

Translation

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Summary of Non-Consolidated Financial Results for the Year Ended August 31, 2026 (Based on Japanese GAAP)

October 8, 2026

Company name: Kojima Co., Ltd.
 Stock exchange listing: Tokyo
 Stock code: 7513 URL <https://www.kojima.net/corporation/>
 Representative: Representative Director and President Yuji Nakazawa
 Inquiries: Representative Senior Managing Director, Tadashi Arakawa TEL 03-6907-3113
 General Manager of Corporate Planning
 Division

Scheduled date of ordinary general meeting of shareholders: November 18, 2026
 Scheduled date to commence dividend payments: November 19, 2026
 Scheduled date to file Securities Report: November 13, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

1. Non-consolidated financial results for the 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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended August 31, 2026	297,632	5.2	8,622	17.7	8,911	15.3	5,529	17.4
Year ended August 31, 2025	282,790	4.8	7,325	15.2	7,732	16.7	4,709	17.7

	Earnings per share	Diluted earnings per share	Return on equity	Ordinary profit/ total assets	Operating profit/ net sales
	Yen	Yen	%	%	%
Year ended August 31, 2026	71.40	71.18	7.7	7.1	2.9
Year ended August 31, 2025	61.05	60.84	6.9	6.6	2.6

Reference: Share of profit (loss) of entities accounted for using equity method Year ended August 31, 2026 ¥— million
 Year ended August 31, 2025 ¥— million

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2026	128,669	73,593	57.1	953.38
As of August 31, 2025	120,786	70,247	58.0	906.86

Reference: Equity As of August 31, 2026 ¥73,439 million
 As of August 31, 2025 ¥70,105 million

(3) Non-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
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended August 31, 2026	11,851	(1,433)	(1,611)	35,361
Year ended August 31, 2025	3,981	(3,016)	1,131	26,554

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio	Ratio of dividends to net assets
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended August 31, 2025	—	0.00	—	22.00	22.00	1,700	36.0	2.5
Year ended August 31, 2026	—	0.00	—	29.00	29.00	2,233	40.6	3.1
Year ending August 31, 2027 (Forecast)	—	0.00	—	30.00	30.00		39.8	

Note: Breakdown of the year-end dividend for the year ended August 31, 2025

Common dividend: ¥20.00

Commemorative dividend: ¥2.00 (commemorative dividend to celebrate the Company's 70th anniversary)

3. Forecast of non-consolidated financial results for the 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		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending February 28, 2027	148,000	2.8	4,100	0.6	4,300	1.9	2,900	2.8	37.65
Full year	300,000	0.8	9,000	4.4	9,100	2.1	5,800	4.9	75.30

4. Notes

(1) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations:	No
Changes in accounting policies due to other reasons:	No
Changes in accounting estimates:	No
Restatement of prior period financial statements:	No

(2) Number of issued shares (common shares)

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

As of August 31, 2026	77,912,716 shares	As of August 31, 2025	77,912,716 shares
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Number of treasury shares at the end of the period

As of August 31, 2026	882,615 shares	As of August 31, 2025	606,308 shares
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Average number of shares during the period

Year ended August 31, 2026	77,433,985 shares	Year ended August 31, 2025	77,139,726 shares
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* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

* Proper use of forecasts of financial results, and other special matters

(Caution concerning forward-looking statements)

The forward-looking statements, including the earnings forecasts, shown in this document are based on information currently available and on certain assumptions currently made pertaining to uncertain factors that may have an effect on future performance. Actual financial results may differ due to various factors.

(How to obtain supplementary materials on financial results and contents of financial results meeting)

The supplementary materials on financial results will be posted on the Company's website on the same day.

The Company plans to hold the financial results meeting for institutional investors and analysts on Tuesday, October 20, 2026. The images (video) and explanation contents (audio) of the presentation will be posted on the Company's website along with the financial results materials.

Non-consolidated financial statements
Non-consolidated balance sheets

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	26,854	35,491
Accounts receivable - trade	11,780	11,037
Merchandise	37,083	37,874
Supplies	181	199
Advance payments to suppliers	1,323	714
Prepaid expenses	2,088	2,196
Accounts receivable - other	2,173	3,012
Deposits paid	463	147
Other	2,209	2,429
Allowance for doubtful accounts	(134)	(131)
Total current assets	84,024	92,972
Non-current assets		
Property, plant and equipment		
Buildings	40,506	39,788
Accumulated depreciation	(34,470)	(33,732)
Buildings, net	6,036	6,055
Structures	3,456	3,294
Accumulated depreciation	(3,343)	(3,197)
Structures, net	113	97
Machinery and equipment	496	523
Accumulated depreciation	(398)	(420)
Machinery and equipment, net	98	103
Tools, furniture and fixtures	6,792	6,964
Accumulated depreciation	(5,220)	(5,406)
Tools, furniture and fixtures, net	1,572	1,558
Land	8,415	8,333
Leased assets	1,084	1,084
Accumulated depreciation	(751)	(802)
Leased assets, net	333	282
Other	278	57
Total property, plant and equipment	16,847	16,489
Intangible assets		
Leasehold interests in land	477	367
Telephone subscription right	149	149
Software	188	256
Other	—	1
Total intangible assets	814	774
Investments and other assets		
Prepaid pension costs	3,014	3,062
Long-term prepaid expenses	1,740	1,633
Deferred tax assets	4,827	4,436
Long-term guarantee deposits	9,436	9,222
Other	118	115
Allowance for doubtful accounts	(36)	(36)
Total investments and other assets	19,099	18,433
Total non-current assets	36,761	35,697
Total assets	120,786	128,669

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	12,810	13,525
Current portion of long-term borrowings	2,609	2,894
Lease liabilities	40	13
Accounts payable - other	5,983	6,132
Income taxes payable	1,308	1,954
Contract liabilities	6,953	8,544
Deposits received	379	392
Provision for bonuses	1,603	1,627
Provision for loss on store closings	34	9
Asset retirement obligations	142	35
Other	3,963	4,898
Total current liabilities	35,829	40,027
Non-current liabilities		
Long-term borrowings	6,892	7,423
Lease liabilities	44	32
Provision for loss on store closings	80	84
Asset retirement obligations	3,666	3,597
Contract liabilities	3,134	3,025
Other	889	882
Total non-current liabilities	14,708	15,047
Total liabilities	50,538	55,075
Net assets		
Shareholders' equity		
Share capital	25,975	25,975
Capital surplus		
Legal capital surplus	6,493	6,493
Other capital surplus	9,410	9,426
Total capital surplus	15,904	15,920
Retained earnings		
Other retained earnings		
Retained earnings brought forward	28,703	32,532
Total retained earnings	28,703	32,532
Treasury shares	(477)	(989)
Total shareholders' equity	70,105	73,439
Share acquisition rights	142	154
Total net assets	70,247	73,593
Total liabilities and net assets	120,786	128,669

Non-consolidated statements of income

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Net sales	282,790	297,632
Cost of sales		
Beginning merchandise inventory	35,459	37,083
Cost of purchased goods	207,641	216,874
Total	243,100	253,958
Goods transfer to other account	57	69
Ending merchandise inventory	37,083	37,874
Cost of goods sold	205,959	216,014
Gross profit	76,830	81,618
Selling, general and administrative expenses	69,505	72,995
Operating profit	7,325	8,622
Non-operating income		
Interest income	67	115
Dividend income	0	8
Commission income	66	35
Insurance claim income	238	230
Reversal of provision for loss on store closings	40	–
Grant income	3	6
Subsidy income	71	12
Other	52	26
Total non-operating income	541	436
Non-operating expenses		
Interest expenses	92	107
Interest expenses on bonds	0	–
Commission expenses	17	22
Rental costs	8	5
Penalty for contract	12	5
Other	3	6
Total non-operating expenses	134	147
Ordinary profit	7,732	8,911
Extraordinary income		
Gain on sale of non-current assets	0	119
Total extraordinary income	0	119
Extraordinary losses		
Loss on sale of non-current assets	5	72
Loss on retirement of non-current assets	59	42
Impairment losses	1,072	483
Loss on cancellation of leases	0	0
Provision for loss on store closings	–	4
Loss on disaster	–	209
Total extraordinary losses	1,137	811
Profit before income taxes	6,595	8,219
Income taxes - current	1,404	2,299
Income taxes - deferred	481	390
Total income taxes	1,885	2,690
Profit	4,709	5,529

Non-consolidated statements of changes in equity
Year ended August 31, 2025

(Millions of yen)

	Shareholders' equity					
	Share capital	Capital surplus			Retained earnings	
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings Retained earnings brought forward	Total retained earnings
Balance at beginning of period	25,975	6,493	9,386	15,880	25,226	25,226
Changes during period						
Dividends of surplus					(1,231)	(1,231)
Profit					4,709	4,709
Purchase of treasury shares						
Disposal of treasury shares			24	24		
Net changes in items other than shareholders' equity						
Total changes during period	—	—	24	24	3,477	3,477
Balance at end of period	25,975	6,493	9,410	15,904	28,703	28,703

	Shareholders' equity		Share acquisition rights	Total net assets
	Treasury shares	Total shareholders' equity		
Balance at beginning of period	(722)	66,359	119	66,479
Changes during period				
Dividends of surplus		(1,231)		(1,231)
Profit		4,709		4,709
Purchase of treasury shares	(0)	(0)		(0)
Disposal of treasury shares	245	269		269
Net changes in items other than shareholders' equity			22	22
Total changes during period	244	3,746	22	3,768
Balance at end of period	(477)	70,105	142	70,247

Year ended August 31, 2026

(Millions of yen)

	Shareholders' equity					
	Share capital	Capital surplus			Retained earnings	
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings Retained earnings brought forward	Total retained earnings
Balance at beginning of period	25,975	6,493	9,410	15,904	28,703	28,703
Changes during period						
Dividends of surplus					(1,700)	(1,700)
Profit					5,529	5,529
Purchase of treasury shares						
Disposal of treasury shares			16	16		
Net changes in items other than shareholders' equity						
Total changes during period	—	—	16	16	3,828	3,828
Balance at end of period	25,975	6,493	9,426	15,920	32,532	32,532

	Shareholders' equity		Share acquisition rights	Total net assets
	Treasury shares	Total shareholders' equity		
Balance at beginning of period	(477)	70,105	142	70,247
Changes during period				
Dividends of surplus		(1,700)		(1,700)
Profit		5,529		5,529
Purchase of treasury shares	(688)	(688)		(688)
Disposal of treasury shares	177	193		193
Net changes in items other than shareholders' equity			12	12
Total changes during period	(511)	3,333	12	3,345
Balance at end of period	(989)	73,439	154	73,593

Non-consolidated statements of cash flows

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	6,595	8,219
Depreciation	1,512	1,575
Impairment losses	1,072	483
Increase (decrease) in provision for bonuses	20	23
Increase (decrease) in provision for goods warranties	(30)	–
Increase (decrease) in provision for loss on store closings	(51)	(21)
Decrease (increase) in prepaid pension costs	(28)	(48)
Increase (decrease) in allowance for doubtful accounts	17	(2)
Interest and dividend income	(67)	(124)
Interest expenses on borrowings and bonds	92	107
Gain on sale of non-current assets	(0)	(119)
Loss on retirement of non-current assets	59	42
Decrease (increase) in trade receivables	(893)	742
Decrease (increase) in inventories	(1,642)	(821)
Increase (decrease) in trade payables	(318)	715
Other, net	(1,323)	2,754
Subtotal	5,014	13,526
Interest and dividends received	53	115
Interest paid	(90)	(102)
Income taxes paid	(996)	(1,688)
Net cash provided by (used in) operating activities	3,981	11,851
Cash flows from investing activities		
Payments into time deposits	(300)	(130)
Proceeds from withdrawal of time deposits	–	300
Purchase of property, plant and equipment	(2,774)	(1,939)
Payments for retirement of property, plant and equipment	(146)	(182)
Proceeds from sale of property, plant and equipment	0	335
Purchase of intangible assets	(104)	(124)
Decrease (increase) in investments and other assets	340	313
Other, net	(31)	(6)
Net cash provided by (used in) investing activities	(3,016)	(1,433)
Cash flows from financing activities		
Proceeds from long-term borrowings	6,400	3,500
Repayments of long-term borrowings	(3,928)	(2,684)
Redemption of bonds	(200)	–
Repayments of lease liabilities	(88)	(39)
Proceeds from disposal of treasury shares	178	–
Purchase of treasury shares	(0)	(688)
Dividends paid	(1,230)	(1,699)
Other, net	0	0
Net cash provided by (used in) financing activities	1,131	(1,611)
Net increase (decrease) in cash and cash equivalents	2,096	8,807
Cash and cash equivalents at beginning of period	24,458	26,554
Cash and cash equivalents at end of period	26,554	35,361