

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.

March 16, 2026

Consolidated Financial Results for the Six Months Ended January 31, 2026 (Under Japanese GAAP)

Company name: Kurashicom Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 7110
 URL: <https://kurashi.com/>
 Representative: Kohei Aoki, CEO
 Inquiries: Yohei Yamaguchi, Director and CFO
 Telephone: +81-42-577-0486
 Scheduled date to file semi-annual securities report: March 16, 2026
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: - (Video of the briefing session is scheduled to be posted on the Company's website)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended January 31, 2026 (from August 1, 2025 to January 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended										
January 31, 2026	5,278	25.9	904	54.7	869	58.6	884	58.9	586	65.2
January 31, 2025	4,193	17.0	584	-14.5	548	-16.3	556	-22.1	355	-23.1

Note: Comprehensive income For the six months ended January 31, 2026: ¥ 586 million [65.2%]
 For the six months ended January 31, 2025: ¥ 355 million [-23.1%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
January 31, 2026	79.61	—
January 31, 2025	48.19	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
January 31, 2026	6,709	5,550	82.7
July 31, 2025	6,296	5,317	84.4

Reference: Equity
 As of January 31, 2026: ¥ 5,550 million
 As of July 31, 2025: ¥ 5,317 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 July 31, 2025	—	0.00	—	48.00	48.00
Fiscal year ending July 31, 2026	—	0.00			
Fiscal year ending July 31, 2026 (Forecast)			—	48.00	48.00

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

3. Consolidated earnings forecasts for the fiscal year ending July 31, 2026(from August 1, 2025 to July 31, 2026)

(Percentages represent change compared with the previous fiscal year)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,200	20.1	1,530	31.5	1,453	33.2	1,473	32.5	964	34.6	130.81

Note: Revisions to the forecast of earnings forecasts most recently announced: None

*** Notes**

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

Newly included: - companies (-)

Excluded: - companies (-)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements:
Yes

(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 January 31, 2026	7,370,400 shares
As of July 31, 2025	7,370,400 shares

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

As of January 31, 2026	98 shares
As of July 31, 2025	98 shares

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

Six months ended January 31, 2026	7,370,302 shares
Six months ended January 31, 2025	7,370,354 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Cautionary Statement Concerning Forward-Looking Statements)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to us and on certain assumptions deemed to be reasonable.

Consolidated Financial Statements

Consolidated Balance Sheets

(Thousands of yen)

	As of July 31, 2025	As of January 31, 2026
ASSETS		
Current assets		
Cash and deposits	4,728,421	4,664,897
Accounts receivable - trade	298,159	505,341
Merchandise	547,536	848,085
Work in process	687	2,083
Raw materials	16,342	20,644
Other	63,791	53,863
Total current assets	5,654,939	6,094,916
Non-current assets		
Property, plant and equipment	223,258	213,172
Intangible assets		
Goodwill	172,348	161,576
Other	48,172	40,215
Total Intangible assets	220,521	201,791
Investments and other assets	198,262	199,894
Total non-current assets	642,041	614,858
Total Assets	6,296,980	6,709,774
LIABILITIES		
Current liabilities		
Accounts payable - trade	321,375	370,901
Current portion of long-term borrowings	39,996	39,996
Income taxes payable	200,411	297,573
Other	354,215	403,936
Total current liabilities	915,997	1,112,408
Non-current liabilities		
Long-term borrowings	63,347	46,682
Total non-current liabilities	63,347	46,682
Total liabilities	979,344	1,159,090
NET ASSETS		
Shareholders' equity		
Share capital	100,000	100,000
Capital surplus	1,175,730	1,175,730
Retained earnings	4,042,038	4,275,029
Treasury shares	-133	-133
Total shareholders' equity	5,317,636	5,550,626
Share acquisition rights	—	57
Total net assets	5,317,636	5,550,684
Total liabilities and net assets	6,296,980	6,709,774

Consolidated Statements of Income

(Thousands of yen)

	Six months ended January 31, 2025	Six months ended January 31, 2026
Net sales	4,193,703	5,278,450
Cost of sales	2,323,267	2,917,122
Gross profit	1,870,435	2,361,328
Selling, general and administrative expenses	1,322,400	1,491,887
Operating profit	548,034	869,440
Non-operating income		
Interest income	875	4,554
Commission income	7,336	8,754
Other	1,203	2,567
Total non-operating income	9,415	15,876
Non-operating expenses		
Interest expenses	583	444
Total non-operating expenses	583	444
Ordinary profit	556,866	884,872
Extraordinary losses		
Impairment losses	5,742	—
Total extraordinary losses	5,742	—
Profit before income taxes	551,124	884,872
Income taxes	195,921	298,107
Profit	355,202	586,764
Profit attributable to owners of parent	355,202	586,764

Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Six months ended January 31, 2025	Six months ended January 31, 2026
Profit	355,202	586,764
Comprehensive income	355,202	586,764
Attributable to:		
Owners of parent	355,202	586,764

Consolidated Statements of Cash Flows

(Thousands of yen)

	Six months ended January 31, 2025	Six months ended January 31, 2026
Cash flows from operating activities		
Profit before income taxes	551,124	884,872
Depreciation	25,469	23,814
Amortization of goodwill	10,771	10,771
Impairment losses	5,742	—
Interest income	-875	-4,554
Commission income	-7,336	-8,754
Interest expenses	583	444
Decrease (increase) in trade receivables	-271,164	-207,181
Decrease (increase) in inventories	-140,262	-306,247
Increase (decrease) in trade payables	137,946	49,526
Other	-8,839	59,426
Sub total	303,159	502,118
Interest and dividends received	875	4,554
Interest paid	-583	-444
Commission income received	6,950	8,383
Income taxes paid	-227,705	-201,108
Cash flows from operating activities	82,696	313,504
Cash flows from investing activities		
Purchase of property, plant and equipment	-9,866	-6,146
Purchase of intangible assets	-1,360	-500
Payments of leasehold and guarantee deposits	-6,237	—
Cash flows from investing activities	-17,463	-6,646
Cash flows from financing activities		
Repayments of long-term borrowings	-26,666	-16,665
Dividends paid	-125,296	-353,774
Proceeds from issuance of share acquisition rights	—	57
Cash flows from financing activities	-151,962	-370,381
Net increase (decrease) in cash and cash equivalents	-86,729	-63,523
Cash and cash equivalents at beginning of period	4,195,709	4,728,421
Cash and cash equivalents at end of period	4,108,980	4,664,897