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August 13, 2026

Summary of Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2027 (Based on Japanese GAAP)

Company name: CELM Inc. Listing: Tokyo Stock Exchange
Securities code: 7367 URL: https://www.celm.co.jp/en
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on quarterly financial results: Yes
Holding of financial results briefing: Yes

(Amounts are rounded down to the nearest million yen, unless otherwise noted)

1. Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2027 (from April 1, 2026 to June 30, 2026)

(1) Consolidated Operating Results (Cumulative)

(Percentage figures indicate year-on-year changes)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
First quarter ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	2,332	2.8	383	0.9	262	1.6	247	(0.3)	114	(13.2)
June 30, 2025	2,269	39.7	380	29.5	258	17.4	248	16.7	132	4.7

Note: Comprehensive income For the first quarter ended June 30, 2026: 114 million yen [(10.6)%]
For the first quarter ended June 30, 2025: 128 million yen [(1.7)%]

	Basic earnings per share	Diluted earnings per share
First quarter ended	Yen	Yen
June 30, 2026	5.33	5.27
June 30, 2025	6.17	6.06

Note: EBITDA = Operating profit + Depreciation + Amortization of goodwill + Share-based payment expenses

(2) Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio
As of	Million yen	Million yen	%
June 30, 2026	6,812	2,956	41.1
March 31, 2026	7,056	3,116	42.0

Reference: Total shareholders' equity
As of June 30, 2026: 2,798 million yen
As of March 31, 2026: 2,960 million yen

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 March 31, 2026	-	7.00	-	8.00	15.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		7.50	-	8.00	15.50

Notes:
1. Revisions to the forecast of cash dividends most recently announced: No

3. Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentage figures indicate year-on-year changes)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full Year	10,373	0.6	1,581	(5.0)	1,100	(5.3)	1,050	1.7	600	3.2	27.80

Notes:
1. Revisions to the earnings forecast most recently announced: No
2. EBITDA = Operating profit + Depreciation + Amortization of goodwill + Share-based payment expenses

* Explanatory notes

(1) Significant changes in scope of consolidation during the period: No

(2) Application of accounting treatments 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: No
- (ii) Changes in accounting policies other than those in (i) above: No
- (iii) Changes in accounting estimates: No
- (iv) Restatement: No

(4) Number of issued shares (common shares)

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

As of June 30, 2026	23,138,000 shares
As of March 31, 2026	23,138,000 shares

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

As of June 30, 2026	1,806,860 shares
As of March 31, 2026	1,454,060 shares

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

First quarter ended June 30, 2026	21,580,793 shares
First quarter ended June 30, 2025	21,453,985 shares

* Review conducted by certified public accountants or an audit corporation on the quarterly consolidated financial statements attached: No

* Explanation regarding appropriate use of earnings forecasts, and other notes

Forecasts of future performance and other forward-looking statements in this material are based on assumptions judged to be rational and information available to the Company's management at the time the material was prepared, and are not promises by the Company regarding future performance. Actual results may differ significantly from these forecasts for various reasons.