



## Financial Results for the Second Quarter (Interim Period) of the Fiscal Year Ending August 2026 [IFRS] (Consolidated)

April 14, 2026

Listed Company Name	Last One Mile Co., Ltd.	Listing Exchange	Tokyo Stock Exchange
Code Number	9252	URL	https://lomgrp.co.jp/
Representative	(Title) Chairman and CEO	(Name)	Makoto Watanabe
Contact Person	(Title) Director and Executive Officer, Head of Corporate Planning Office	(Name)	Kohei Ichikawa (TEL) 050-1781-0250
Scheduled commencement date of interim report filing	April 14, 2026	Scheduled commencement date of dividend payment	May 29, 2026
Preparation of supplementary materials for financial results	: Yes		
Financial Results Briefing Session	: Yes ( For institutional and individual investors )		

(Amounts rounded to the nearest million yen)

### 1. Consolidated Results for the Second Quarter (Interim Period) of the Fiscal Year Ending August 2026 (September 1, 2025 to February 28, 2026)

#### (1) Consolidated Operating Results (Cumulative) (Percentage figures represent year-on-year change)

	Sales Revenue		Operating Profit		Profit before Tax		Interim Profit		Interim Profit Attributable to Owners of the Parent Company		Total Comprehensive Profit for the Interim Period	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Interim Period of Fiscal Year Ending August 2026	9,656	30.3	1,175	66.8	1,150	64.1	757	74.5	757	74.5	779	68.1
Interim Period of Fiscal Year Ending August 2025	7,412	41.6	705	155.3	701	160.6	434	141.2	434	141.2	463	157.5

	Basic Interim Profit per Share		Interim Profit per Share after Dilution	
	Yen Sen		Yen Sen	
Interim Period of Fiscal Year Ending August 2026	280.44		270.23	
Interim Period of Fiscal Year Ending August 2025	163.30		156.36	

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1.2 shares of common stock for every 1 share. "Basic Interim Profit per Share" and "Interim Profit per Share after Dilution" have been calculated assuming this consolidation of shares occurred at the beginning of the previous consolidated fiscal year.

#### (2) Consolidated Financial Position

	Total Assets	Total Equity	Equity Attributable to Owners of the Parent Company	Ratio of Equity Attributable to Owners of the Parent Company
	Millions of yen	Millions of yen	Millions of yen	%
Interim Period of Fiscal Year Ending August 2026	12,903	5,091	5,091	39.5
Fiscal Year Ending August 2025	11,187	4,354	4,354	38.9

### 2. Dividend Status

	Annual Dividend				
	End of First Quarter	End of Second Quarter	End of Third Quarter	Year-End	Total
	Yen Sen		Yen Sen		Yen Sen
Fiscal Year Ending August 2025	—	10.00	—	12.00	—
Fiscal Year Ending August 2026	—	18.00	—	—	—
Fiscal Year Ending August 2026 (Forecast)	—	—	—	12.00	30.00

(Note) Revision from the most recently announced dividend forecast: None

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1.2 shares of common stock for every 1 share. Dividends for the third quarter and earlier periods of the fiscal year ending August 2025 reflect the actual dividend amounts prior to this consolidation of shares. Furthermore, since the annual dividend cannot be simply calculated by adding the interim and year-end dividends, it is indicated as "—".

### 3. Consolidated Earnings Forecast for the Fiscal Year Ending August 2026 (September 1, 2025 to August 31, 2026)

(Percentage figures indicate year-on-year change)

	Sales Revenue		Operating Profit		Profit before Tax		Net Profit		Net Profit Attributable to Owners of the Parent Company		Basic Net Profit per Share	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	Sen
Full Year	18,800	21.2	1,807	57.2	1,784	58.4	1,126	67.1	1,126	67.1	414.15	

(Note) Revision from the most recently announced earnings forecast: None

\* Notes

(1) Significant Changes in the Scope of Consolidation During the Current Interim Period : Yes

New: 1 Company (Company Name) Telvel Co., Ltd. , Excluded: 1 Company (Company Name) CITV Hikari Co., Ltd.

(2) Changes in Accounting Policies and Accounting Estimates

- ① Changes in Accounting Policies Required by IFRS : None  
 ② Changes in Accounting Policies Other Than ① : None  
 ③ Changes in Accounting Estimates : None

(3) Number of Shares Issued (Common Stock)

- ① Number of Shares Outstanding at End of Period (including Treasury Stock)  
 ② Number of Treasury Stocks at End of Period  
 ③ Average Number of Shares Outstanding during Interim Period

Interim Period of FY Ending Aug 2026	2,782,064 shares	Fiscal Year Ending Aug 2025	2,762,891 shares
Interim Period of FY Ending Aug 2026	76,790 shares	Fiscal Year Ending Aug 2025	69,067 shares
Interim Period of FY Ending Aug 2026	2,700,617 shares	Interim Period of FY Ending Aug 2025	2,658,009 shares

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1.2 shares of common stock for every 1 share. The "Number of Shares Outstanding at End of Period (including Treasury Stock)", "Number of Treasury Stocks at End of Period", and "Average Number of Shares Outstanding during Interim Period" have been calculated assuming this consolidation of shares occurred at the beginning of the previous consolidated fiscal year.

※ The Second Quarter (Interim Period) Financial Results are not subject to review by a Certified Public Accountant or Audit Firm.

※ Explanation Regarding the Appropriate Use of Performance Forecasts and Other Special Notes

(Cautionary Note Regarding Forward-Looking Statements)

The forward-looking statements regarding performance forecasts contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable. The Company does not guarantee the achievement of these forecasts. For details regarding forward-looking information, please refer to the attached materials (P.3 "1. Qualitative Information Regarding Interim Financial Results (3) Explanation of Forward-Looking Information Such as Consolidated Earnings Forecasts").

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## 1. Qualitative Information Regarding Interim Financial Results

### (1) Explanation of Operating Results

Matters related to the future described in the text are based on judgments made by the Company Group as of the end of the current interim consolidated accounting period.

#### (1) Status of Financial Position and Operating Results

##### ① Status of Operating Results

During the interim consolidated accounting period (September 1, 2025 to February 28, 2026), Japanese economy showed signs of recovery in personal consumption and capital investment. Looking ahead, improvements in the employment and income environment, along with the effects of various policies, are expected to support a gradual economic recovery.

Meanwhile, although the total population is declining, the environment surrounding the Company is expected to remain stable because the number of households nationwide is projected to increase by approximately 450,000 over the five years starting in 2025 and specifically, an increase of 542,000 households is anticipated in areas including major metropolitan regions such as Kanto, Kansai, Chubu, and Kyushu. Furthermore, the Company Group has pursued a business policy of creating new markets (blue oceans) by devising novel sales approaches for all products, regardless of industry or business type, and securing exclusive sales rights. We have worked to strengthen existing businesses and establish new growth foundations.

Under these conditions, performance for the interim consolidated accounting period was as follows: sales revenue of ¥9,655,562 thousand (up 30.3% year-on-year), operating profit of ¥1,175,346 thousand (up 66.8% year-on-year), interim profit before income taxes of ¥1,150,324 thousand (up 64.1% year-on-year), and interim profit attributable to owners of the parent company of ¥757,361 thousand (up 74.5% year-on-year).

### (2) Explanation of Financial Position

#### ① Status of Assets, Liabilities, and Equity

##### (Assets)

Total assets at the end of the interim consolidated accounting period amounted to ¥12,903,457 thousand, an increase of ¥1,716,642 thousand compared to the end of the previous fiscal year. The main factors were increases in trade receivables and other receivables of ¥753,411 thousand, goodwill of ¥335,522 thousand, cash and cash equivalents of ¥302,022 thousand, intangible assets of ¥212,077 thousand, and other financial assets (non-current assets) of ¥40,414 thousand.

##### (Liabilities)

Total liabilities at the end of the interim consolidated accounting period amounted to ¥7,812,278 thousand, an increase of ¥979,837 thousand compared to the end of the previous fiscal year. The main factors were increases in trade payables and other liabilities of ¥291,001 thousand, bonds and loans payable (current liabilities) of ¥285,984 thousand, bonds and loans payable (non-current liabilities) of ¥229,672 thousand, refund liabilities of ¥136,728 thousand, and income taxes payable of ¥26,548 thousand.

##### (Equity)

Total equity at the end of the interim consolidated accounting period was ¥5,091,179 thousand, an increase of ¥736,805 thousand compared to the end of the previous fiscal year. The main factors were an increase of ¥725,419 thousand in retained earnings due to the recording of interim profit attributable to owners of the parent company, an increase of ¥24,229 thousand in capital surplus, and an increase of ¥24,186 thousand in other components of equity, while treasury stock increased by ¥44,105 thousand.

#### ② Status of Cash Flows

Cash and cash equivalents (hereinafter referred to as "Cash") for the interim consolidated accounting period increased by ¥302,022 thousand compared to the end of the previous fiscal year, reaching ¥3,365,896 thousand. The status of each cash flow and the factors affecting them for the interim consolidated accounting period are as follows.

##### (Cash Flows from Operating Activities)

Cash flows from operating activities during the interim consolidated accounting period resulted in a net inflow of ¥497,911 thousand (compared to a net inflow of ¥101,547 thousand in the same period of the previous fiscal year), driven by interim profit before income taxes of ¥1,150,324 thousand, an increase of ¥703,187 thousand in trade receivables and other receivables, income tax payments of ¥421,017 thousand, an increase of ¥309,430 thousand in trade payables and other liabilities, and depreciation and amortization expenses of ¥213,122 thousand.

(Cash Flows from Investment Activities)

Cash flows from investment activities during the interim consolidated accounting period resulted in a net outflow of ¥350,290 thousand (compared to a net inflow of ¥146,382 thousand in the same period of the previous fiscal year). This outflow was primarily due to expenditures of ¥341,033 thousand for the acquisition of shares in subsidiaries, ¥26,851 thousand for the acquisition of tangible fixed assets, and proceeds of ¥9,428 thousand from the collection of security deposits and guarantee deposits.

(Cash Flows from Financing Activities)

Cash flows from financing activities during the interim consolidated accounting period resulted in a net inflow of ¥154,401 thousand (compared to a net outflow of ¥574,504 thousand in the same period of the previous fiscal year). This was primarily due to proceeds from long-term borrowings of ¥470,000 thousand, expenditures for repayment of long-term borrowings of ¥293,865 thousand, proceedings from short-term borrowings of ¥200,000 thousand, expenditures for repayment of lease liabilities of ¥107,791 thousand, and expenditures for purchase of treasury stock of ¥93,156 thousand.

(3) Explanation Regarding Forward-Looking Information Such as Consolidated Earnings Forecasts

There is no change to the consolidated earnings forecast for the full year announced in the "Financial Results for the First Quarter of the Fiscal Year Ending August 2026 [IFRS] (Consolidated)" disclosed on January 14, 2026. Should any changes occur in the future, they will be promptly disclosed.

(4) Basic Policy on Profit Distribution and Dividends for the Current Period

The Company recognizes returning profits to shareholders as one of its key management priorities. It intends to pay dividends after comprehensively considering necessary business investments for future sustainable growth, its financial position, operating results, and overall management conditions.

Based on this basic policy, there is no change to the plan to pay a dividend of 30 yen per share for the fiscal year ending August 2026 (interim dividend of 18 yen per share and year-end dividend of 12 yen per share).

## 2. Condensed Interim Consolidated Financial Statements and Major Notes to the Financial Statements

## (1) Condensed Interim Consolidated Statement of Financial Position

(Unit: Thousand yen)

	Previous Fiscal Year (August 31, 2025)	Current interim consolidated accounting period (February 28, 2026)
Assets		
Current Assets		
Cash and Cash Equivalents	3,063,874	3,365,896
Trade receivables and other receivables	2,303,372	3,056,783
Inventories	34,623	52,017
Other Financial Assets	85,606	84,781
Income Taxes Receivable	—	306
Other Current Assets	147,380	168,667
Total Current Assets	5,634,855	6,728,450
Non-current Assets		
Tangible Fixed Assets	252,915	299,147
Right-of-use Assets	1,690,816	1,672,778
Goodwill	2,047,409	2,382,931
Intangible Assets	737,832	949,909
Investment Property	61,544	60,748
Other Financial Assets	612,156	652,570
Deferred Tax Assets	137,361	143,706
Other Non-Current Assets	11,926	13,218
Total Non-Current Assets	5,551,960	6,175,007
Total Assets	11,186,814	12,903,457

(Unit: Thousand yen)

	Previous Fiscal Year (August 31, 2025)	Current Interim Consolidated Accounting Period (February 28, 2026)
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Trade Payables and Other Liabilities	1,669,564	1,960,566
Bonds and Loans	812,043	1,098,027
Lease Liabilities	194,016	210,300
Income Taxes Payable	416,680	443,228
Refund Liabilities	347,258	483,987
Provision	43,791	48,428
Other Current Liabilities	528,131	533,349
<b>Total Current Liabilities</b>	<b>4,011,483</b>	<b>4,777,883</b>
<b>Non-Current Liabilities</b>		
Bonds and Loans	1,128,381	1,358,052
Lease Liabilities	1,509,299	1,490,512
Provision	60,958	52,081
Deferred Tax Liabilities	109,019	128,181
Other Non-Current Liabilities	13,301	5,568
<b>Total Non-Current Liabilities</b>	<b>2,820,958</b>	<b>3,034,395</b>
<b>Total Liabilities</b>	<b>6,832,441</b>	<b>7,812,278</b>
<b>Equity</b>		
Capital	102,603	109,679
Capital surplus	2,099,177	2,123,406
Retained earnings	2,315,316	3,040,736
Treasury Stock	(228,718)	(272,823)
Other Components of Equity	65,996	90,181
<b>Total Equity Attributable to Owners of the parent company</b>	<b>4,354,373</b>	<b>5,091,179</b>
Noncontrolling Interest	1	–
<b>Total Equity</b>	<b>4,354,374</b>	<b>5,091,179</b>
<b>Total Liabilities and Total Equity</b>	<b>11,186,814</b>	<b>12,903,457</b>

## (2) Condensed Interim Consolidated Statements of Income and Condensed Interim Consolidated Statements of Comprehensive Profit

## Condensed Interim Consolidated Statement of Income

## Interim Consolidated Period

(Unit: Thousand yen)

	Previous Interim Consolidated Accounting Period (From September 1, 2024 to February 28, 2025)	Current Interim Consolidated Accounting Period (From September 1, 2025 to February 28, 2026)
Sales revenue	7,411,786	9,655,562
Cost of sales	2,274,122	2,463,440
Gross profit	5,137,664	7,192,122
Selling, general and administrative expenses	4,479,378	6,064,717
Other income	50,096	63,943
Other expenses	3,536	16,002
Operating profit	704,846	1,175,346
Financial income	20,848	16,048
Financial expenses	24,872	41,070
Interim profit before income tax	700,822	1,150,324
Income tax expense	266,769	392,964
Interim profit	434,054	757,360
Attributable to interim profit		
Owners of parent company	434,054	757,361
Noncontrolling interest	(1)	(1)
Interim profit	434,054	757,360
Interim Profit Per Share		
Basic interim profit per share (yen)	163.30	280.44
Interim profit per share after dilution (yen)	156.36	270.23

Condensed Interim Consolidated Statements of Comprehensive Profit  
Interim Consolidated Period

(Unit: Thousand yen)

	Previous Interim Consolidated Accounting Period (From September 1, 2024 to February 28, 2025)	Current Interim Consolidated Accounting Period (From September 1, 2025 to February 28, 2026)
Interim Profit	434,054	757,360
Other Comprehensive Profit		
Items not reclassified to net income or loss		
Remeasurement of defined benefit plans	(6)	-
Equity financial assets measured at fair value through other comprehensive income	29,273	21,448
Total other comprehensive profit	<u>29,267</u>	<u>21,448</u>
Interim comprehensive profit	<u><u>463,321</u></u>	<u><u>778,808</u></u>
Attribution of Interim comprehensive Profit		
Owners of parent company	463,321	778,809
Noncontrolling interest	(1)	(1)
Interim Comprehensive profit	<u><u>463,321</u></u>	<u><u>778,808</u></u>

## (3) Condensed Interim Consolidated Statement of Changes in Equity

Previous Interim Consolidated Accounting Period (From September 1, 2024 to February 28, 2025)

(Unit: Thousand yen)

	Equity attributable to owners of the parent company						Noncontrolling interest	Total equity
	Capital	Capital surplus	Retained earnings	Treasury stock	Other components of equity	Total		
Balance as of September 1, 2024	415,982	1,447,021	1,673,326	(248,997)	62,803	3,350,136	1	3,350,137
Interim profit	—	—	434,054	—	—	434,054	(1)	434,054
Other comprehensive profit	—	—	—	—	29,267	29,267	—	29,267
Interim Comprehensive profit	—	—	434,054	—	29,267	463,321	(1)	463,321
Issuance of new shares	81,241	81,241	—	—	—	162,483	—	162,483
Acquisition of treasury stock	—	—	—	(84,027)	—	(84,027)	—	(84,027)
Stock compensation transactions	—	—	—	—	2,737	2,737	—	2,737
Change in stock acquisition rights	—	458	—	—	(458)	1	—	1
Transfer to retained earnings	—	—	(6)	—	6	—	—	—
Changes due to share exchange	—	160,078	—	105,920	—	265,998	—	265,998
Total Transactions with owners, etc.	81,241	241,778	(6)	21,893	2,285	347,191	—	347,191
Balance as of February 28, 2025	497,224	1,688,798	2,107,375	(227,104)	94,355	4,160,648	1	4,160,649

Current Interim Consolidated Accounting Period (From September 1, 2025 to February 28, 2026)

(Unit: Thousand yen)

	Equity attributable to owners of the parent company						Noncontrolling interest	Total equity
	Capital	Capital surplus	Retained earnings	Treasury Stock	Other components of equity	Total		
Balance as of September 1, 2025	102,603	2,099,177	2,315,316	(228,718)	65,996	4,354,373	1	4,354,374
Interim profit	—	—	757,361	—	—	757,361	(1)	757,360
Other comprehensive profit	—	—	—	—	21,448	21,448	—	21,448
Interim Comprehensive profit	—	—	757,361	—	21,448	778,809	(1)	778,808
Issuance of new shares	7,076	7,076	—	—	—	14,153	—	14,153
Acquisition of treasury stock	—	—	—	(127,074)	—	(127,074)	—	(127,074)
Disposal of treasury stock	—	15	—	121	—	136	—	136
Dividends	—	—	(31,941)	—	—	(31,941)	—	(31,941)
Stock compensation transactions	—	—	—	—	2,737	2,737	—	2,737
Change in stock acquisition rights	—	—	—	—	1	1	—	1
Changes due to share exchange	—	17,137	—	82,849	—	99,986	—	99,986
Total Transactions with owners, etc.	7,076	24,229	(31,941)	(44,105)	2,738	(42,003)	—	(42,003)
Balance as of February 28, 2026	109,679	2,123,406	3,040,736	(272,823)	90,181	5,091,179	—	5,091,179

## (4) Condensed Interim Consolidated Statements of Cash Flows

	Previous Interim Consolidated Accounting Period (From September 1, 2024 to February 28, 2025)	Current Interim Consolidated Accounting Period (From September 1, 2025 to February 28, 2026)
<b>Cash Flows from Operating Activities</b>		
Interim profit before income tax	700,822	1,150,324
Depreciation and amortization	184,668	213,122
Financial Income	(20,848)	(16,048)
Financial Expenses	24,872	41,070
Change in inventory (minus indicates increase)	(12,603)	(14,364)
Change in trade receivables and other receivables (minus indicates increase)	(428,776)	(703,187)
Change in trade payables and other liabilities (minus indicates decrease)	(365,371)	309,430
Change in provisions (minus indicates decrease)	19,810	(1,805)
Other changes	61,194	(24,563)
Subtotal	163,768	953,981
Interest and dividend received	2,449	3,494
Interest paid	(26,582)	(41,294)
Income tax paid	(73,306)	(421,017)
Corporate income tax refund	35,217	2,748
Cash flows from operating activities	101,547	497,911
<b>Cash flows from investment activities</b>		
Proceeds from sale of tangible fixed assets	34	—
Payments for the acquisition of tangible fixed assets	(41,792)	(26,851)
Expenditures for the acquisition of intangible assets	(2,450)	(3,027)
Net increase (decrease) in short-term loans (minus indicates increase)	32,536	4,110
Proceeds from collection of long-term loans	50,906	6,793
Payments for long-term loans	(86,000)	—
Proceeds from recovery of security deposits and guarantee deposits	152	9,428
Expenditures from payment of security deposits and guarantee deposits	(6,276)	—
Proceeds from the acquisition of shares in subsidiaries	128,898	—
Expenditures from acquisition of subsidiary shares	—	(341,033)
Proceeds from sale of investment securities	70,473	—
Expenditures for the acquisition of investment securities	(100)	(660)
Others	—	950
Cash flows from investment activities	146,382	(350,290)
<b>Cash flows from financing activities</b>		
Net increase (decrease) in short-term borrowings (minus indicates decrease)	—	200,000
Proceeds from long-term borrowings	50,000	470,000
Payments for repayment of long-term borrowings	(448,879)	(293,865)
Payments for repayment of lease liabilities	(96,255)	(107,791)
Proceeds from issuance of shares	15,657	14,153
Expenditures from purchase of treasury stock	(84,027)	(93,156)
Payments for redemption of corporate bonds	(11,000)	(3,000)
Dividends payments	—	(31,941)
Cash flows from financing activities	(574,504)	154,401
Net increase (decrease) in cash and cash equivalents (minus indicates decrease)	(326,575)	302,022
Cash and cash equivalents at beginning of period	2,524,334	3,063,874
Increase (decrease) in cash and cash equivalents included in assets held for sale (minus indicates decrease)	(51,721)	—
Cash and cash equivalents at the end of interim period	2,146,039	3,365,896

## (5) Notes to the Condensed Interim Consolidated Financial Statements

### (Applicable Financial Reporting Framework)

The Company's Condensed Interim Consolidated Financial Statements (Condensed Interim Consolidated Statements of Financial Position, Condensed Interim Consolidated Statements of Income, Condensed Interim Consolidated Statements of Comprehensive Profit, Condensed Interim Consolidated Statement of Changes in Equity, Condensed Interim Consolidated Statements of Cash Flows, and Notes) have been prepared in accordance with Article 5, Paragraph 2 of the "Standards for the Preparation of Interim Financial Statements, etc." of the Tokyo Stock Exchange, Co. Ltd. (however, the omissions set forth in Article 5, Paragraph 5 of the said standard are applied). Consequently, certain disclosures and notes required by International Accounting Standard 34 "Interim Financial Reporting" have been omitted.

### (Notes on Going Concern Assumption)

There are no applicable matters.

### (Notes on Segment Information, etc.)

As the Company operates as a single segment in the last-mile business, this disclosure has been omitted.