August 7, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: ARATA CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 2733
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	263,755	5.0	3,095	(23.9)	3,152	(24.1)	2,039	(27.0)
June 30, 2025	251,192	2.3	4,065	(13.7)	4,152	(17.9)	2,792	(18.8)

Note: Comprehensive income For the three months ended June 30, 2026: ¥1,589 million [(47.5)%]
For the three months ended June 30, 2025: ¥3,031 million [(5.7)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	60.87	-
June 30, 2025	83.56	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	355,340	123,872	34.8	3,692.52
March 31, 2026	350,551	124,162	35.4	3,707.92

Reference: Equity
As of June 30, 2026: ¥123,833 million
As of March 31, 2026: ¥124,129 million

Note: During the first quarter of the fiscal year ending March 31, 2027, the Company finalized the provisional accounting treatment for business combinations, and the figures for the fiscal year ended March 31, 2026 reflect the finalization of the provisional accounting treatment.

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 March 31, 2026	-	56.00	-	56.00	112.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		56.00		56.00	112.00

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

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

(Percentages indicate year-on-year changes.)

	Net sales		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	%	Yen
Six months ending September 30, 2026	518,000	2.9	5,680	(23.1)	5,530	(26.7)	3,530	(30.0)	105.49

Fiscal year ending March 31, 2027	1,030,000	2.5	11,000	(16.7)	10,500	(22.4)	7,000	(30.9)	209.19

Note: Revisions to the earnings forecasts 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 June 30, 2026	36,057,424 shares
As of March 31, 2026	36,057,424 shares

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

As of June 30, 2026	2,521,052 shares
As of March 31, 2026	2,580,712 shares

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

Three months ended June 30, 2026	33,505,572 shares
Three months ended June 30, 2025	33,425,016 shares

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

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

Please note that the forecasted figures presented above are outlooks based on information currently available and include a considerable number of uncertain factors. Actual results may differ from the above forecasts due to changes in current conditions and other factors. For details related to the above forecasts, please refer to Appendix P5 "Explanation of Forward-Looking Information on Consolidated Earnings Forecasts and Other Forward-Looking Information."

(Method of accessing supplementary material on financial results)

Supplementary explanatory materials for financial results are scheduled to be released on the Company's website (https://www.arata-gr.jp/ir/) after the announcement of financial results.

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	39,710	25,617
Notes and accounts receivable - trade	129,370	145,265
Merchandise	46,627	47,997
Accounts receivable - other	34,797	34,538
Other	5,811	6,831
Allowance for doubtful accounts	(5)	(22)
Total current assets	256,312	260,228
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	18,889	20,484
Land	21,298	21,298
Other, net	14,638	13,896
Total property, plant and equipment	54,827	55,678
Intangible assets		
Goodwill	3,562	3,503
Other	14,554	15,078
Total intangible assets	18,117	18,581
Investments and other assets		
Investment securities	13,603	13,135
Deferred tax assets	488	484
Retirement benefit asset	4,287	4,346
Other	3,020	2,990
Allowance for doubtful accounts	(104)	(104)
Total investments and other assets	21,294	20,852
Total non-current assets	94,238	95,112
Total assets	350,551	355,340

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	120,334	115,367
Short-term borrowings	21,152	31,160
Current portion of bonds payable	200	200
Income taxes payable	2,679	940
Provision for bonuses	1,839	1,035
Other	32,327	35,166
Total current liabilities	178,533	183,870
Non-current liabilities		
Bonds payable	5,500	5,500
Long-term borrowings	22,076	21,674
Deferred tax liabilities	3,714	3,853
Retirement benefit liability	7,411	7,494
Other	9,152	9,075
Total non-current liabilities	47,855	47,597
Total liabilities	226,388	231,468
Net assets		
Shareholders' equity		
Share capital	8,572	8,572
Capital surplus	28,413	28,413
Retained earnings	86,816	86,926
Treasury shares	(6,648)	(6,597)
Total shareholders' equity	117,153	117,313
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,386	5,019
Foreign currency translation adjustment	(43)	(50)
Remeasurements of defined benefit plans	1,633	1,550
Total accumulated other comprehensive income	6,975	6,520
Non-controlling interests	33	38
Total net assets	124,162	123,872
Total liabilities and net assets	350,551	355,340

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	251,192	263,755
Cost of sales	226,283	238,074
Gross profit	24,909	25,681
Selling, general and administrative expenses	20,843	22,586
Operating profit	4,065	3,095
Non-operating income		
Interest income	1	2
Dividend income	107	114
Share of profit of entities accounted for using equity method	10	14
Outsourcing service income	32	23
Other	182	225
Total non-operating income	335	380
Non-operating expenses		
Interest expenses	136	249
Loss on sale of trade receivables	78	69
Other	33	3
Total non-operating expenses	248	323
Ordinary profit	4,152	3,152
Extraordinary income		
Gain on sale of non-current assets	28	-
Total extraordinary income	28	-
Extraordinary losses		
Loss on sale of non-current assets	85	-
Loss on retirement of non-current assets	0	0
Loss on valuation of investment securities	-	0
Other	-	0
Total extraordinary losses	85	0
Profit before income taxes	4,096	3,151
Income taxes - current	1,125	763
Income taxes - deferred	176	340
Total income taxes	1,302	1,104
Profit	2,793	2,047
Profit attributable to non-controlling interests	0	8
Profit attributable to owners of parent	2,792	2,039

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	2,793	2,047
Other comprehensive income		
Valuation difference on available-for-sale securities	330	(366)
Foreign currency translation adjustment	(38)	(8)
Remeasurements of defined benefit plans, net of tax	(53)	(82)
Total other comprehensive income	237	(457)
Comprehensive income	3,031	1,589
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,035	1,584
Comprehensive income attributable to non-controlling interests	(4)	5

(Notes on segment information, etc.)

Since the Group is a single segment whose main business is the wholesale of daily necessities and cosmetics, the description is omitted.