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December 15, 2025

Consolidated Financial Results for the Three Months Ended October 31, 2025 (Under Japanese GAAP)

Company name: Kurashicom Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 7110
 URL: <https://kurashi.com/>
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 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 three months ended October 31, 2025 (from August 1, 2025 to October 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		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	%	Millions of yen	%
October 31, 2025	2,433	28.4	341	136.2	323	156.5	332	154.9	219	180.0
October 31, 2024	1,895	7.7	144	-54.8	126	-58.6	130	-57.8	78	-60.2

Note: Comprehensive income For the three months ended October 31, 2025: ¥ 219 million [180.0%]
 For the three months ended October 31, 2024: ¥ 78 million [-60.2 %]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
October 31, 2025	29.84	—
October 31, 2024	10.66	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
October 31, 2025	6,348	5,183	81.7
July 31, 2025	6,296	5,317	84.4

Reference: Equity
 As of October 31, 2025: ¥ 5,183 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	—				
Fiscal year ending July 31, 2026 (Forecast)		0.00	—	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 quarterly 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 October 31, 2025	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 October 31, 2025	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)

Three months ended October 31, 2025	7,370,302 shares
Three months ended October 31, 2024	7,370,354 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

(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 October 31, 2025
ASSETS		
Current assets		
Cash and deposits	4,728,421	4,074,506
Accounts receivable - trade	298,159	503,434
Merchandise	547,536	1,063,482
Work in process	687	3,307
Raw materials	16,342	11,966
Other	63,791	59,473
Total current assets	5,654,939	5,716,171
Non-current assets		
Property, plant and equipment	223,258	220,115
Intangible assets		
Goodwill	172,348	166,962
Other	48,172	44,448
Total Intangible assets	220,521	211,410
Investments and other assets	198,262	200,693
Total non-current assets	642,041	632,219
Total Assets	6,296,980	6,348,390
LIABILITIES		
Current liabilities		
Accounts payable - trade	321,375	555,030
Current portion of long-term borrowings	39,996	36,663
Income taxes payable	200,411	114,976
Provision for bonuses	—	27,938
Other	354,215	373,227
Total current liabilities	915,997	1,107,836
Non-current liabilities		
Long-term borrowings	63,347	56,681
Total non-current liabilities	63,347	56,681
Total liabilities	979,344	1,164,517
NET ASSETS		
Shareholders' equity		
Share capital	100,000	100,000
Capital surplus	1,175,730	1,175,730
Retained earnings	4,042,038	3,908,217
Treasury shares	- 133	-133
Total shareholders' equity	5,317,636	5,183,814
Share acquisition rights	—	57
Total net assets	5,317,636	5,183,872
Total liabilities and net assets	6,296,980	6,348,390

Consolidated Statements of Income

(Thousands of yen)

	Three months ended October 31, 2024	Three months ended October 31, 2025
Net sales	1,895,829	2,433,551
Cost of sales	1,085,769	1,378,054
Gross profit	810,060	1,055,496
Selling, general and administrative expenses	683,766	731,563
Operating profit	126,293	323,933
Non-operating income		
Interest income	360	3,668
Commission income	3,452	4,081
Other	547	880
Total non-operating income	4,359	8,631
Non-operating expenses		
Interest expenses	297	264
Total non-operating expenses	297	264
Ordinary profit	130,355	332,300
Profit before income taxes	130,355	332,300
Income taxes	51,811	112,347
Profit	78,543	219,953
Profit attributable to owners of parent	78,543	219,953

Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Three months ended October 31, 2024	Three months ended October 31, 2025
Profit	78,543	219,953
Comprehensive income	78,543	219,953
Attributable to:		
Owners of parent	78,543	219,953