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Summary of Consolidated Financial Results for the Six Months Ended February 28, 2026 (Based on Japanese GAAP)

April 10, 2026

Company name: HIMARAYA Co.,Ltd.
 Stock exchange listing: Tokyo, Nagoya
 Stock code: 7514 URL <https://www.hmry.jp/>
 Representative: President and CEO Manabu Oda
 Inquiries: General Manager of Administration and CFO Nobuaki Mitsui TEL 058-271-6622
 Scheduled date to file Quarterly Securities Report: April 10, 2026
 Scheduled date to commence dividend payments: May 15, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended February 28, 2026 (from September 1, 2025 to February 28, 2026)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended February 28, 2026	29,005	0.9	(240)	–	(198)	–	(173)	–
Six months ended February 28, 2025	28,756	2.5	114	–	156	–	44	(55.3)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended February 28, 2026	(14.10)	–
Six months ended February 28, 2025	3.59	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of February 28, 2026	35,254	15,914	45.1
As of August 31, 2025	34,667	16,331	47.1

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended August 31, 2025	–	13.00	–	13.00	26.00
Year ending August 31, 2026	–	13.00	–	–	–
Year ending August 31, 2026 (Forecast)	–	–	–	13.00	26.00

(Note) Revisions to the forecast of cash dividends most recently announced: No

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	62,000	2.6	440	54.1	500	30.6	320	-	26.04

(Note) Revisions to recent business forecast: No

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended February 28, 2026: No

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of February 28, 2026	12,320,787 shares	As of August 31, 2025	12,320,787 shares
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Number of treasury shares at the end of the period

As of February 28, 2026	79,548 shares	As of August 31, 2025	30,453 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended February 28, 2026	12,276,138 shares	Six months ended February 28, 2025	12,288,384 shares
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Quarterly consolidated financial statements
Consolidated balance sheets

(Millions of yen)

	As of August 31, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	3,691	3,380
Accounts receivable - trade	2,079	1,764
Merchandise	16,191	17,362
Supplies	9	14
Other	983	979
Total current assets	22,955	23,501
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,225	4,191
Land	1,461	1,461
Leased assets	6	7
Construction in progress	24	—
Other, net	710	737
Total property, plant and equipment	6,427	6,397
Intangible assets		
Software	448	418
Other	53	102
Total intangible assets	501	520
Investments and other assets		
Investment securities	618	616
Long-term loans receivable	276	248
Guarantee deposits	2,957	2,918
Deferred tax assets	152	272
Retirement benefit asset	719	729
Other	69	62
Allowance for doubtful accounts	(13)	(13)
Total investments and other assets	4,782	4,835
Total non-current assets	11,712	11,753
Total assets	34,667	35,254

(Millions of yen)

	As of August 31, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	9,988	12,278
Current portion of long-term borrowings	1,730	1,730
Lease liabilities	2	2
Income taxes payable	252	117
Contract liabilities	334	333
Provision for bonuses	345	318
Provision for loss on store closings	51	51
Other provisions	38	42
Asset retirement obligations	11	68
Other	1,477	1,174
Total current liabilities	14,232	16,116
Non-current liabilities		
Long-term borrowings	3,107	2,241
Lease liabilities	4	5
Asset retirement obligations	935	921
Other	56	54
Total non-current liabilities	4,103	3,223
Total liabilities	18,336	19,340
Net assets		
Shareholders' equity		
Share capital	2,544	2,544
Capital surplus	4,043	4,037
Retained earnings	9,383	9,050
Treasury shares	(30)	(71)
Total shareholders' equity	15,941	15,561
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	141	141
Remeasurements of defined benefit plans	248	212
Total accumulated other comprehensive income	389	353
Total net assets	16,331	15,914
Total liabilities and net assets	34,667	35,254

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Millions of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Net sales	28,756	29,005
Cost of sales	18,480	19,022
Gross profit	10,275	9,983
Selling, general and administrative expenses	10,160	10,223
Operating Profit(loss)	114	(240)
Non-operating income		
Interest income	3	4
Dividend income	16	8
Purchase discounts	3	3
Rental income	56	56
Sponsorship money income	17	16
Other	22	29
Total non-operating income	119	118
Non-operating expenses		
Interest expenses	14	19
Rental expenses on real estate	55	54
Other	8	2
Total non-operating expenses	78	77
Ordinary Profit(loss)	156	(198)
Extraordinary losses		
Impairment losses	10	40
Loss on valuation of shares of subsidiaries and associates	33	2
Total extraordinary losses	44	42
Profit(Loss) before income taxes	112	(241)
Income taxes - current	52	34
Income taxes - deferred	15	(103)
Total income taxes	67	(68)
Profit(Loss)	44	(173)
Profit(Loss) attributable to owners of parent	44	(173)

Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Profit(Loss)	44	(173)
Other comprehensive income		
Valuation difference on available-for-sale securities	0	0
Remeasurements of defined benefit plans, net of tax	(33)	(35)
Total other comprehensive income	(33)	(35)
Comprehensive income	11	(208)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	11	(208)
Comprehensive income attributable to non-controlling interests	—	—

Consolidated statements of cash flows

(Millions of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Cash flows from operating activities		
Profit(Loss) before income taxes	112	(241)
Depreciation	397	410
Impairment losses	10	40
Increase (decrease) in provision for bonuses	0	(26)
Increase (decrease) in other provisions	(1)	1
Decrease (increase) in retirement benefit asset	(55)	(61)
Interest and dividend income	(20)	(12)
Interest expenses	14	19
Loss on valuation of shares of subsidiaries and associates	33	2
Decrease (increase) in trade receivables	71	314
Decrease (increase) in inventories	(1,973)	(1,175)
Increase (decrease) in trade payables	2,512	2,290
Decrease (increase) in consumption taxes refund receivable	(86)	—
Increase (decrease) in accrued consumption taxes	(377)	(10)
Other, net	(62)	(173)
Subtotal	574	1,376
Interest and dividends received	18	10
Interest paid	(13)	(19)
Income taxes refund (paid)	90	(163)
Net cash provided by (used in) operating activities	669	1,204
Cash flows from investing activities		
Purchase of property, plant and equipment	(433)	(342)
Purchase of intangible assets	(56)	(97)
Proceeds from cancellation of insurance funds	—	8
Payments of leasehold and guarantee deposits	(58)	(5)
Proceeds from refund of leasehold and guarantee deposits	18	1
Other, net	(0)	(0)
Net cash provided by (used in) investing activities	(529)	(435)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	2,000	—
Repayments of long-term borrowings	(1,482)	(865)
Purchase of treasury shares	—	(54)
Dividends paid	(160)	(159)
Other, net	(1)	(1)
Net cash provided by (used in) financing activities	356	(1,081)
Effect of exchange rate change on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	496	(311)
Cash and cash equivalents at beginning of period	4,121	3,691
Cash and cash equivalents at end of period	4,618	3,380