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October 1, 2025

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

Company name: NAGAILEBEN Co.,Ltd.
Listing: Tokyo Stock Exchange
Securities code: 7447
URL: https://www.nagaileben.co.jp/ (in Japanese)
Representative: Ichiro Sawanobori, Representative Director and President
Inquiries: Hiroyuki Yamamura, Director and General manager of Administration
Telephone: +81-3-5289-8200
Scheduled date of annual meeting of shareholders: November 20, 2025
Scheduled date to commence dividend payments: November 21, 2025
Scheduled date to file annual securities report: November 19, 2025
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for securities analysts)

(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	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	16,983	3.5	3,583	(10.5)	3,706	(9.0)	2,573	(8.8)
August 31, 2024	16,412	(4.5)	4,004	(13.0)	4,074	(12.8)	2,822	(12.5)

Note: Comprehensive income For the fiscal year ended August 31, 2025: ¥2,654 million [(6.6)%]
For the fiscal year ended August 31, 2024: ¥2,840 million [(12.6)%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
August 31, 2025	83.24	–	6.1	8.1	21.1
August 31, 2024	88.77	–	6.6	8.7	24.4

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
As of	Millions of yen	Millions of yen	%	Yen
August 31, 2025	44,692	41,318	92.5	1,355.60
August 31, 2024	46,727	42,697	91.4	1,355.91

Reference: Equity
As of August 31, 2025: ¥41,318 million
As of August 31, 2024: ¥42,697 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
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
August 31, 2025	2,180	1,109	(3,894)	4,746
August 31, 2024	2,286	(1,769)	(2,929)	5,349

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	–	60.00	60.00	1,889	67.6	4.4
Fiscal year ended August 31, 2025	–	0.00	–	100.00	100.00	3,047	120.1	7.4
Fiscal year ending August 31, 2026 (Forecast)	–	0.00	–	60.00	60.00		63.1	

Note: Breakdown of fiscal year-end dividends for the fiscal year ended August 31, 2025
Ordinary dividend: ¥60.00
Commemorative dividend: ¥40.00

3. Consolidated earnings 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	8,170	4.2	1,539	2.7	1,630	5.7	1,125	6.0	36.94
Fiscal year ending August 31, 2026	18,000	6.0	4,025	12.3	4,200	13.3	2,900	12.7	95.15

*** Notes**

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

(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: Yes
- (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	35,736,000 shares
As of August 31, 2024	35,736,000 shares

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

As of August 31, 2025	5,256,225 shares
As of August 31, 2024	4,246,153 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended August 31, 2025	30,915,555 shares
Fiscal year ended August 31, 2024	31,791,574 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.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	16,971	3.5	3,513	(9.7)	3,666	(8.8)	2,556	(8.8)
August 31, 2024	16,402	(4.5)	3,891	(12.5)	4,019	(12.3)	2,802	(12.1)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
August 31, 2025	82.70	-
August 31, 2024	88.16	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
August 31, 2025	41,132	38,021	92.4	1,247.44
August 31, 2024	43,250	39,480	91.3	1,253.77

Reference: Equity
As of August 31, 2025: ¥38,021 million
As of August 31, 2024: ¥39,480 million

3. Non-consolidated earnings 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		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending February 28, 2026	8,170	3.8	1,577	1.7	1,094	1.5	35.91
Fiscal year ending August 31, 2026	18,000	6.1	4,067	10.9	2,821	10.4	92.58

* 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

(Caution regarding forward-looking statements and others)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Actual financial results may differ significantly from the forecasts for various factors.

(Means of obtaining the presentation material on financial results)

The Company is planning to hold a financial results presentation meeting for analysts on Thursday, October 2, 2025. In addition, pre-recorded audio explanations and the presentation material on financial results which will be used during the financial results presentation meeting are scheduled to be posted on the Company’s website on the day of the meeting.

Consolidated Financial Statements

(1) Consolidated balance sheet

(Thousands of yen)

	As of August 31, 2024	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	26,349,457	24,246,113
Notes and accounts receivable - trade	2,705,036	2,278,147
Electronically recorded monetary claims - operating	2,300,924	2,404,854
Inventories	6,591,075	7,050,930
Other	339,694	220,532
Allowance for doubtful accounts	(501)	(469)
Total current assets	38,285,687	36,200,109
Non-current assets		
Property, plant and equipment		
Buildings and structures	7,235,383	7,301,851
Accumulated depreciation	(4,722,526)	(4,898,633)
Buildings and structures, net	2,512,856	2,403,218
Machinery, equipment and vehicles	2,003,225	2,047,557
Accumulated depreciation	(1,789,759)	(1,836,437)
Machinery, equipment and vehicles, net	213,465	211,119
Land	4,440,815	4,440,815
Construction in progress	39,900	61,664
Other	657,987	714,834
Accumulated depreciation	(551,681)	(576,173)
Other, net	106,305	138,660
Total property, plant and equipment	7,313,343	7,255,478
Intangible assets	72,578	167,271
Investments and other assets		
Investment securities	193,559	212,465
Deferred tax assets	606,854	553,316
Retirement benefit asset	69,768	126,205
Other	187,395	179,135
Allowance for doubtful accounts	(1,800)	(1,800)
Total investments and other assets	1,055,778	1,069,322
Total non-current assets	8,441,701	8,492,072
Total assets	46,727,388	44,692,182

(Thousands of yen)

	As of August 31, 2024	As of August 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,298,279	766,740
Income taxes payable	748,093	638,762
Provision for bonuses	85,547	87,065
Other	974,440	1,014,534
Total current liabilities	3,106,361	2,507,103
Non-current liabilities		
Provision for retirement benefits for directors (and other officers)	41,890	45,800
Retirement benefit liability	509,540	444,922
Other	372,117	375,937
Total non-current liabilities	923,548	866,659
Total liabilities	4,029,909	3,373,763
Net assets		
Shareholders' equity		
Share capital	1,925,273	1,925,273
Capital surplus	1,938,051	1,949,071
Retained earnings	44,719,226	45,403,317
Treasury shares	(5,953,431)	(8,108,329)
Total shareholders' equity	42,629,120	41,169,333
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	77,893	88,295
Deferred gains or losses on hedges	(17,582)	1,633
Remeasurements of defined benefit plans	8,047	59,157
Total accumulated other comprehensive income	68,358	149,085
Total net assets	42,697,478	41,318,419
Total liabilities and net assets	46,727,388	44,692,182

(2) Consolidated statement of income and consolidated statement of comprehensive income

Consolidated statement of income

(Thousands of yen)

	Fiscal year ended August 31, 2024	Fiscal year ended August 31, 2025
Net sales	16,412,661	16,983,838
Cost of sales	9,383,842	10,271,827
Gross profit	7,028,819	6,712,011
Selling, general and administrative expenses		
Packing and transportation costs	250,025	247,436
Advertising expenses	329,252	315,249
Employees' salaries and bonuses	1,058,147	1,115,425
Provision for bonuses	63,714	65,245
Retirement benefit expenses	39,135	36,636
Provision for retirement benefits for directors (and other officers)	4,760	3,910
Administrative fee	157,785	184,950
Taxes and dues	122,171	122,160
Depreciation	132,996	142,970
Other	866,047	894,587
Total selling, general and administrative expenses	3,024,035	3,128,572
Operating profit	4,004,783	3,583,439
Non-operating income		
Interest income	10,723	61,855
Dividend income	5,811	5,883
Rental income	88,157	87,980
Foreign exchange gains	–	1,462
Miscellaneous income	17,763	20,674
Total non-operating income	122,456	177,856
Non-operating expenses		
Rental expenses on non-current assets	48,273	50,660
Foreign exchange losses	140	-
Miscellaneous losses	4,538	4,602
Total non-operating expenses	52,952	55,262
Ordinary profit	4,074,288	3,706,032
Extraordinary losses		
Loss on sale and retirement of non-current assets	0	30
Total extraordinary losses	0	30
Profit before income taxes	4,074,288	3,706,002
Income taxes - current	1,231,830	1,122,228
Income taxes - deferred	20,402	10,292
Total income taxes	1,252,233	1,132,520
Profit	2,822,054	2,573,481
Profit attributable to owners of parent	2,822,054	2,573,481

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended August 31, 2024	Fiscal year ended August 31, 2025
Profit	2,822,054	2,573,481
Other comprehensive income		
Valuation difference on available-for-sale securities	5,735	10,401
Deferred gains or losses on hedges	(17,600)	19,215
Remeasurements of defined benefit plans, net of tax	30,713	51,110
Total other comprehensive income	18,849	80,727
Comprehensive income	2,840,904	2,654,209
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,840,904	2,654,209
Comprehensive income attributable to non-controlling interests	–	–

(3) Consolidated statement of changes in equity

Fiscal year ended August 31, 2024

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,925,273	1,930,127	43,823,430	(4,514,214)	43,164,616
Changes during period					
Dividends of surplus			(1,926,258)		(1,926,258)
Profit attributable to owners of parent			2,822,054		2,822,054
Purchase of treasury shares				(1,449,213)	(1,449,213)
Disposal of treasury shares		7,923		9,997	17,921
Net changes in items other than shareholders' equity					
Total changes during period	–	7,923	895,796	(1,439,216)	(535,496)
Balance at end of period	1,925,273	1,938,051	44,719,226	(5,953,431)	42,629,120

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	72,157	17	(22,666)	49,509	43,214,125
Changes during period					
Dividends of surplus					(1,926,258)
Profit attributable to owners of parent					2,822,054
Purchase of treasury shares					(1,449,213)
Disposal of treasury shares					17,921
Net changes in items other than shareholders' equity	5,735	(17,600)	30,713	18,849	18,849
Total changes during period	5,735	(17,600)	30,713	18,849	(516,646)
Balance at end of period	77,893	(17,582)	8,047	68,358	42,697,478

Fiscal year ended August 31, 2025

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,925,273	1,938,051	44,719,226	(5,953,431)	42,629,120
Changes during period					
Dividends of surplus			(1,889,390)		(1,889,390)
Profit attributable to owners of parent			2,573,481		2,573,481
Purchase of treasury shares				(2,177,159)	(2,177,159)
Disposal of treasury shares		11,019		22,261	33,281
Net changes in items other than shareholders' equity					
Total changes during period	–	11,019	684,091	(2,154,898)	(1,459,787)
Balance at end of period	1,925,273	1,949,071	45,403,317	(8,108,329)	41,169,333

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	77,893	(17,582)	8,047	68,358	42,697,478
Changes during period					
Dividends of surplus					(1,889,390)
Profit attributable to owners of parent					2,573,481
Purchase of treasury shares					(2,177,159)
Disposal of treasury shares					33,281
Net changes in items other than shareholders' equity	10,401	19,215	51,110	80,727	80,727
Total changes during period	10,401	19,215	51,110	80,727	(1,379,059)
Balance at end of period	88,295	1,633	59,157	149,085	41,318,419

(4) Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended August 31, 2024	Fiscal year ended August 31, 2025
Cash flows from operating activities		
Profit before income taxes	4,074,288	3,706,002
Depreciation	266,257	279,355
Increase (decrease) in allowance for doubtful accounts	–	(32)
Increase (decrease) in provision for bonuses	171	1,518
Increase (decrease) in provision for retirement benefits for directors (and other officers)	4,760	3,910
Increase (decrease) in retirement benefit liability	(44,587)	(42,373)
Interest and dividend income	(16,535)	(67,738)
Loss on retirement of property, plant and equipment	0	30
Foreign exchange losses (gains)	(2,695)	(441)
Decrease (increase) in trade receivables	36,301	389,641
Decrease (increase) in inventories	(531,270)	(459,855)
Increase (decrease) in trade payables	(308,171)	(531,538)
Increase (decrease) in accrued consumption taxes	59,688	46,890
Other, net	84,539	54,835
Subtotal	3,622,746	3,380,205
Interest and dividends received	9,277	31,292
Income taxes paid	(1,345,223)	(1,230,597)
Net cash provided by (used in) operating activities	2,286,800	2,180,900
Cash flows from investing activities		
Payments into time deposits	(23,300,000)	(19,500,000)
Proceeds from withdrawal of time deposits	21,700,000	21,000,000
Purchase of property, plant and equipment	(142,482)	(291,473)
Purchase of intangible assets	(25,815)	(97,725)
Purchase of investment securities	(2,227)	(2,275)
Loan advances	–	(1,237)
Proceeds from collection of loans receivable	1,969	1,300
Other, net	(723)	1,111
Net cash provided by (used in) investing activities	(1,769,280)	1,109,700
Cash flows from financing activities		
Purchase of treasury shares	(1,453,375)	(2,181,514)
Decrease (increase) in segregated deposits for purchase of treasury shares	449,353	175,592
Dividends paid	(1,925,721)	(1,888,402)
Net cash provided by (used in) financing activities	(2,929,744)	(3,894,323)
Effect of exchange rate change on cash and cash equivalents	2,673	378
Net increase (decrease) in cash and cash equivalents	(2,409,550)	(603,344)
Cash and cash equivalents at beginning of period	7,759,008	5,349,457
Cash and cash equivalents at end of period	5,349,457	4,746,113