

Translation

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Summary of Consolidated Financial Results for the Year Ended August 31, 2026 (Based on Japanese GAAP)

October 15, 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 of ordinary general meeting of shareholders: November 25, 2026
 Scheduled date to file Securities Report: November 24, 2026
 Scheduled date to commence dividend payments: November 26, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(1) Consolidated operating results

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	%
Year ended August 31, 2026	61,099	1.1	290	1.7	324	(15.2)	(860)	—
Year ended August 31, 2025	60,447	3.3	285	(7.3)	382	(11.6)	11	(94.6)

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended August 31, 2026	(70.18)	—	(5.5)	0.9	0.5
Year ended August 31, 2025	0.90	—	0.1	1.1	0.5

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2026	38,321	15,216	39.7	1,243.36
As of August 31, 2025	34,667	16,331	47.1	1,328.80

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended August 31, 2026	229	(1,219)	3,583	6,285
Year ended August 31, 2025	416	(216)	(630)	3,691

2. Cash dividends

	Annual dividends per share					Total cash dividends(Total)	Dividend payout ratio(Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Final year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended August 31, 2025	—	13.00	—	13.00	26.00	319	2,888.9	2.0
Year ended August 31, 2026	—	13.00	—	13.00	26.00	318	—	2.0
Year ending August 31, 2027 (Forecast)	—	13.00	—	13.00	26.00		635.7	

3. Forecast of consolidated financial results for the year ending August 31, 2027 (from September 1, 2026 to August 31, 2027)

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
Six months ending February 28, 2027	29,200	0.7	(100)	—	(120)	—	(160)	—	(13.07)
Full year	61,300	0.3	300	3.4	260	(19.8)	50	—	4.09

4. Notes

(1) Significant changes in the scope of consolidation during the year ended August 31, 2026: No

(2) 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: Yes

Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

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

As of August 31, 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 August 31, 2026	82,188 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)

Year ended August 31, 2026	12,257,155 shares	Year ended August 31, 2025	12,289,359 shares
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Consolidated financial statements
Consolidated balance sheets

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	3,691	6,585
Accounts receivable - trade	2,079	2,026
Merchandise	16,191	17,480
Supplies	9	12
Other	983	965
Total current assets	22,955	27,069
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,225	3,864
Land	1,461	1,461
Leased assets	6	6
Construction in progress	24	6
Other, net	710	414
Total property, plant and equipment	6,427	5,754
Intangible assets		
Software	448	377
Other	53	152
Total intangible assets	501	530
Investments and other assets		
Investment securities	618	627
Long-term loans receivable	276	219
Guarantee deposits	2,957	2,904
Deferred tax assets	152	171
Retirement benefit asset	719	994
Other	69	62
Allowance for doubtful accounts	(13)	(13)
Total investments and other assets	4,782	4,967
Total non-current assets	11,712	11,251
Total assets	34,667	38,321

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	9,988	10,651
Current portion of long-term borrowings	1,730	2,867
Income taxes payable	252	94
Contract liabilities	334	305
Provision for bonuses	345	378
Provision for loss on store closings	51	35
Provision for shareholder benefit program	29	59
Provision for point card certificates	8	9
Asset retirement obligations	11	95
Other	1,480	1,386
Total current liabilities	14,232	15,885
Non-current liabilities		
Long-term borrowings	3,107	5,929
Asset retirement obligations	935	1,238
Other	61	50
Total non-current liabilities	4,103	7,218
Total liabilities	18,336	23,104
Net assets		
Shareholders' equity		
Share capital	2,544	2,544
Capital surplus	4,043	4,042
Retained earnings	9,383	8,204
Treasury shares	(30)	(71)
Total shareholders' equity	15,941	14,719
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	141	149
Remeasurements of defined benefit plans	248	348
Total accumulated other comprehensive income	389	497
Total net assets	16,331	15,216
Total liabilities and net assets	34,667	38,321

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Net sales	60,447	61,099
Cost of sales	39,245	40,013
Gross profit	21,202	21,085
Selling, general and administrative expenses	20,916	20,795
Operating profit	285	290
Non-operating income		
Interest income	8	16
Dividend income	40	17
Purchase discounts	12	11
Rental income	113	113
Sponsorship money income	39	37
Other	45	51
Total non-operating income	259	247
Non-operating expenses		
Interest expenses	36	85
Rental expenses on real estate	111	110
Other	15	17
Total non-operating expenses	162	213
Ordinary profit	382	324
Extraordinary income		
Gain on sale of investment securities	136	—
Total extraordinary income	136	—
Extraordinary losses		
Impairment losses	316	1,158
Provision for loss on store closings	51	—
Loss on valuation of shares of subsidiaries and associates	50	2
Other	—	1
Total extraordinary losses	417	1,162
Profit (loss) before income taxes	101	(838)
Income taxes - current	172	88
Income taxes - deferred	(82)	(66)
Total income taxes	90	21
Profit (loss)	11	(860)
Profit (loss) attributable to owners of parent	11	(860)

Consolidated statements of comprehensive income

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Profit (loss)	11	(860)
Other comprehensive income		
Valuation difference on available-for-sale securities	91	8
Remeasurements of defined benefit plans, net of tax	52	100
Total other comprehensive income	144	108
Comprehensive income	155	(751)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	155	(751)
Comprehensive income attributable to non-controlling interests	—	—

Consolidated statements of changes in equity

Fiscal year ended August 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	2,544	3,998	9,692	(2)	16,232
Changes during period					
Dividends of surplus			(319)		(319)
Profit attributable to owners of parent			11		11
Purchase of treasury shares				(47)	(47)
Disposal of treasury shares		35		19	55
Restricted stock payment		9			9
Net changes in items other than shareholders' equity					—
Total changes during period	—	45	(308)	(27)	(290)
Balance at end of period	2,544	4,043	9,383	(30)	15,941

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	49	195	245	16,478
Changes during period				
Dividends of surplus			—	(319)
Profit attributable to owners of parent			—	11
Purchase of treasury shares			—	(47)
Disposal of treasury shares			—	55
Restricted stock payment			—	9
Net changes in items other than shareholders' equity	91	52	144	144
Total changes during period	91	52	144	(146)
Balance at end of period	141	248	389	16,331

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	2,544	4,043	9,383	(30)	15,941
Changes during period					
Dividends of surplus			(318)		(318)
Profit attributable to owners of parent			(860)		(860)
Purchase of treasury shares				(54)	(54)
Disposal of treasury shares		(10)		12	1
Restricted stock payment		9			9
Net changes in items other than shareholders' equity					—
Total changes during period	—	(1)	(1,179)	(41)	(1,222)
Balance at end of period	2,544	4,042	8,204	(71)	14,719

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	141	248	389	16,331
Changes during period				
Dividends of surplus			—	(318)
Profit attributable to owners of parent			—	(860)
Purchase of treasury shares			—	(54)
Disposal of treasury shares			—	1
Restricted stock payment			—	9
Net changes in items other than shareholders' equity	8	100	108	108
Total changes during period	8	100	108	(1,114)
Balance at end of period	149	348	497	15,216

Consolidated statements of cash flows

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Cash flows from operating activities		
Profit (loss) before income taxes	101	(838)
Depreciation	819	849
Impairment losses	316	1,158
Increase (decrease) in allowance for doubtful accounts	(0)	—
Increase (decrease) in provision for bonuses	41	33
Increase (decrease) in provision for loss on store closings	51	(15)
Increase (decrease) in provision for shareholder benefit program	(3)	29
Decrease (increase) in retirement benefit asset	(112)	(129)
Interest and dividend income	(49)	(33)
Interest expenses	36	85
Loss (gain) on sale of investment securities	(136)	—
Loss on valuation of shares of subsidiaries and associates	50	2
Decrease (increase) in trade receivables	(213)	52
Decrease (increase) in inventories	(746)	(1,291)
Increase (decrease) in trade payables	370	663
Increase (decrease) in accrued consumption taxes	(350)	74
Other, net	146	(109)
Subtotal	320	531
Interest and dividends received	44	29
Interest paid	(35)	(86)
Income taxes refund (paid)	87	(246)
Net cash provided by (used in) operating activities	416	229
Cash flows from investing activities		
Payments into time deposits	—	(300)
Purchase of property, plant and equipment	(788)	(686)
Purchase of intangible assets	(175)	(200)
Purchase of investment securities	(16)	—
Proceeds from sale of investment securities	801	—
Proceeds from cancellation of insurance funds	—	8
Payments of leasehold and guarantee deposits	(58)	(18)
Proceeds from refund of leasehold and guarantee deposits	21	47
Other, net	(0)	(70)
Net cash provided by (used in) investing activities	(216)	(1,219)
Cash flows from financing activities		
Repayments of long-term borrowings	(2,808)	(2,040)
Proceeds from long-term borrowings	2,500	6,000
Purchase of treasury shares	—	(54)
Dividends paid	(319)	(318)
Other, net	(2)	(2)
Net cash provided by (used in) financing activities	(630)	3,583
Effect of exchange rate change on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	(430)	2,593
Cash and cash equivalents at beginning of period	4,121	3,691
Cash and cash equivalents at end of period	3,691	6,285