

February 10, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: ARATA CORPORATION
 Listing: Tokyo Stock Exchange
 Securities code: 2733
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	768,285	1.8	11,355	(13.3)	11,716	(15.0)	7,760	(17.4)
December 31, 2024	754,500	4.9	13,100	5.4	13,777	6.0	9,398	7.6

Note: Comprehensive income For the nine months ended December 31, 2025: ¥9,282 million [1.7%]
 For the nine months ended December 31, 2024: ¥9,127 million [(3.5)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	231.96	-
December 31, 2024	280.62	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of				
December 31, 2025	367,376	122,228	33.3	3,650.04
March 31, 2025	311,728	116,557	37.4	3,490.50

Reference: Equity
 As of December 31, 2025: ¥122,192 million
 As of March 31, 2025: ¥116,524 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	51.00	-	51.00	102.00
Fiscal year ending March 31, 2026	-	56.00	-		
Fiscal year ending March 31, 2026 (Forecast)				56.00	112.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 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
Fiscal year ending March 31, 2026	1,006,000	2.0	12,600	(15.9)	13,000	(16.8)	9,900	(4.4)	295.84

Note: Revisions to the earnings forecasts most recently announced: Yes

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) 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

(4) Number of issued shares (common shares)

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

As of December 31, 2025	36,057,424 shares
As of March 31, 2025	36,057,424 shares

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

As of December 31, 2025	2,580,322 shares
As of March 31, 2025	2,674,142 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	33,456,858 shares
Nine months ended December 31, 2024	33,490,824 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

Please note that the forecasted figures presented above are outlooks based on information currently available and include a considerable number of uncertain factors. Actual results may differ from the above forecasts due to changes in current conditions and other factors. For details related to the above forecasts, please refer to Appendix P5 "Explanation of Forward-Looking Information on Consolidated Earnings Forecasts and Other Forward-Looking Information."

(Method of accessing supplementary material on financial results)

Supplementary explanatory materials for financial results are scheduled to be released on the Company's website (<https://www.arata-gr.jp/ir/>) after the announcement of financial results.

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	23,430	23,969
Notes and accounts receivable - trade	123,945	155,286
Merchandise	46,604	58,944
Accounts receivable - other	34,449	40,294
Other	5,280	5,688
Allowance for doubtful accounts	(4)	(5)
Total current assets	233,705	284,178
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	20,181	19,296
Land	21,873	21,578
Other, net	10,884	14,325
Total property, plant and equipment	52,939	55,201
Intangible assets	5,684	6,312
Investments and other assets		
Investment securities	12,659	15,160
Deferred tax assets	482	203
Retirement benefit asset	3,228	3,454
Other	3,115	2,968
Allowance for doubtful accounts	(87)	(102)
Total investments and other assets	19,399	21,684
Total non-current assets	78,022	83,198
Total assets	311,728	367,376

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	110,949	146,423
Short-term borrowings	12,019	15,272
Current portion of bonds payable	200	200
Income taxes payable	2,964	1,139
Provision for bonuses	1,742	900
Other	31,086	34,944
Total current liabilities	158,961	198,880
Non-current liabilities		
Bonds payable	5,700	5,600
Long-term borrowings	12,629	22,623
Deferred tax liabilities	809	1,509
Retirement benefit liability	7,365	7,370
Other	9,705	9,164
Total non-current liabilities	36,209	46,267
Total liabilities	195,171	245,147
Net assets		
Shareholders' equity		
Share capital	8,572	8,572
Capital surplus	28,413	28,413
Retained earnings	80,373	84,446
Treasury shares	(6,723)	(6,647)
Total shareholders' equity	110,634	114,784
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	4,562	6,346
Foreign currency translation adjustment	4	(100)
Remeasurements of defined benefit plans	1,323	1,161
Total accumulated other comprehensive income	5,889	7,408
Non-controlling interests	32	35
Total net assets	116,557	122,228
Total liabilities and net assets	311,728	367,376

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	754,500	768,285
Cost of sales	680,046	693,287
Gross profit	74,454	74,997
Selling, general and administrative expenses	61,354	63,642
Operating profit	13,100	11,355
Non-operating income		
Interest income	3	7
Dividend income	208	247
Share of profit of entities accounted for using equity method	-	10
Outsourcing service income	134	107
Reversal of allowance for doubtful accounts	3	-
Other	876	758
Total non-operating income	1,226	1,131
Non-operating expenses		
Interest expenses	302	467
Share of loss of entities accounted for using equity method	5	-
Loss on sale of trade receivables	167	243
Other	73	59
Total non-operating expenses	549	769
Ordinary profit	13,777	11,716
Extraordinary income		
Gain on sale of non-current assets	28	31
Gain on sale of investment securities	-	30
Total extraordinary income	28	61
Extraordinary losses		
Loss on sale of non-current assets	1	85
Loss on retirement of non-current assets	22	9
Loss on valuation of investment securities	-	149
Loss on sale of investment securities	-	0
Total extraordinary losses	23	244
Profit before income taxes	13,782	11,534
Income taxes - current	3,971	3,457
Income taxes - deferred	399	308
Total income taxes	4,371	3,766
Profit	9,411	7,767
Profit attributable to non-controlling interests	13	6
Profit attributable to owners of parent	9,398	7,760

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	9,411	7,767
Other comprehensive income		
Valuation difference on available-for-sale securities	(320)	1,784
Foreign currency translation adjustment	(46)	(107)
Remeasurements of defined benefit plans, net of tax	83	(161)
Total other comprehensive income	(283)	1,515
Comprehensive income	9,127	9,282
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	9,116	9,279
Comprehensive income attributable to non-controlling interests	11	3

(Notes on segment information, etc.)

Since the Group is a single segment whose main business is the wholesale of daily necessities and cosmetics, the description is omitted.