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October 1, 2026

Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (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, Chief Executive Officer
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 Telephone: +81-3-5289-8200
 Scheduled date of annual meeting of shareholders: November 19, 2026
 Scheduled date to commence dividend payments: November 20, 2026
 Scheduled date to file annual securities report: November 18, 2026
 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, 2026 (from September 1, 2025 to August 31, 2026)

(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, 2026	17,205	1.3	3,625	1.2	3,835	3.5	2,650	3.0
August 31, 2025	16,983	3.5	3,583	(10.5)	3,706	(9.0)	2,573	(8.8)

Note: Comprehensive income For the fiscal year ended August 31, 2026: ¥2,753 million [3.7%]
 For the fiscal year ended August 31, 2025: ¥2,654 million [(6.6)%]

	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, 2026	88.21	—	6.6	8.8	21.1
August 31, 2025	83.24	—	6.1	8.1	21.1

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended August 31, 2026: ¥— million
 For the fiscal year ended August 31, 2025: ¥— 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, 2026	42,192	39,056	92.6	1,328.26
August 31, 2025	44,692	41,318	92.5	1,355.60

Reference: Equity
 As of August 31, 2026: ¥39,056 million
 As of August 31, 2025: ¥41,318 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
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
August 31, 2026	3,528	1,670	(5,050)	4,899
August 31, 2025	2,180	1,109	(3,894)	4,746

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, 2025	—	0.00	—	100.00	100.00	3,047	120.1	7.4
Fiscal year ended August 31, 2026	—	0.00	—	70.00	70.00	2,058	79.4	5.2
Fiscal year ending August 31, 2027 (Forecast)	—	0.00	—	70.00	70.00		77.4	

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, 2027 (from September 1, 2026 to August 31, 2027)

(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, 2027	7,846	(0.2)	1,242	(10.1)	1,379	(6.5)	942	(7.1)	32.04
Fiscal year ending August 31, 2027	17,500	1.7	3,602	(0.7)	3,893	1.5	2,660	0.4	90.48

*** 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: 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, 2026	30,736,000 shares
As of August 31, 2025	35,736,000 shares

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

As of August 31, 2026	1,331,526 shares
As of August 31, 2025	5,256,225 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended August 31, 2026	30,048,302 shares
Fiscal year ended August 31, 2025	30,915,555 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(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, 2026	17,190	1.3	3,506	(0.2)	3,750	2.3	2,596	1.6
August 31, 2025	16,971	3.5	3,513	(9.7)	3,666	(8.8)	2,556	(8.8)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
August 31, 2026	86.43	—
August 31, 2025	82.70	—

(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, 2026	38,608	35,679	92.4	1,213.41
August 31, 2025	41,132	38,021	92.4	1,247.44

Reference: Equity

As of August 31, 2026: ¥35,679 million
As of August 31, 2025: ¥38,021 million

2. Non-consolidated earnings forecasts for the fiscal year ending August 31, 2027 (from September 1, 2026 to August 31, 2027)

(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, 2027	7,846	(0.1)	1,379	(4.8)	945	(5.8)	32.17
Fiscal year ending August 31, 2027	17,500	1.8	3,830	2.1	2,625	1.1	89.30

* 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 Friday, October 2, 2026. 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, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	24,246,113	22,399,564
Notes and accounts receivable - trade	2,278,147	1,977,637
Electronically recorded monetary claims - operating	2,404,854	1,215,000
Inventories	7,050,930	7,757,713
Other	220,532	233,545
Allowance for doubtful accounts	(469)	(319)
Total current assets	36,200,109	33,583,142
Non-current assets		
Property, plant and equipment		
Buildings and structures	7,301,851	7,333,062
Accumulated depreciation	(4,898,633)	(5,057,799)
Buildings and structures, net	2,403,218	2,275,262
Machinery, equipment and vehicles	2,047,557	2,110,821
Accumulated depreciation	(1,836,437)	(1,829,295)
Machinery, equipment and vehicles, net	211,119	281,525
Land	4,440,815	4,440,815
Construction in progress	61,664	20,346
Other	714,834	739,689
Accumulated depreciation	(576,173)	(576,392)
Other, net	138,660	163,297
Total property, plant and equipment	7,255,478	7,181,248
Intangible assets	167,271	249,200
Investments and other assets		
Investment securities	212,465	321,138
Deferred tax assets	553,316	514,023
Retirement benefit asset	126,205	163,667
Other	179,135	181,529
Allowance for doubtful accounts	(1,800)	(1,800)
Total investments and other assets	1,069,322	1,178,558
Total non-current assets	8,492,072	8,609,007
Total assets	44,692,182	42,192,149

(Thousands of yen)

	As of August 31, 2025	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	766,740	774,782
Income taxes payable	638,762	740,593
Provision for bonuses	87,065	86,202
Other	1,014,534	692,619
Total current liabilities	2,507,103	2,294,197
Non-current liabilities		
Provision for retirement benefits for directors (and other officers)	45,800	49,800
Retirement benefit liability	444,922	419,298
Other	375,937	372,003
Total non-current liabilities	866,659	841,102
Total liabilities	3,373,763	3,135,299
Net assets		
Shareholders' equity		
Share capital	1,925,273	1,925,273
Capital surplus	1,949,071	1,922,827
Retained earnings	45,403,317	37,278,331
Treasury shares	(8,108,329)	(2,321,445)
Total shareholders' equity	41,169,333	38,804,986
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	88,295	163,607
Deferred gains or losses on hedges	1,633	4,516
Remeasurements of defined benefit plans	59,157	83,739
Total accumulated other comprehensive income	149,085	251,863
Total net assets	41,318,419	39,056,849
Total liabilities and net assets	44,692,182	42,192,149

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

(Thousands of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Net sales	16,983,838	17,205,502
Cost of sales	10,271,827	10,317,513
Gross profit	6,712,011	6,887,989
Selling, general and administrative expenses		
Packing and transportation costs	247,436	241,645
Advertising expenses	315,249	349,522
Employees' salaries and bonuses	1,115,425	1,181,696
Provision for bonuses	65,245	64,412
Retirement benefit expenses	36,636	36,255
Provision for retirement benefits for directors (and other officers)	3,910	4,000
Administrative fee	184,950	204,483
Taxes and dues	122,160	120,898
Depreciation	142,970	154,925
Other	894,587	904,304
Total selling, general and administrative expenses	3,128,572	3,262,144
Operating profit	3,583,439	3,625,844
Non-operating income		
Interest income	61,855	138,714
Dividend income	5,883	6,238
Rental income	87,980	89,359
Foreign exchange gains	1,462	7,810
Miscellaneous income	20,674	21,555
Total non-operating income	177,856	263,678
Non-operating expenses		
Rental expenses on non-current assets	50,660	50,130
Miscellaneous losses	4,602	4,230
Total non-operating expenses	55,262	54,361
Ordinary profit	3,706,032	3,835,162
Extraordinary income		
Gain on sale of investment securities	—	10,436
Total extraordinary income	—	10,436
Extraordinary losses		
Loss on sale and retirement of non-current assets	30	3,486
Total extraordinary losses	30	3,486
Profit before income taxes	3,706,002	3,842,113
Income taxes - current	1,122,228	1,198,201
Income taxes - deferred	10,292	(6,517)
Total income taxes	1,132,520	1,191,683
Profit	2,573,481	2,650,429
Profit attributable to owners of parent	2,573,481	2,650,429

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Profit	2,573,481	2,650,429
Other comprehensive income		
Valuation difference on available-for-sale securities	10,401	75,312
Deferred gains or losses on hedges	19,215	2,883
Remeasurements of defined benefit plans, net of tax	51,110	24,581
Total other comprehensive income	80,727	102,777
Comprehensive income	2,654,209	2,753,207
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,654,209	2,753,207
Comprehensive income attributable to non-controlling interests	—	—

(3) Consolidated statement of changes in equity

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

Fiscal year ended August 31, 2026

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,925,273	1,949,071	45,403,317	(8,108,329)	41,169,333
Changes during period					
Dividends of surplus			(3,047,977)		(3,047,977)
Profit attributable to owners of parent			2,650,429		2,650,429
Purchase of treasury shares				(1,999,949)	(1,999,949)
Disposal of treasury shares		2,637		30,513	33,150
Cancellation of treasury shares		(28,880)	(7,727,438)	7,756,319	—
Net changes in items other than shareholders' equity					
Total changes during period	—	(26,243)	(8,124,986)	5,786,883	(2,364,346)
Balance at end of period	1,925,273	1,922,827	37,278,331	(2,321,445)	38,804,986

	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	88,295	1,633	59,157	149,085	41,318,419
Changes during period					
Dividends of surplus					(3,047,977)
Profit attributable to owners of parent					2,650,429
Purchase of treasury shares					(1,999,949)
Disposal of treasury shares					33,150
Cancellation of treasury shares					—
Net changes in items other than shareholders' equity	75,312	2,883	24,581	102,777	102,777
Total changes during period	75,312	2,883	24,581	102,777	(2,261,569)
Balance at end of period	163,607	4,516	83,739	251,863	39,056,849

(4) Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	3,706,002	3,842,113
Depreciation	279,355	297,846
Increase (decrease) in allowance for doubtful accounts	(32)	(150)
Increase (decrease) in provision for bonuses	1,518	(863)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	3,910	4,000
Increase/decrease in retirement benefit asset/liability	(42,373)	(28,780)
Interest and dividend income	(67,738)	(144,953)
Loss (gain) on sale of investment securities	–	(10,436)
Loss on retirement of property, plant and equipment	30	3,486
Foreign exchange losses (gains)	(441)	(4,416)
Decrease (increase) in trade receivables	389,641	1,354,665
Decrease (increase) in inventories	(459,855)	(706,782)
Increase (decrease) in trade payables	(531,538)	8,041
Increase (decrease) in accrued consumption taxes	46,890	(74,803)
Other, net	54,835	(41,997)
Subtotal	3,380,205	4,496,969
Interest and dividends received	31,292	129,231
Income taxes paid	(1,230,597)	(1,097,549)
Net cash provided by (used in) operating activities	2,180,900	3,528,651
Cash flows from investing activities		
Payments into time deposits	(19,500,000)	(32,700,000)
Proceeds from withdrawal of time deposits	21,000,000	34,700,000
Purchase of property, plant and equipment	(291,473)	(222,055)
Purchase of intangible assets	(97,725)	(113,224)
Purchase of investment securities	(2,275)	(2,626)
Proceeds from sale of investment securities	–	14,254
Loan advances	(1,237)	–
Proceeds from collection of loans receivable	1,300	–
Other, net	1,111	(5,577)
Net cash provided by (used in) investing activities	1,109,700	1,670,770
Cash flows from financing activities		
Purchase of treasury shares	(2,181,514)	(2,003,949)
Decrease (increase) in segregated deposits for purchase of treasury shares	175,592	–
Dividends paid	(1,888,402)	(3,046,438)
Net cash provided by (used in) financing activities	(3,894,323)	(5,050,387)
Effect of exchange rate change on cash and cash equivalents	378	4,416
Net increase (decrease) in cash and cash equivalents	(603,344)	153,450
Cash and cash equivalents at beginning of period	5,349,457	4,746,113
Cash and cash equivalents at end of period	4,746,113	4,899,564