoming the world's No. 1[*6] brand in sales for wet cat snacks. Furthermore, the nationwide promotion of *Delectables Squeeze Up* in the United States was successful, positively impacting the surrounding lineup. Additionally, significant contributions came from the growth of e-commerce and the expansion of displays at major retail stores. Furthermore, products such as dog snacks and diapers have remained steady, contributing to the strengthening of our revenue base.

Additionally, in Brazil, which is expected to expand rapidly in the future, in order to attain an early and full-scale entry into the pet care market, we acquired all shares of Nutrire Indústria de Alimentos Ltda., a company that operates prominent pet food brands such as *Monello*, through our consolidated subsidiary UNICHARM PET DO BRASIL LTDA, thereby making it a consolidated subsidiary (sub-subsidiary). Going forward, we will integrate the company's strong business foundation, including production facilities and overseas export supply chain, with the Group's marketing capabilities and sales expertise, and we aim to provide total care by steadily expanding the business through brand investment and strengthening our sales network.

In China, which has the world's second-largest market size, sales of *Golden Spoon* dry cat food, in collaboration with JIA PETS, were favorable due to proactive marketing utilizing social media and live commerce. By continuing to leverage the combination of manufacturing technology and know-how on production management, which have been cultivated in Japan, with JIA PETS' production and R&D capacities, as well as sales capabilities in its e-commerce, the Company aims to achieve the No. 1 market share in the priority cities in China.

Additionally, in Asian emerging markets where demand is beginning to materialize, such as India, Thailand, Indonesia, and Vietnam, the Company aims to achieve dramatic business growth by proactively investing management resources in the both food and toiletries businesses.

As a result, net sales and segment profit (core operating income) for the pet care business for the fiscal period under review were ¥127,807 million (up 13.0% year on year) and ¥21,709 million (up 12.4% year on year), respectively.

*5 Surface temperature after one full wipe

*6 According to Euromonitor International. Based on the retail sales value in 2025. A custom survey conducted from December 2025 to February 2026.

3) Other Businesses

In the category of business-use products, comprising mainly of products utilizing the Company's core non-woven fabric and absorber processing and forming technology, we focused on promoting the sales of industrial materials.

As a result, net sales and segment profit (core operating income) in other businesses for the fiscal period under review were ¥11,169 million (up 8.2% year on year) and ¥1,322 million (up 46.6% year on year), respectively.

(2) Overview of the financial position for the fiscal period under review

1) Status of assets, liabilities and equity

(Assets)

Total assets as of September 30, 2026 were ¥1,211,069 million (down 1.0% compared with the end of the previous fiscal year). The major increases were ¥14,122 million in inventories and ¥12,321 million in intangible assets, and the major decreases were ¥20,555 million in cash and cash equivalents and ¥15,749 million in trade and other receivables.

(Liabilities)

Total liabilities as of September 30, 2026 were ¥318,518 million (down 4.0% compared with the end of the previous fiscal year). The major increases were ¥5,630 million in other current and non-current financial liabilities mainly due to non-current lease liabilities and the major decrease was ¥21,350 million in trade and other payables.

(Equity)

Total equity as of September 30, 2026 was ¥892,552 million (up 0.1% compared with the end of the previous fiscal year). The major increase was ¥56,733 million in profit attributable to owners of parent, and the major decreases were ¥18,678 million in increase in treasury shares and ¥2,140 million in other components of equity mainly due to exchange differences on translation in foreign operations.

(Ratio of equity attributable to owners of parent)

Ratio of equity attributable to owners of parent as of September 30, 2026 was 65.7%.

2) Status of cash flows

Cash and cash equivalents as of September 30, 2026 were ¥232,538 million, a decrease of ¥20,555 million from the end of the previous fiscal year. The respective cash flow positions for the nine months ended September 30, 2026 were as follows:

(Cash flows from operating activities)

Net cash provided by operating activities was ¥77,927 million (¥90,014 million was provided in the same period of the previous fiscal year). The main inflow was due to profit before tax.

(Cash flows from investing activities)

Net cash used in investing activities was ¥32,587 million (¥44,520 million was used in the same period of the previous fiscal year). The main inflows were due to proceeds from withdrawal of time deposits and proceeds from sale and redemption of financial assets, and the main outflows were due to purchase of financial assets, payments into time deposits, purchase of shares of subsidiaries resulting in change in scope of consolidation, and purchase of property, plant and equipment, and intangible assets.

(Cash flows from financing activities)

Net cash used in financing activities was ¥66,040 million (¥77,625 million was used in the same period of the previous fiscal year). The main outflows were due to dividends paid to owners of parent and payments for purchase of treasury shares.

(3) Explanation of future estimate information such as forecast of consolidated financial results

Regarding forecast of full-year financial results, there were no changes from the announcement made on August 5, 2026.

2. Condensed Consolidated Financial Statements and Significant Notes Thereto

(1) Condensed consolidated statement of financial position

(Millions of Yen)

	Notes	Fiscal Year Ended December 31, 2025 (as of December 31, 2025)	Nine Months Ended September 30, 2026 (as of September 30, 2026)
Assets			
Current assets			
Cash and cash equivalents		253,092	232,538
Trade and other receivables		154,762	139,013
Inventories		123,344	137,466
Other current financial assets		100,279	88,351
Other current assets		10,167	14,622
Total current assets		641,644	611,990
Non-current assets			
Property, plant and equipment		275,748	270,539
Intangible assets		97,059	109,380
Deferred tax assets		16,966	17,059
Investments accounted for using equity method		19,584	21,129
Other non-current financial assets		160,589	172,202
Other non-current assets		11,585	8,770
Total non-current assets		581,532	599,079
Total assets		1,223,176	1,211,069

(Millions of Yen)

	Notes	Fiscal Year Ended December 31, 2025 (as of December 31, 2025)	Nine Months Ended September 30, 2026 (as of September 30, 2026)
Liabilities and equity			
Liabilities			
Current liabilities			
Trade and other payables		221,583	200,232
Borrowings		3,488	8,074
Income tax payables		10,268	10,058
Other current financial liabilities		8,993	7,414
Other current liabilities		19,602	18,850
Total current liabilities		263,933	244,628
Non-current liabilities			
Borrowings		7,567	6,591
Deferred tax liabilities		15,312	15,096
Retirement benefit liabilities		15,942	15,654
Other non-current financial liabilities		23,368	30,577
Other non-current liabilities		5,795	5,971
Total non-current liabilities		67,984	73,890
Total liabilities		331,917	318,518
Equity			
Equity attributable to owners of parent			
Capital stock		15,993	15,993
Share premium		11,582	11,436
Retained earnings		801,367	823,671
Treasury shares		(140,428)	(159,106)
Other components of equity		106,191	104,051
Total equity attributable to owners of parent		794,705	796,045
Non-controlling interests		96,554	96,507
Total equity		891,259	892,552
Total liabilities and equity		1,223,176	1,211,069

(2) Condensed consolidated statement of income and Condensed consolidated statement of comprehensive income

(Condensed consolidated statement of income)

(Millions of Yen)

	Notes	Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)	Nine Months Ended September 30, 2026 (January 1, 2026 – September 30, 2026)
Net sales	3	694,225	729,342
Cost of sales		(422,672)	(437,003)
Gross profit		271,553	292,339
Selling, general and administrative expenses	4	(184,904)	(202,872)
Other income	5	6,298	1,830
Other expenses		(1,631)	(2,114)
Financial income		5,162	8,013
Financial costs		(2,989)	(4,370)
Profit before tax		93,488	92,826
Income tax expenses		(24,532)	(25,692)
Profit for the period		68,956	67,135
Profit attributable to			
Owners of parent		60,716	56,733
Non-controlling interests		8,239	10,401
Profit for the period		68,956	67,135
Earnings per share attributable to owners of parent			
Basic earnings per share (Yen)		34.68	32.88
Diluted earnings per share (Yen)		–	–

Reconciliation of changes from gross profit to core operating income

(Millions of Yen)

Gross profit	271,553	292,339
Selling, general and administrative expenses	(184,904)	(202,872)
Core operating income	86,649	89,467

(Condensed consolidated statement of comprehensive income)

(Millions of Yen)

	Notes	Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)	Nine Months Ended September 30, 2026 (January 1, 2026 – September 30, 2026)
Profit for the period		68,956	67,135
Other comprehensive income, net of tax			
Items that will not be reclassified to profit or loss			
Net changes in equity instruments measured at fair value through other comprehensive income		3,065	2,924
Remeasurements related to net defined benefit liabilities (assets)		80	13
Subtotal		3,144	2,937
Items that may be reclassified to profit or loss			
Net changes in debt instruments measured at fair value through other comprehensive income		(35)	(97)
Changes in fair value of cash flow hedges		11	23
Exchange differences on translation in foreign operations		(22,374)	(5,403)
Share of other comprehensive income of investments accounted for using equity method		(668)	929
Subtotal		(23,066)	(4,548)
Total other comprehensive income, net of tax		(19,921)	(1,611)
Total comprehensive income		49,034	65,524
Total comprehensive income attributable to			
Owners of parent		45,358	54,753
Non-controlling interests		3,676	10,771
Total comprehensive income		49,034	65,524

(3) Condensed consolidated statement of changes in equity

Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)

(Millions of Yen)

	Notes	Equity attributable to owners of parent						Non-controlling interests	Total equity
		Capital stock	Share premium	Retained earnings	Treasury shares	Other components of equity	Total		
Balance at January 1, 2025		15,993	11,405	766,342	(119,412)	98,734	773,062	100,649	873,711
Profit for the period		–	–	60,716	–	–	60,716	8,239	68,956
Other comprehensive income		–	–	–	–	(15,358)	(15,358)	(4,563)	(19,921)
Total comprehensive income		–	–	60,716	–	(15,358)	45,358	3,676	49,034
Purchase of treasury shares		–	(15)	–	(22,001)	–	(22,017)	–	(22,017)
Disposal of treasury shares		–	(752)	–	753	–	1	–	1
Dividends		–	–	(28,649)	–	–	(28,649)	(13,761)	(42,410)
Equity transactions with non-controlling interests		–	440	–	–	(1,452)	(1,012)	4,166	3,154
Share-based payment transactions		–	435	–	243	–	678	–	678
Transfer from other components of equity to retained earnings		–	–	628	–	(628)	–	–	–
Total transactions with owners		–	108	(28,021)	(21,006)	(2,079)	(50,998)	(9,595)	(60,594)
Balance at September 30, 2025		15,993	11,513	799,037	(140,418)	81,297	767,422	94,729	862,151

Nine Months Ended September 30, 2026 (January 1, 2026 – September 30, 2026)

(Millions of Yen)

	Notes	Equity attributable to owners of parent						Non-controlling interests	Total equity
		Capital stock	Share premium	Retained earnings	Treasury shares	Other components of equity	Total		
Balance at January 1, 2026		15,993	11,582	801,367	(140,428)	106,191	794,705	96,554	891,259
Profit for the period		–	–	56,733	–	–	56,733	10,401	67,135
Other comprehensive income		–	–	–	–	(1,981)	(1,981)	370	(1,611)
Total comprehensive income		–	–	56,733	–	(1,981)	54,753	10,771	65,524
Purchase of treasury shares		–	(12)	–	(19,000)	–	(19,012)	–	(19,012)
Dividends		–	–	(34,588)	–	–	(34,588)	(11,259)	(45,847)
Equity transactions with non-controlling interests		–	–	–	–	–	–	440	440
Share-based payment transactions		–	(135)	–	322	–	187	–	187
Transfer from other components of equity to retained earnings		–	–	160	–	(160)	–	–	–
Total transactions with owners		–	(147)	(34,428)	(18,678)	(160)	(53,413)	(10,818)	(64,231)
Balance at September 30, 2026		15,993	11,436	823,671	(159,106)	104,051	796,045	96,507	892,552

(4) Condensed consolidated statement of cash flows

(Millions of Yen)

	Notes	Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)	Nine Months Ended September 30, 2026 (January 1, 2026 – September 30, 2026)
Cash flows from operating activities			
Profit before tax		93,488	92,826
Depreciation and amortization expenses		35,386	35,214
Interest income		(4,252)	(5,709)
Dividend income		(830)	(861)
Interest expenses		1,783	1,253
Foreign exchange loss (gain)		809	(446)
Loss (gain) on sale and retirement of fixed assets		602	336
Decrease (increase) in trade and other receivables		18,507	15,353
Decrease (increase) in inventories		(6,721)	(14,283)
Increase (decrease) in trade and other payables		(14,502)	(21,650)
Other, net		751	(1,409)
Subtotal		125,020	100,625
Interest received		4,677	5,292
Dividends received		830	861
Interest paid		(1,848)	(1,192)
Income taxes refund		416	405
Income taxes paid		(39,081)	(28,064)
Net cash provided by (used in) operating activities		90,014	77,927
Cash flows from investing activities			
Payments into time deposits		(92,005)	(72,622)
Proceeds from withdrawal of time deposits		106,894	99,769
Purchase of property, plant and equipment, and intangible assets		(22,419)	(15,446)
Proceeds from sale of property, plant and equipment, and intangible assets		219	489
Long-term loan advances		(25)	(16)
Purchase of financial assets		(69,938)	(85,999)
Proceeds from sale and redemption of financial assets		33,928	62,557
Purchase of shares of subsidiaries and associates		(1,610)	–
Purchase of shares of subsidiaries resulting in change in scope of consolidation	6	–	(21,965)
Other, net		437	646
Net cash provided by (used in) investing activities		(44,520)	(32,587)

(Millions of Yen)

	Notes	Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)	Nine Months Ended September 30, 2026 (January 1, 2026 – September 30, 2026)
Cash flows from financing activities			
Net increase (decrease) in short-term borrowings		1,978	3,403
Proceeds from long-term borrowings		1,373	425
Repayments of long-term borrowings		(13,810)	–
Repayments of lease liabilities		(5,515)	(5,399)
Payments for purchase of treasury shares		(22,001)	(19,012)
Dividends paid to owners of parent		(28,662)	(34,594)
Dividends paid to non-controlling interests		(13,761)	(11,299)
Proceeds from share issuance to non-controlling interests		2,773	437
Other, net		1	–
Net cash provided by (used in) financing activities		(77,625)	(66,040)
Effect of exchange rate changes on cash and cash equivalents		(4,193)	145
Net increase (decrease) in cash and cash equivalents		(36,324)	(20,555)
Cash and cash equivalents at beginning of period		261,054	253,092
Cash and cash equivalents at end of period		224,730	232,538

(5) Notes to the condensed consolidated financial statements

1. Notes regarding going concern assumptions

None.

2. Material accounting policies

Material accounting policies adopted for these condensed consolidated financial statements are the same as those adopted to the consolidated financial statements for the fiscal year ended December 31, 2025.

3. Segment information

(1) Overview of reportable segments

The Group's reportable segments are part of its organizational units whose financial information is individually available, and are subject to regular review by its Board of Directors, the chief operating decision maker, for the purpose of deciding the allocation of its managerial resources and evaluating its business performance.

The Group is composed of three businesses, namely the personal care business, the pet care business and other businesses as its basic units, and has been engaged in its business activities by comprehensively developing domestic and overseas strategies by business unit.

Therefore, the "personal care business," the "pet care business," and "other businesses" constitute the Group's reportable segments.

In the personal care business, the Group manufactures and sells wellness care products, feminine care products, and baby care products. In the pet care business, the Group manufactures and sells pet food products and pet toiletry products. In other businesses, the Group manufactures and sells industrial materials related products, etc.

The accounting policies for the reportable segments are the same as for the condensed consolidated financial statements.

(2) Sales and results by reportable segment

Sales and results by reportable segment are as follows.

(Millions of Yen)

	Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)					
	Reportable segments				Adjustments	Amounts reported in condensed consolidated financial statements
	Personal care	Pet care	Other	Total		
Sales to external customers	570,777	113,121	10,327	694,225	–	694,225
Sales across segments	–	–	118	118	(118)	–
Total segment sales	570,777	113,121	10,445	694,343	(118)	694,225
Segment profit (loss) (Core operating income)	66,437	19,310	902	86,649	–	86,649
Other income						6,298
Other expenses						(1,631)
Financial income						5,162
Financial costs						(2,989)
Profit before tax						93,488

(Millions of Yen)

	Nine Months Ended September 30, 2026 (January 1, 2026 – September 30, 2026)					
	Reportable segments				Adjustments	Amounts reported in condensed consolidated financial statements
	Personal care	Pet care	Other	Total		
Sales to external customers	590,366	127,807	11,169	729,342	–	729,342
Sales across segments	–	–	112	112	(112)	–
Total segment sales	590,366	127,807	11,281	729,454	(112)	729,342
Segment profit (loss) (Core operating income)	66,436	21,709	1,322	89,467	–	89,467
Other income						1,830
Other expenses						(2,114)
Financial income						8,013
Financial costs						(4,370)
Profit before tax						92,826

4. Selling, general and administrative expenses

The breakdown of selling, general and administrative expenses is as follows.

(Millions of Yen)

	Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)	Nine Months Ended September 30, 2026 (January 1, 2026 – September 30, 2026)
Freight-out expenses	49,399	54,680
Sales promotion expenses	25,355	27,229
Advertising expenses	23,196	27,214
Employee benefit expenses	40,808	43,346
Depreciation and amortization expenses	10,901	10,126
Research and development expenses	7,761	10,263
Others	27,484	30,014
Total	184,904	202,872

(Note) The research and development expenses for the nine months ended September 30, 2026 reflect the amounts after reviewing and revising the scope of depreciation expenses, labor costs, and other costs recorded as research and development expenses to more accurately reflect the actual state of our research and development framework in the Company's business activities.
The amounts impacted by this revision in each item for the nine months ended September 30, 2025 are as follows: employee benefit expenses of ¥1,198 million, depreciation and amortization expenses of ¥720 million, and others of ¥49 million.

5. Other income

"Other income" for the nine months ended September 30, 2025 includes fire insurance proceeds of ¥5,274 million in relation to a fire accident that took place on June 24, 2020, at Ahmedabad Factory of Unicharm India Private Ltd., a subsidiary of the Company.

6. Business combinations

On June 30, 2026, UNICHARM PET DO BRASIL LTDA, the Company's consolidated subsidiary, acquired all shares of Nutrire Indústria de Alimentos Ltda. (hereinafter "Nutrire"), which is engaged in the production and sale of pet food in Brazil and exports primarily to countries in Central and South America.

(1) Overview of the business combination

1) Name and business descriptions of the acquiree

Name of the acquiree: Nutrire Indústria de Alimentos Ltda.

Business descriptions: production and sale of pet food

2) Main reasons for the business combination

The Company launched our pet care business in 1986 and provide comprehensive care—from nutrition to waste management—by offering specialized products such as pet food, waste pads, litter boxes, and disposable diapers. Through these initiatives, we aim to realize a "Cohesive Society" that includes pets, their owners, and even those who do not own pets. Furthermore, in the 13th Mid-term Management Plan (2026–2030), which began in 2026, we have identified wellness care and pet care as key growth drivers. By concentrating our management resources in these areas, we aim to achieve top-line growth and improve profitability.

Brazil's pet care market is the third largest in the world, and is expected to continue growing at an annual rate exceeding 10% against the backdrop of recent economic growth and the increasing trend of treating pets as "family members." Founded in 2001, Nutrire is a Brazilian pet food manufacturer that handles the entire process, from raw material selection to manufacturing and sales. In addition to providing high-quality premium pet food through a production system that utilizes cutting-edge technology, the company has established an extensive export network centered on neighboring countries.

By combining Nutrire's strengths in high-quality production infrastructure with the Company's long-cultivated marketing and product development capabilities, the Company aims to dramatically expand its pet care business in the rapidly growing Brazilian market and the wider Central and South American region.

3) Date of acquisition of control

June 30, 2026

(2) Fair value of consideration transferred, assets acquired, and liabilities assumed as of date of acquisition of control

(Millions of Yen)

Fair value of consideration transferred	Amount
Fair value of consideration transferred	
Cash	22,583
Fair value of assets acquired and liabilities assumed	
Current assets	3,631
Non-current assets	4,519
Current liabilities	2,027
Non-current liabilities	2,785
Net fair value of assets acquired and liabilities assumed	3,339
Goodwill	19,244

- As the allocation of the acquisition cost has not been completed, the amounts are provisionally calculated based on the information available at this time.
- Consideration transferred may fluctuate due to price adjustments resulting from changes in working capital, among other factors.
- The direct cost of the acquisition was ¥278 million, and is included in "selling, general and administrative expenses" in the condensed consolidated statement of income.
- Acquired trade and other receivables were ¥1,608 million, and there are no contractual cash flows that are expected to be uncollectible.

(3) Effects on cash flows from the business combination

(Millions of Yen)

	Amount
Payments of consideration transferred	(22,583)
Cash and cash equivalents acquired	617
Payments for acquisition of subsidiaries	(21,965)

(4) Impacts on the Group's financial results

The estimated profit and loss information assuming the acquisition had been completed at the beginning of the current fiscal year is not included due to the immaterial impact on the condensed consolidated statement of income.