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September 12, 2025

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

Company name:	Kurashicom Inc.	
Listing:	Tokyo Stock Exchange	
Securities code:	7110	
URL:	<a href="https://kurashi.com/">https://kurashi.com/</a>	
Representative:	Kohei Aoki, CEO	
Inquiries:	Yohei Yamaguchi, Director and CFO	
Telephone:	+81-42-577-0486	
Scheduled date of annual general meeting of shareholders:	October 29, 2025	
Scheduled date to commence dividend payments:	October 30, 2025	
Scheduled date to file annual securities report:	October 28, 2025	
Preparation of supplementary material on financial results:	Yes	
Holding of financial results briefing:	Yes (for institutional investors and general investors)	

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the fiscal year ended July 31, 2025 (from August 1, 2024 to July 31, 2025)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		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	%	Millions of yen	%
July 31, 2025	8,490	21.1	1,163	1.3	1,090	0.7	1,111	-3.4	716	-8.9
July 31, 2024	7,012	—	1,148	—	1,083	—	1,150	—	785	—

Note: Comprehensive income For the fiscal year ended July 31, 2025: ¥ 716 million [-8.9%]  
For the fiscal year ended July 31, 2024: ¥785 million [—%]

	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	%	%	%
July 31, 2025	97.17	—	14.3	18.7	12.8
July 31, 2024	106.61	—	16.6	20.6	15.5

Reference: Share of profit (loss) of entities accounted for using equity method  
For the fiscal year ended July 31, 2025: ¥— million  
For the fiscal year ended July 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
July 31, 2025	6,296	5,317	84.4	721.50
July 31, 2024	5,596	4,726	84.5	641.33

Reference: Equity  
As of July 31, 2025: ¥5,317 million  
As of July 31, 2024: ¥4,726 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 July 31, 2025	Millions of yen 729	Millions of yen -21	Millions of yen -174	Millions of yen 4,728
July 31, 2024	784	-530	-394	4,195

### 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			
Fiscal year ended July 31, 2024	Yen —	Yen 0.00	Yen —	Yen 17.00	Yen 17.00	Millions of yen 125	% 15.9	% 2.7
Fiscal year ended July 31, 2025	—	0.00	—	48.00	48.00	353	49.4	7.0
Fiscal year ending July 31, 2026 (Forecast)	—	0.00	—	48.00	48.00		36.7	

### 3. Consolidated earnings forecasts for the fiscal year ending July 31, 2026 (from August 1, 2025 to July 31, 2026)

(Percentages represent change compared with the previous fiscal year)

	Net sales		EBITDA		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	%	Millions of yen	%	Yen
Full year	10,200	20.1	1,530	31.5	1,453	33.2	1,473	32.5	964	34.6	130.81

\* **Notes**

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

Newly included: - companies (-)

Excluded: - companies (-)

(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 July 31, 2025	7,370,400 shares
As of July 31, 2024	7,370,400 shares

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

As of July 31, 2025	98 shares
As of July 31, 2024	46 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended July 31, 2025	7,370,348 shares
Fiscal year ended July 31, 2024	7,370,354 shares

\* 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

(Cautionary Statement Concerning Forward-Looking Statements)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to us and on certain assumptions deemed to be reasonable.

## Consolidated Financial Statements

### Consolidated Balance Sheets

(Thousands of yen)

	As of July 31, 2024	As of July 31, 2025
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and deposits	4,195,709	4,728,421
Accounts receivable - trade	209,096	298,159
Merchandise	423,270	547,536
Work in process	1,209	687
Raw materials	1,555	16,342
Other	59,592	63,791
<b>Total current assets</b>	<b>4,890,432</b>	<b>5,654,939</b>
<b>Non-current assets</b>		
Property, plant and equipment		
Buildings, net	208,389	191,379
Machinery and equipment, net	5,155	4,187
Other, net	37,682	27,692
<b>Total property, plant and equipment</b>	<b>251,227</b>	<b>223,258</b>
Intangible assets		
Goodwill	193,891	172,348
Other	64,027	48,172
<b>Total Intangible assets</b>	<b>257,918</b>	<b>220,521</b>
Investments and other assets		
Deferred tax assets	131,697	130,136
Other	65,512	68,125
<b>Total investments and other assets</b>	<b>197,210</b>	<b>198,262</b>
<b>Total non-current assets</b>	<b>706,356</b>	<b>642,041</b>
<b>Total Assets</b>	<b>5,596,789</b>	<b>6,296,980</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable - trade	154,175	321,375
Current portion of long-term borrowings	49,434	39,996
Income taxes payable	227,571	200,411
Other	335,421	354,215
<b>Total current liabilities</b>	<b>766,602</b>	<b>915,997</b>
<b>Non-current liabilities</b>		
Long-term borrowings	103,343	63,347
<b>Total non-current liabilities</b>	<b>103,343</b>	<b>63,347</b>
<b>Total liabilities</b>	<b>869,945</b>	<b>979,344</b>
<b>NET ASSETS</b>		
<b>Shareholders' equity</b>		
Share capital	100,000	100,000
Capital surplus	1,175,730	1,175,730
Retained earnings	3,451,170	4,042,038
Treasury shares	-56	-133
<b>Total shareholders' equity</b>	<b>4,726,844</b>	<b>5,317,636</b>
<b>Total net assets</b>	<b>4,726,844</b>	<b>5,317,636</b>
<b>Total liabilities and net assets</b>	<b>5,596,789</b>	<b>6,296,980</b>

Consolidated Statements of Income

(Thousands of yen)

	Fiscal year ended July 31, 2024	Fiscal year ended July 31, 2025
Net sales	7,012,802	8,490,727
Cost of sales	3,940,113	4,678,159
Gross profit	3,072,689	3,812,567
Selling, general and administrative expenses	1,988,989	2,721,569
Operating profit	1,083,700	1,090,997
Non-operating income		
Interest income	212	3,610
Commission income	12,128	15,691
Surrender value of insurance policies	52,489	—
Other	3,398	2,536
Total non-operating income	68,227	21,838
Non-operating expenses		
Interest expenses	1,070	1,210
Other	94	103
Total non-operating expenses	1,165	1,314
Ordinary profit	1,150,762	1,111,521
Extraordinary losses		
Impairment losses	—	5,742
Total extraordinary losses	—	5,742
Profit before income taxes	1,150,762	1,105,779
Income taxes – current	374,513	388,054
Income taxes – deferred	-9,508	1,561
Total income taxes	365,004	389,615
Profit	785,757	716,164
Profit attributable to owners of parent	785,757	716,164

Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Fiscal year ended July 31, 2024	Fiscal year ended July 31, 2025
Profit	785,757	716,164
Comprehensive income	785,757	716,164
Attributable to:		
Owners of parent	785,757	716,164

## Statements of Changes in equity

Fiscal Year ended July 31, 2024

(Thousands of yen)

	Shareholders' equity					Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	
Balance at beginning of period	432,841	842,889	2,997,078	-56	4,272,752	4,272,752
Changes during period						
Cash dividends			-331,665		-331,665	-331,665
Profit			785,757		785,757	785,757
Transfer from share capital to other capital surplus	-332,841	332,841			—	—
Total changes during period	-332,841	332,841	454,091	—	454,091	454,091
Balance at end of period	100,000	1,175,730	3,451,170	-56	4,726,844	4,726,844

Fiscal Year ended July 31, 2025

(Thousands of yen)

	Shareholders' equity					Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	
Balance at beginning of period	100,000	1,175,730	3,451,170	-56	4,726,844	4,726,844
Changes during period						
Cash dividends			-125,296		-125,296	-125,296
Profit			716,164		716,164	716,164
Purchase of treasury shares				-76	-76	-76
Total changes during period	—	—	590,868	-76	590,791	590,791
Balance at end of period	100,000	1,175,730	4,042,038	-133	5,317,636	5,317,636

Consolidated Statements of Cash Flows

(Thousands of yen)

	Fiscal year ended July 31, 2024	Fiscal year ended July 31, 2025
<b>Cash flows from operating activities</b>		
Profit before income taxes	1,150,762	1,105,779
Depreciation	43,684	50,901
Amortization of goodwill	21,543	21,543
Impairment losses	—	5,742
Interest income	-212	-3,610
Commission income	-12,128	-15,691
Surrender value of insurance policies	-52,489	—
Interest expenses	1,070	1,210
Decrease (increase) in trade receivables	-45,649	-89,063
Decrease (increase) in inventories	-112,181	-138,532
Increase (decrease) in trade payables	29,320	167,199
Other	-144	21,621
<b>Sub total</b>	<b>1,023,577</b>	<b>1,127,101</b>
Interest received	212	3,610
Interest paid	-1,070	-1,210
Commission income received	12,104	15,199
Proceeds from Surrender value of insurance policies	52,489	—
Income taxes paid	-303,253	-415,214
<b>Cash flows from operating activities</b>	<b>784,059</b>	<b>729,486</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-198,697	-14,506
Purchase of intangible assets	-6,448	-1,360
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-299,874	—
Payments of leasehold and guarantee deposits	-25,069	-6,237
Proceeds from refund of leasehold and guarantee deposits	—	135
<b>Cash flows from investing activities</b>	<b>-530,090</b>	<b>-21,968</b>
<b>Cash flows from financing activities</b>		
Repayments of long-term borrowings	-63,332	-49,434
Purchase of treasury shares	—	-76
Dividends paid	-331,665	-125,296
<b>Cash flows from financing activities</b>	<b>-394,997</b>	<b>-174,806</b>
Net increase (decrease) in cash and cash equivalents	-141,029	532,711
Cash and cash equivalents at beginning of period	4,336,738	4,195,709
<b>Cash and cash equivalents at end of period</b>	<b>4,195,709</b>	<b>4,728,421</b>