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April 10, 2026

Consolidated Financial Results for the Six Months Ended February 28, 2026 (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

Inquiries: Shinya Kimoto

Financial Director

Telephone: +81-544-29-1111

Scheduled date to file semi-annual securities report: April 13, 2026

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 six months ended February 28, 2026 (from September 1, 2025 to February 28, 2026)

(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 | % |
| Six months ended February 28, 2026 | 4,424 | 4.9 | 114 | 1.5 | 228 | 33.3 | 185 | 39.9 |
| February 28, 2025 | 4,216 | 0.2 | 112 | 0.4 | 171 | 10.7 | 132 | 7.6 |

Note: Comprehensive income For the six months ended February 28, 2026: ¥ 381 million [113.9 %]
For the six months ended February 28, 2025: ¥ 178 million [11.7 %]

| | Basic earnings per share | Diluted earnings per share |
|------------------------------------|--------------------------|----------------------------|
| | Yen | Yen |
| Six months ended February 28, 2026 | 130.75 | - |
| February 28, 2025 | 93.43 | - |

(2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|-------------------------|-----------------|-----------------|-----------------------|
| | Millions of yen | Millions of yen | % |
| As of February 28, 2026 | 13,401 | 10,940 | 81.6 |
| August 31, 2025 | 13,233 | 10,650 | 80.5 |

Reference: Equity

As of February 28, 2026: ¥ 10,940 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 |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended August 31, 2025 | - | 0.00 | - | 65.00 | 65.00 |
| Fiscal year ending August 31, 2026 | | 0.00 | | | |
| Fiscal year ending August 31, 2026 (Forecast) | | | - | 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.)

| | 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 |
| Full year | 9,375 | 4.4 | 300 | (24.0) | 380 | (17.0) | 325 | (10.1) | 229.69 |

Note: Revisions to the financial result forecast most recently announced: Yes

* 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 semi-annual 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 February 28, 2026 | 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 February 28, 2026 | 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)

| | |
|------------------------------------|------------------|
| Six months ended February 28, 2026 | 1,414,900 shares |
| Six months ended February 28, 2025 | 1,414,900 shares |

* Semi-annual financial results reports are exempt from review 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 as of the published date. Therefore, actual financial results and other outcomes may differ from the forecasts due to various factors.