



June 15, 2026

To All

Company Hamee Corp.
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Notice of Difference Between Full-Year Forecast and Results

We hereby announce that differences have arisen between the consolidated financial forecasts for the FY04/26, which were announced in the "Consolidated Financial Results for the Second Quarter (Interim Period) FY04/26" dated December 15, 2025, and the actual results announced today, as detailed below.

Details

1. Differences between Forecast and Actual Consolidated Financial Results for the FY04/26 (from May 1, 2025, to April 30, 2026)

	Net sales	Operating income	Ordinary income	Net Income Attributable to Owners of Parent	Per share Net income
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced outlook (A)	21,673	723	479	152	9.33
Actual Results (B)	22,073	983	761	541	33.85
Change (B-A)	400	260	282	389	
Change (%)	1.8%	36.0%	58.9%	255.9%	
(Reference)Previous Consolidated Results (FY04/25)	22,895	2,354	2,352	1,278	80.15

(Reasons for the difference)

Consolidated financial results for the current fiscal year exceeded our previous forecasts announced on December 15, 2025, across all metrics: net sales, operating profit, ordinary profit, and profit attributable to owners of parent. Compared to the previous fiscal year, however, net sales and all profit levels decreased. This drop is mainly a structural result of excluding NE Inc. (Platform Business) from our consolidation starting the third quarter, following its spin-off via stock dividend on November 1, 2025 (and its listing on the TSE Growth Market). Consequently, NE's earnings are only included up to the second quarter of this fiscal year. Additionally, our continuing operations experienced a decline in profit due to a pullback from a strong previous year and external factors, such as U.S. tariffs. Importantly, the differences announced today are comparisons against the forecasts issued on December 15, 2025, which already factored in this deconsolidation. The primary factors for these differences are as follows:

(1) Net Sales and Operating Profit

In the Commerce Segment, domestic sales in the Cosmetics Business expanded, driving net sales above our previous forecast. Compared to the previous fiscal year, both net sales and operating profit decreased. This was primarily because earnings from the Platform Segment—to which NE Inc.

belonged—were only recorded up to the second quarter due to its deconsolidation. However, operating profit still exceeded our previous forecast. This achievement was driven by an improved cost of sales, resulting from a decrease in inventory write-downs, and disciplined management of corporate expenses (including headquarters costs) while maintaining investments in advertising. Furthermore, narrowed losses in New Business and the strong performance of our overseas subsidiary, Hamee Global Inc., also contributed to this result.

(2) Ordinary Income

Compared to the previous fiscal year, ordinary profit decreased. This was due to the drop in operating profit—primarily caused by the deconsolidation of NE Inc.—as well as an increase in share of loss of entities accounted for using equity method. Compared to our previous forecast, however, ordinary profit exceeded expectations, driven by the stronger-than-expected operating profit.

(3) Net Income Attributable to Owners of Parent

Compared to the previous fiscal year, net income attributable to owners of parent decreased. This decline reflects the same factors that reduced operating and ordinary profits, primarily the deconsolidation of NE Inc. Compared to our previous forecast, however, net income attributable to owners of parent significantly exceeded expectations. This strong result was driven by the higher-than-expected operating and ordinary profits, combined with lower-than-anticipated extraordinary losses and income taxes.

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