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January 9, 2026

Consolidated Financial Results for the Three Months Ended November 30, 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 to commence dividend payments: -

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 three months ended November 30, 2025 (from September 1, 2025 to November 30, 2025)

(1) Consolidated operating results (cumulative)

(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	%
Three months ended November 30, 2025	2,067	(2.4)	(39)	-	24	(78.6)	29	(64.8)
November 30, 2024	2,119	3.3	79	114.9	112	68.3	82	117.6

Note: Comprehensive income

For the three months ended November 30, 2025: ¥ 90 million [44.6%]

For the three months ended November 30, 2024: ¥ 62 million [5.9%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended November 30, 2025	20.61	-
November 30, 2024	58.47	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of November 30, 2025	Millions of yen 13,295	Millions of yen 10,649	% 80.1
August 31, 2025	13,233	10,650	80.5

Reference: Equity

As of November 30, 2025: ¥ 10,649 million

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

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended August 31, 2025	Yen -	Yen 0.00	Yen -	Yen 65.00	Yen 65.00
Fiscal year ending August 31, 2026	-				
Fiscal year ending August 31, 2026 (Forecast)		0.00	-	65.00	65.00

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

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.)

		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending February 28, 2026	4,330	2.7	(25)	-	(20)	-	(10.60)
Full year	9,300	3.6	300	(24.0)	330	(27.9)	225 (37.7) 159.02

Note: Revisions to the financial result forecast 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: 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 November 30, 2025	1,600,000 shares
As of August 31, 2025	1,600,000 shares

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

As of November 30, 2025	185,100 shares
As of August 31, 2025	185,100 shares

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

Three months ended November 30, 2025	1,414,900 shares
Three months ended November 30, 2024	1,414,900 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes(voluntary)

* Proper use of earnings forecasts, and other special matters

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