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October 10, 2025

Consolidated Financial Results for the Fiscal Year Ended August 31, 2025 (Under Japanese GAAP)

Company name: HKS CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 7219

URL: <https://www.hks-global.com/>

Representative: Daisuke Mizuguchi

Representative Director and President

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Financial Director

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Scheduled date of annual general meeting of shareholders: November 27, 2025

Scheduled date to commence dividend payments: November 28, 2025

Scheduled date to file annual securities report: November 26, 2025

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

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

1. Consolidated financial results for the fiscal year ended August 31, 2025 (from September 1, 2024 to August 31, 2025)

(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	%
Fiscal year ended August 31, 2025	8,976	(0.3)	394	(5.5)	457	(4.1)	361	3.9
August 31, 2024	9,004	(2.6)	418	(34.5)	476	(34.3)	347	(22.9)

Note: Comprehensive income For the fiscal year ended August 31, 2025: ¥ 424 million [(7.5) %]
For the fiscal year ended August 31, 2024: ¥ 459 million [(15.1) %]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended August 31, 2025	255.45	-	3.4	3.4	4.4
August 31, 2024	245.77	-	3.4	3.6	4.6

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended August 31, 2025: ¥ - million

For the fiscal year ended August 31, 2024: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2025	13,233	10,650	80.5	7,527.68
August 31, 2024	13,340	10,318	77.3	7,292.61

Reference: Equity

As of August 31, 2025: ¥ 10,650 million

As of August 31, 2024: ¥ 10,318 million

(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
Fiscal year ended August 31, 2025	991	(611)	(319)	1,581
August 31, 2024	380	(12)	(243)	1,522

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended August 31, 2024	-	0.00	-	65.00	65.00	91	26.4	0.9
Fiscal year ended August 31, 2025	-	0.00	-	65.00	65.00	91	25.4	0.9
Fiscal year ending August 31, 2026 (Forecast)	-	0.00	-	65.00	65.00		40.9	

3. Consolidated financial result forecasts for the fiscal year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(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 February 28, 2026	4,330	2.7	(25)	-	(20)	-	(15)	-	(10.60)
Full year	9,300	3.6	300	(24.0)	330	(27.9)	225	(37.7)	159.02

* Notes

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

Newly included: - companies()
Excluded: - companies()

(2) 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

(3) Number of issued shares (common shares)

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

As of August 31, 2025	1,600,000 shares
As of August 31, 2024	1,600,000 shares

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

As of August 31, 2025	185,100 shares
As of August 31, 2024	185,100 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended August 31, 2025	1,414,900 shares
Fiscal Year ended August 31, 2024	1,414,900 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended August 31, 2025 (from September 1, 2024 to August 31, 2025)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	7,008	(4.5)	172	(40.4)	312	(21.4)	263	(14.9)
August 31, 2024	7,335	(1.3)	289	(37.8)	396	(40.2)	309	(28.2)

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
August 31, 2025	186.27	-
August 31, 2024	218.79	-

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
August 31, 2025	11,781	9,496	80.6	6,711.99
August 31, 2024	11,838	9,258	78.2	6,543.21

Reference: Equity

As of August 31, 2025:	¥	9,496 million
As of August 31, 2024:	¥	9,258 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results are based on information available to the company as of the published date of this document. Therefore, actual financial results and other outcomes may differ from the forecast due to various factors.