

February 13, 2026

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

Company name: KONAKA CO., LTD.
 Listing: Tokyo Stock Exchange
 Securities code: 7494 URL: <https://www.konaka.co.jp>
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended December 31, 2025 (from October 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	%
Three months ended December 31, 2025	13,741	(5.4)	(143)	-	(32)	-	1,755	261.6
December 31, 2024	14,533	(13.4)	152	-	273	(1.5)	485	537.1

Note: Comprehensive income For the three months ended December 31, 2025: ¥(216) million [-%]
 For the three months ended December 31, 2024: ¥169 million [(33.3)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended December 31, 2025	52.16	-
December 31, 2024	14.48	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	43,646	16,249	37.2
September 30, 2025	42,274	16,634	39.3

Reference: Equity
 As of December 31, 2025: ¥16,249 million As of September 30, 2025: ¥16,634 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 September 30, 2025	-	5.00	-	5.00	10.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		5.00		5.00	10.00

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

3. Forecast of consolidated financial results for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 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
Six months ending March 31, 2026	31,916	(1.2)	1,308	(17.4)	1,333	(24.4)	2,487	52.6	73.88
Fiscal year ending September 30, 2026	55,240	(0.4)	423	-	621	-	1,585	-	47.09

Note: Revisions to the earnings forecasts most recently announced: None

* **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	35,322,490 shares
As of September 30, 2025	35,322,490 shares

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

As of December 31, 2025	1,656,895 shares
As of September 30, 2025	1,656,601 shares

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

Three months ended December 31, 2025	33,665,750 shares
Three months ended December 31, 2024	33,527,953 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.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for the use of earnings forecasts, please refer to Appendix P.2 "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Quarterly consolidated balance sheet

(Millions of yen)

	As of September 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	3,203	5,781
Accounts receivable - trade	1,991	2,684
Merchandise and finished goods	11,047	11,819
Work in process	0	0
Raw materials and supplies	448	438
Other	1,879	2,116
Total current assets	18,570	22,842
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,547	2,602
Land	6,735	6,735
Other, net	195	249
Total property, plant and equipment	9,478	9,587
Intangible assets		
Trademark right	1	1
Other	471	550
Total intangible assets	473	552
Investments and other assets		
Investment securities	3,685	667
Leasehold and guarantee deposits	8,191	8,183
Retirement benefit asset	1,395	1,421
Other	494	403
Allowance for doubtful accounts	(14)	(11)
Total investments and other assets	13,751	10,663
Total non-current assets	23,703	20,804
Total assets	42,274	43,646

	As of September 30, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	912	2,094
Electronically recorded obligations - operating	1,975	2,726
Short-term borrowings	7,444	7,431
Current portion of long-term borrowings	5,288	5,188
Income taxes payable	169	150
Contract liabilities	698	806
Provision for bonuses	277	154
Other	3,219	3,575
Total current liabilities	19,985	22,126
Non-current liabilities		
Long-term borrowings	1,597	1,433
Retirement benefit liability	515	508
Provision for point card certificates	20	15
Asset retirement obligations	2,527	2,495
Other	993	817
Total non-current liabilities	5,654	5,270
Total liabilities	25,639	27,396
Net assets		
Shareholders' equity		
Share capital	100	100
Capital surplus	13,433	13,265
Retained earnings	3,359	5,115
Treasury shares	(2,711)	(2,712)
Total shareholders' equity	14,181	15,769
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,993	1
Foreign currency translation adjustment	(31)	0
Remeasurements of defined benefit plans	490	477
Total accumulated other comprehensive income	2,452	480
Total net assets	16,634	16,249
Total liabilities and net assets	42,274	43,646

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Net sales	14,533	13,741
Cost of sales	5,691	5,408
Gross profit	8,841	8,332
Selling, general and administrative expenses	8,689	8,476
Operating profit (loss)	152	(143)
Non-operating income		
Interest income	1	1
Dividend income	21	23
Rental income from real estate	105	102
Other	58	71
Total non-operating income	187	197
Non-operating expenses		
Interest expenses	44	52
Rental expenses on real estate	11	17
Other	10	16
Total non-operating expenses	66	86
Ordinary profit (loss)	273	(32)
Extraordinary income		
Gain on sale of non-current assets	0	-
Gain on sale of investment securities	290	2,626
Total extraordinary income	290	2,626
Extraordinary losses		
Loss on sale of non-current assets	6	-
Loss on retirement of non-current assets	9	3
Impairment losses	-	45
Loss on store closings	5	41
Other	-	1
Total extraordinary losses	21	92
Profit before income taxes	542	2,501
Income taxes - current	54	47
Income taxes - deferred	3	698
Total income taxes	57	746
Profit	485	1,755
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	485	1,755

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Profit	485	1,755
Other comprehensive income		
Valuation difference on available-for-sale securities	(331)	(1,991)
Foreign currency translation adjustment	26	32
Remeasurements of defined benefit plans, net of tax	(11)	(12)
Share of other comprehensive income of entities accounted for using equity method	-	(1)
Total other comprehensive income	(316)	(1,972)
Comprehensive income	169	(216)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	169	(216)
Comprehensive income attributable to non-controlling interests	-	-

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (October 1, 2024 to December 31, 2024)

1. Matters related to sales and the amount of profit or loss for each reported segment, and information on the breakdown of earnings

(Millions of yen)

	Reportable segments			Quarterly Consolidated Statements of Income (Note)1
	Fashion	Food service	Educational	
Net sales (Note)2				
Heavy Clothing	6,419	-	-	6,419
Medium Clothing	1,163	-	-	1,163
Light Clothing	2,507	-	-	2,507
Clothing Accessories	3,474	-	-	3,474
And more	185	539	242	967
Revenue generated from customer contracts	13,750	539	242	14,533
Other Earnings	-	-	-	-
Revenues from external customers	13,750	539	242	14,533
Transactions with other segments	-	-	-	-
Total	13,750	539	242	14,533
Segment Profit	132	11	9	152

Note: 1. Segment profit is consistent with operating income in the quarterly consolidated statements of income.

2. Clothing: suit, formal, easy order, coat

Inner clothing: jacket, bottom, outerwear

Light clothing: casual, shirts, tie, underwear

Clothing accessory: shoe, bag, jewelry, accessory

Provision of services, etc.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant impairment loss on fixed assets)

There are no significant impairment losses.

(Significant fluctuations in the amount of goodwill)

Not applicable.

II. The three months of the current fiscal year (October 1, 2025 to December 31, 2025)

1. Matters related to sales and the amount of profit or loss for each reported segment, and information on the breakdown of earnings

(Millions of yen)

	Reportable segments			Quarterly Consolidated Statements of Income (Note)1
	Fashion	Food service	Educational	
Net sales (Note)2				
Heavy Clothing	6,260	-	-	6,260
Medium Clothing	1,125	-	-	1,125
Light Clothing	2,457	-	-	2,457
Clothing Accessories	2,831	-	-	2,831
And more	246	558	262	1,066
Revenue generated from customer contracts	12,920	558	262	13,741
Other Earnings	-	-	-	-
Revenues from external customers	12,920	558	262	13,741
Transactions with other segments	-	-	-	-
Total	12,920	558	262	13,741
Segment profit (loss)	(152)	8	0	(143)

Note: 1. Segment profit or loss is consistent with operating loss in the quarterly consolidated statements of income.

2. Clothing: suit, formal, easy order, coat

Inner clothing: jacket, bottom, outerwear

Light clothing: casual, shirts, tie, underwear

Clothing accessory: shoe, bag, jewelry, accessory

Provision of services, etc.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant impairment loss on fixed assets)

In the Fashion segment, we recorded an impairment loss of 41 million yen.

(Significant fluctuations in the amount of goodwill)

Not applicable.