

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

October 13, 2026

Consolidated Financial Results for the Three Months Ended August 31, 2026 (Under Japanese GAAP)



Company name: COSMOS Pharmaceutical Corporation

Listing: Tokyo Stock Exchange

Securities code: 3349

URL: <https://www.cosmospc.co.jp>

Representative: Hideaki Yokoyama President

Inquiries: Motoi Takemori Director and Corporate Planning Department Manager

Telephone: +81-92-433-0660

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: Yes (for analysts and institutional investors)

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

1. Consolidated financial results for the three months ended August 31, 2026 (from June 1, 2026 to August 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended August 31, 2026	286,653	5.2	17,911	5.7	12,005	3.1	12,766	4.7	8,251	1.0
August 31, 2025	272,394	4.0	16,947	3.6	11,645	0.6	12,188	(0.9)	8,171	0.3

Note: Comprehensive income For the three months ended August 31, 2026: ¥ 8,241 million [0.9%]
For the three months ended August 31, 2025: ¥ 8,167 million [0.3%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended August 31, 2026	104.11	-
August 31, 2025	103.10	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of August 31, 2026	590,563	288,414	48.8
May 31, 2026	596,485	283,700	47.6

Reference: Equity

As of August 31, 2026: ¥ 288,414 million
As of May 31, 2026: ¥ 283,700 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 May 31, 2026	-	37.50	-	44.50	82.00
Fiscal year ending May 31, 2027	-				
Fiscal year ending May 31, 2027 (Forecast)		42.00	-	42.00	84.00

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

3. Consolidated financial result forecasts for the fiscal year ending May 31, 2027 (from June 1, 2026 to May 31, 2027)

(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 November 30, 2026	582,700	8.5	20,780	0.5	22,180	1.1	14,480	(1.2)	182.70
Full year	1,190,000	8.2	43,000	1.5	45,700	2.4	30,700	(4.2)	387.35

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

Newly included: - companies()
Excluded: - companies()

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(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 August 31, 2026	80,001,600 shares
As of May 31, 2026	80,001,600 shares

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

As of August 31, 2026	744,378 shares
As of May 31, 2026	744,335 shares

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

Three months ended August 31, 2026	79,257,239 shares
Three months ended August 31, 2025	79,257,274 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

The statements about future projections contained in this document, including the outlook for financial results, are based on information currently available to the Company and certain assumptions that the Company considers reasonable, and actual financial results etc. may significantly differ from the projections due to various factors. As for matters concerning the financial results forecast, please see “(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 2 of the attachments.

Table of Contents - Attachments

1. Qualitative Information on Quarterly Financial Results	2
(1) Explanation of Operating Results	2
(2) Explanation of Financial Position	2
(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information	2
2. Quarterly Consolidated Financial Statements	3
(1) Quarterly Consolidated Balance Sheets	3
(2) Quarterly Consolidated Statements of Income and Comprehensive Income	5
Quarterly Consolidated Statements of Income	5
Three Months Ended August 31, 2025 and Three Months Ended August 31, 2026	5
Quarterly Consolidated Statements of Comprehensive Income	6
Three Months Ended August 31, 2025 and Three Months Ended August 31, 2026	6
(3) Notes to Quarterly Consolidated Financial Statements	7
(Notes on going concern assumption)	7
(Notes in case of significant changes in shareholders' equity)	7
(Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements.....)	7
(Notes on segment information, etc.)	7
(Notes on statements of cash flows)	7
3. Supplementary Information	8

1. Qualitative Information on Quarterly Financial Results

(1) Explanation of Operating Results

During the three months ended August 31, 2026, the Japanese economy continues to face an uncertain outlook, driven mainly by concerns about oil supply stemming from instability in the Middle East, rising import costs from the weak yen, and accelerating inflation from rising interest rates.

It was exactly because of these circumstances that the Group pursued even lower cost operations and strived to offer products of high quality at the lowest prices possible. As for the store opening policy, the Group opened new stores one after another, regardless of the temporary decline in profitability caused by our own competition. At the same time, the Group also expanded its store networks in new catchment areas. As a result, the number of newly opened stores stood at 2 in the Tohoku region, 4 in the Kanto region, 3 in the Chubu region, 2 in the Kansai region, and 2 in the Kyushu region, totaling 13. Furthermore, 4 stores were closed due to scrap and build and the expiration of the lease agreement, respectively. As a result, the number of stores at the end of the three months ended August 31, 2026 became 1,717 in total.

As a result of the above measures, the Group's financial results for the three months ended August 31, 2026 were net sales of 286,653 million yen (5.2% increase year-on-year), operating profit of 12,005 million yen (3.1% increase year-on-year), ordinary profit of 12,766 million yen (4.7% increase year-on-year), and profit attributable to owners of parent of 8,251 million yen (1.0% increase year-on-year).

Segment information is omitted because the Group is comprised of a single business segment.

(2) Explanation of Financial Position

Total assets as of August 31, 2026 amounted to 590,563 million yen, a decrease of 5,922 million yen from the end of the previous fiscal year. This was mainly due to decreases of 21,966 million yen in cash and deposits, 1,705 million yen in other under current assets (including accounts receivable – other), and 1,007 million yen in merchandise, and an increase of 18,523 million yen in property, plant and equipment.

Total liabilities amounted to 302,149 million yen, a decrease of 10,636 million yen from the end of the previous fiscal year. This was mainly due to decreases of 6,821 million yen in accounts payable – trade, 2,896 million yen in income taxes payable and 2,196 million yen in long-term borrowings, and an increase of 1,329 million yen in other under current liabilities (including accounts payable – other).

Total net assets amounted to 288,414 million yen, an increase of 4,713 million yen from the end of the previous fiscal year. This was mainly due to an increase in retained earnings.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

Regarding the consolidated financial results forecast for the fiscal year ending May 31, 2027, there is no change from the consolidated financial results forecast released on July 13, 2026.

2. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of May 31, 2026	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	61,341	39,375
Accounts receivable - trade	889	921
Merchandise	98,712	97,705
Supplies	326	404
Other	23,640	21,935
Total current assets	184,911	160,341
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	275,987	277,206
Land	67,515	73,422
Other, net	37,402	48,800
Total property, plant and equipment	380,906	399,429
Intangible assets	933	1,040
Investments and other assets		
Leasehold and guarantee deposits	18,404	18,503
Construction assistance fund receivables	4,695	4,689
Other	6,634	6,559
Total investments and other assets	29,733	29,751
Total non-current assets	411,573	430,221
Total assets	596,485	590,563
Liabilities		
Current liabilities		
Accounts payable - trade	195,796	188,974
Current portion of long-term borrowings	8,784	8,784
Income taxes payable	7,500	4,604
Provision for loss on store closings	193	212
Other	28,619	29,948
Total current liabilities	240,893	232,523
Non-current liabilities		
Long-term borrowings	61,889	59,693
Retirement benefit liability	1,986	2,056
Asset retirement obligations	2,263	2,275
Other	5,751	5,600
Total non-current liabilities	71,891	69,625
Total liabilities	312,785	302,149

(Millions of yen)

	As of May 31, 2026	As of August 31, 2026
Net assets		
Shareholders' equity		
Share capital	4,178	4,178
Capital surplus	5,101	5,101
Retained earnings	274,411	279,136
Treasury shares	(227)	(227)
Total shareholders' equity	283,464	288,188
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	0	0
Remeasurements of defined benefit plans	235	224
Total accumulated other comprehensive income	236	225
Total net assets	283,700	288,414
Total liabilities and net assets	596,485	590,563

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

Three Months Ended August 31, 2025 and Three Months Ended August 31, 2026

(Millions of yen)

	For the three months ended August 31, 2025	For the three months ended August 31, 2026
Net sales	272,394	286,653
Cost of sales	215,219	224,523
Gross profit	57,174	62,129
Selling, general and administrative expenses	45,529	50,124
Operating profit	11,645	12,005
Non-operating income		
Interest income	27	46
Commission income	221	267
Rental income from real estate	303	319
Gain on receipt of donated non-current assets	105	150
Other	138	485
Total non-operating income	796	1,269
Non-operating expenses		
Interest expenses	110	281
Rental costs on real estate	109	116
Other	33	109
Total non-operating expenses	252	508
Ordinary profit	12,188	12,766
Extraordinary income		
Insurance claim income	3	-
Total extraordinary income	3	-
Extraordinary losses		
Loss on retirement of non-current assets	74	58
Loss on disaster	24	204
Loss on store closings	4	91
Provision for loss on store closings	-	52
Total extraordinary losses	103	407
Profit before income taxes	12,088	12,358
Income taxes	3,916	4,107
Profit	8,171	8,251
Profit attributable to owners of parent	8,171	8,251

Quarterly Consolidated Statements of Comprehensive Income

Three Months Ended August 31, 2025 and Three Months Ended August 31, 2026

(Millions of yen)

	For the three months ended August 31, 2025	For the three months ended August 31, 2026
Profit	8,171	8,251
Other comprehensive income		
Valuation difference on available-for-sale securities	0	0
Remeasurements of defined benefit plans, net of tax	(4)	(10)
Total other comprehensive income	(4)	(10)
Comprehensive income	8,167	8,241
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	8,167	8,241

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes in case of significant changes in shareholders' equity)

Not applicable.

(Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements)

(Calculation of income taxes)

Income taxes for the quarterly consolidated financial statements are calculated by applying a reasonably estimated effective tax rate to quarterly pre - tax income. This effective tax rate is based on the annual pre - tax income after applying tax-effect accounting for the consolidated fiscal year, including the three-month period ended August 31, 2026.

(Notes on segment information, etc.)

[Segment information]

I. Three months ended August 31, 2025 (from June 1, 2025 to August 31, 2025)

This information is omitted since the Group operates in a single segment of retail sale of pharmaceuticals and cosmetics, etc.

II. Three months ended August 31, 2026 (from June 1, 2026 to August 31, 2026)

This information is omitted since the Group operates in a single segment of retail sale of pharmaceuticals and cosmetics, etc.

(Notes on statements of cash flows)

No quarterly consolidated statements of cash flows have been prepared for the three months ended August 31, 2026. Depreciation (including amortization of intangible assets) for the three months ended August 31, 2025 and three months ended August 31, 2026 are as shown below.

	Three months ended August 31, 2025	Three months ended August 31, 2026
Depreciation	¥5,748million	6,414million

3. Supplementary Information

Sales by product

Product	Three months ended August 31, 2025		Three months ended August 31, 2026		(Reference) Fiscal year ended May 31, 2026	
	Amount (Million yen)	Composition (%)	Amount (Million yen)	Composition (%)	Amount (Million yen)	Composition (%)
Pharmaceutical	37,207	13.6	38,362	13.4	143,923	13.1
Cosmetics	24,290	8.9	25,560	8.9	97,898	8.9
Sundry goods	37,794	13.9	39,948	13.9	157,604	14.3
General foods	171,024	62.8	180,505	63.0	691,670	62.9
Other	2,077	0.8	2,277	0.8	8,487	0.8
Total	272,394	100.0	286,653	100.0	1,099,583	100.0

Sales by region

Region	Number of stores as of August 31, 2026		Net sales (Million yen)	Year-on-year (%)
Tohoku	2	(2)	172	—
Kanto	205	(3)	30,200	116.0
Chubu	204	(3)	29,123	113.1
Kansai	246	(2)	38,730	104.1
Chugoku	229	(0)	39,199	102.0
Shikoku	159	(0)	26,283	100.6
Kyushu	672	((1))	122,943	103.4
Total	1,717	(9)	286,653	105.2

(Notes) 1. The above amounts do not include consumption taxes.

2. Figures in parentheses in the “Number of stores as of August 31, 2026” column represent the net change from the number of stores as of May 31, 2026.