



Financial Results Presentation Materials

Q3 FY04/26 Results Briefing Materials

Securities Code 3134

Reference only

In case of any discrepancies between Japanese version and English version,
Japanese Language version shall prevail.

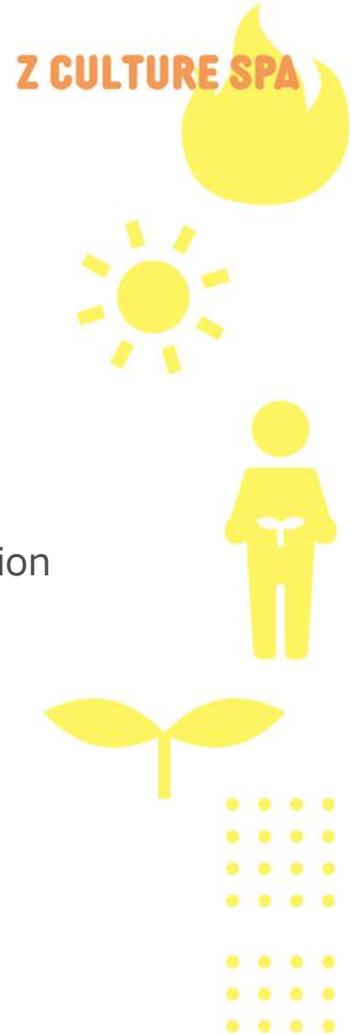


Table of Contents

- I. About the New Hamee
- II. Financial Results
- III. Future Initiatives
- IV. IR Seminar for Individual Investors

Appendix

- Business Overview
- Reference information



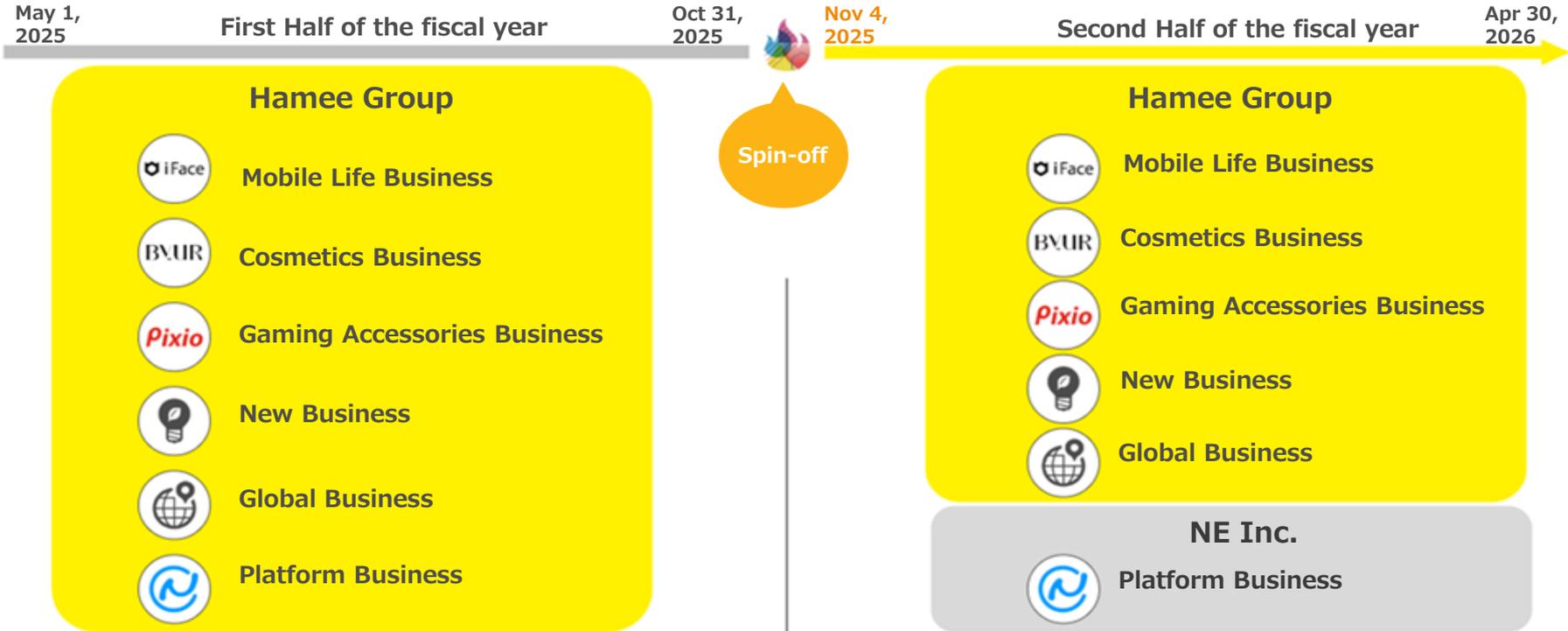


I . About the New Hamee



Spin-off through Share Distribution

NE Inc. transitioned from being our consolidated subsidiary to an independently listed company. We will continue to utilize its management resources effectively to enhance shareholder value and accelerate growth.



New Hamee Group _Identity



Purpose / Passion

Ignite your creativity

The excitement of playing absorbedly in childhood. The straightforward feeling of pure enthusiasm, a "This is it!" moment, without needing any rationale. We call this the "creativity." The shine of the creativity that each individual possesses is the very source of that person's "individuality."

We believe that a future where this pure passion harmonizes with the "individuality" of our bountiful Earth is the most interesting and valuable world possible.



Vision

Company that values the "individuality" of people and the earth

For people to be more authentically themselves.

For the Earth to remain bountifully the Earth itself, as it always has been.

The future Hamee aims for is one where both can shine. We will create that new everyday.



Mission / Strategy

Gen Z Culture SPA & Decarbonization

To consistently capture the needs of next-generation consumers, mainly Generation Z, and continue creating products that align with their lifestyle through an integrated system spanning from planning to sales.

To fulfill our responsibility as manufacturers, bringing our environmental footprint closer to zero. And to create a world where everyone can continue to enjoy their "individuality."

To realize our vision, we are seriously undertaking two challenges through our commitment to "manufacturing."

New Hamee Group _Z Culture SPA

Gen Z Culture

Next-Generation Values

- A Symbol of One's Individuality
- Fandom Activities
- Sustainability

The Generation Z market, representing the next generation poised to lead future consumption, is a rapidly growing market with high growth potential.

Achieving high profitability by offering high-value-added products that embody the culture cherished by Gen Z (e.g., self-expression, empathy, sustainability).



The Engine of Creativity and Growth

**Rapid growth
High profit ratio**

The Production System SPA

Planning Manufacturing Sales



Delivering directly to the customers

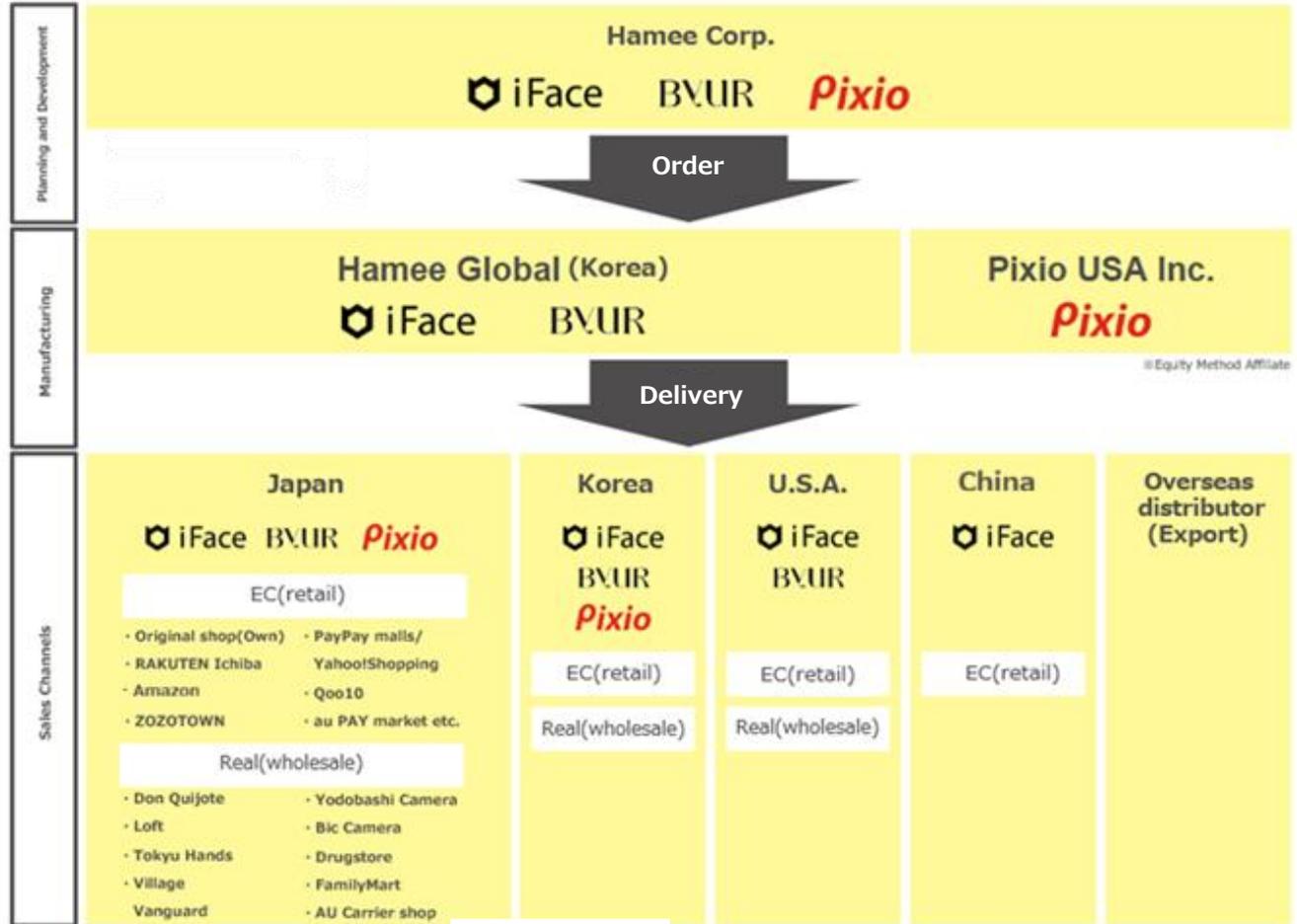
A business model that controls the entire process from product planning to manufacturing to sales in-house, minimizing intermediary margins and securing high profitability.

Analyzing data from various channels in real-time to quickly incorporate "hot-selling products and trends" into product planning and reflect them in our products.

Minimizing inventory risk through small-lot, high-frequency production.

SPA Model

- In iFace, our main product, we have established a system(SPA model) that can cover planning, manufacturing, and sales (including EC) in-house.
- While "Pixio" is not currently an SPA model, we plan to advance a shift toward an SPA-type business model—encompassing planning, manufacturing, and sales—by increasing the ratio of in-house planning and development and integrally managing the entire supply chain.



Company Profile

Mobile Life Business



Targeting Gen Z, for whom smartphones have become the "hub of their lives," we offer a one-stop solution for cases, screen protectors, charging accessories, and more, mainly our brand "iFace." This approach balances functionality with trendy design, resulting in top-tier recognition among younger generations.

Cosmetics Business



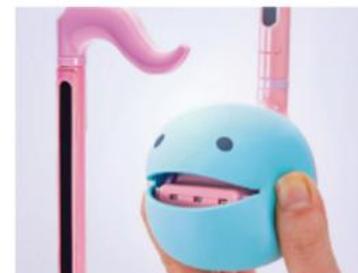
The cosmetics brand "ByUR" is a natural cosmetics brand from Korea, conceptualized around "pore management." Primarily focusing on the base makeup and skincare markets, it offers a wide range of items developed in-house from the planning stage. Within 3 years of its release, the brand and its series have collectively won 264 Best Cosmetics awards. The inner beauty brand "ByGLOW" released in November 2025.

Gaming Accessories Business



The gaming accessory brand "Pixio" offers gaming monitors and peripherals that combine accessible pricing with high quality. Notably, its unique monitor color variations, such as white and pastel colors—not found in other companies—coupled with trends like "fandom activities", are increasing brand recognition, particularly among younger generations.

Global Business



Focused on the North American market, expanding our offerings to include the music toy "Otamatone" and low-rebound toy like "squeeze" that feature collaborations with popular characters. Planning and developing these collaboration products in-house, and expanding not only into the North American, but also into China, Korea, Southeast Asia, and the EU.



II . Financial Results



Executive Summary

Strategic acceleration of "Gen Z Culture SPA" under the commerce-focused "New Hamee" structure continues to drive top-line growth, offsetting the temporary consolidated impact of the spin-off.

01

Remains in line with our initial projections, the structural shift caused by the deconsolidation of NE Inc. Profits at all levels exceeded the revised plan, as a result of effective cost control and the optimization of inventory levels.

02

Each business segment performed steadily, driven by major year-end sales events in the Q3. Driving profitability in the Mobile Life Business by boosting sales of high-unit-price models and accelerating cross-sell initiatives. In addition, the Cosmetics Business's growing retail footprint and the Gaming Accessories Business's sales expansion into peripheral accessories have proven successful, serving as powerful engines for our top-line momentum.

03

Strategic groundwork for the next fiscal year and beyond—including category expansion based on the "Gen Z Culture SPA" strategy and cost-of-sales improvements—is progressing as planned. Steadily moving forward into the next growth phase with an increased focus on profitability and scale.

Q3 FY04/26 Consolidated Overview

- Top-line growth in the Commerce Business remained steady. Increased revenue from Cosmetics and Gaming Accessories, along with the stable base of the core Mobile Life business, led to growth in total company sales although total figures appear lower due to structural changes from the deconsolidation of NE Inc.
- Profits at all levels exceeded the revised forecast, driven by effective cost management and inventory optimization.

(Millions of yen)	Accounting period				Cumulative period			
	Q3 FY04/25 Results	Q3 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q3 FY04/25 Results	Q1-Q3 FY04/26 Results	Increase /Decrease	% YoY
Consolidated Overview								
Net sales	6,659	5,693	(965)	(14.5%)	17,336	16,926	(410)	(2.4%)
Gross profit	3,991	3,251	(740)	(18.5%)	10,199	9,893	(306)	(3.0%)
Operating income	917	94	(822)	(89.7%)	1,938	799	(1,138)	(58.7%)
Net Profit attributable to owners of parent	400	(3)	(403)	-	1,066	296	(769)	(72.2%)

Includes a structural decrease due to the deconsolidation of NE Inc.

Q3 FY04/26 Segment Overview

- The Platform segment includes results only up to the Q2 due to the spin-off of NE Inc., with no performance recorded from November onwards.
- Sales increased by 4.3% YoY for the Commerce segment. Full-year profit targets were exceeded as cost management efforts paid off, despite a year-on-year decline driven by strategic investments.

(Millions of yen)		Accounting Period				Cumulative Period					
		Q3 FY04/25 Results	Q3 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q3 FY04/25 Results	% vs. Plan	Q1-Q3 FY04/26 Results	Increase /Decrease	% YoY	% vs. Plan ※
Consolidated Segment Overview											
	Net sales	5,454	5,693	238	4.4%	14,329	91.0%	14,947	617	4.3%	75.9%
Commerce	Segment profit	701	366	(334)	(47.8%)	1,536	77.7%	916	(619)	(40.4%)	79.2%
	Profit ratio	12.9%	6.4%	(6.4%)	—	10.7%	—	6.1%	(4.6%)	—	—
Platform	Net sales	1,204	—	—	—	3,006	75.2%	1,978	(1,028)	(34.2%)	—
	Segment profit	693	—	—	—	1,643	82.3%	1,013	(629)	(38.3%)	—
	Profit ratio	57.6%	—	—	—	54.7%	—	51.2%	(3.4%)	—	—
Consolidated	Net sales	6,659	5,693	(965)	(14.5%)	17,336	87.8%	16,926	(410)	(2.4%)	78.1%
	Segment profit	1,394	366	(1,028)	(73.7%)	3,179	80.0%	1,929	(1,249)	(39.3%)	88.9%
	Adjusted amount※	(477)	(271)	205	—	(1,240)	—	(1,130)	110	—	—
	Operating income	917	94	(822)	(89.7%)	1,938	93.0%	799	(1,138)	(58.7%)	110.5%
	Profit ratio	13.8%	1.7%	(12.1%)	—	11.2%	—	4.7%	(6.5%)	—	—

※Adjusted amount: Company-wide headquarters expenses are recorded as an "Adjusted amount."

We have changed our cost allocation method starting in FY04/25 to better assess segment performance.

Corporate overhead, previously part of SG&A expenses, is now reclassified under "Adjustments."

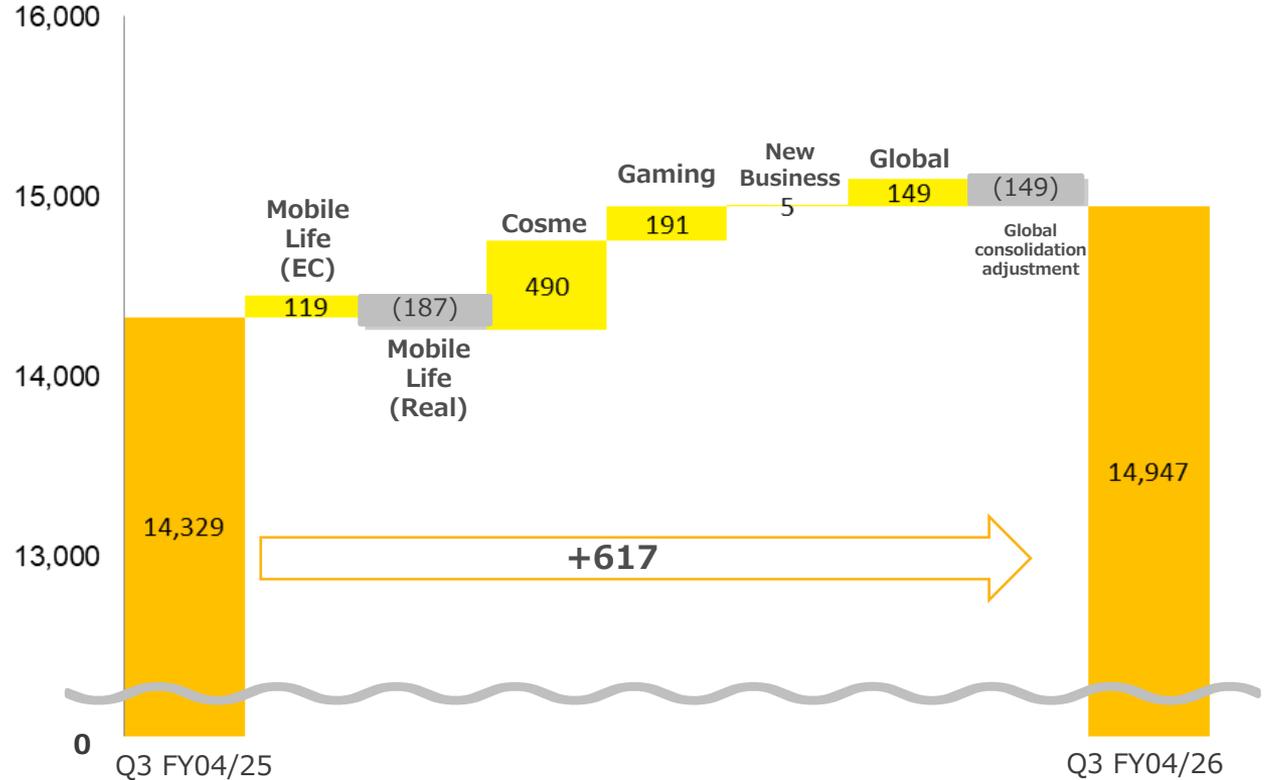
Following the spin-off of NE Inc., the Platform segment was deconsolidated starting from the Q3. This led to a sharp drop in consolidated results on a cumulative basis.

Q3 FY04/26 Commerce —Net Sales analysis

- Mobile Life: EC revenue increased, driven by strong performance during the year-end sales. Wholesale revenue struggled to grow, impacted by a reduction in shelf space as products transitioned to multi-model compatibility.
- Cosmetics: Both year-on-year performance and forecasts were surpassed as wholesale saw substantial growth, fueled by the broader rollout of base makeup across retail locations. EC sales saw a slight increase compared to the initial plan.
- Gaming Accessories : Top-line growth was driven by the strong performance of major sales events, such as Black Friday, even as price competition intensified.
- Global: External sales were driven by the strong performance of the year-end sale in the U.S. business. Maintained stable overall revenue YoY, as the decline in intercompany transactions was fully offset by growth in other areas.

Net sales(cumulative period)

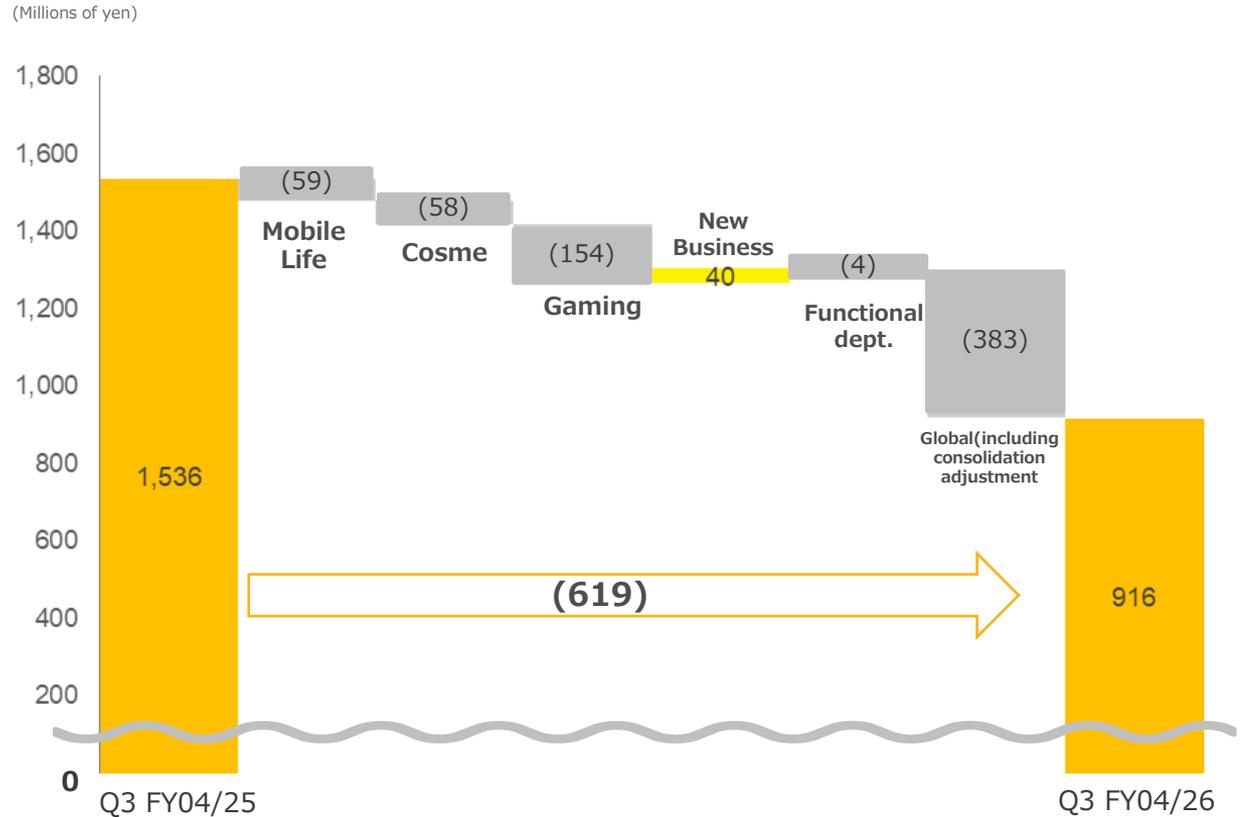
(Millions of yen)



Q3 FY04/26 Commerce —Operating income analysis

- Mobile Life: Factors such as soft wholesale performance and proactive spending on marketing to drive top-line growth and market share resulted in profit decreasing.
- Cosmetics: Achieved a return to profitability in the Q3. Increased promotional spending to support store expansion, along with one-time factors in Q1, meant that cumulative profit decreased.
- Gaming Accessories: Increased advertising spend to counter fierce competition, along with temporary changes in the shipping system to handle robust demand, meant that overall profit decreased.
- Functional dept: An increase in maintenance staff caused profit to decrease slightly.
- Global: In addition to a higher cost-of-sales ratio caused by U.S. tariffs and the recognition of inventory valuation losses, upfront costs for expanding overseas sales channels for our in-house brands such as "ByUR" and "Pixio" compounded, leading to a decrease in profit.

Net sales(cumulative period)

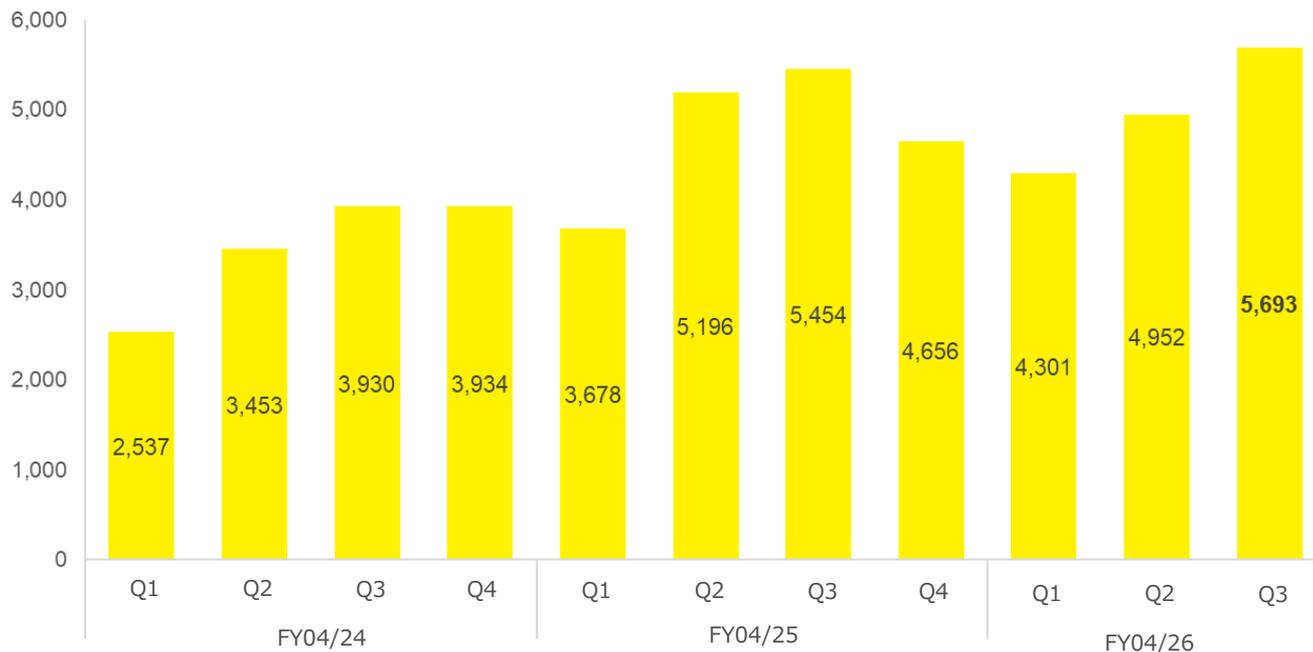


Commerce Segment Sales by quarter

- Full-year performance is weighted toward the second half. This is because of seasonal factors, specifically:
 - Q2: Demand for new products in the Mobile Life and Cosmetics Businesses.
 - Q3: Year-end sales and Christmas sales, and expanded sales of products for the new iPhone.
 - Q4: New lifestyle demand and new cosmetics product demand.
- The formation of the business portfolio is steadily progressing. This is because we are diversifying away from reliance on the single Mobile Life Business, with the Cosmetics Business and Gaming Accessories Business both expanding.

Net sales(Accounting Period)

(Millions of yen)

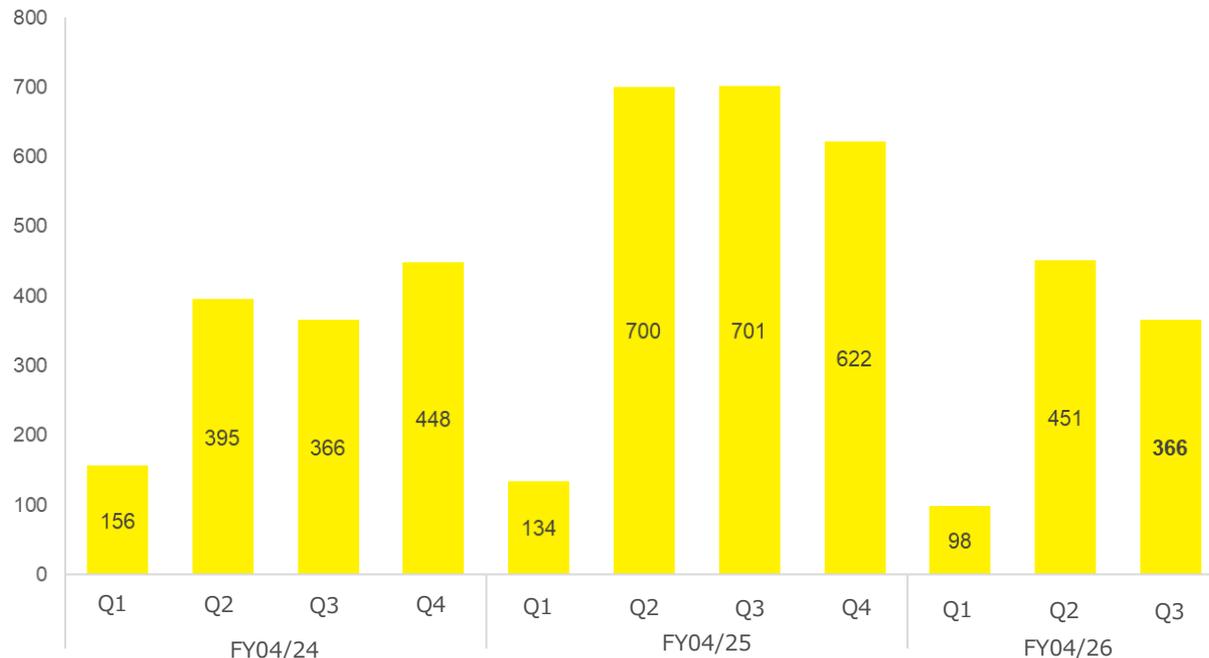


Commerce Segment Segment profits by quarter

- Upward trend from the Q2 through the Q4, similar to the sales plan.
- Mobile Life Business: Expected to grow from the Q2 through the Q4, driven by the contribution of new iPhone-related products.
- Cosmetics Business: The increase is driven by the launch of new products in the Q2 and the Q4.
- As a result of recording strategic advertising investments to increase market share across all businesses and costs related to tariff impacts in some areas, segment profit for the third quarter showed a year-on-year decline.

Segment profit (Accounting Period)

(Millions of yen)



Q3 FY04/26 Commerce Segment Overview(Net sales)

(Millions of yen)

Commerce Segment	Accounting Period				Cumulative Period			
	Q3 FY04/25 Results	Q3 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q3 FY04/25 Results	Q1-Q3 FY04/26 Results	Increase /Decrease	% YoY
Net Sales	5,454	5,693	238	4.4%	14,329	14,947	617	4.3%
Mobile Life Business	2,053	2,035	(18)	(0.9%)	6,242	6,173	(68)	(1.1%)
Cosmetics Business	788	1,061	273	34.7%	2,610	3,100	490	18.8%
Gaming Accessories Business	1,150	1,216	66	5.8%	2,611	2,802	191	7.3%
New Business investment	37	45	7	19.5%	98	104	5	6.0%
Global Business	1,425	1,334	(90)	(6.3%)	2,766	2,766	0	(0.0%)

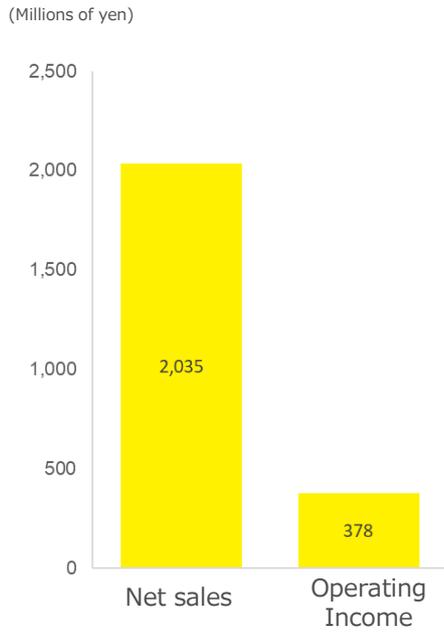
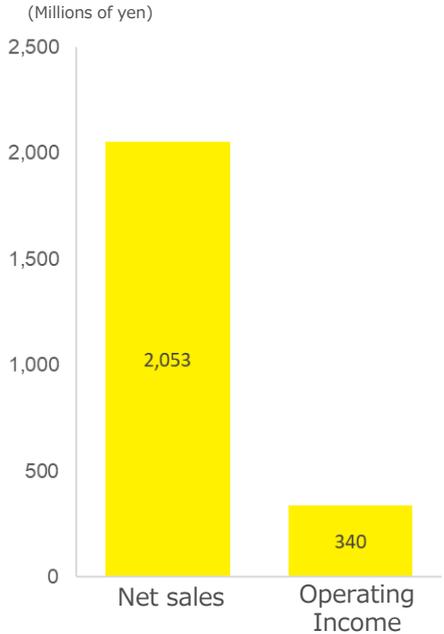
Q3 FY04/26 Commerce Segment Overview(Operating income)

(Millions of yen)	Accounting Period				Cumulative Period			
	Q3 FY04/25 Results	Q3 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q3 FY04/25 Results	Q1-Q3 FY04/26 Results	Increase /Decrease	% YoY
Commerce Segment								
Operating income	701	366	(334)	(47.8%)	1,536	916	(619)	(40.4%)
Mobile Life Business	340	378	37	11.0%	1,105	1,046	(59)	(5.4%)
Cosmetics Business	(18)	7	26	—	2	(55)	(58)	—
Gaming Accessories Business	102	(52)	(155)	—	158	4	(154)	(97.3%)
New Business investment	(54)	(29)	24	—	(158)	(118)	40	—
Functional Departments	(60)	(62)	(1)	—	(183)	(188)	(4)	—
Global Business	391	125	(266)	(68.0%)	611	227	(383)	(62.7%)
Operating income ratio	12.9%	6.4%	(6.4%)	—	10.7%	6.1%	(4.6%)	—



Q3 FY04/26 Mobile Life Business

- Overall revenue was flat year-on-year. EC sales grew, but wholesale performance struggled.
- Achieved profit growth by exceeding both previous-year results and internal plans, driven by the successful rollout of high-value-added products—such as MagSafe-compatible accessories—and expanded cross-selling.



Net Sales
JPY2,035 million
(down JPY18 million/0.9% YoY)

Operating Income
JPY378 million
up JPY37 million/ 11.0% YoY

iFace product development



Sales expansion driven by the enhancement of smartphone cases and accessories

Growth in high-margin MagSafe models for "iFace" is shifting our sales mix upward. Meanwhile, cross-selling is fast-tracking our transition to a diversified product portfolio, moving beyond a single-category dependence on phone cases. In addition, we are rolling out new protective cases for the iPhone 17e to capture early market demand.



Mobile Batteries: Acquisition of new customers through the expansion into a new category

Launched a direct mobile battery designed to fit the shape of iFace smartphone cases in November. We are continuously strengthening the development of power-related accessories. By leveraging our strengths in color variations and strategic collaborations, we expect these products to serve as a stable and reliable revenue stream.



Development of new products incorporating popular trends for the iFace brand

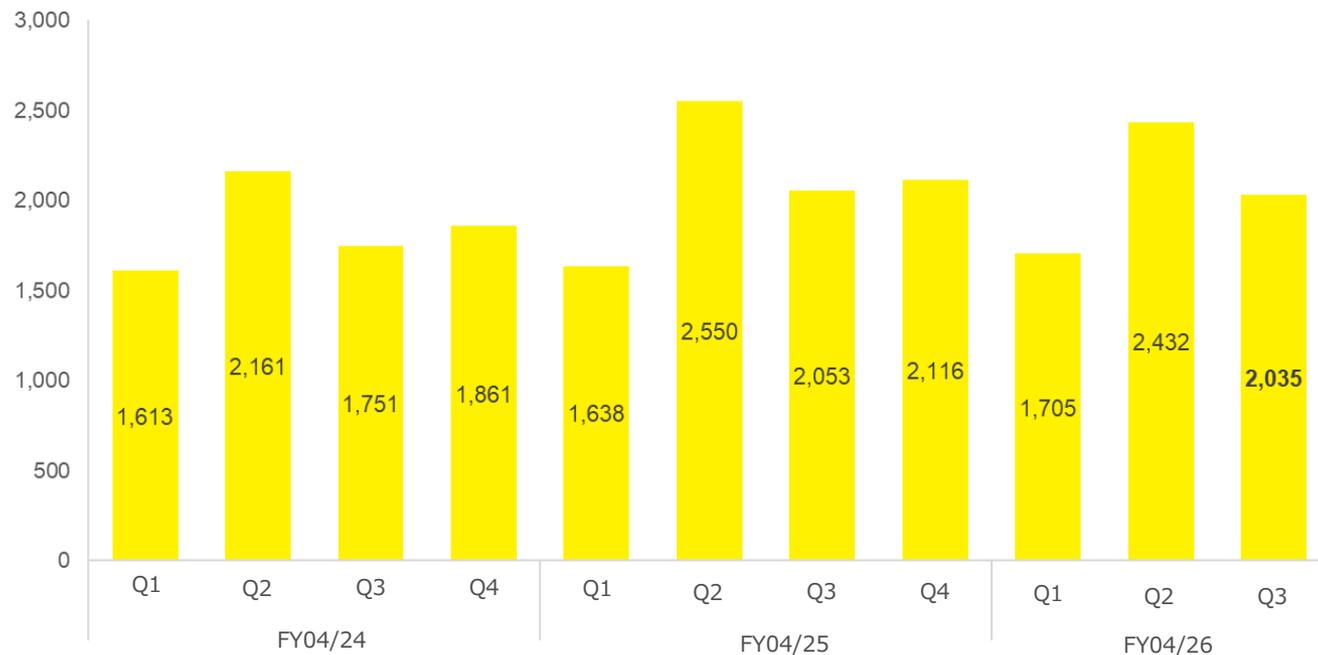
The "BeBling" series, a major hit launched last fiscal year that captures current market trends. Developing new products that incorporate current trends to establish a business model independent of the demand spike during new iPhone releases. We launched "BeBling2" in November 2025 and will re-release the original series as "BeBling Wave" in March 2026.

Mobile Life Business Sales by quarter

- Q2 grew significantly because the replacement demand for smartphones accompanying the announcement of the new iPhone and increased sales of peripheral accessories.
- Sales in Q3 increased because of increased sales volume because of combination of the year-end sales and various EC malls.
- Sales are expected to increase in Q4. The replacement of smartphones increased because of the demand for new lifestyles such as enrollment and employment. In addition, the overlap of campaigns by various telecom carriers.

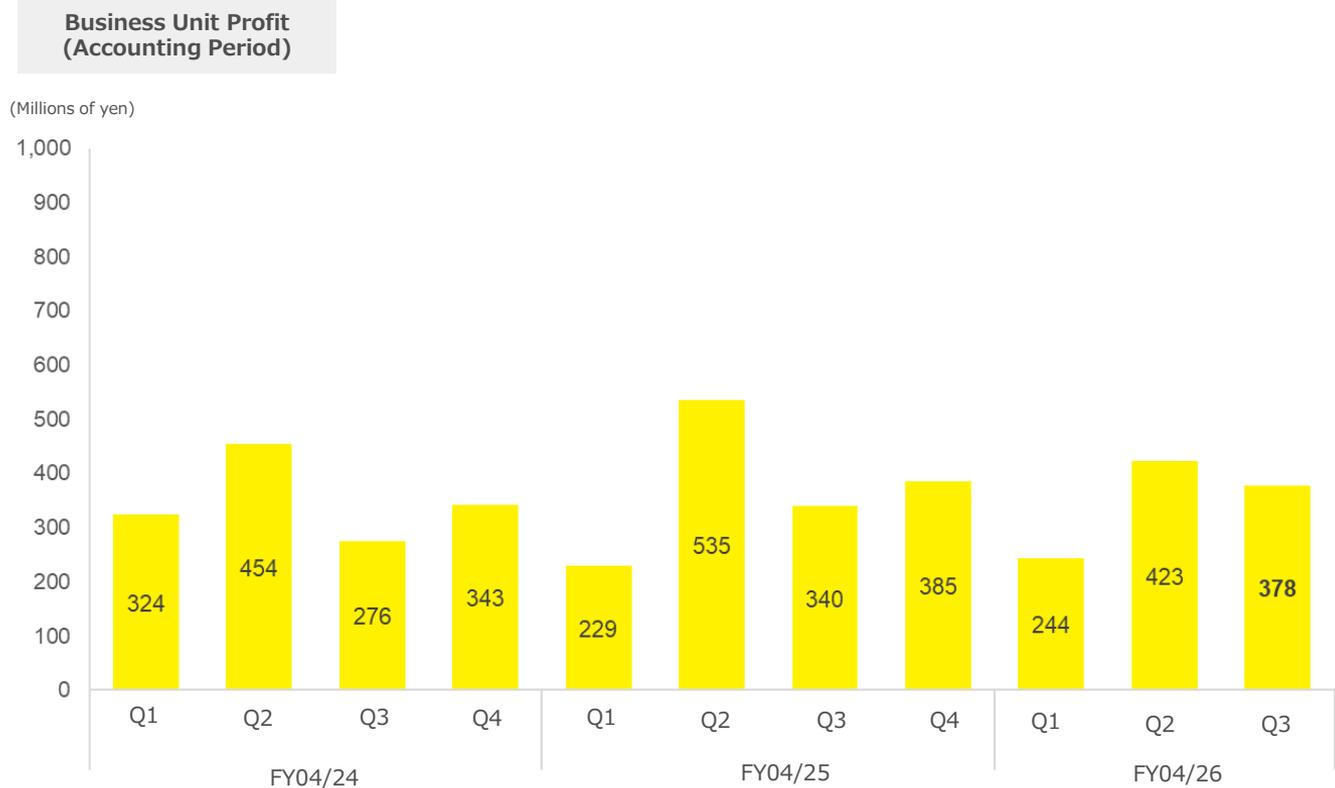
Net Sales (Accounting Period)

(Millions of yen)



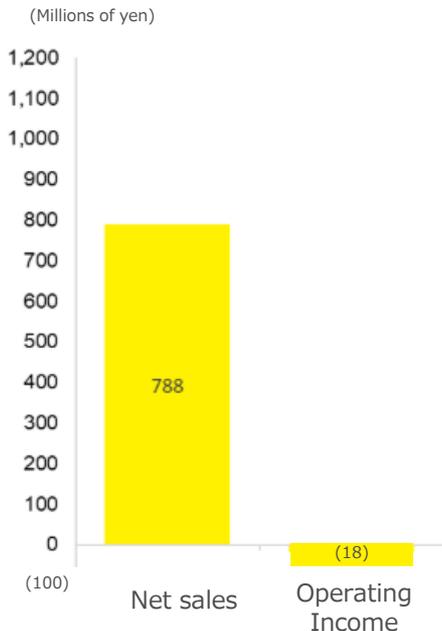
Mobile Life Business
Quarterly profit trends by business

- Q2 profit grew significantly. Increased sales volume associated with the launch of new iPhone, contributing to profit.
- Q3 profit also grew significantly because of the events such as Black Friday and year-end sales.
- Contributed to profit in the Q4, driven by the replacement demand for smartphone cases for new lifestyle.
- Earned income in the current fiscal year by implementing cross-selling measures with peripheral accessories through increased sales of “Magsafe” products. Continue to simultaneously strengthen the development of peripheral accessories.

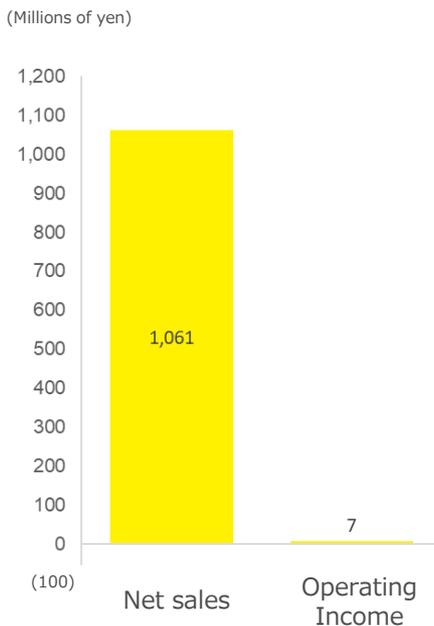


Q3 FY04/26 Cosmetics Business

- Achieved significant revenue growth of 34.7% YoY. Overall growth was led by wholesales, thanks to the stabilized sales network after restructuring and the success of base makeup items.
- Achieved a profit in the Q3 and moved clearly into a monetization phase, while continuing upfront sales promotion investments to expand our store network.



Q3 FY04/25



Q3 FY04/26

Net Sales
JPY1,061 million
 up JPY273 million/ 34.7% YoY

Operating Income
JPY7 million
 up JPY26 million YoY

Cosmetics Business



Expansion of the Base Makeup Category

New Spring Launches (Mar 12): Pressed Powder (shown in the left image) and new Glow Stick. Additionally, we have updated ByUR's popular "Serumfit Fullcover Glow Cushion." Following strong performance in pre-sales, we expect these products to contribute to revenue from Q4 onwards.



Multiple "Best Cosmetics" Titles Awarded to Base Makeup & Skincare Lineup

Achieved a cumulative total of 264 titles across the brand and product series. Multiple "Best Cosmetics" titles awarded to our pore-care lineup, featuring core products like liquid foundations and daily masks.



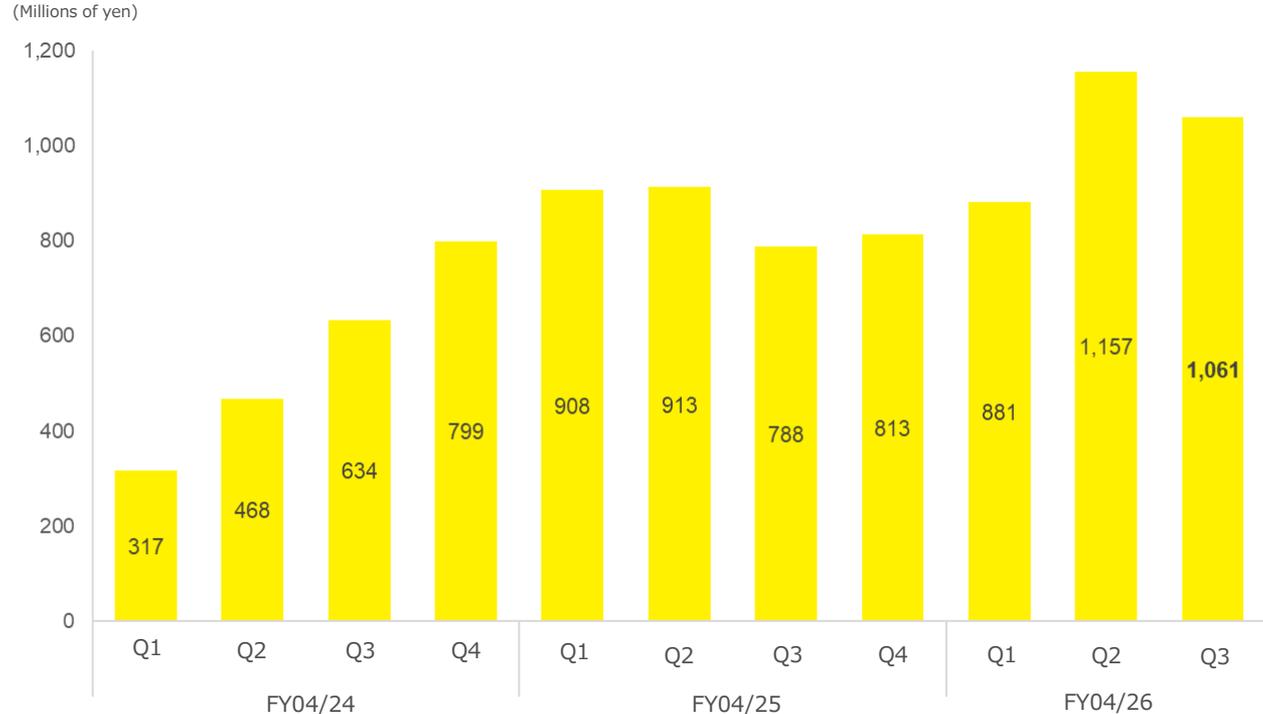
Growth expansion through entry into new categories, utilizing experience and corporate assets cultivated with ByUR

Launched the inner beauty supplement "ByGLOW" in November as a new category within our Cosmetics business. Driven by a successful launch campaign, the new category is off to a strong start.

Cosmetics Business Sales by quarter

- Sales are growing every year in line with new product releases of Spring (Q4) and Autumn (Q2). Releasing new products that have been in seasonal trends.
- The number of stores introducing it expanded in the wholesale market. As of the end of January 2026, the network has grown to approximately 7,000 stores. Expanding the number of stores offering base makeup will continue to fuel our revenue growth. ※Including introduction into major convenience stores, the total is 18,000 stores.
- We now launch new products in the Q1 and Q3, not just in spring and autumn, to stay competitive during big EC sales. We are moving toward a new structure to ensure revenue keeps growing all year round.

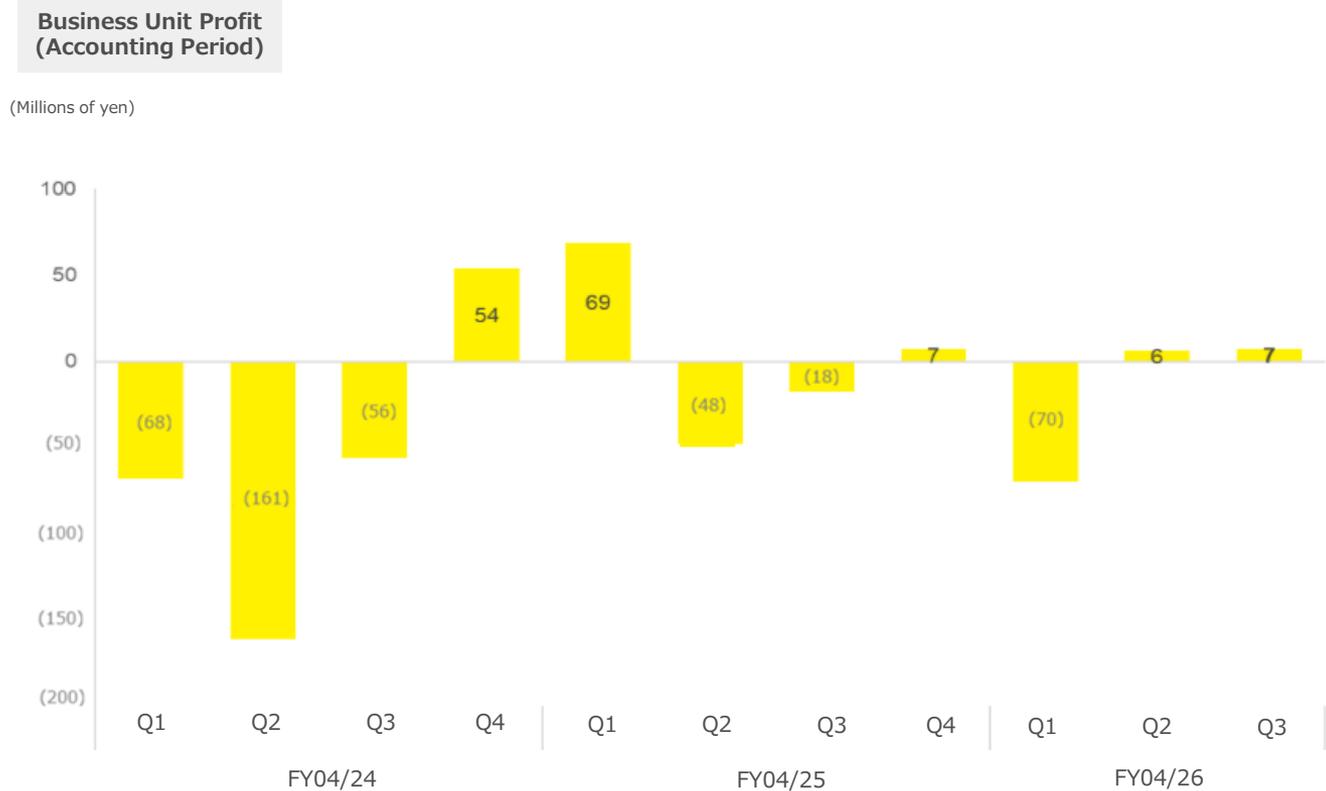
Net Sales (Accounting Period)



Cosmetics Business

Quarterly profit trends by business

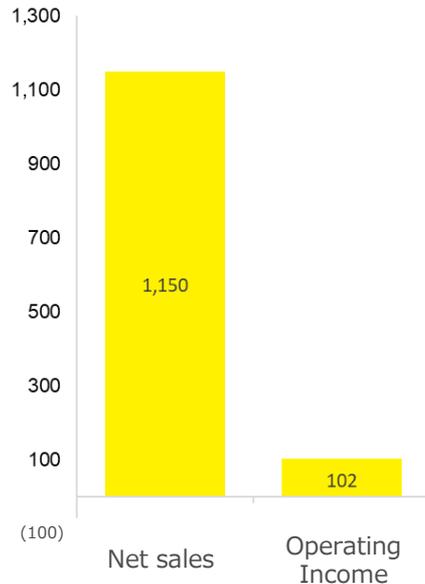
- Reduced the cost of sales ratio.
Acquired a license to manufacture and sell cosmetics related to imports in 2024.
- Profit improvement is expected to progress gradually starting from the April 2025 fiscal period.
- We saw a one-time loss in the Q1 FY04/26 due to an inventory write-down and earlier-than-planned advertising spend.
- Significant improvements in cost of sales are expected starting with the Spring 2026 new product lineup. We expect this to boost our profitability from the next period onward.



Q3 FY04/26 Gaming Accessories Business

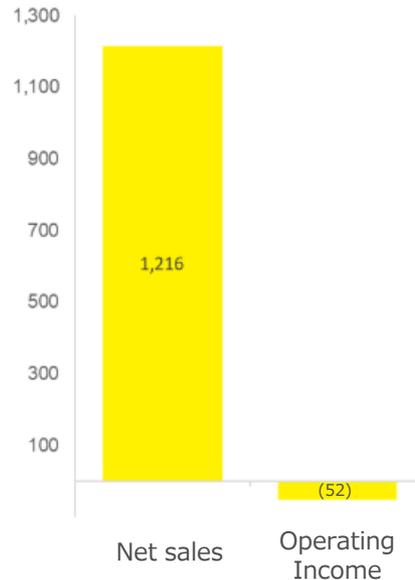
- Revenue grew thanks to major sales events, even though the market environment was tough due to heavy price competition. We received an Amazon Award thanks to the success of our lifestyle-based product presentations.
- Profitability is starting to improve, supported by rising demand for peripheral accessories. The decline in profit was driven by increased advertising spend and temporary spikes in logistics expenses.

(Millions of yen)



Q3 FY04/25

(Millions of yen)



Q3 FY04/26

Net Sales

JPY1,216 million
up JPY66 million/5.8% YoY

Operating Income

(JPY52 million)
(down JPY155 million YoY)

Gaming Accessories Business



New Category Expansion

To accelerate our total interior coordination proposals, we launched a new category of gaming desks and chairs in December, featuring rounded designs that differentiate them from competitors' products.



Expanding Brand Awareness through Collaboration

Expanding "Pixio" brand awareness and our fan base through collaborations with Vtubers, game developers, and characters, contributing to mid-to-long-term business growth.

Won "Category Award" at "Amazon.co.jp Marketplace Awards 2025"

Awarded to top Amazon sellers for excellence in customer satisfaction, sales growth, and strategic use of Amazon's service ecosystem.

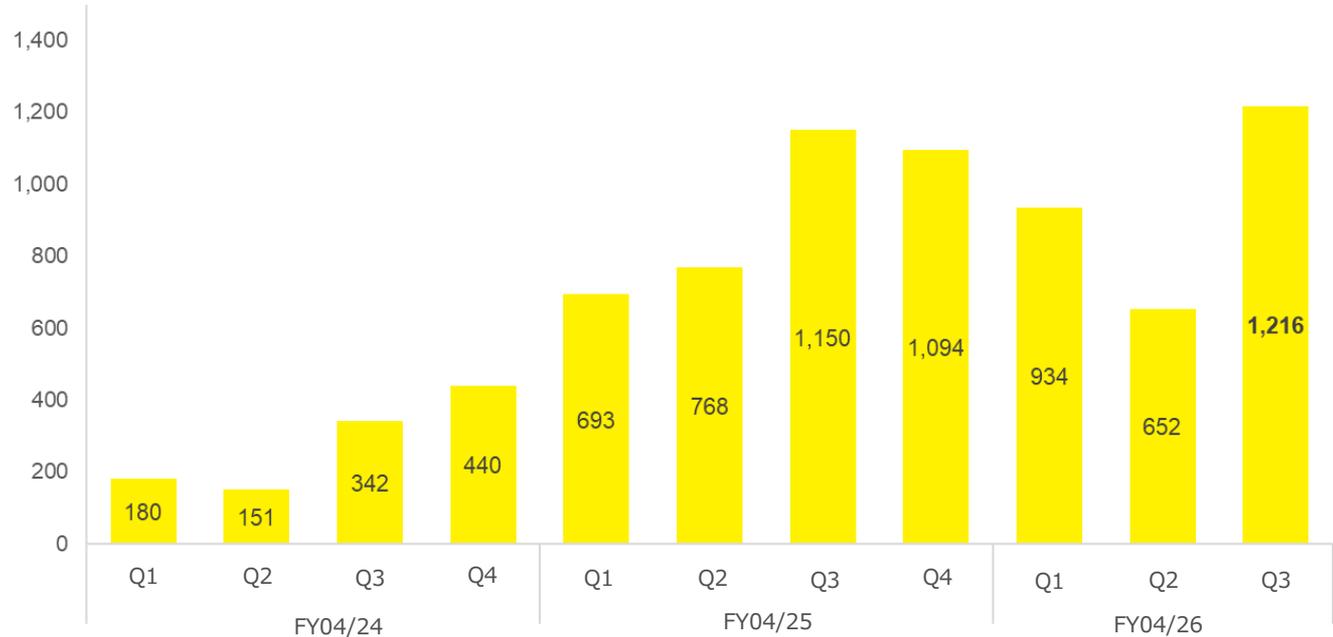


Gaming Accessories Business —Sales by quarter

- The white monitor launched in Q3 FY04/24 and the pastel-color monitor launched in Q4 in the same year hit the market.
- In wholesaling, sales began handling products at major electronics retailers. Expanding transactions in EC malls.
- Q2 is typically the preparatory period for aggressive investment in PR activities and sales strategies for the Black Friday and year-end sales in the Q3.

Net Sales (Accounting Period)

(Millions of yen)

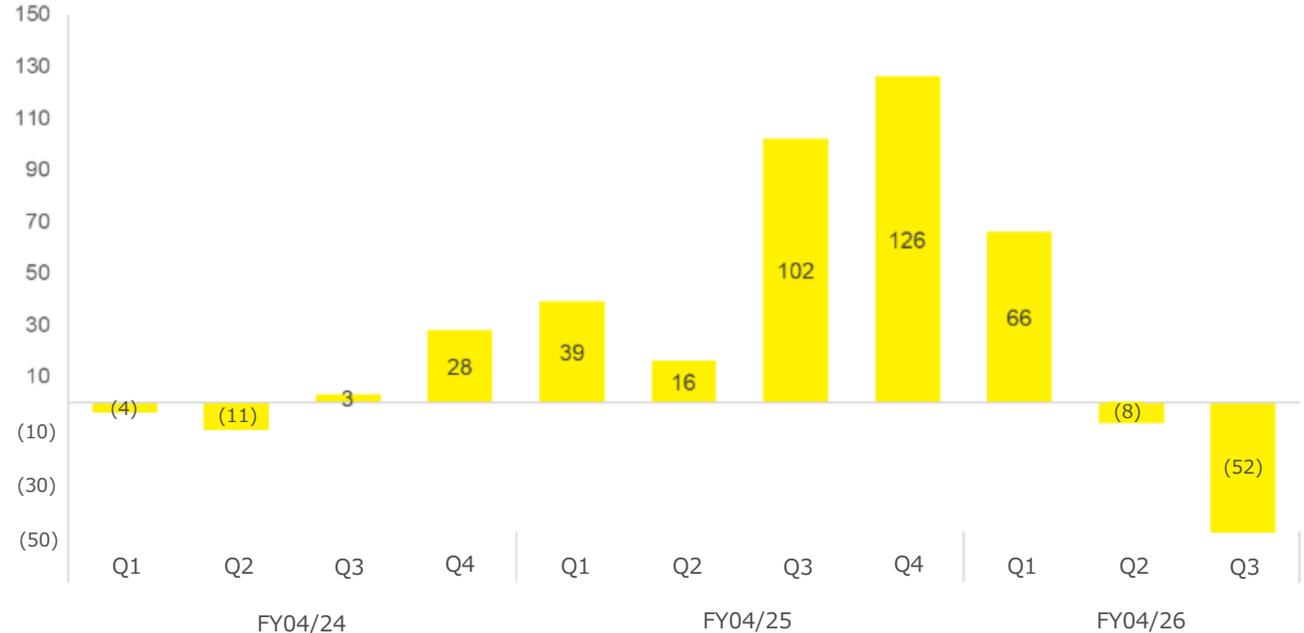


Gaming Accessories Business
—Quarterly profit trends by business

- Secured profits in every quarter since the launch of color monitors, whereas profit levels had remained flat until then.
- The profit margin tends to decline in the Q2 due to investments in PR.
- The Q3 is expected to show a growth trend, driven by Black Friday, year-end sales, and the new lifestyle demand in the Q4.
- Aiming to secure profits through an increased number of new product developments and by venturing into new categories, we will pursue our future expansion.
- Aiming to improve profit ratio by strengthening customer contact points through DX and providing rapid response through the in-housing of the maintenance system.

Business Unit Profit (Accounting Period)

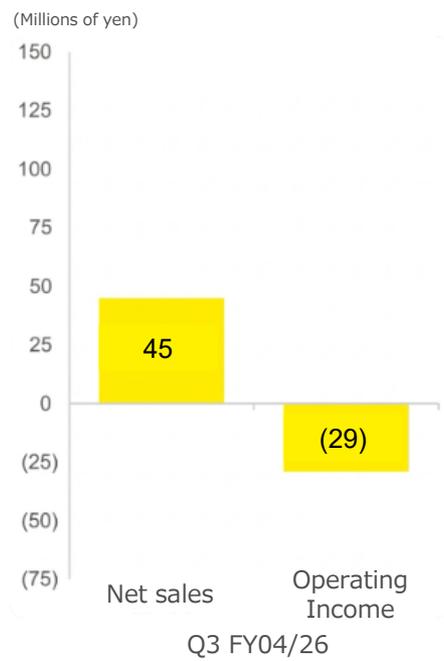
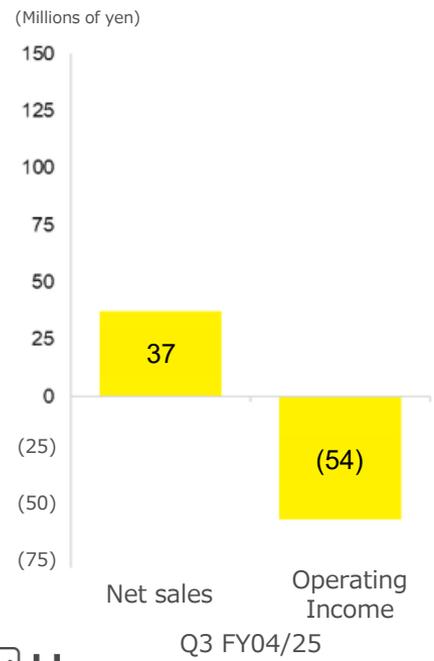
(Millions of yen)





Q3 FY04/26 New Business

- Sales and profits are progressing as planned.
- To create new businesses, we continue to invest.



Net Sales
JPY45 million
up JPY7 million/19.5% YoY

Operating Income
(JPY29 million)
up JPY24 million YoY

Exploring Decarbonization Business and the Circular Economy

- As part of our efforts to reduce carbon emissions, we are working to solve environmental issues, we developed "Parallel Plastics", a recycling service that produces new products from defective plastic products and surplus inventory. Inquiries about collaboration are on the rise.
- As a "company that values the 'individuality' of people and the earth," we launched a new initiative to achieve zero carbon-free real emissions in 2030. Aiming to create carbon credits by contributing to emission reductions through methanation technology for organic waste.

Plastic recycling

• Parallel Plastics



Gasification of organic waste

• Hydrolysis carbonization



• 100% recycled tray



• Gas furnace



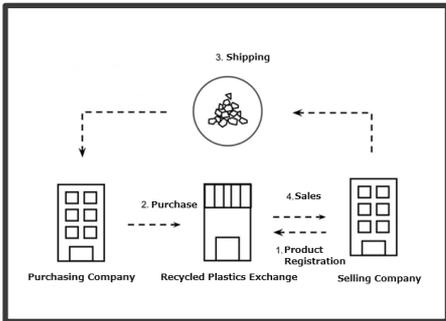
Examples of Decarbonization Initiatives

Based on our Mission/Strategy of "Gen Z Culture SPA & Decarbonization," contributing to the creation of a sustainable society by actively addressing climate change challenges.



Capital and Business Alliance between ParallelPlastics and REMARE Inc.

REMARE Inc. has a unique technique for recycling composite plastics as sheet materials. Contributing to reducing CO2 by realizing recycling of combined plastics used by companies. Accelerate the effective use of domestic marine plastic waste and industrial waste plastics by forming alliances with them.



Recycled Plastics Exchange.

Online shopping mall to trade recycled plastic materials between businesses. Efficient use of unwanted plastics as scrap materials from plants, poor inventory, composite plastics, offshore plastics available for listing.



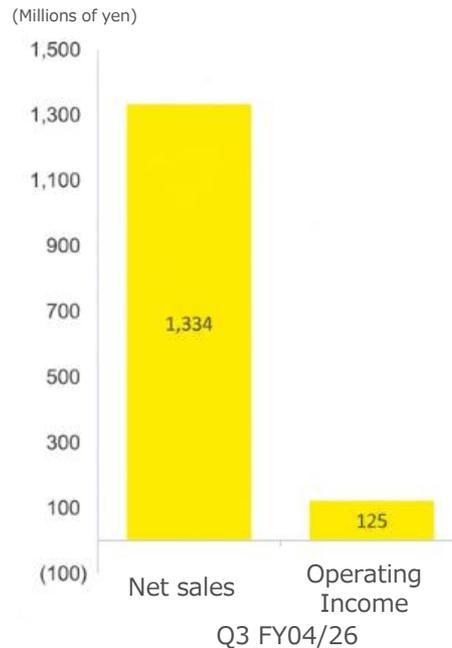
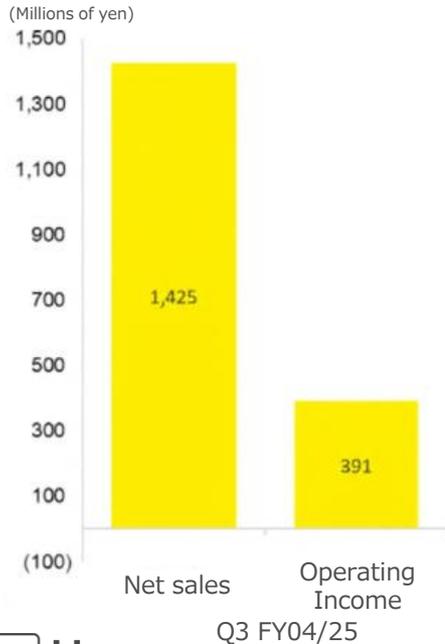
(New Businesses)

Methane gasification of organic waste.

Approach to resource recycling, which produces energy from organic waste, with the actual situation in which our products are discarded in a few years as an issue. High-efficiency production of methane gas from organic materials. Creating carbon credits with innovative technologies and aiming for zero CO₂ emissions for Hamee group. Began activities as a promotion partner for the methane gas production plant project.

Q3 FY04/26 Global Business

- Performance was propelled by the year end sales in the mainstay U.S. market. Reflecting the impact of consolidation adjustments, overall revenue decreased by 6.3%.
- U.S.: Gross profit was weighed down by inventory valuation losses and tariff impacts. Additionally, personnel costs increased following wage hikes, combined with higher expenses for the expansion of ByUR.
- Korea: Coupled with a decline in gross profit due to lower internal sales, SG&A expenses rose following warehouse expansion and marketing spend for the Pixio launch, alongside advertising costs for Otamatone.
- We will drive global sales by expanding our brand footprint, while gradually restoring profitability through price increases and inventory optimization.



Net Sales

JPY1,334 million
(down JPY90 million/6.3% YoY)

Operating Income

JPY125 million
(down JPY266 million/68.0% YoY)

Global Business

- ByUR, a cosmetics brand, launched in the U.S.
- Expanding transactions at major mass retailers in the U.S. through such products as Otamatone and the conventional IP collaboration product of squeeze (low-rebound toy) characters.
- Aiming for further sales expansion, we plan to launch our gaming monitors in Korea.

- iFace Manufacturing and Development



- ByUR Manufacturing and Development/launched in the U.S.



- Pixio Launched in Korea



- Otamatone



Q3 FY04/26 Consolidated Balance Sheet

(Millions of yen)

• While total assets and net assets decreased following the spin-off of NE Inc., this reflects a structural change and is progressing as planned.

The decline in the blue box is primarily due to structural changes following the spin-off of NE Inc.

Main Factors for Changes

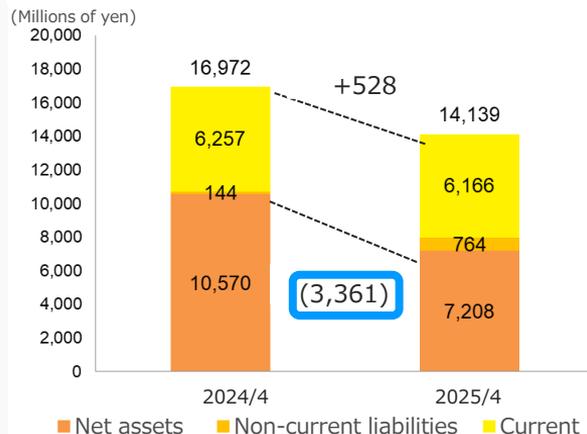
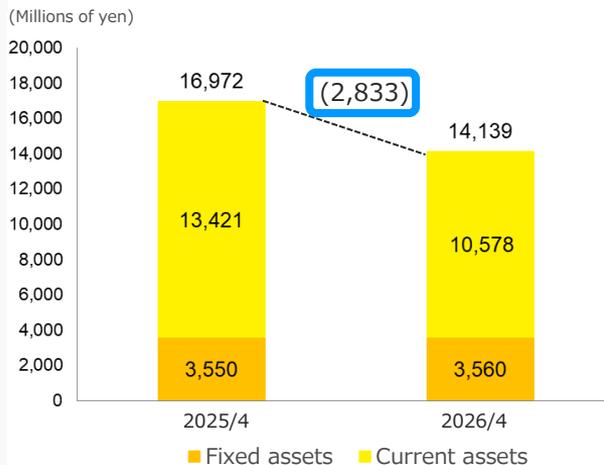
- Cash and deposits JPY -2,664 million
- Retained earnings JPY -3,790 million

→Decrease due to the spin-off

- Merchandise JPY +200 million

→Increase in inventory associated with the rollout of new gaming accessories and the sale of gaming monitors in Korea.

- The equity ratio was 50.5% (compared to 61.8% at the end of the previous fiscal year).



Current assets	2025/4	2026/4
■ Cash and deposits	2,329	(2,664)
■ Notes and accounts receivable	1,798	(553)
■ Merchandise	4,345	200
■ Others	2,055	215

Fixed assets	2025/4	2026/4
■ Property, plant and equipment	2,003	375
■ Intangible assets	354	(253)
■ Investments and other assets	1,202	(111)

Current liabilities	2025/4	2026/4
■ Short-term loans	4,500	650
■ Others	335	91

Non-current liabilities	2025/4	2026/4
■ Others	741	637

Net assets	2025/4	2026/4
■ Retained earnings	5,728	(3,790)

FY04/26

Full-year financial forecast

- While full-year results may show an apparent year-on-year decline, this is due to the structural impact of the NE Inc. spin-off (Exclusion from consolidation).
- The Q3 cumulative results were higher than our financial forecast. The full-year forecast is kept unchanged as we focus on preparing for our next growth phase starting in the next fiscal year.
- From the next fiscal year onward, we will focus on building a solid foundation by actively making upfront investments, such as category expansion based on our "Gen Z Culture SPA Strategy" and improvements in cost of sales.

(Millions of yen)	Net sales	Operating income	Ordinary income	Quarterly profit attributable to owners of parent	Quarterly net income per share
financial forecast	21,673	723	479	152	9.33
Q1-Q3 results	16,926	799	576	296	18.54
Progress rate	78.1%	110.5%	120.3%	194.7%	—



III. Future Initiatives



Growth Strategy

Mobile Life Business

Toward iFace as a Comprehensive Brand



- Aiming for higher value-added through increased average transaction value and cross-selling
- Expanding our electronic accessories category to establish it as a major revenue pillar
- Promoting differentiation via design and IP collaborations, paired with enhanced CRM strategies

Cosmetics Business

Evolving into a Comprehensive Beauty Business



- Promoting EC strengthening, wholesale expansion, and increased customer engagement
- Focusing on ByUR while scaling ByGLOW and launching new brands
- Ensuring thorough cost reduction and optimized promotional spending

Gaming Accessories Business

Evolving as a Lifestyle Brand



- Evolving from selling monitors to proposing "Total Spatial Coordination"
- Continuous development of new categories, mainly peripheral accessories
- Expanding our fan base through cross-selling and IP collaborations

Global Business

Establishing a stable revenue portfolio



- To counter rising tariffs and logistics costs, we are promoting the optimization of both selling prices and inventory levels.
- Expanding sales channels through the global expansion of our in-house brands.
- Marketing optimization, IP collaborations, and promotion of the SPA model.

Summary

01

Exceeded profit targets via cost management, despite lower reported results due to NE's deconsolidation.

With the foundation of "Gen Z Culture SPA" being strengthened, we are confident in our potential for medium-to long-term growth.

02

Positioning Q4 as a springboard for our upcoming growth phase. We are aggressively pursuing strategic investments in new product launches and category expansion. Together with brand enhancement and operational improvements, these initiatives will drive further profit growth in the coming years.

03

Our new mid-term management plan, detailing the path to Hamee's future growth, is scheduled for release in June 2026 at the time of our full-year results announcement.

Shareholder Returns —Dividend per share (with spin-off)

①Linked to performance

We will return profits to shareholders in accordance with profit growth. Maintain a dividend payout ratio of 20% or more.

②Stable dividend

As long as there are no major gains or losses or changes in external conditions, in principle we will maintain or improve DPS.

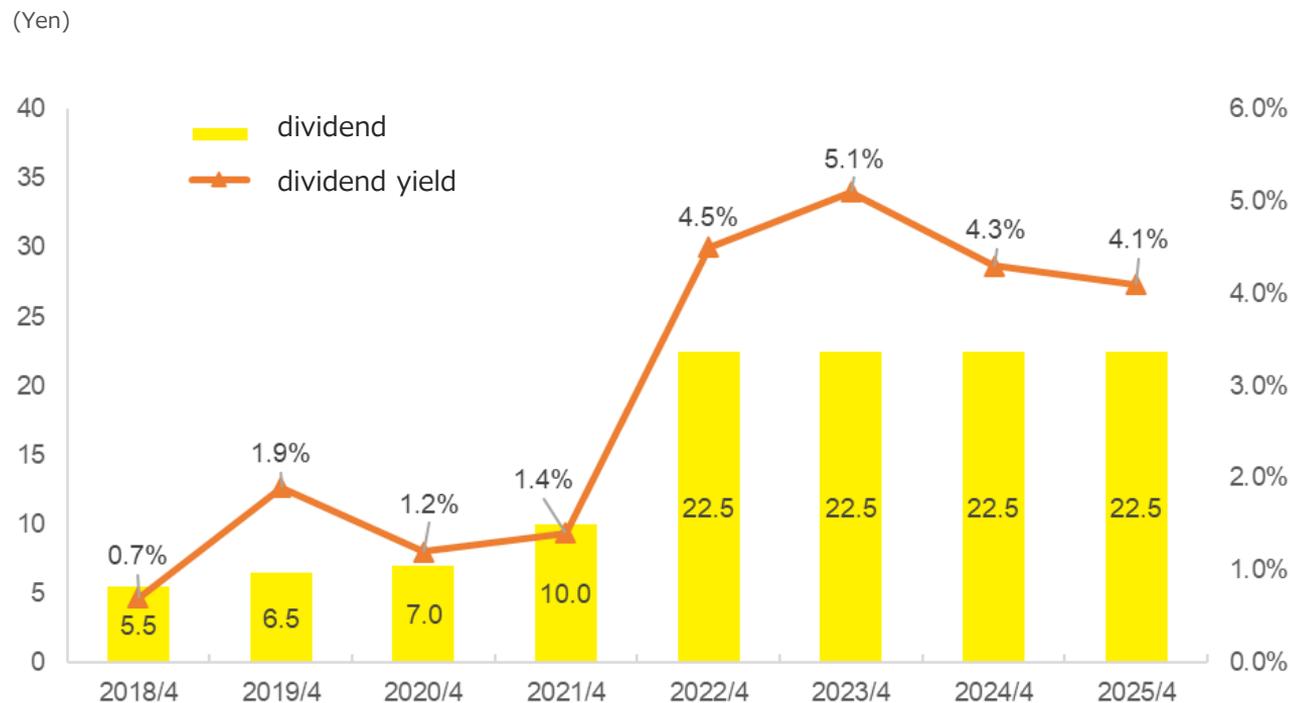
③Dividend yield

The high level of 4% to 5% has been maintained since the fiscal year ended April 2022.

④Shareholder Benefit

We provide a coupon worth JPY1,500 for purchasing our products twice a year. Currently reviewing plans to expand shareholder benefits for increased returns.

Dividend amount and dividend yield



(Forecast)



IV. IR Seminar for Individual Investors



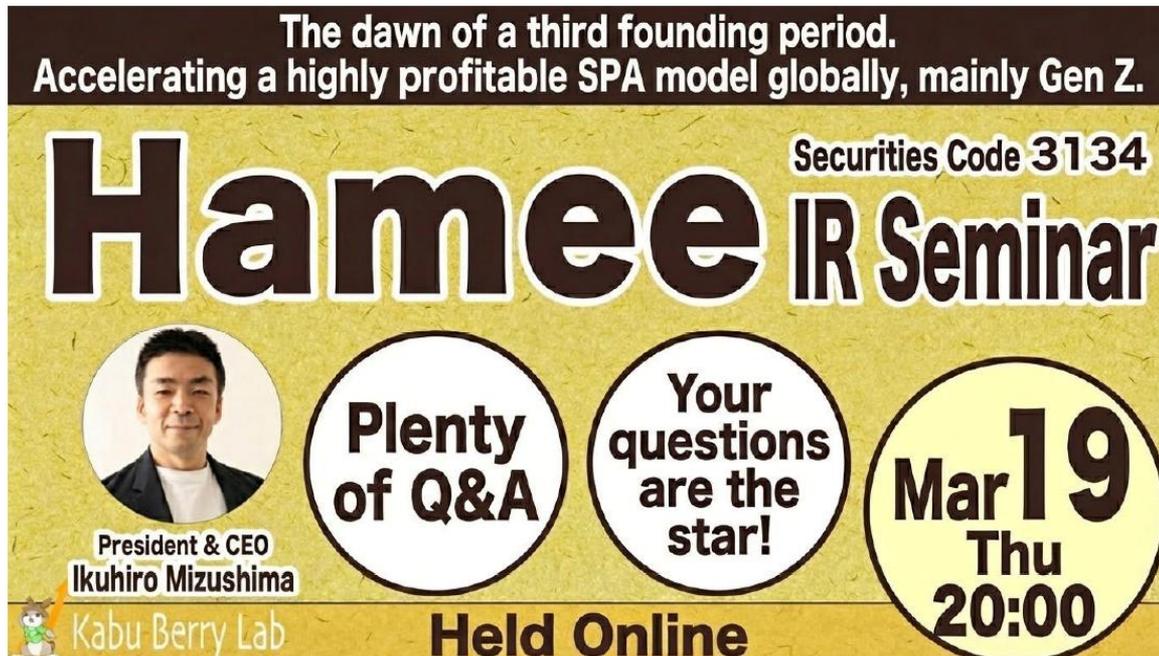
IR Seminar for Individual Investors

Online IR Seminar for Retail Investors

Date & Time: Thursday, March 19, 8:00 PM –

Please check "Notice of Presentation at Kabu Berry Lab IR Seminar for Individual Investors" (released March 6) for further information and sign-up.

URL:<https://x.gd/Hb8IS>



The dawn of a third founding period.
Accelerating a highly profitable SPA model globally, mainly Gen Z.

Securities Code 3134

Hamee IR Seminar


President & CEO
Ikuhiro Mizushima

Plenty of Q&A

Your questions are the star!

Mar 19
Thu
20:00

 Kabu Berry Lab

Held Online





Appendix





Business Overview



Company Profile

Z CULTURE SPA

Company name

Hamee Corp.

Establishment

May 1998 *Macrowill Limited Liability Company

Capital

JPY635,617 thousand (as of January 31, 2026)

Number of employees

Consolidated: 353 employees Non-consolidated : 170 employees
(*As of November 1, 2025, excluding executives and part-time workers)

Director

Chairman: Atsushi Higuchi
President and CEO: Ikuhiro Mizushima

Head Office

Square O2, 2-12-10 Sakaecho, Odawara City, Kanagawa Prefecture, 250-0011

Overseas Offices

Hamee Global Inc. (Korea)
Hamee US, Corp. (USA)
Hamee Shanghai Tech & Trading Co., Ltd. (China)

Major business partners

Rakuten Group, Inc., LY Corporation, Amazon Japan G.K., DeNA Co., Ltd., GMO Group, SB C&S Corp., Goldenberg Co., Ltd., SEGA FAVE CORPORATION, Trinity, Inc., VILLAGE VANGUARD CO., LTD., Hands Inc., Pan Pacific International Holdings Corporation, BICCAMERA INC., Yodobashi Camera Co.,Ltd. , THE LOFT CO.,LTD., and others



History

1998

Our company was founded.
Launched an e-commerce store for mobile accessories.

2015

Tokyo Stock Exchange
Listed on the Mothers market

2016

Changed to the First Section
of the Tokyo Stock Exchange

2022

Launched its cosmetics brand
'ByUR,' marking its entry into the
cosmetics Business.

Changed to the prime market of the
Tokyo Stock Exchange.

Spun off NE Inc. (Platform Business)

2025

NE Inc. completed
spin-off listing.

2007

Started operation of Next Engine

2008

Next Engine launched externally

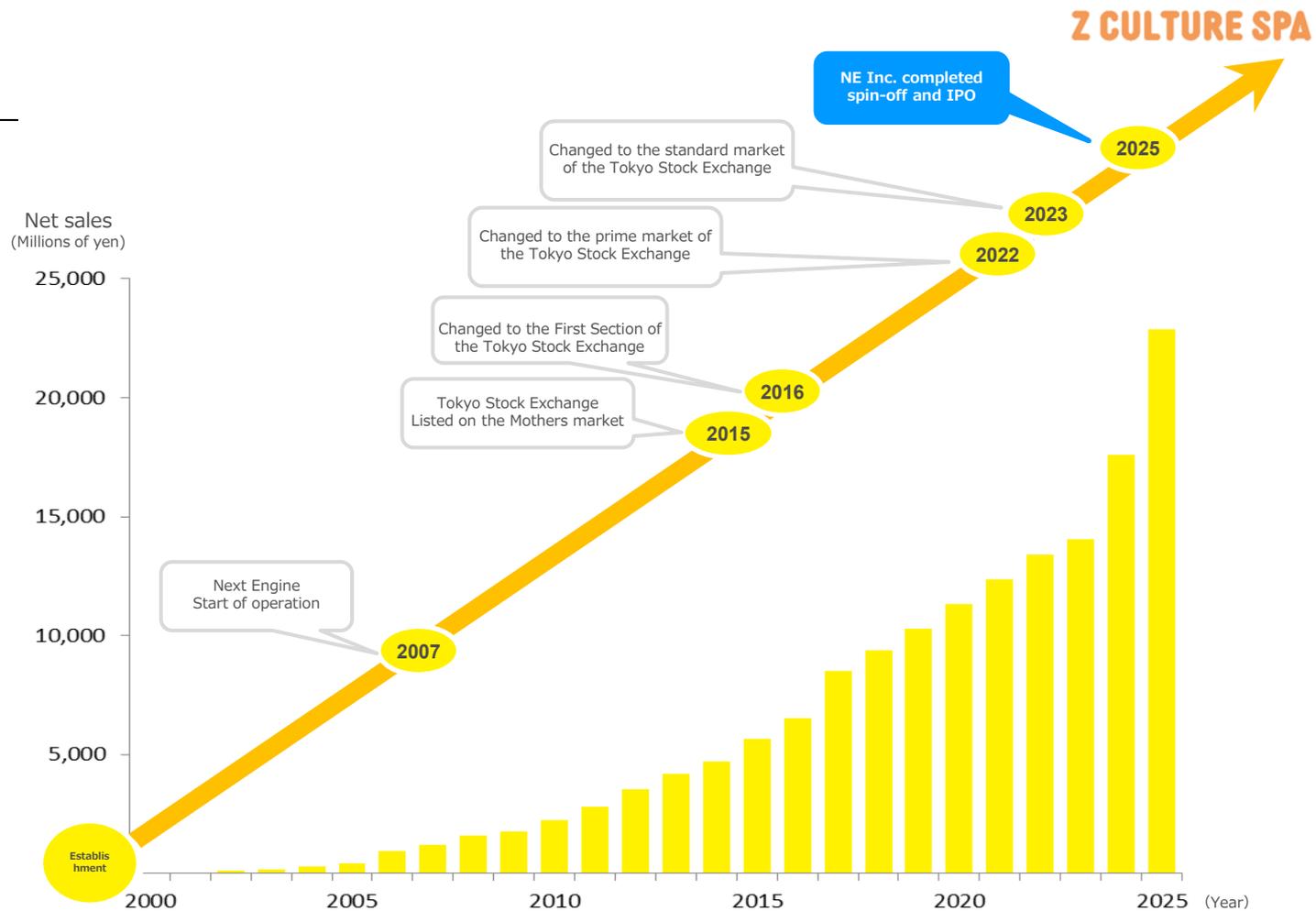
2021

Concluded an exclusive agency
agreement with Pixio USA Inc.,
the provider of the 'Pixio'
gaming monitor brand.

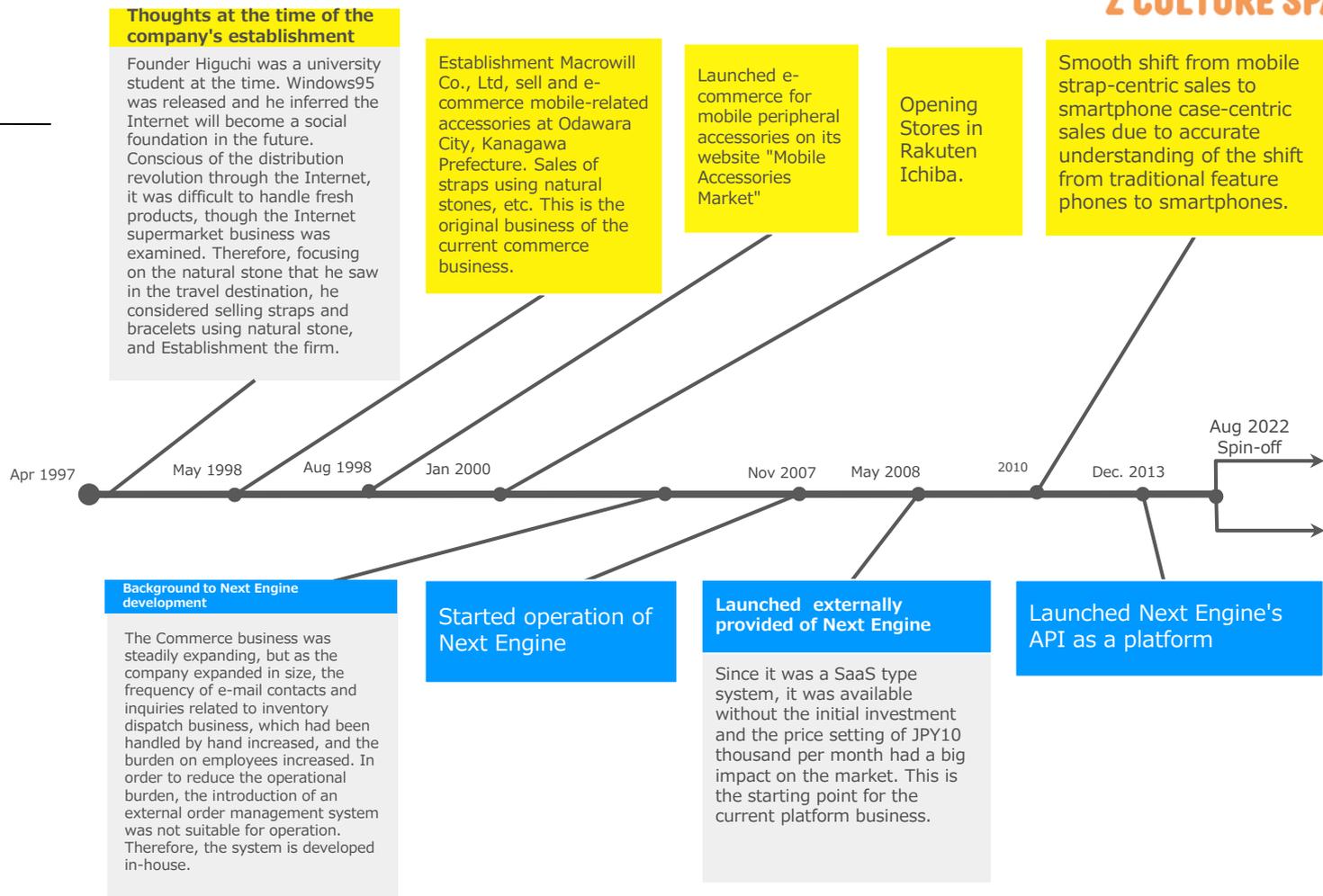
2023

Changed to the standard market
of the Tokyo Stock Exchange

History (Growth Trajectory)



History



Mobile Life Business

- "iFace" is Hamee's flagship mobile accessory brand, known for its unique design.
- Offering a product lineup that can approach a broad customer base, primarily with highly designed cases, and developing various products beyond just cases by leveraging a highly recognized brand.



Unique design



High recognition



Strong support from younger generations

Cosmetics Business

- To expand our business categories, we have launched a cosmetics business, selling the Korean cosmetic brand "ByUR." Launching base makeup in January 2022, sheet masks in July and a skincare line in September.
- Leveraging the planning and development capabilities gained from expanding the iFace brand to adapt Korean-born products for the Japanese market, we will strive to increase product recognition and sales.
- Furthermore, we launched the inner beauty supplement, "ByGLOW," in November 2025.



Gaming Accessory Business

- Leveraging the EC sales expertise cultivated within our Mobile Life Business, we aim to expand our product categories beyond smartphone-related areas, and as such, are the exclusive domestic distributor in Japan for the gaming monitor brand "Pixio."
- Accelerating multi-store expansion and undertaking other initiatives to boost sales.



Global Business

- Our overseas subsidiaries are implementing global expansion.
- Our Korean subsidiary not only handles sales but also plans, develops, and manufactures a portion of iFace products, establishing a system where the entire supply chain, from manufacturing to sales, can be completed within the group.



Hamee
Global
Korea

Hamee
US
US

Hamee
Shanghai
China





Reference Information



Results for each Business —Net sales

(Millions of yen)

Summary of Business Figures
(Accounting Period)

				2025/4				2026/4		
				Q1	Q2	Q3	Q4	Q1	Q2	Q3
Net Sales			Mobile Life Business	1,638	2,550	2,053	2,116	1,705	2,432	2,035
			Cosmetics Business	908	913	788	813	881	1,157	1,061
			Gaming Accessories Business	693	768	1,150	1,094	934	652	1,216
			New Business investment	28	32	37	41	30	29	45
		Total domestic commerce		3,269	4,264	4,029	4,066	3,551	4,271	4,358
		Global Business		408	932	1,425	590	749	681	1,334
		Total commerce segment		3,678	5,196	5,454	4,656	4,301	4,952	5,693
		Total platform segment		900	901	1,204	901	988	989	—
Total sales				4,578	6,098	6,659	5,558	5,290	5,942	5,693

Results for each Business —Operating income

(Millions of yen)

Summary of Business Figures
(Accounting Period)

				2025/4				2026/4		
				Q1	Q2	Q3	Q4	Q1	Q2	Q3
Segment Income			Mobile Life Business	229	535	340	385	244	423	378
			Cosmetics Business	69	(48)	(18)	7	(70)	6	7
			Gaming accessories Business	39	16	102	126	66	(8)	(52)
			New Business investment	(47)	(57)	(54)	(65)	(45)	(43)	(29)
			Functional Departments	(58)	(63)	(60)	(66)	(63)	(62)	(62)
			Total domestic commerce	232	382	309	386	132	314	241
			Global Business(including consolidation adjustment)	(98)	318	391	235	(33)	136	125
			Commerce Segment Total	134	700	701	622	98	451	366
			Platform Segment Total	482	467	693	440	494	519	—
			Total Segment Income	616	1,168	1,394	1,062	592	970	366
Adjusted amount※				(393)	(370)	(477)	(646)	(421)	(436)	(271)
Operating income				223	797	917	415	171	534	94

※1 Adjusted amount: Company-wide headquarters expenses are presented as "Adjusted amount." In order to more appropriately evaluate the performance of each business segment, we have changed the allocation method to include head office administrative expenses, etc. in the adjustment amount.



For inquiries about this material and IR, please contact the following.

Corporate Planning Department, Hamee Corp.
TEL: +81 465 25 0260
Website: <https://hamee.co.jp/>