October 13, 2026

IZUMI CO., LTD.

(Stock code: 8273)

Support Documentation about the Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending February 28, 2027 (FY2026)

1. Summary of Financial Results

1) Consolidated Financial Results *1

(Unit: millions of yen)

	FY2025		FY2026	
	2Q	Full term	2Q	Full-term forecast
Operating revenue	281,037	569,312	283,437	587,100
(YoY)	117.8%	108.6%	100.9%	103.1%
Operating profit	12,685	27,236	13,271	29,000
(YoY)	105.1%	105.8%	104.6%	106.5%
Ordinary profit	12,614	27,361	13,293	28,400
(YoY)	101.8%	105.2%	105.4%	103.8%
Profit attributable to owners of parent	8,084	16,834	8,426	17,400
(YoY)	98.5%	136.8%	104.2%	103.4%
Earnings per share	¥38.02	¥79.40	¥40.10	¥82.82
Total assets	597,259	595,383	592,731	
Net assets	301,902	307,939	314,069	
Net assets per share	¥1,359.64	¥1,399.38	¥1,427.42	
Equity ratio	48.2%	49.4%	50.6%	
Total number of issued shares at the end of period (incl. treasury shares)	214,995,600	214,995,600	214,995,600	
Number of treasury shares at the end of period	3,096,846	4,897,260	4,791,625	
Average number of shares during the period (excl. treasury shares)	212,655,534	212,029,223	210,143,516	
Number of consolidated subsidiaries	17	17	17	
Number of equity-method affiliates	3	2	2	
(*2 Reference) Total operating revenue	419,045	847,950	423,213	
(YoY)	112.8%	106.6%	101.0%	

2) Non-consolidated Financial Results

(Unit: millions of yen)

	FY2025		FY2026	
	2Q	Full term	2Q	Full-term forecast
Operating revenue	187,879	381,215	189,235	392,800
(YoY)	103.5%	102.2%	100.7%	103.0%
Operating profit	10,107	21,471	9,369	21,500
(YoY)	98.1%	101.0%	92.7%	100.1%
Ordinary profit	10,005	21,330	9,140	21,000
(YoY)	94.1%	99.6%	91.3%	98.5%
Profit	6,978	13,813	6,083	13,900
(YoY)	96.2%	143.4%	87.2%	100.6%
Dividends per share	¥45.00	¥90.00	¥15.00	¥30.00
Total assets	524,428	520,694	515,642	
Net assets	229,096	231,924	235,764	
Equity ratio	43.7%	44.5%	45.7%	
(*2 Reference) Total operating revenue	376,646	770,191	387,508	
(YoY)	110.4%	110.0%	102.9%	

*1 The Company conducted a three-for-one split of its common shares on March 1, 2026. Earnings per share, and net assets per share, and Number of shares outstanding at fiscal year-end, and Average number of shares outstanding during the period are calculated assuming the stock split was implemented at the beginning of FY2025. The dividend per share for FY2025 is presented based on the amount before the stock split.

*2 The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022. Operating revenue reclassified to the figures before applying the accounting standard and relevant ASBJ regulations is presented outside of the table as “Total operating revenue” for reference.

Consolidated

2. Consolidated Statements of Income

(Unit: millions of yen)

	FY2025 2Q (Mar.-Aug.)		FY2026 2Q (Mar.-Aug.)			FY2025 Full term (Mar.-Feb.)	
	Amount	% of Revenue	Amount	% of Revenue	YoY	Amount	% of Revenue
Operating revenue	281,037	100.0%	283,437	100.0%	100.9%	569,312	100.0%
Net sales	251,932	89.6%	253,907	89.6%	100.8%	510,942	89.7%
Gross profit	80,754	28.7%	81,619	28.8%	101.1%	164,039	28.8%
Operating revenue	29,105	10.4%	29,530	10.4%	101.5%	58,369	10.3%
Operating gross profit	109,859	39.1%	111,150	39.2%	101.2%	222,409	39.1%
Selling, general and administrative expenses	97,173	34.6%	97,879	34.5%	100.7%	195,172	34.3%
Personnel expenses	41,014	14.6%	41,636	14.7%	101.5%	82,933	14.6%
Depreciation	8,942	3.2%	8,755	3.1%	97.9%	18,317	3.2%
Amortization of goodwill	1,216	0.4%	950	0.3%	78.1%	2,212	0.4%
Rental expenses	7,112	2.5%	7,126	2.5%	100.2%	14,256	2.5%
Utilities expenses	9,044	3.2%	8,945	3.2%	98.9%	17,285	3.0%
Advertising expenses	5,515	2.0%	5,114	1.8%	92.7%	10,969	1.9%
Other	24,326	8.7%	25,350	8.9%	104.2%	49,198	8.6%
Operating profit	12,685	4.5%	13,271	4.7%	104.6%	27,236	4.8%
Non-operating income	695	0.2%	750	0.3%	107.8%	1,537	0.3%
Interest and dividend income	99	0.0%	122	0.0%	123.4%	179	0.0%
Non-operating expenses	767	0.3%	727	0.3%	94.8%	1,412	0.2%
Interest expenses	634	0.2%	648	0.2%	102.2%	1,197	0.2%
Ordinary profit	12,614	4.5%	13,293	4.7%	105.4%	27,361	4.8%
Extraordinary income	139	0.0%	434	0.2%	312.8%	1,519	0.3%
Extraordinary losses	137	0.0%	641	0.2%	467.6%	2,351	0.4%
Profit before income taxes	12,615	4.5%	13,086	4.6%	103.7%	26,529	4.7%
Total income taxes	4,396	1.6%	4,538	1.6%	103.2%	9,428	1.7%
Profit attributable to non-controlling interests	135	0.0%	121	0.0%	90.0%	266	0.0%
Profit attributable to owners of parent	8,084	2.9%	8,426	3.0%	104.2%	16,834	3.0%

1) Segment Information

(Unit: millions of yen)

	FY2025 2Q (Mar.-Aug.)		FY2026 2Q (Mar.-Aug.)			FY2025 Full term (Mar.-Feb.)	
	Amount	% of Total	Amount	% of Total	YoY	Amount	% of Total
(Operating revenue)							
Retail operations	271,830	96.7%	273,638	96.5%	100.7%	551,029	96.8%
Retail-peripheral operations	26,289	9.4%	27,980	9.9%	106.4%	53,922	9.5%
Other	2,465	0.9%	2,437	0.9%	98.8%	4,951	0.9%
Adjustment amount	-19,548	-7.0%	-20,618	-7.3%	–	-40,591	-7.1%
Total	281,037	100.0%	283,437	100.0%	100.9%	569,312	100.0%
(Operating profit)							
Retail operations	9,530	75.1%	9,826	74.0%	103.1%	20,782	76.3%
Retail-peripheral operations	2,907	22.9%	3,213	24.2%	110.5%	5,997	22.0%
Other	384	3.0%	308	2.3%	80.3%	703	2.6%
Adjustment amount	-137	-1.1%	-78	-0.6%	–	-246	-0.9%
Total	12,685	100.0%	13,271	100.0%	104.6%	27,236	100.0%

2) Financial Results of Major Subsidiaries

(Unit: millions of yen)

Company	Business / Segment	Level of profit	FY2025 2Q(Mar.-Aug.)	FY2026 2Q (Mar.-Aug.)		FY2025 Full term (Mar.-Feb.)	
			Amount	Amount	YoY	Amount	YoY
Youme Card Co., Ltd.	Finance	Operating revenue	4,239	4,349	102.6%	8,670	105.6%
	Retail-peripheral	Operating profit	693	883	127.5%	1,400	98.9%
Izumi Techno Co., Ltd.	Store management	Operating revenue	10,603	11,320	106.8%	22,029	110.5%
	Retail-peripheral	Operating profit	1,223	1,216	99.4%	2,628	109.0%
Izumi Food Service Co., Ltd.	Food services	Operating revenue	4,150	4,457	107.4%	8,095	105.1%
	Retail-peripheral	Operating profit	296	386	130.4%	453	79.7%
Youme Mart Kumamoto Co., Ltd.	Retail	Operating revenue	53,676	54,087	100.8%	108,709	142.3%
	Retail	Operating profit	-38	677	–	165	172.0%
Youme Mart Kitakyushu Co., Ltd.	Retail	Operating revenue	12,419	12,948	104.3%	25,391	103.5%
	Retail	Operating profit	149	62	41.7%	237	145.0%
Yours Co., Ltd.	Retail	Operating revenue	11,888	12,013	101.1%	24,027	107.4%
	Retail	Operating profit	-18	57	–	63	105.3%

Consolidated

3) Change in Consolidated Operating Profit by Quarter

(Unit: millions of yen)

	FY2024		FY2025		FY2026	
		YoY		YoY		YoY
1Q (Mar.-May)	5,811	71.3%	6,296	108.3%	6,860	108.9%
2Q (Jun.-Aug.)	6,262	85.0%	6,389	102.0%	6,410	100.3%
First half total (Mar.-Aug.)	12,074	77.8%	12,685	105.1%	13,271	104.6%
3Q (Sep.-Nov.)	5,111	80.9%	4,915	96.2%	–	–
Three quarters total (Mar.-Nov.)	17,185	78.7%	17,601	102.4%	–	–
4Q (Dec.-Feb.)	8,550	89.2%	9,635	112.7%	–	–
Annual total (Mar.-Feb.)	25,735	81.9%	27,236	105.8%	Forecast 29,000	106.5%

3. Consolidated Balance Sheets

(Unit: millions of yen)

	As of Feb. 28, 2026		As of Aug. 31, 2026		
	Amount	% of total	Amount	% of total	Change
Total assets	595,383	100.0%	592,731	100.0%	- 2,652
Cash and deposits	28,088	4.7%	18,864	3.2%	- 9,223
Notes and accounts receivable - trade, and contract assets	61,794	10.4%	67,956	11.6%	+ 6,162
Merchandise and finished goods	30,242	5.1%	28,905	4.9%	- 1,337
Property, plant and equipment	357,808	60.1%	359,878	60.7%	+ 2,070
Goodwill	34,207	5.7%	33,256	5.6%	- 950
Leasehold and guarantee deposits	16,214	2.7%	15,907	2.7%	- 306
Investment securities	6,073	1.0%	7,291	1.2%	+ 1,218
Other	60,955	10.2%	60,671	10.2%	- 284
Liabilities	287,444	48.3%	278,662	47.0%	- 8,782
Notes and accounts payable - trade	57,289	9.6%	37,655	6.4%	- 19,634
Interest-bearing liabilities	123,225	20.7%	137,603	23.2%	+ 14,378
Other	106,928	18.0%	103,403	17.4%	- 3,525
Net assets	307,939	51.7%	314,069	53.0%	+ 6,130
Equity	294,008	49.4%	300,050	50.6%	+ 6,042
Non-controlling interests	13,930	2.3%	14,019	2.4%	+ 88

Change in the number of issued shares

	FY2025 (Mar.-Feb.)	FY2026 2Q
Total number of issued shares at the beginning of the period	214,995,600	214,995,600
at the end of the period (A)	214,995,600	214,995,600
Treasury shares, etc. at the beginning of the period	333,495	4,897,260
at the end of the period (B)	4,897,260	4,791,625
(Acquired during the period)	4,679,736	460
(Share-based remuneration)	115,971	106,095
(Cancelled during the period)	0	0
A－B	210,098,340	210,203,975
(Average during the period)	212,029,223	210,143,516

* The Company conducted a three-for-one split of its common shares on March 1, 2026. Earnings per share, and net assets per share are calculated assuming the stock split was implemented at the beginning of FY2025.

4. Consolidated Statements of Cash Flows

(Unit: millions of yen)

	FY2025 2Q (Mar.-Aug.)	FY2026 2Q (Mar.-Aug.)	FY2025 Full term (Mar.-Feb.)
Cash flows from operating activities	+ 44,755	- 8,647	+ 64,515
Profit before income taxes	+ 12,615	+ 13,086	+ 26,529
Non-cash loss/gain (depreciation, etc.)	+ 10,814	+ 10,272	+ 23,660
Increase/decrease in claims and obligations related to operating activities	+ 25,444	- 26,962	+ 22,889
Income taxes and interest income	- 5,033	- 5,888	- 9,795
Other	+ 913	+ 844	+ 1,231
Cash flows from investing activities	- 9,915	- 11,768	- 19,613
Capital investment related	- 10,764	- 11,753	- 20,829
Other	+ 848	- 15	+ 1,215
Cash flows from financing activities	- 27,868	+ 11,192	- 32,531
Interest-bearing liabilities related	- 21,443	+ 14,377	- 21,104
Other	- 6,424	- 3,184	- 11,427
Increase/decrease in cash and cash equivalents	+ 6,971	- 9,223	+ 12,370

Non-Consolidated

5. IZUMI CO., LTD.: Income Statement and Other Financial Information

1) Statement of Income

(Unit: millions of yen)

	FY2025 2Q (Mar.-Aug.)		FY2026 2Q (Mar.-Aug.)			FY2025 Full term (Mar.-Feb.)	
	Amount	% of revenue	Amount	% of revenue	YoY	Amount	% of revenue
Operating revenue	187,879	100.0%	189,235	100.0%	100.7%	381,215	100.0%
Net sales	159,650	85.0%	160,563	84.8%	100.6%	324,657	85.2%
Gross profit	52,150	27.8%	51,743	27.3%	99.2%	105,777	27.7%
Operating revenue	28,228	15.0%	28,671	15.2%	101.6%	56,558	14.8%
Real estate lease revenue	14,872	7.9%	15,292	8.1%	102.8%	29,834	7.8%
Store lease joint management expense revenue	3,945	2.1%	3,903	2.1%	98.9%	7,895	2.1%
Other	9,411	5.0%	9,476	5.0%	100.7%	18,827	4.9%
Operating gross profit	80,379	42.8%	80,415	42.5%	100.0%	162,335	42.6%
Selling, general and administrative expenses	70,271	37.4%	71,046	37.5%	101.1%	140,864	37.0%
Personnel expenses	25,517	13.6%	25,822	13.6%	101.2%	51,264	13.4%
Depreciation	6,489	3.5%	6,441	3.4%	99.3%	13,243	3.5%
Rental expenses	4,799	2.6%	4,879	2.6%	101.7%	9,633	2.5%
Store management expenses	6,848	3.6%	7,176	3.8%	104.8%	14,689	3.9%
Utilities expenses	7,050	3.8%	6,998	3.7%	99.3%	13,406	3.5%
Advertising expenses	4,628	2.5%	4,360	2.3%	94.2%	9,179	2.4%
Other	14,936	7.9%	15,367	8.1%	102.9%	29,447	7.7%
Operating profit	10,107	5.4%	9,369	5.0%	92.7%	21,471	5.6%
Non-operating income	730	0.4%	691	0.4%	94.7%	1,443	0.4%
Interest and dividend income	292	0.2%	370	0.2%	126.7%	503	0.1%
Non-operating expenses	832	0.4%	920	0.5%	110.6%	1,584	0.4%
Interest expenses	788	0.4%	891	0.5%	113.1%	1,515	0.4%
Ordinary profit	10,005	5.3%	9,140	4.8%	91.3%	21,330	5.6%
Extraordinary income	136	0.1%	15	0.0%	11.3%	178	0.0%
Extraordinary losses	240	0.1%	471	0.2%	196.2%	1,406	0.4%
Profit before income taxes	9,901	5.3%	8,683	4.6%	87.7%	20,101	5.3%
Profit	6,978	3.7%	6,083	3.2%	87.2%	13,813	3.6%

2) Sales Information

(Unit: millions of yen)

	FY2025 2Q (Mar.-Aug.)		FY2026 2Q (Mar.-Aug.)			FY2025 Full term (Mar.-Feb.)	
	Amount	% of total	Amount	% of total	YoY	Amount	% of total
(By Product)							
Lifestyle	41,827	26.2%	41,011	25.5%	98.0%	83,534	25.7%
Foods	117,822	73.8%	119,552	74.5%	101.5%	241,122	74.3%
Total	159,650	100.0%	160,563	100.0%	100.6%	324,657	100.0%
(By Region)							
Chugoku	83,684	52.4%	83,900	52.3%	100.3%	169,797	52.3%
Kyushu	61,050	38.2%	61,587	38.4%	100.9%	124,149	38.2%
Other	14,915	9.3%	15,075	9.4%	101.1%	30,710	9.5%
Total	159,650	100.0%	160,563	100.0%	100.6%	324,657	100.0%

Non-Consolidated

3) YoY Sales at Existing Stores *2

	FY2025 2Q (Mar.-Aug.)	FY2026 2Q (Mar.-Aug,)	FY2025 Full term (Mar.-Feb.)
Lifestyle	99.6%	98.0%	98.4%
Foods	104.9%	101.0%	103.1%
Directly managed stores total	103.3%	100.2%	101.7%
Tenants	102.9%	103.0%	102.3%
Total	103.1%	101.4%	102.0%
Chugoku	102.8%	101.5%	101.9%
Kyushu	103.0%	101.2%	101.8%
Number of customers	100.4%	100.2%	100.1%
Average spent per customer	103.0%	100.0%	101.7%
Average spent per item	103.9%	100.4%	102.5%
Number of purchases	99.1%	99.6%	99.3%

4) Gross Profit Ratio

	FY2025 2Q (Mar.-Aug.)	FY2026 2Q (Mar.-Aug.)	FY2025 Full term (Mar.-Feb.)
Lifestyle	35.5%	34.9%	35.1%
Foods	31.7%	31.3%	31.7%
Total	32.7%	32.2%	32.6%

5) Loss Rate and Inventory Turnover in Days *2

	FY2025 2Q (Mar.-Aug.)	FY2026 2Q (Mar.-Aug.)	FY2025 Full term (Mar.-Feb.)
(Loss rate)			
Lifestyle	6.3%	6.6%	6.5%
Foods	2.3%	2.5%	2.2%
Directly managed stores total	3.4%	3.7%	3.5%
(Inventory turnover in days)			
Lifestyle	75.4	76.8	75.5
Foods	10	10.2	10
Directly managed stores total	29.3	29.4	28.9

6) Average Number of Employees during the Period

	FY2025 2Q (Mar.-Aug.)	FY2026 2Q (Mar.-Aug.)	FY2025 Full term (Mar.-Feb.)
Full employees *1	3,014	2,991	2,991
Semi-full employees (8-hour equivalent)	6,092	6,066	6,149
Part-time employees (8-hour equivalent)	3,120	3,021	3,193
Total	12,226	12,078	12,332
(% of Total)			
Full employees	24.7%	24.8%	24.2%
Semi-full employees (8-hour equivalent)	49.8%	50.2%	49.9%
Part-time employees (8-hour equivalent)	25.5%	25.0%	25.9%
Total	100.0%	100.0%	100.0%
(Indicators: Directly managed stores)			
Net sales per employee	13,059 thousand yen	13,294 thousand yen	26,326 thousand yen
Gross profit per employee	4,266 thousand yen	4,284 thousand yen	8,577 thousand yen
Personnel expenses per employee	2,087 thousand yen	2,138 thousand yen	4,157 thousand yen
Personnel expenses/sales ratio	16.0%	16.1%	15.8%
Personnel expenses/gross profit ratio	48.9%	49.9%	48.5%

*1 Number of full employees at the end of period: 2,997 in FY2025 2Q; 2,989 in FY2026 2Q; 2,895 in FY2025 Full Term.

*2 The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022. However, the figures presented are those before applying the accounting standard and relevant ASBJ regulations.

Non-Consolidated

7) Stores and Capital Investment

	As of Aug. 31, 2025	As of Aug. 31, 2026	As of Feb. 28, 2026
New stores	3	1	3
(X-SELL stand-alone type stores)	0	0	0
Store closed *1	2	2	2
Number of stores at the end of the period	108	107	108
(X-SELL stand-alone type stores)	5	5	5
Sales floor area at the end of period *2	496,989㎡	495,645㎡	494,665㎡
Capital investment (construction basis)	7,677 million yen	5,997 million yen	16,028 million yen
Capital investment (payment basis)	6,758 million yen	6,919 million yen	15,025 million yen
(Reference) Sales floor area at the end of period *3	1,143,185㎡	1,141,950㎡	1,134,400㎡

8) Store Information as of August 31, 2026

(Excluding X-SELL stand-alone type stores)

	Stores	Sales Share
(By Store Area)		
20,000 m^2 or more	20	54.2%
Up to 20,000 m^2	23	25.1%
Up to 10,000 m^2	27	12.9%
Less than 3,000 m^2	32	7.8%
Total	102	100.0%
(By Store Age)		
10 years or less	22	14.2%
20 years or less	25	32.1%
30 years or less	29	40.9%
More than 30 years	26	12.8%
Total	102	100.0%

* Although the Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of the fiscal year ended February 28, 2023, the above figures for store area and sales share are presented using the former calculation method before applying the accounting standard and relevant ASBJ regulations.

9) Shareholder Information

(Excluding shares less than one unit)

	As of Aug. 31, 2025	As of Aug. 31, 2026	As of Feb. 28, 2026
(Number of shareholders)			
The government and local public entities	0	0	1
Financial instruments traders	25	31	26
Foreign investors	224	291	248
Financial institutions	27	25	24
Other domestic companies	300	355	316
Individuals, etc.	15,974	32,215	18,668
Total *4	16,550	32,917	19,283
(Percentage held)			
The government and local public entities	–	–	0.0%
Financial instruments traders	1.8%	2.6%	1.7%
Foreign investors	13.3%	12.4%	13.2%
Financial institutions	21.5%	20.2%	20.6%
Other domestic companies	41.4%	40.9%	41.0%
Individuals and treasury shares	22.1%	24.0%	23.4%
Total	100.0%	100.0%	100.0%

*1 Among the stores closing at the end of May 2026 is Youme Mart Shimonoseki Station, which was transferred from Izumi Co., Ltd. to Youme Mart Kitakyushu Co., Ltd. on March 1, 2026.

*2 The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022 and the sales floor area as of August 31, 2025, February 28, 2026, and August 31, 2026 excludes the area of percentage rent tenants and the area for divisions conducting transactions in which purchase of goods, etc. is recognized at the time of sales thereof (*shoka shiire*) at directly managed stores, which were previously included in sales floor area.

*3 The sales floor area at the end of the period, which uses the former calculation method before applying the above-mentioned accounting standard and relevant ASBJ regulations, is presented outside of the table for reference.

*4 The number of shareholders has increased following the stock split effective March 1, 2026.

Consolidated

6. Consolidated Reference Information

	As of Aug. 31, 2025	As of Aug. 31, 2026	As of Feb. 28, 2026
Number of stores *1			
New stores	4	2	5
Stores closed	2	6	4
Number of stores at the end of the period	267	262	266
Number of employees *2			
Full employees	5,077	5,089	5,025
Semi-full employees (8-hour equivalent)	11,548	13,276	13,560
Capital investment (construction basis)	11,541 million yen	10,863 million yen	21,771 million yen
Capital investment (payment basis)	10,764 million yen	11,753 million yen	20,829 million yen

New Stores Opened during Half of FY2026 (Mar.-Aug.)

Month Opened	Store Name	Location	Sales Area
Mar. 2026	Youme Mall Nakagawa	Nakagawa City, Fukuoka Prefecture	Approx 11,000 ㎡
Jul. 2026	Yours Hirosekita	Naka-ku, Hiroshima City	Approx 1,584 ㎡

New Stores Planned to Open from FY2026 2Q (Mar.-Aug.) Onward

Month Opened	Store Name	Location	Total Area
In 2027	Youme Town Shikoku-Chuo	Shikoku-Chuo City, Ehime Prefecture	Approx 27,200 ㎡
In 2027	Youme Mart Ezu	Chuo-ku, Kumamoto City	Approx 1,475 ㎡
In 2027	Sunny Hakata	Hakata-ku, Fukuoka City	Approx 3,090 ㎡

*1 The number of stores is the sum of stores from Izumi Co., Ltd., Youme Mart Kumamoto Co., Ltd., Youme Mart Kitakyushu Co., Ltd., Yours Co., Ltd. and two other companies.

*2 The number of full employees refers to the number of such employees at the end of the period. The number of semi-full employees represents an average number of employees during the period calculated using an eight-hour-day basis.