



Financial Results Presentation Materials

FY04/26 Results Briefing Materials

Securities Code 3134

Reference only

In case of any discrepancies between Japanese version and English version,
Japanese Language version shall prevail.



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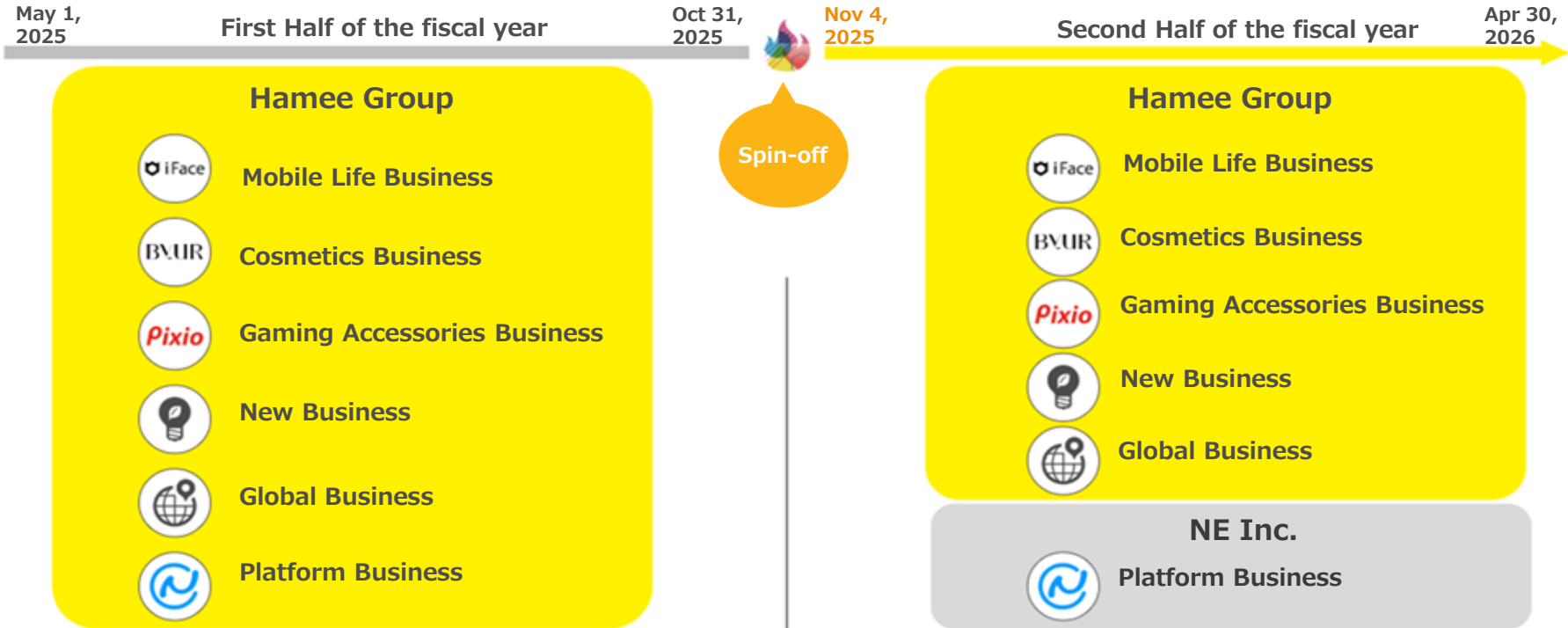


I . About the New Hamee



Spin-off through Share Distribution

NE Inc. transitioned from being our consolidated subsidiary to an independently listed company. Focusing management resources on the Commerce to achieve high growth and maximize shareholder value.



New Hamee Group _Identity



Purpose / Passion

Ignite your creativity

The excitement of playing absorbedly in childhood. The straightforward feeling of pure enthusiasm, a "This is it!" moment, without needing any rationale. We call this the "creativity." The shine of the creativity that each individual possesses is the very source of that person's "individuality."

We believe that a future where this pure passion harmonizes with the "individuality" of our bountiful Earth is the most interesting and valuable world possible.



Vision

Company that values the "individuality" of people and the earth

For people to be more authentically themselves.

For the Earth to remain bountifully the Earth itself, as it always has been.

The future Hamee aims for is one where both can shine. We will create that new everyday.



Mission / Strategy

Gen Z Culture SPA & Decarbonization

To consistently capture the needs of next-generation consumers, mainly Generation Z, and continue creating products that align with their lifestyle through an integrated system spanning from planning to sales.

To fulfill our responsibility as manufacturers, bringing our environmental footprint closer to zero. And to create a world where everyone can continue to enjoy their "individuality."

To realize our vision, we are seriously undertaking two challenges through our commitment to "manufacturing."

New Hamee Group _Gen Z Culture SPA

Gen Z Culture

Next-Generation Values

- A Symbol of One's Individuality
- Fandom Activities
- Sustainability

The Generation Z market, representing the next generation poised to lead future consumption, is a rapidly growing market with high growth potential.

Achieving high profitability by offering high-value-added products that embody the culture cherished by Gen Z (e.g., self-expression, empathy, sustainability).



The Engine of Creativity and Growth

Rapid growth
High profit ratio

The Production System
SPA

Planning Manufacturing Sales



Delivering directly to the customers

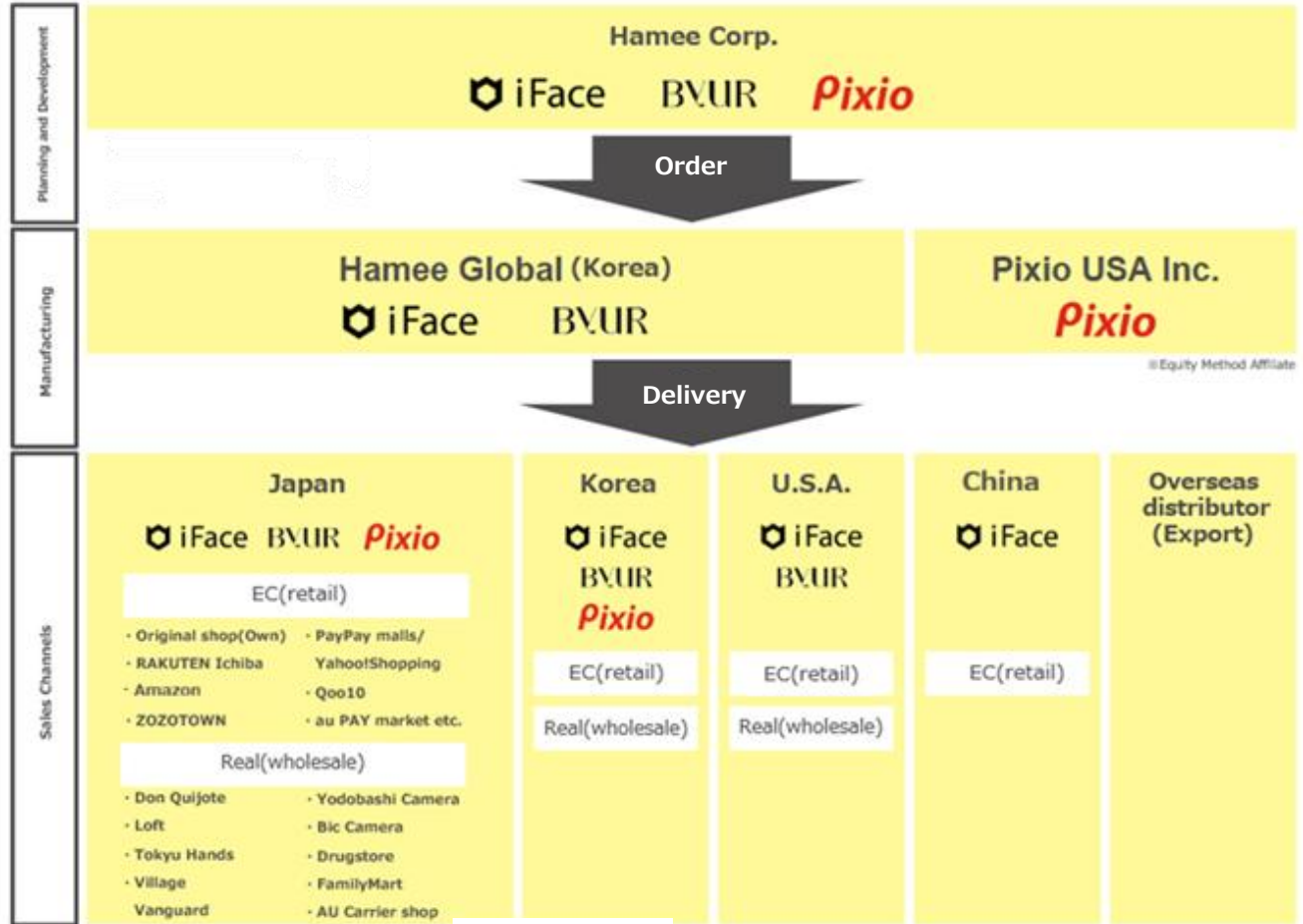
A business model that controls the entire process from product planning to manufacturing to sales in-house, minimizing intermediary margins and securing high profitability.

Analyzing data from various channels in real-time to quickly incorporate "hot-selling products and trends" into product planning and reflect them in our products.

Minimizing inventory risk through small-lot, high-frequency production.

SPA Model

- In iFace, our main product, we have established a system(SPA model) that can cover planning, manufacturing, and sales (including EC) in-house.
- While "Pixio" is not currently an SPA model, we plan to advance a shift toward an SPA-type business model—encompassing planning, manufacturing, and sales—by increasing the ratio of in-house planning and development and integrally managing the entire supply chain.



Company Profile

Mobile Life Business



Targeting Gen Z, for whom smartphones have become the "hub of their lives," we offer a one-stop solution for cases, screen protectors, charging accessories, and more, mainly our brand "iFace." This approach balances functionality with trendy design, resulting in top-tier recognition among younger generations.

Beauty Business*



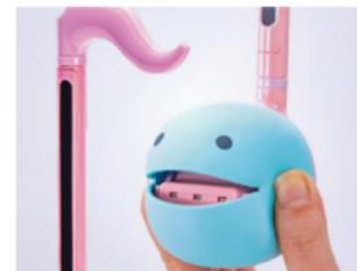
The cosmetics brand "ByUR" is a natural cosmetics brand from Korea, conceptualized around "pore management." Primarily focusing on the base makeup and skincare markets, it offers a wide range of items developed in-house from the planning stage. The brand and its series have collectively won 264 Best Cosmetics awards. The inner beauty brand "ByGLOW" released in November 2025.

Gaming Accessories Business



The gaming accessory brand "Pixio" offers gaming monitors and peripherals that combine accessible pricing with high quality. Notably, its unique monitor color variations, such as white and pastel colors—not found in other companies—coupled with trends like "fandom activities", are increasing brand recognition, particularly among younger generations.

Global Business



Focused on the North American market, expanding our offerings to include the music toy "Otamatone" and low-rebound toy like "squeeze" that feature collaborations with popular characters. Planning and developing these collaboration products in-house, and expanding not only into the North American, but also into China, Korea, Southeast Asia, and the EU.



II . Financial Results



Executive Summary

All profit lines exceeded our revised forecasts, driven by revenue growth in the Commerce Business. Stepping into the next growth phase with the launch of New Hamee's "Gen Z Culture SPA" strategy.

01

Superficial consolidated decline in sales and profit, due to expected structural changes from the NE Inc. deconsolidation.
Shifted to a system focused on allocating management resources to Commerce.

02

Commerce revenue grew YoY, driven by expansions in the Cosmetics and Global Business alongside a stable foundation in the Mobile Life Business. Company-wide cost control, including corporate expenses, offset the profit decline from upfront growth investments.

03

Category expansion based on "Gen Z Culture SPA", alongside inventory optimization and pursuit of higher contribution margins, while continuing upfront investments in our growth foundation for the next fiscal year.

FY04/26 Consolidated Overview

- Structural factors from the deconsolidation of NE Inc. (Platform Business) were the primary cause of the year-over-year decline in sales and profit.
- Exceeded Revised Forecast (Announced Dec 15, 2025): Full beat on sales and all profit levels, due to narrower losses in new businesses and overseas expansion.

(Millions of yen)	Accounting period				Cumulative period			
	Q4 FY04/25 Results	Q4 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/25 Results	Q1-Q4 FY04/26 Results	Increase /Decrease	% YoY
Consolidated Overview								
Net sales	5,558	5,147	(411)	(7.4%)	22,895	22,073	(821)	(3.6%)
Gross profit	3,297	3,037	(259)	(7.9%)	13,497	12,930	(566)	(4.2%)
Operating income	415	184	(231)	(55.7%)	2,354	983	(1,370)	(58.2%)
Net Profit attributable to owners of parent	211	244	32	15.5%	1,278	541	(736)	(57.6%)

Includes a structural decrease due to the deconsolidation of NE Inc.

FY04/26 Segment Overview

- Following the deconsolidation of NE Inc. (Platform Business), our segment structure was reorganized to focus primarily on Commerce.
- Commerce sales increased by 5.8% YoY. Profit declined due to early growth investments and US tariffs, but exceeded the revised plan. Future evaluation will follow commerce standards.

(Millions of yen)		Accounting Period				Cumulative Period					
		Q4 FY04/25 Results	Q4 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/25 Results	% vs. Plan	Q1-Q4 FY04/26 Results	Increase /Decrease	% YoY	% vs. Plan ※
Consolidated Segment Overview											
	Net sales	4,656	5,147	490	10.5%	18,986	120.5%	20,095	1,108	5.8%	102.0%
Commerce	Segment profit	622	470	(151)	(24.4%)	2,158	109.2%	1,386	(771)	(35.8%)	119.9%
	Profit ratio	13.4%	9.1%	(4.2%)	–	11.4%	–	6.9%	(4.5%)	–	–
	Net sales	901	–	–	–	3,908	97.8%	1,978	(1,930)	(49.4%)	–
Platform	Segment profit	440	–	–	–	2,083	104.3%	1,013	(1,069)	(51.3%)	–
	Profit ratio	48.8%	–	–	–	53.3%	–	51.2%	(2.1%)	–	–
	Net sales	5,558	5,147	(411)	(7.4%)	22,895	116.0%	22,073	(821)	(3.6%)	101.8%
	Segment profit	1,062	470	(591)	(55.7%)	4,241	106.7%	2,400	(1,841)	(43.4%)	110.7%
Consolidated	Adjusted amount※	(646)	(285)	360	–	(1,887)	–	(1,416)	471	–	–
	Operating income	415	184	(231)	(55.7%)	2,354	113.0%	983	(1,370)	(58.2%)	136.0%
	Profit ratio	7.5%	3.6%	(3.9%)	–	10.3%	–	4.5%	(5.8%)	–	–

※Adjusted amount: Company-wide headquarters expenses are recorded as an "Adjusted amount."

We have changed our cost allocation method starting in FY04/25 to better assess segment performance.

Corporate overhead, previously part of SG&A expenses, is now reclassified under "Adjustments."

Following the spin-off of NE Inc., the Platform segment was deconsolidated starting from the Q3. This led to a sharp drop in consolidated results on a cumulative basis.



III. Difference Between Full-Year Forecast and Results



Difference Between Full-Year Forecast and Results

- All financial metrics surpassed the full-year consolidated earnings forecasts released on December 15, 2025. Domestic sales growth in Cosmetics, fewer valuation losses, company-wide cost control, smaller new business losses, and Hamee Global's contribution pushed up operating income.
- For details, please refer to "Notice of Difference Between Full-Year Forecast and Results" published on June 15, 2026.

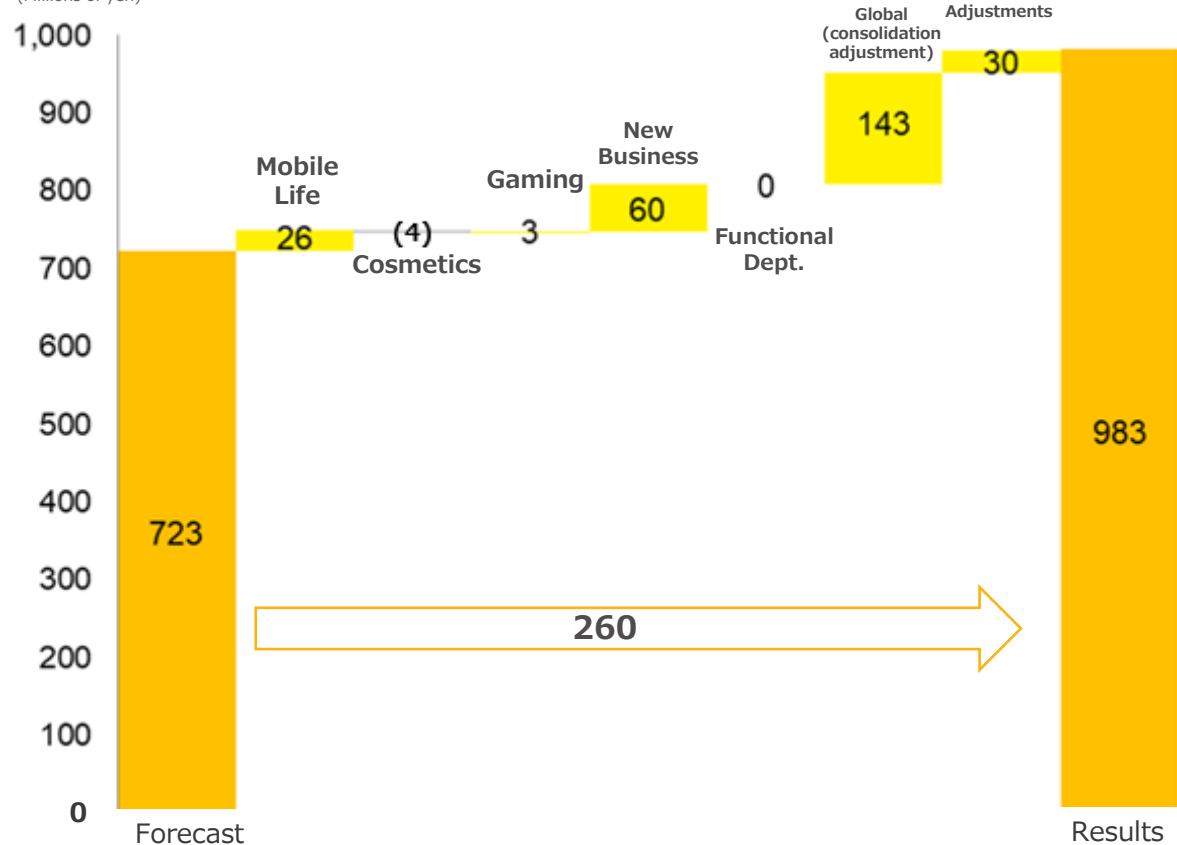
(Millions of yen)	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Per share Net income
Previously announced outlook (A)	21,673	723	479	152	9.33
Actual Results (B)	22,073	983	761	541	33.85
Change (B – A)	400	260	282	389	—
Change (%)	1.8	36.0	58.9	255.9	—
(Reference)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

Difference Between Full-Year Forecast and Results

- Mobile Life**
 Profitability improved primarily driven by cost-of-sales improvements, exceeding forecasts with additional contributions from a product mix shift toward high value-add models and cross-selling.
- New Business**
 Exceeded Forecasts: Losses narrowed ahead of plan, while maintaining ongoing investments.
- Global**
 Profitability improved, helped by cost control at overseas subsidiaries and a smaller unrealized profit elimination from lower inventories. The business absorbed the impact of US tariffs and overall results beat expectations.
- Adjustments**
 Profits were boosted by lower-than-expected adjustments, driven by successful company-wide cost controls that included corporate expenses.

Operating income(cumulative period)

(Millions of yen)





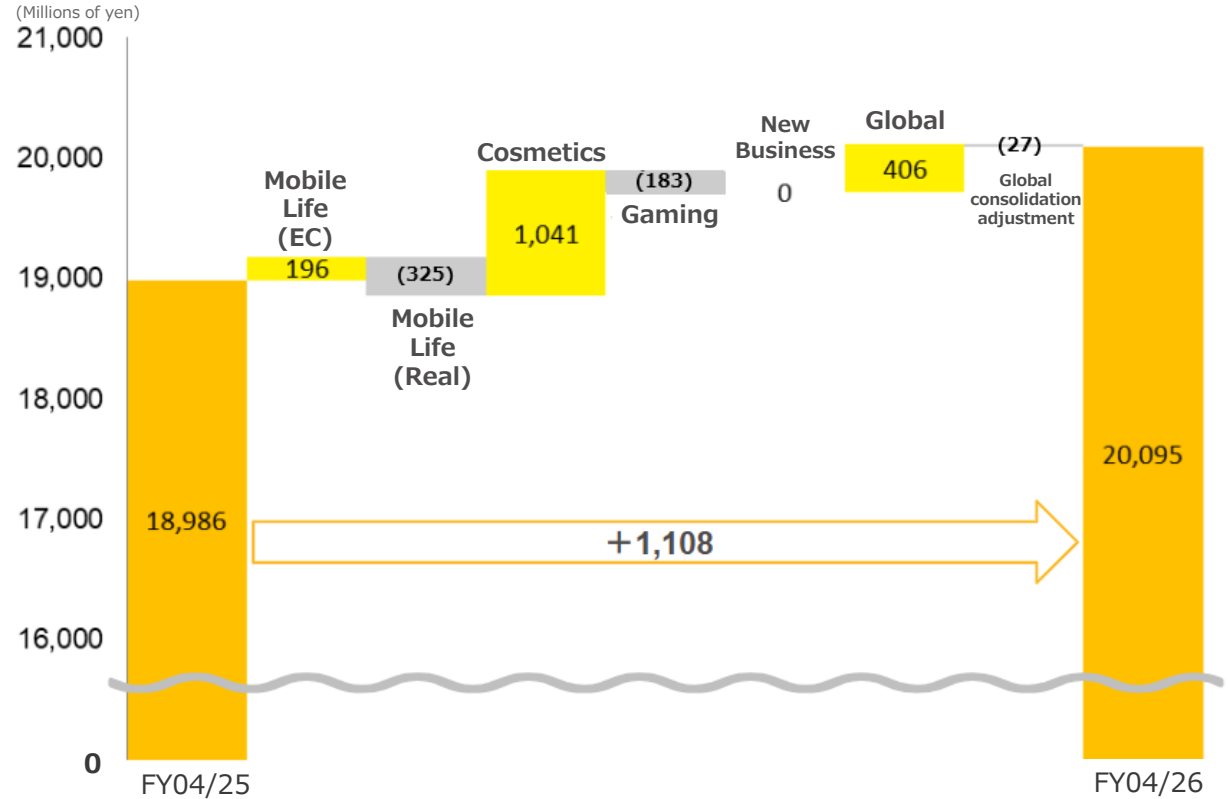
IV. Commerce Segment Results



FY04/26 Commerce —Net Sales analysis

- Mobile Life: EC revenue growth offset the wholesale decline driven by space reductions for multi-model products; overall business remained flat YoY.
- Cosmetics: Revenue was up 30.4% YoY, driven by significant wholesale growth exceeding both prior-year results and forecasts due to expanded retail accounts for base makeup.
- Gaming Accessories : While intense price competition led to lower revenue, a strategic product mix shift toward peripheral accessories is currently underway.
- Global: Revenue grew, driven by expanded external sales in the US via character IP collaborations, alongside the launch of gaming monitor sales in Korea and new transaction growth in China.

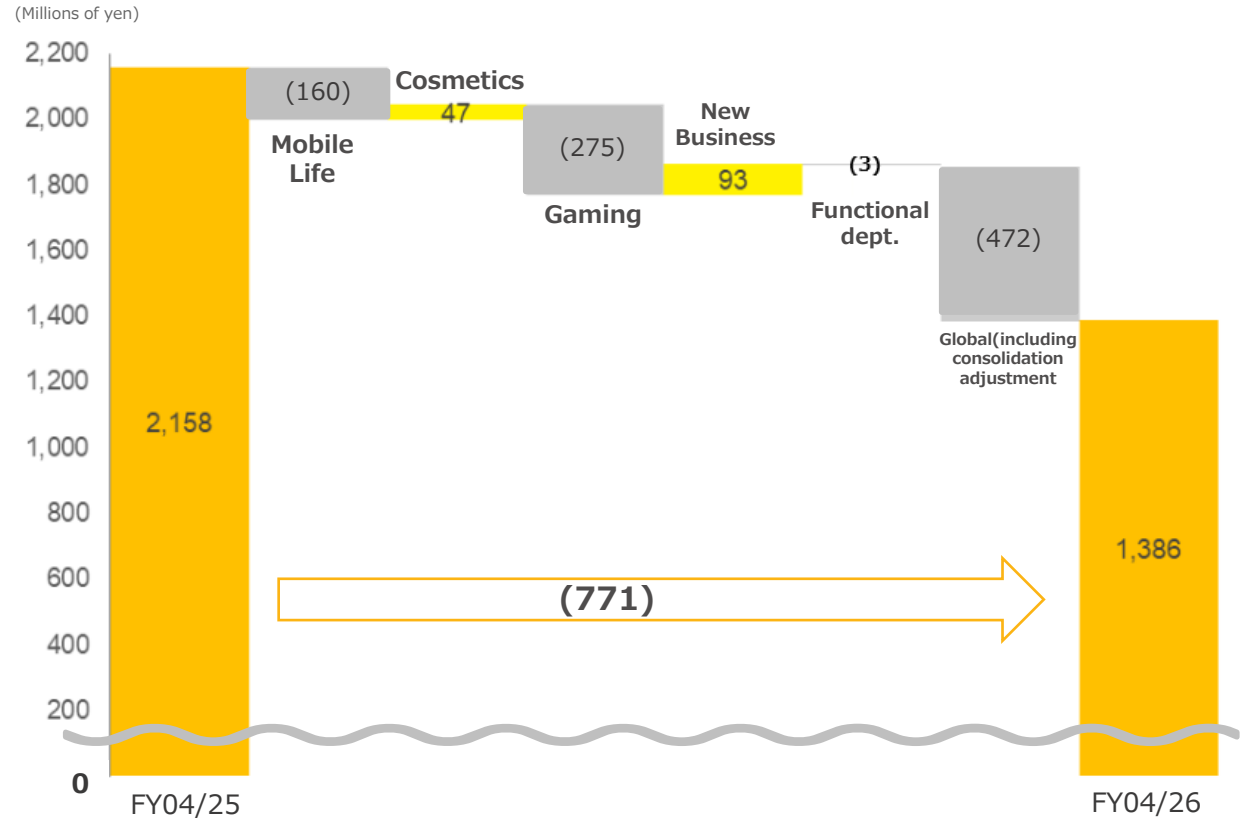
Net sales(cumulative period)



FY04/26 Commerce —Operating income analysis

- Mobile Life: Factors such as soft wholesale performance and proactive spending on marketing to drive top-line growth and market share resulted in profit decreasing.
- Cosmetics: Operating profit expanded as the business shifted into a monetization phase, despite ongoing upfront marketing investments to expand retail accounts.
- Gaming Accessories: Higher advertising expenses driven by intensifying competition, combined with a temporary increase in logistics costs, led to lower profits.
- Functional dept: An increase in maintenance staff caused profit to decrease slightly.
- Global: Profit declined due to a higher cost ratio from US tariffs, inventory write-downs, and upfront spending to expand overseas sales channels for our own brands.

Operating income (cumulative period)

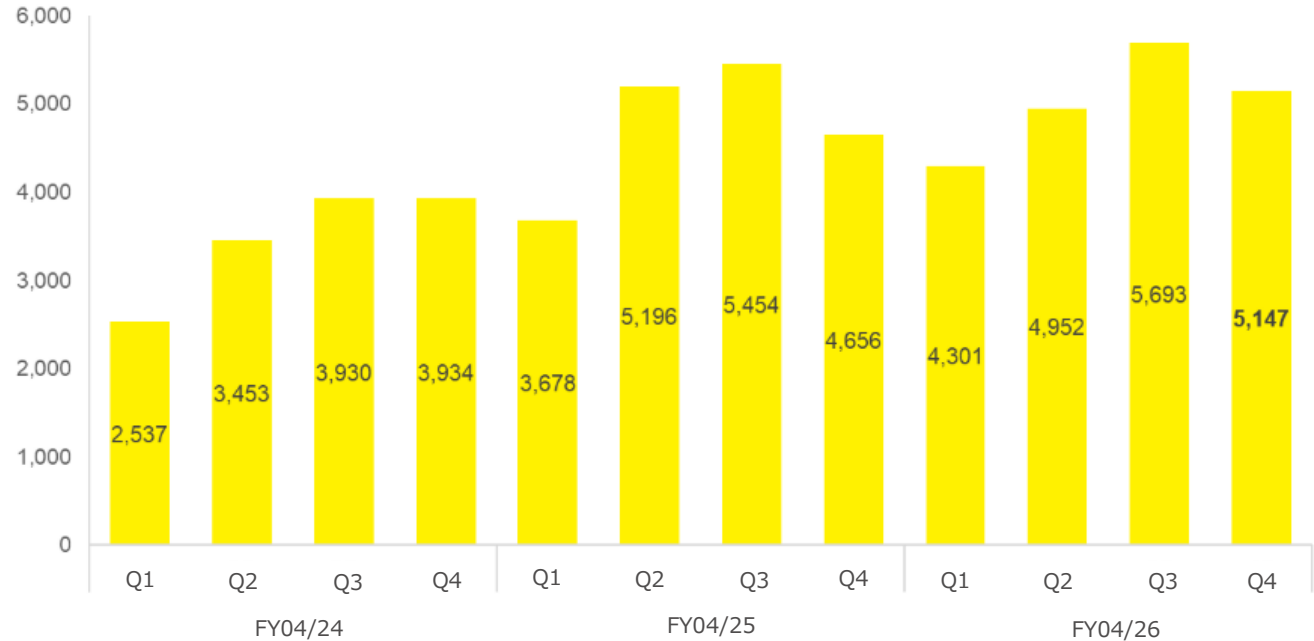


Commerce Segment Sales by quarter

- Full-year performance is weighted toward the second half. This is because of seasonal factors, specifically:
 - Q2: Demand for new products in the Mobile Life and Cosmetics Businesses.
 - Q3: Year-end sales and Christmas sales, and expanded sales of products for the new iPhone.
 - Q4: New lifestyle demand and new cosmetics product demand.
- The formation of the business portfolio is steadily progressing. This is because we are diversifying away from reliance on the single Mobile Life Business, with the Cosmetics Business and Gaming Accessories Business both expanding.

Net sales(Accounting Period)

(Millions of yen)

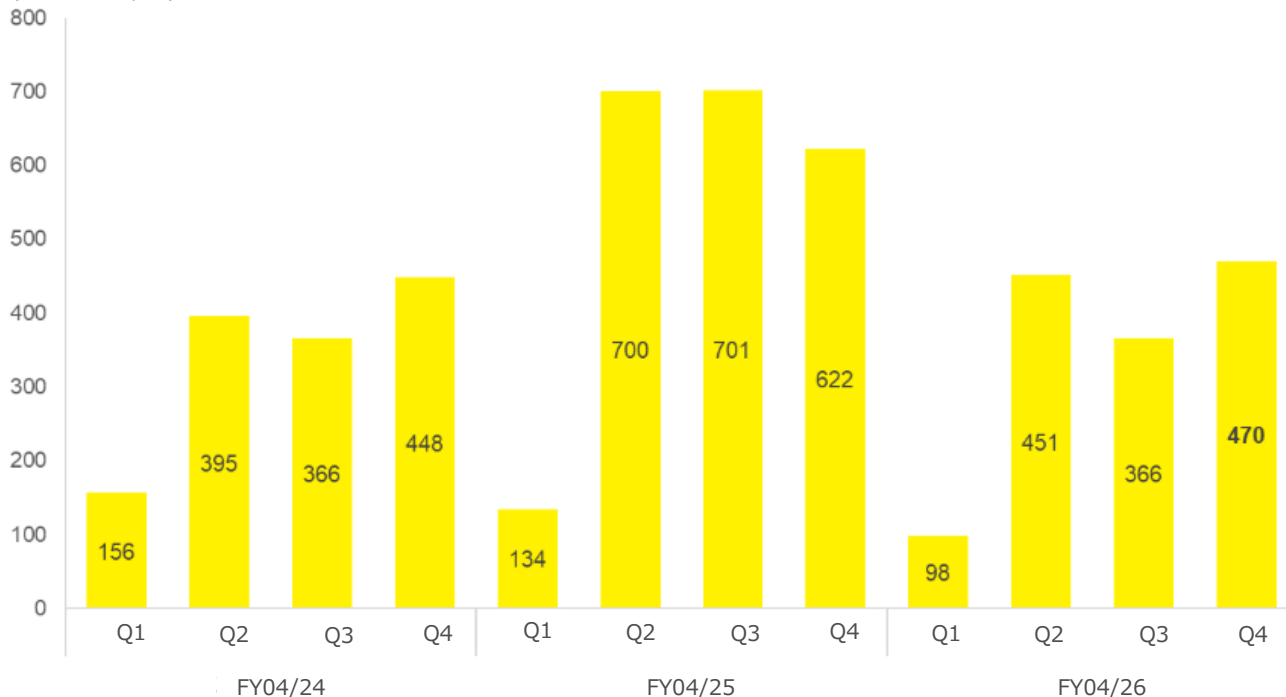


Commerce Segment Segment profits by quarter

- Upward trend from the Q2 through the Q4, similar to the sales plan.
- Mobile Life Business: Contributed to profits from Q2 through Q4, driven by new iPhone products.
- Cosmetics Business: Results vary by quarter, mainly due to the timing of new product launches in Q2 and Q4.
- Full-year segment profit declined year on year, due to upfront strategic investments to expand market share in each business and costs such as tariff impacts in some businesses.

Segment profit (Accounting Period)

(Millions of yen)



FY04/26 Commerce Segment Overview(Net sales)

(Millions of yen)	Accounting Period				Cumulative Period			
	Q4 FY04/25 Results	Q4 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/25 Results	Q1-Q4 FY04/26 Results	Increase /Decrease	% YoY
Commerce Segment								
Net Sales	4,656	5,147	490	10.5%	18,986	20,095	1,108	5.8%
Mobile Life Business	2,116	2,056	(60)	(2.9%)	8,359	8,230	(129)	(1.5%)
Cosmetics Business	813	1,365	551	67.8%	3,424	4,466	1,041	30.4%
Gaming Accessories Business	1,094	719	(375)	(34.3%)	3,706	3,522	(183)	(5.0%)
New Business investment	41	36	(5)	(13.1%)	140	140	0	0.4%
Global Business	590	969	379	64.3%	3,356	3,735	378	11.3%

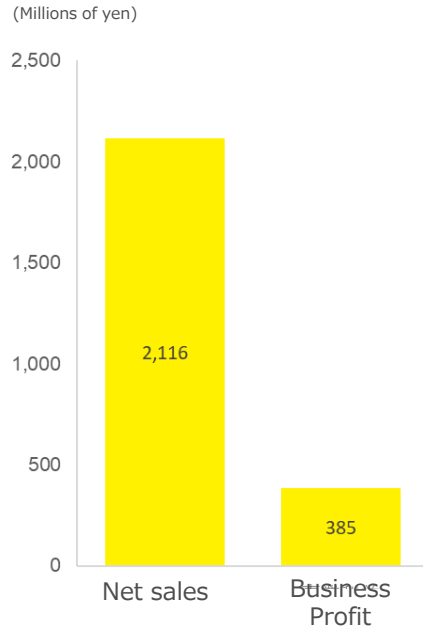
FY04/26

Commerce Segment Overview(Operating income)

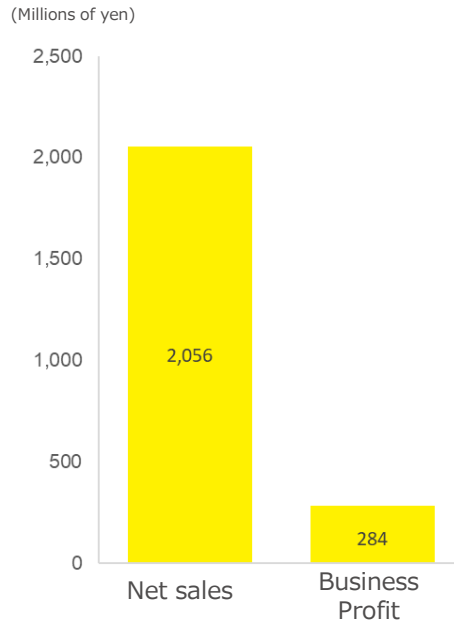
(Millions of yen)	Accounting Period				Cumulative Period			
	Q4 FY04/25 Results	Q4 FY04/26 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/25 Results	Q1-Q4 FY04/26 Results	Increase /Decrease	% YoY
Commerce Segment								
Operating income	622	470	(151)	(24.4%)	2,158	1,386	(771)	(35.8%)
Mobile Life Business	385	284	(101)	(26.2%)	1,491	1,331	(160)	(10.8%)
Cosmetics Business	7	113	106	1,513.7%	9	57	47	476.7%
Gaming Accessories Business	126	4	(121)	(96.2%)	284	9	(275)	(96.8%)
New Business investment	(65)	(12)	52	—	(224)	(131)	93	—
Functional Departments	(66)	(65)	1	—	(250)	(253)	(3)	—
Global Business	235	145	(89)	(38.0%)	846	373	(472)	(55.9%)
Operating income ratio	13.4%	9.1%	(4.2%)	—	11.4%	6.9%	(4.5%)	—

Q4 FY04/26 Mobile Life Business

- EC revenue achieved growth, yet it did not fully compensate for the slowdown in wholesale operations, leading to decreased net sales and profit compared to the previous year due to overlapping upfront strategic investments.
- Results exceeded revised forecasts, supported by higher value-add from MagSafe compatibility, increased cross-selling, and cost-of-sales improvements driven by reduced inventory write-downs.



Q4 FY04/25



Q4 FY04/26

Net Sales

JPY2,056 million
(down JPY60 million/2.9% YoY)

Business Profit

JPY284 million
(down JPY101 million/ 26.2% YoY)

Mobile Life Business



Sales expansion driven by the enhancement of smartphone cases and accessories

Growth in high-margin MagSafe models for "iFace" is shifting our sales mix upward. Cross-selling accessories such as phone grips and card wallets is also reducing our dependence on phone cases.



Electronic accessories: Acquisition of new customers through the expansion into a new category

Launched a mobile battery designed to fit the shape of iFace smartphone cases and portable fans in April. We are continuously strengthening the development of electronic accessories. By leveraging our strengths in color variations and strategic collaborations, we expect these products to serve as a stable and reliable revenue stream.



Development of new products incorporating popular trends for the iFace brand

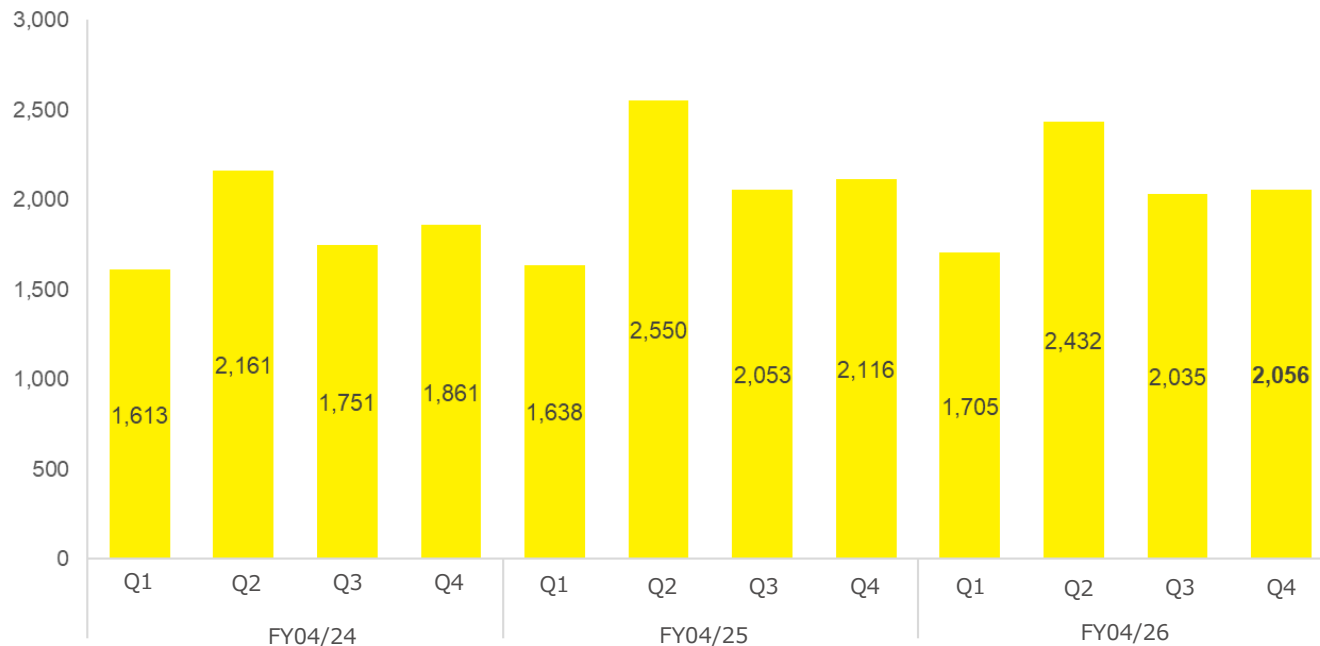
The "BeBling" series, a major hit launched last fiscal year that captures current market trends. Developing new products that incorporate current trends to establish a business model independent of the demand spike during new iPhone releases. We launched "BeBling2" in November 2025 and will re-release the original series as "BeBling Wave" in March 2026.

Mobile Life Business Sales by quarter

- Q2 grew significantly because the replacement demand for smartphones accompanying the announcement of the new iPhone and increased sales of peripheral accessories.
- Sales increased in Q3 from higher volume, boosted by year-end and EC mall sales.
- In Q4, smartphone upgrades increased due to the back-to-school and new job season. In addition, the overlap of campaigns by various telecom carriers.

Net Sales (Accounting Period)

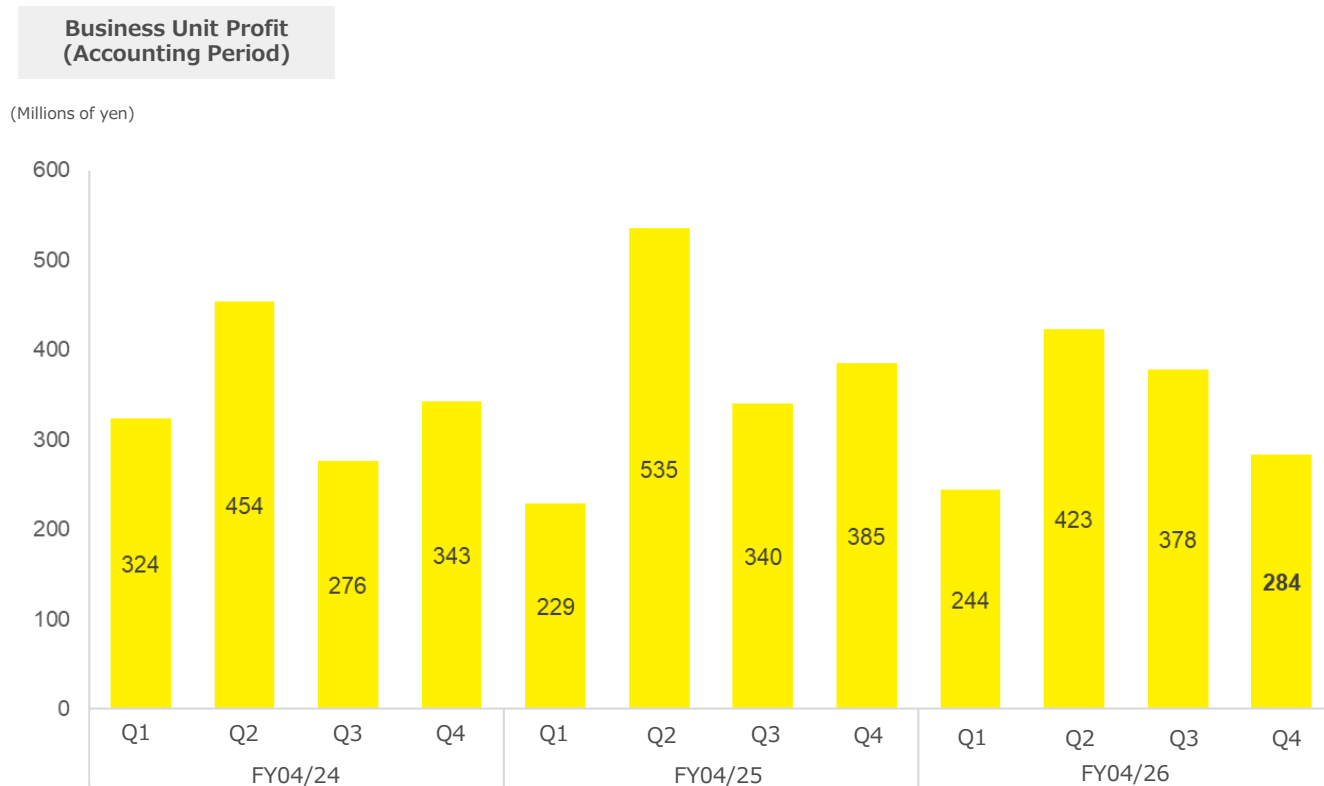
(Millions of yen)



Mobile Life Business

Quarterly profit trends by business

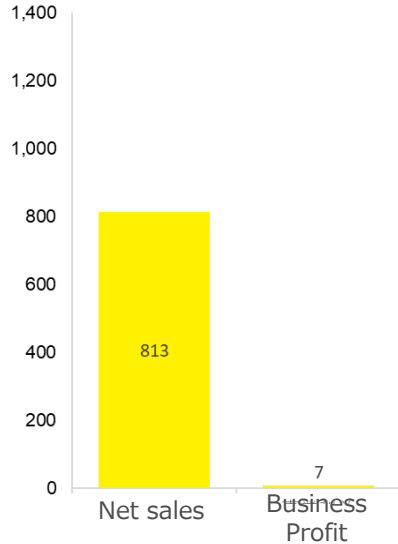
- Q2 profit grew significantly. Increased sales volume associated with the launch of new iPhone, contributing to profit.
- Q3 profit also grew significantly because of the events such as Black Friday and year-end sales.
- Contributed to profit in the Q4, driven by the replacement demand for smartphone cases for new lifestyle.
- Earned income in the current fiscal year by implementing cross-selling measures with peripheral accessories through increased sales of “Magsafe” products. Continue to simultaneously strengthen the development of peripheral accessories.



Q4 FY04/26 Cosmetics Business

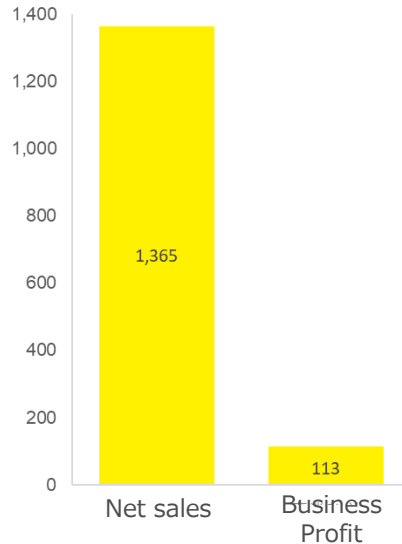
- Achieved significant revenue growth of 67.8% YoY. Overall growth was led by wholesales, thanks to the stabilized sales network after restructuring and the success of base makeup items.
- Profit grew this quarter despite continued upfront marketing investments for store expansion, showing a clear shift to profitability.

(Millions of yen)



Q4 FY04/25

(Millions of yen)



Q4 FY04/26

Net Sales

JPY1,365 million
up JPY551 million/ 67.8% YoY

Business Profit

JPY113 million
up JPY106 million /1,513.7% YoY

Cosmetics Business



Base Makeup Category : New Spring Products

New Spring Launches (March): Pressed Powder and new Glow Stick. Additionally, we have launched a new UV Protector (sunscreen) in April.



Skincare Category: Expansion into New Categories

The aging-care themed "Glow Boost" series introduces two new products: "Multi V Lamella Mist" and "Multi V Eye & Line Serum." The single series comprehensively covers all skincare stages, from prep and finishing to daytime protection.



Growth expansion through entry into new categories, utilizing experience and corporate assets cultivated with ByUR

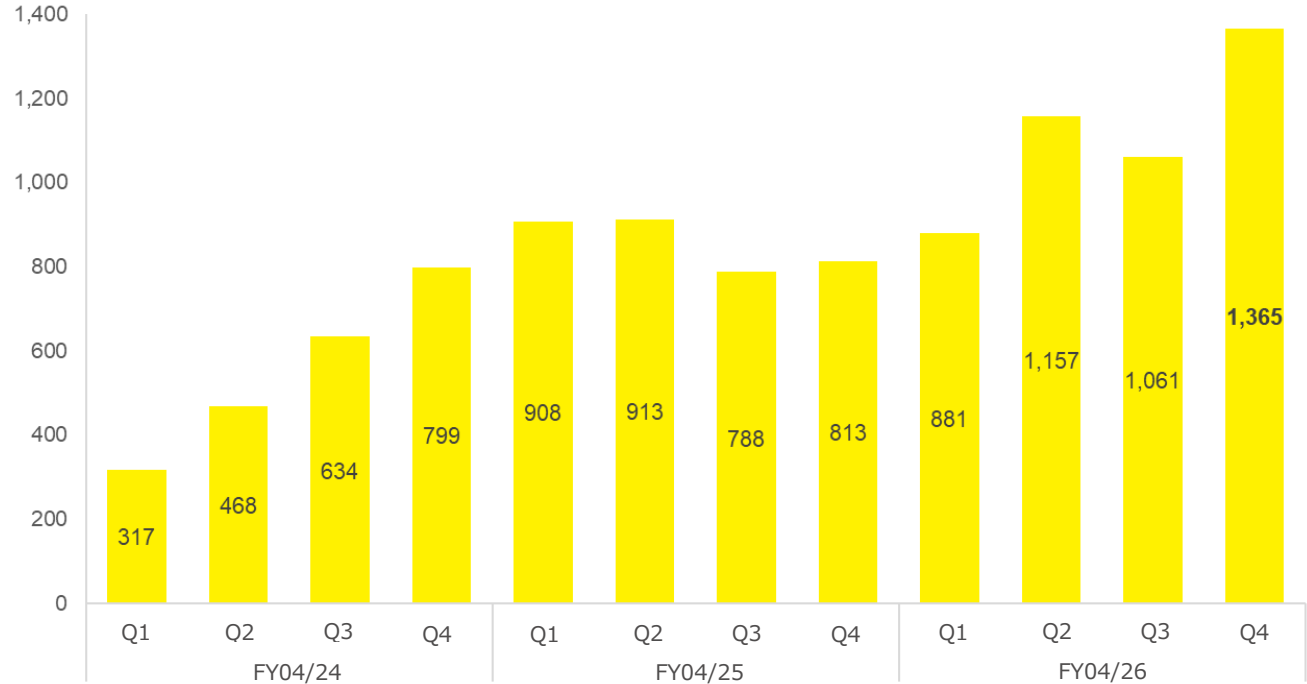
Launched the inner beauty supplement "ByGLOW" in November as a new category within our Cosmetics Business. The launch campaign drove strong initial sales. We will keep investing in ads to boost brand awareness.

Cosmetics Business Sales by quarter

- Sales are growing every year in line with new product releases of Spring (Q4) and Autumn (Q2). Releasing new products that have been in seasonal trends.
- The number of stores introducing it expanded in the wholesale market. As of the end of April 2026, the network has grown to approximately 8,000 stores. Expanding the number of stores offering base makeup will continue to fuel our revenue growth.
- We now launch new products in the Q1 and Q3, not just in spring and autumn, to stay competitive during big EC sales. We are moving toward a new structure to ensure revenue keeps growing all year round.

Net Sales (Accounting Period)

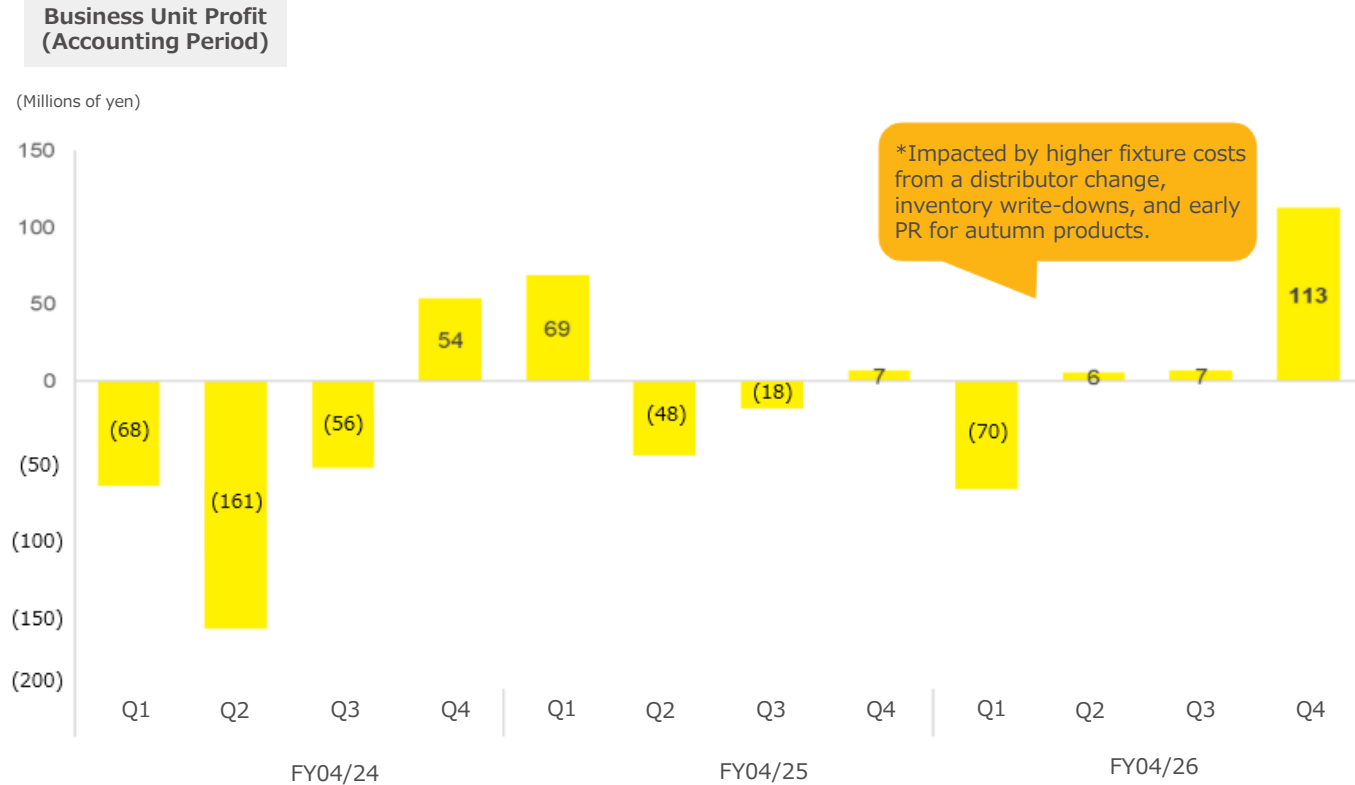
(Millions of yen)



Cosmetics Business

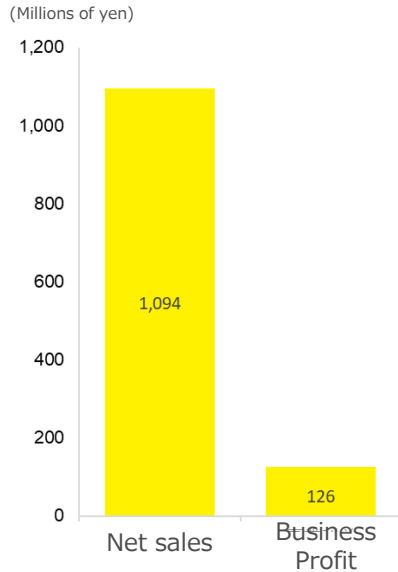
Quarterly profit trends by business

- Reduced the cost of sales ratio. Acquired a license to manufacture and sell cosmetics related to imports in 2024.
- Profit improvement is expected to progress gradually starting from the April 2025 fiscal period.
- We saw a one-time loss in the Q1 FY04/26 due to an inventory write-down and earlier-than-planned advertising spend.
- Profitability rose through 4Q due to better product costs starting from Spring 2026 items.

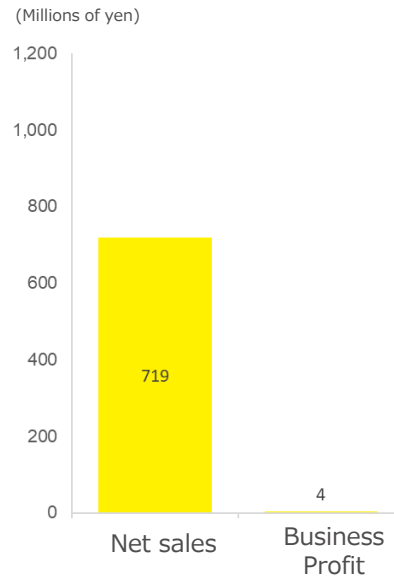


Q4 FY04/26 Gaming Accessories Business

- Fading demand for last year's major game title and intense price competition led to a decrease in revenue.
- We are shifting from standalone monitors to accessories and spatial solutions; lower profit reflects upfront restructuring costs.



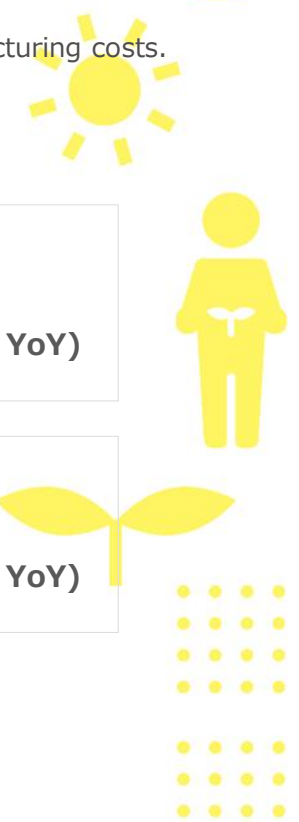
Q4 FY04/25



Q4 FY04/26

Net Sales
JPY719 million
 (down JPY375 million/34.3% YoY)

Business Profit
JPY4 million
 (down JPY121 million/96.2% YoY)



Gaming Accessories Business



Differentiation through color variations and collaborations

Launched high-performance, next-gen monitors featuring white and pastel aesthetics (Available in 8 colors).
Driving differentiation via VTuber, gaming, and character collabs, while rolling out high-spec monitors tailored to market trends.



Expansion of Peripheral Accessories

Deploying a colorful range of desk accessories, such as monitor arms and cables.
Product Portfolio Expansion and Enhanced Brand Storytelling.



Expansion of New Category

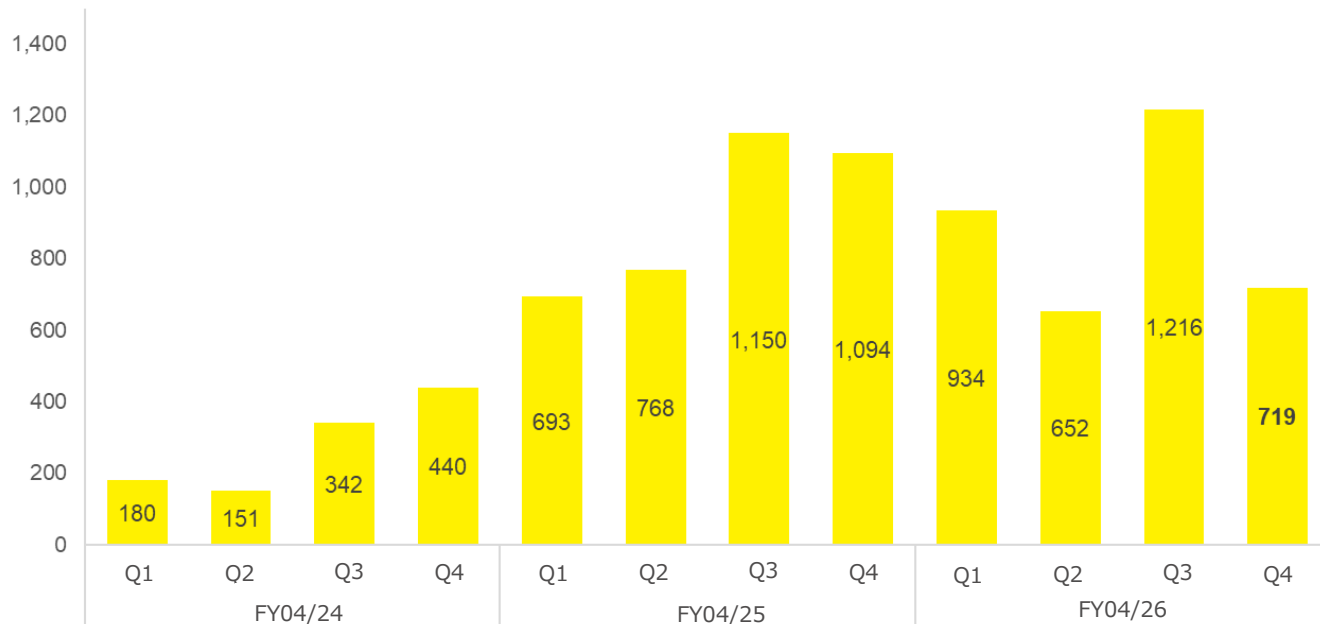
Accelerating total space styling: Launching a new category of gaming desks and chairs in December, featuring rounded designs for strategic differentiation.
By consistently generating products in new categories, we target a higher revenue share from peripheral accessories.

Gaming Accessories Business —Sales by quarter

- The white monitor launched in Q4 FY04/24 and the pastel-color monitor launched in Q4 in the same year became major hits.
- In wholesaling, sales began handling products at major electronics retailers. Expanding transactions in EC malls.
- Q2 is typically the preparatory period for aggressive investment in PR activities and sales strategies for the Black Friday and year-end sales in the Q3.

Net Sales (Accounting Period)

(Millions of yen)

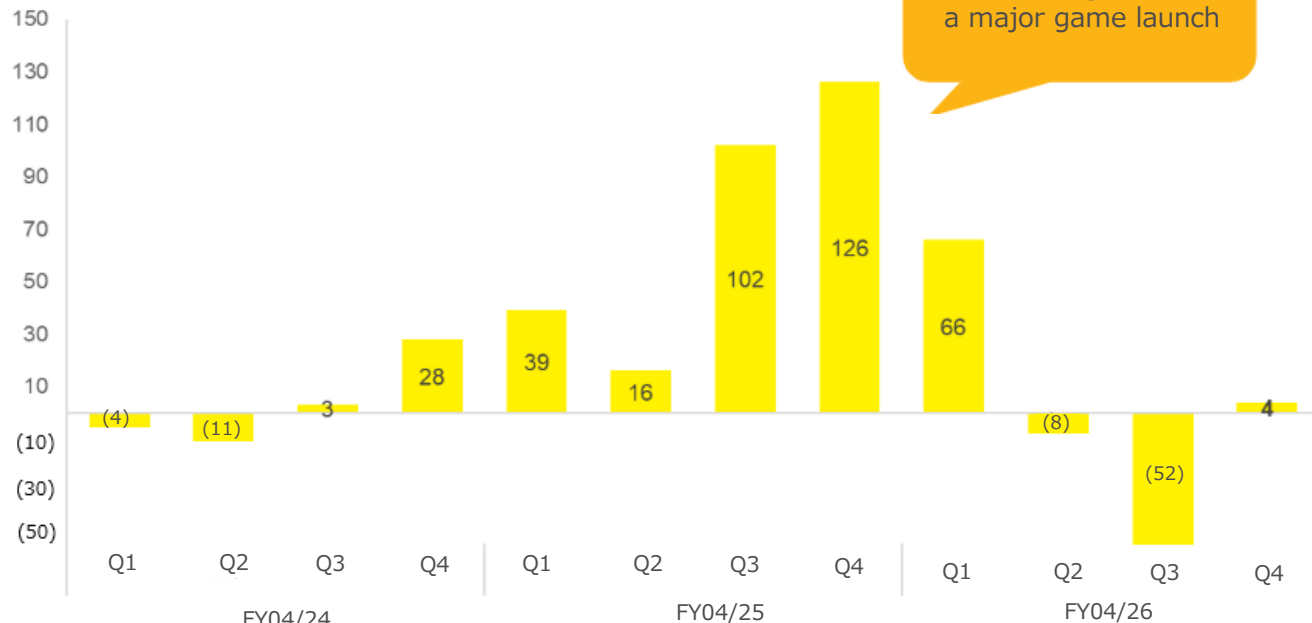


Gaming Accessories Business
—Quarterly profit trends by business

- Securing quarterly profit since the color monitor launch, current profit shrank due to fading major game demand and intense price competition.
- The profit margin tends to decline in the Q2 due to investments in PR.
- The Q3 is expected to show a growth trend, driven by Black Friday, year-end sales, and the new lifestyle demand in the Q4.
- Aiming to secure profits through an increased number of new product developments and by venturing into new categories, we will pursue our future expansion.
- Aiming to improve profit ratio by strengthening customer contact points through DX and providing rapid response through the in-housing of the maintenance system.

Business Unit Profit (Accounting Period)

(Millions of yen)

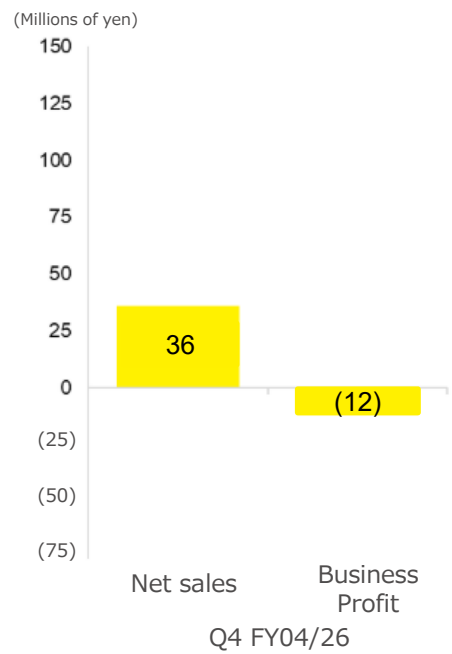
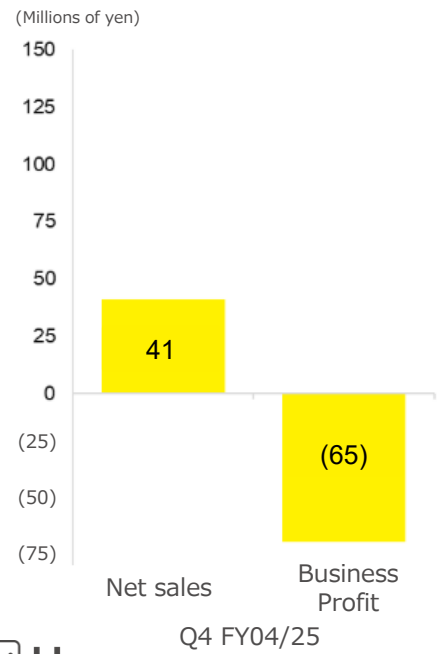


A sales surge from a major game launch



Q4 FY04/26 New Business

- Exceeding the plan despite a slight YoY dip, revenue finished well, and losses narrowed.
- To create new businesses, we continue to invest.



Net Sales
JPY36 million
(down JPY5 million/13.1% YoY)

Business Profit
(JPY12 million)
up JPY52 million YoY

Exploring Decarbonization Business and the Circular Economy

- As part of our efforts to reduce carbon emissions, we are working to solve environmental issues, we developed "Parallel Plastics", a recycling service that produces new products from defective plastic products and surplus inventory. Operating a recycled plastic exchange to contribute to society.
- On April 1, 2026, select products became available at "KIT SHOP" (NEWoMan Takanawa), the directly operated store of the ready-to-assemble furniture brand "KIT."
- As a "company that values the 'individuality' of people and the earth," we launched a new initiative to achieve nearly halve carbon-free real emissions in 2030. Aiming to create carbon credits by contributing to emission reductions through methanation technology for organic waste.

Plastic recycling

• Parallel Plastics



Gasification of organic waste

• Hydrolysis carbonization



• Gas furnace



Z CULTURE SPA

• 100% recycled tray



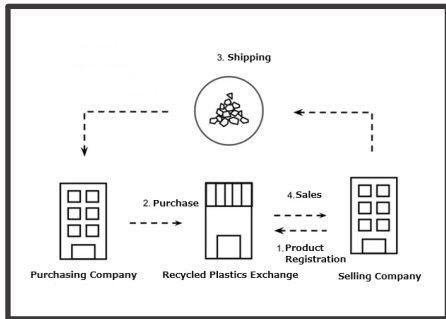
Examples of Decarbonization Initiatives

Based on our Mission/Strategy of "Gen Z Culture SPA & Decarbonization," contributing to the creation of a sustainable society by actively addressing climate change challenges.



Capital and Business Alliance between ParallelPlastics and REMARE Inc.

REMARE Inc. has a unique technique for recycling composite plastics as sheet materials. Contributing to reducing CO2 by realizing recycling of combined plastics used by companies. Accelerate the effective use of domestic marine plastic waste and industrial waste plastics by forming alliances with them.



Recycled Plastics Exchange.

Online shopping mall to trade recycled plastic materials between businesses. Efficient use of unwanted plastics as scrap materials from plants, poor inventory, composite plastics, offshore plastics available for listing.



(New Businesses)

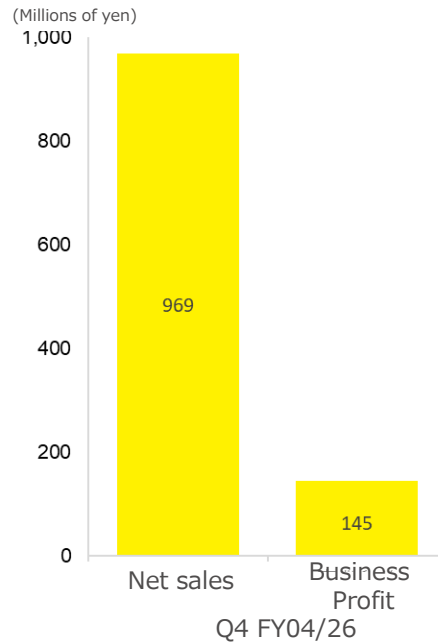
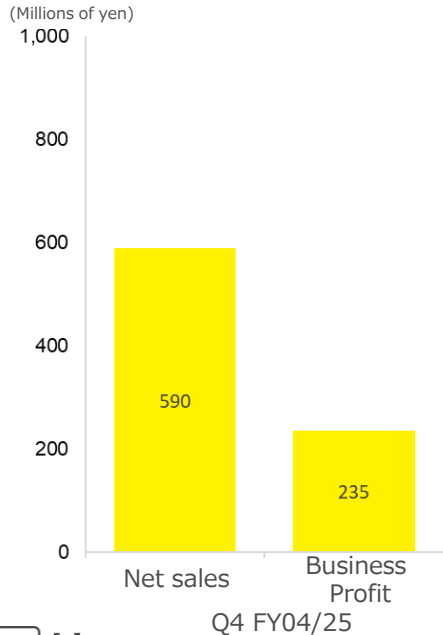
Methane gasification of organic waste.

Approach to resource recycling, which produces energy from organic waste, with the actual situation in which our products are discarded in a few years as an issue. Aiming to nearly halve Hamee Group's CO2 emissions by creating environmental value with our high-efficiency methane gas technology.

Began activities as a promotion partner for the methane gas production plant project.

Q4 FY04/26 Global Business

- Sales channels expanded across all global locations, driven by increased transactions with major mass retailers via IP collaboration products, the launch of international expansion for proprietary brands (ByUR into the US, Pixio into Korea), and new toy store rollouts alongside B to B growth in China.
- Remaining at last year's level before consolidation adjustments, operating profit dropped mainly due to the elimination of unrealized intercompany gains. Meaning the profit drop comes from consolidation adjustments, not worse profitability. Next, we will grow our brand and categories while boosting supply chain stability through our Korean production base.



Net Sales
JPY969 million
 up JPY379 million/64.3% YoY

Business profit
JPY145 million
 (down JPY89 million/38.0% YoY)

Global Business

- The overseas subsidiary serves as the core production and supply hub for the SPA model, while driving global sales channel expansion for proprietary brands.
- “ByUR”, Cosmetics brand, launched in the US Market.
- Expanding business with major US mass retailers through character IP collaborations, including "Otamatone" music toys and "squeeze" (low rebound toys).
- Aiming to further expand sales by launching gaming monitor sales in Korea.

- iFace Manufacturing and Development



- ByUR Manufacturing and Development/ launched in the U.S.



- Pixio Launched in Korea



- Expanded Otamatone retail distribution

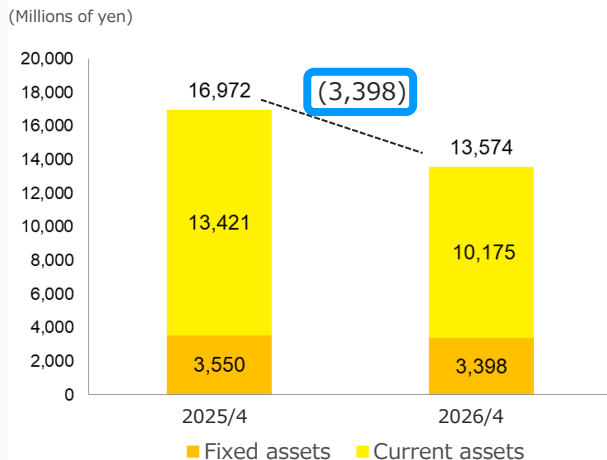


FY04/26 Consolidated Balance Sheet

(FY04/26)

• While total assets and net assets decreased following the spin-off of NE Inc., this reflects a structural change and is progressing as planned.

The decline in the blue box is primarily due to structural changes following the spin-off of NE Inc.

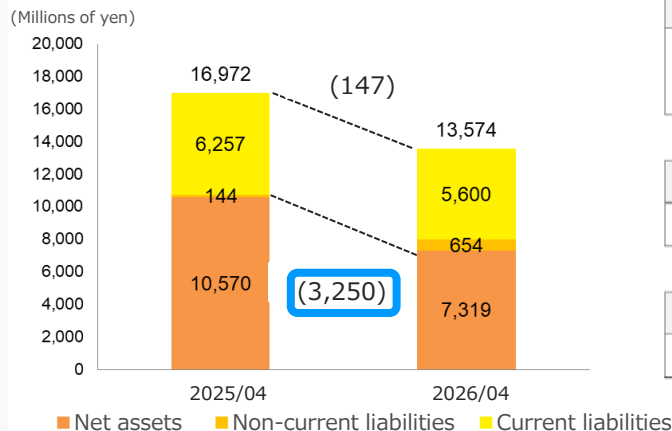


Current assets	2025/4	2026/4
■ Cash and deposits	1,812	(3,181)
■ Accounts Receivable	2,129	(222)
■ Inventory	4,261	116
■ Others	945	88

Fixed assets	2025/4	2026/4
■ Property, plant and equipment	1,837	209
■ Intangible assets	324	(283)
■ Investments and other assets	1,236	(77)

Main Factors for Changes

- Cash and deposits JPY -3,181 million
- Retained earnings JPY -3,545 million



Current liabilities	2025/4	2026/4
■ Short-term loans	4,100	250
■ Others	284	40

Non-current liabilities	2025/4	2026/4
■ Others	632	528

Net assets	2025/4	2026/4
■ Retained earnings	5,973	(3,545)

→Decrease due to the spin-off

• Inventory JPY +116 million
→Inventory increased due to new product rollouts and channel expansion across all businesses.

• The equity ratio was 53.5% (compared to 61.8% at the end of the previous fiscal year).



V . FY04/27 Financial Forecast and Key Initiatives



FY04/27 Consolidated Financial Forecast

Consolidated financial results for the fiscal year ended April 30, 2026, include the performance of the Platform Business (NE Inc.) up to the end of the second quarter.

Results excluding NE Inc. are shown for a fair year-over-year comparison.

For further details, see the "Hamee Group Mid-Term Management Plan(May 2026 - April 2029)" (disclosed June 15, 2026) for numerical plans from FY04/27 to FY04/29.

(Millions of yen)	Results	Results (Excluding NE Inc.)	Financial Forecast		
	FY04/26	FY04/26	FY04/27	Increase/ Decrease*	YoY %*
Consolidated Results Overview					
Net Sales	22,073	20,095	22,817	2,722	13.5%
Cost of Goods Sold	9,142	8,572	9,427	855	10.0%
Gross Profit	12,930	11,522	13,389	1,866	16.2%
Operating income	983	260	502	241	92.8%

*Changes and YoY growth are calculated excluding NE Inc.

FY04/27

Financial Forecast by Business

(Millions of yen)	Results	Financial Forecast		
	FY04/26	FY04/27	Increase/ Decrease	YoY %
Net Sales	20,095	22,817	2,722	13.5%
Mobile Life Business	8,230	8,849	619	7.5%
Beauty Business*	4,466	5,399	933	20.9%
Gaming Accessories Business	3,522	3,650	127	3.6%
New Business Investment	140	107	(33)	(23.6%)
Global Business	3,735	4,809	1,073	28.7%
Business Profit*2	1,386	1,850	463	33.4%

*Cosmetics Business renamed to Beauty Business from FY04/27.

*2 Terminology Change (From FY04/27): "Segment Profit" renamed to "Business Profit" due to the transition to a single segment. Business Profit adds corporate expenses back to Operating Profit. The calculation matches the former Segment Profit, ensuring historical continuity.

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Growth Strategy

Mobile Life Business



Making iFace a total mobile brand.

- Establishing our brand as the "top go-to choice."
- Expanding electronic accessories to build a second business pillar.
- Strengthen customer touchpoints and official channels for repeat sales.

Beauty Business*



Establish profit bases across multiple brands.

- ByUR : Establish a profit base through cost reduction and efficient SG&A.
- ByGLOW : Concentrated upfront ad investments will drive profits from the next period onward.
- Diversifying products with new brands and categories.

*Renamed from Cosmetics to Beauty in April 2027.

Gaming Accessories Business



Evolving as a Lifestyle Brand

- Differentiating through total space coordination.
- Continuously developing new categories like peripheral accessories and furniture.
- Expanding our fanbase through cross-selling and IP collaborations.

Global Business



Accelerating global expansion of our brands.

- Grow sales channels via local expansion of own brands, including ByUR (US) and Pixio (Korea).
- Optimizing marketing, driving IP collaborations, and promoting the SPA model.
- Optimizing prices and inventory to offset higher tariffs and logistics costs.

Summary

01

All profits exceeded revised targets, despite temporary lower sales/profits from excluding NE Inc. With the foundation of "Gen Z Culture SPA" being strengthened, we are confident in our potential for medium-to long-term growth.

02

This fiscal year serves as a positioning period for the next growth phase. We are aggressively pursuing strategic investments in new product launches and category expansion. Together with brand enhancement and operational improvements, these initiatives will drive further profit growth in the coming years.

03

The concrete roadmap for the next growth phase is outlined in the new Mid-Term Management Plan, released concurrently with these full-year financial results. Growing our loyal fan-shareholder base through enhanced benefits, driving both shareholder returns and customer growth.

Shareholder Returns —Dividend per share

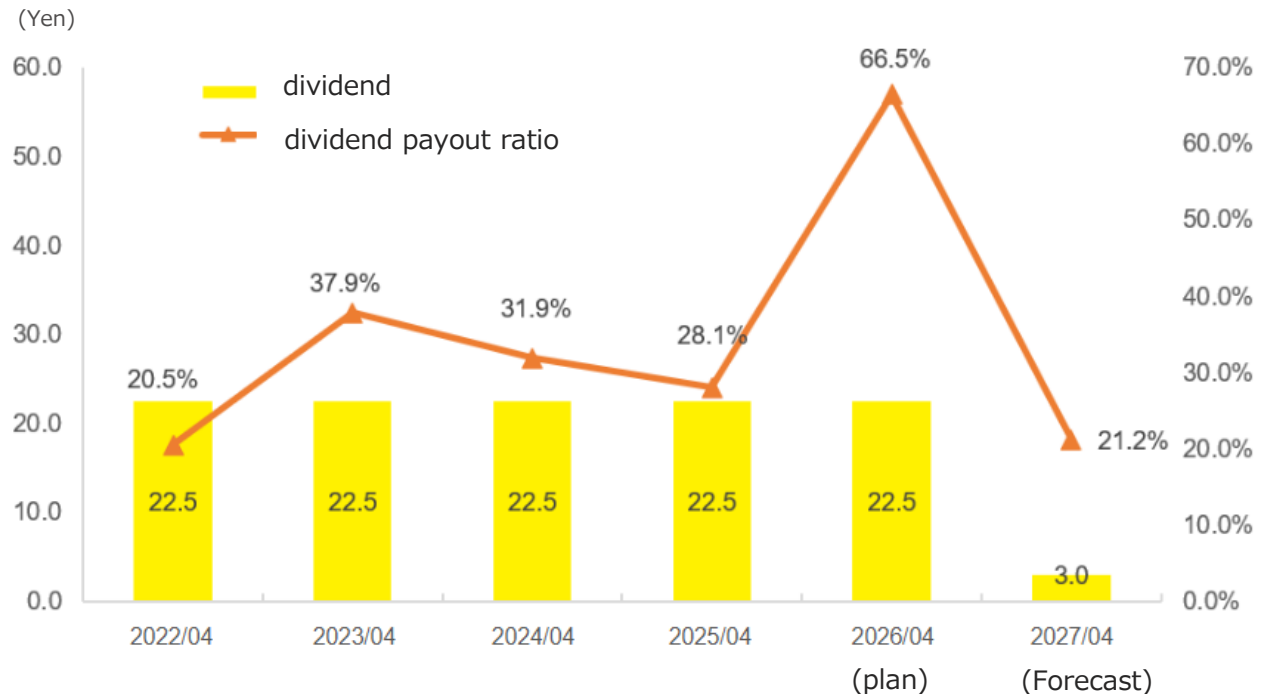
• Linked to performance

We will return profits to shareholders in accordance with profit growth. Maintain a dividend payout ratio of 20% or more. Planned FY04/26 dividend remains at JPY22.5 per share, as announced. FY04/27 dividend forecast is JPY3 per share, reflecting earnings post-spin-off of NE Inc. We will gradually increase dividends after meeting our mid-term targets, aiming for growth driven by earnings expansion.

• Shareholder Benefit

Twice a year: JPY1,500 brand coupon for shareholders with 100+ shares. As announced in the June 15, 2026 release, "Notice of Change and Expansion of Shareholder Benefit Program," we will enhance the program starting from the October 31, 2026 record date to further improve shareholder returns.

Dividend amount and dividend payout ratio





VI. IR Seminar for Individual Investors



IR Seminar for Individual Investors

Online IR Seminar for Individual Investors

Date & Time: Thursday, June 18, 8:00 PM –

Please check "Notice of Presentation at the IR Briefing for Individual Investors" (released June 8) for further information and sign-up.

URL:<https://x.gd/7uuVu>



IR Presentation for Individual Investors

Hamee Corp.
(Stock Code: 3134)

President and CEO Ikuhiro Mizushima



June 18th (Thu) 20:00~

Shonan Investment Study Group Online

LIVE

Providing clear explanations on the latest topics!



Appendix





Business Overview



Company Profile

Z CULTURE SPA

Company name

Hamee Corp.

Establishment

May 1998 *Founded as Macrowill Co., Ltd,

Capital

JPY635,617 thousand (as of April 30, 2026)

Number of employees

Consolidated: 368 employees Non-consolidated : 176 employees
(*As of April 30, 2026, excluding executives and part-time workers)

Director

Chairman: Atsushi Higuchi
President and CEO: Ikuhiro Mizushima

Head Office

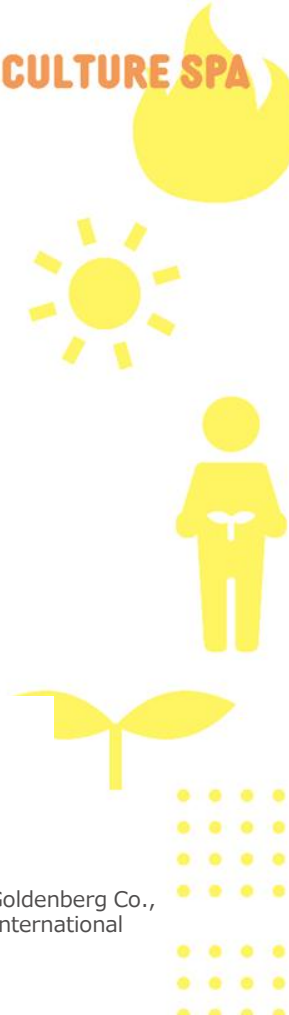
Square O2, 2-12-10 Sakaecho, Odawara City, Kanagawa Prefecture, 250-0011

Overseas Offices

Hamee Global Inc. (Korea)
Hamee US, Corp. (USA)
Hamee Shanghai Tech & Trading Co., Ltd. (China)

Major business partners

Rakuten Group, Inc., LY Corporation, Amazon Japan G.K., DeNA Co., Ltd., GMO Group, SB C&S Corp., Goldenberg Co., Ltd., SEGA FAVE CORPORATION, Trinity, Inc., VILLAGE VANGUARD CO., LTD., Hands Inc., Pan Pacific International Holdings Corporation, BICCAMERA INC., Yodobashi Camera Co.,Ltd. , THE LOFT CO.,LTD., and others



History

1998

Our company was founded.
Launched an e-commerce store for mobile accessories.

2015

Tokyo Stock Exchange
Listed on the Mothers market

2016

Changed to the First Section
of the Tokyo Stock Exchange

2022

Launched its cosmetics brand
'ByUR,' marking its entry into the
cosmetics Business.

Changed to the prime market of the
Tokyo Stock Exchange.

Spun off NE Inc. (Platform Business)

2025

NE Inc. completed
spin-off listing.

2007

Started operation of Next Engine

2008

Next Engine launched externally

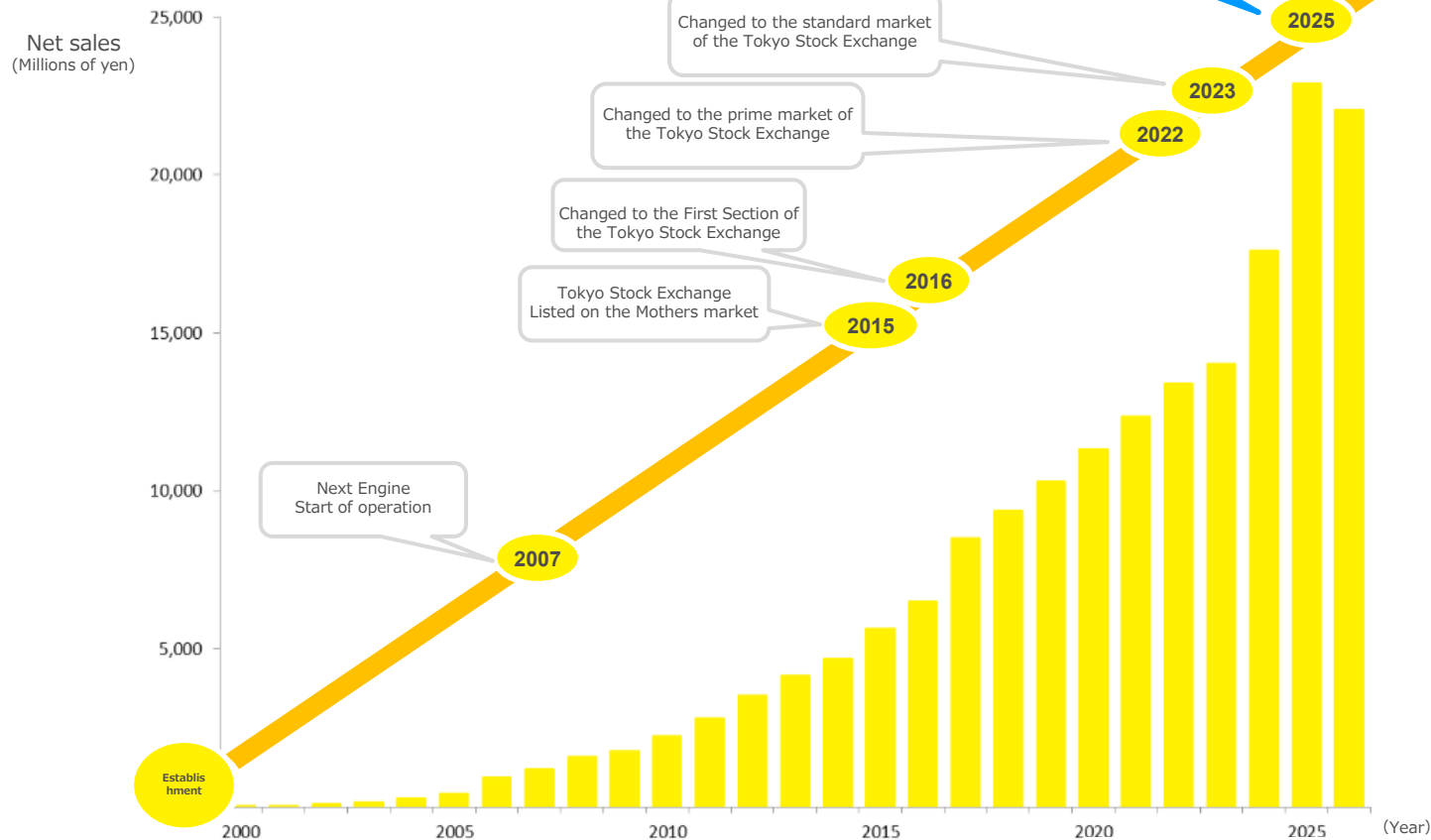
2021

Concluded an exclusive agency
agreement with Pixio USA Inc.,
the provider of the 'Pixio'
gaming monitor brand.

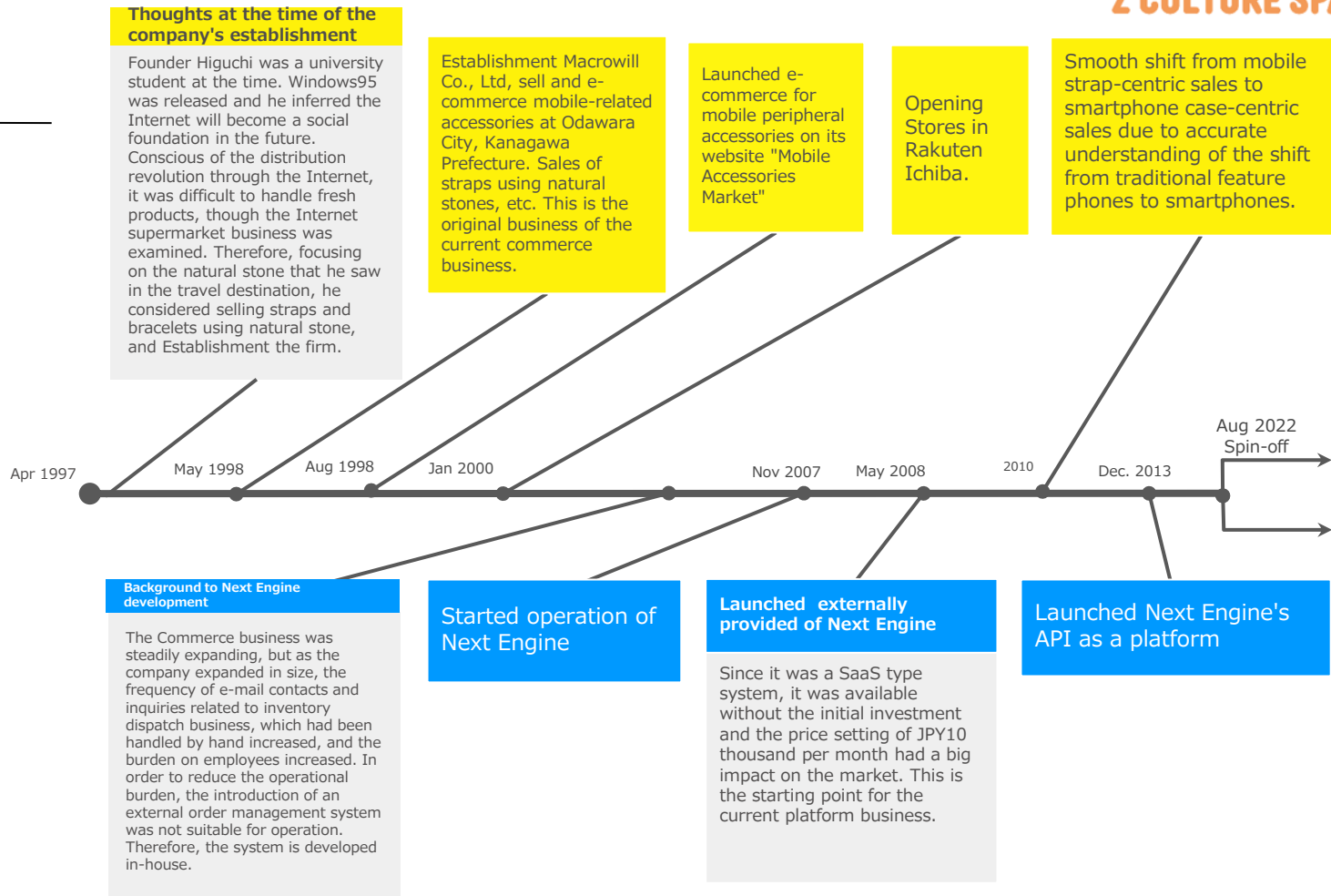
2023

Changed to the standard market
of the Tokyo Stock Exchange

History (Growth Trajectory)



History



Mobile Life Business

- "iFace" is Hamee's flagship mobile accessory brand, known for its unique design.
- Offering a product lineup that can approach a broad customer base, primarily with highly designed cases, and developing various products beyond just cases by leveraging a highly recognized brand.



Unique design



High recognition



Strong support from younger generations



Beauty Business

- To expand our business categories, we launched the Korean cosmetics brand "ByUR." Starting with base makeup in January 2022, we are expanding the lineup into sheet masks and skincare.
- Leveraging the planning and development capabilities gained from expanding the iFace brand to adapt Korean-born products for the Japanese market, we will strive to increase product recognition and sales.
- Furthermore, we launched the inner beauty supplement, "ByGLOW," in November 2025.



Gaming Accessory Business

- Leveraging the EC sales expertise cultivated within our Mobile Life Business, we aim to expand our product categories beyond smartphone-related areas, and as such, are the exclusive domestic distributor in Japan for the gaming monitor brand "Pixio."
- Accelerating multi-store expansion and undertaking other initiatives to boost sales.



Global Business

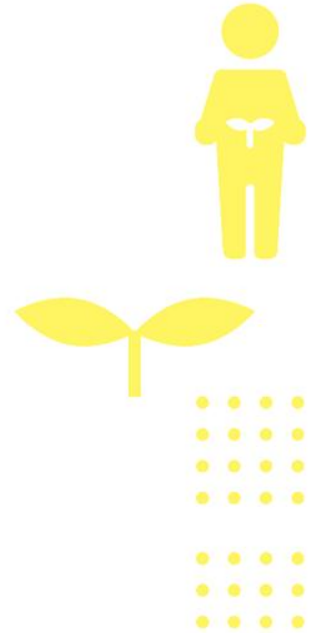
- Our overseas subsidiaries are implementing global expansion.
- Our Korean subsidiary not only handles sales but also plans, develops, and manufactures a portion of iFace products, establishing a system where the entire supply chain, from manufacturing to sales, can be completed within the group.



Hamee
Global
Korea

Hamee
US
US

Hamee
Shanghai
China





Reference Information



Results for each Business —Net sales

(Millions of yen)

Summary of Business Figures
(Accounting Period)

				2025/4				2026/4			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Net Sales			Mobile Life Business	1,638	2,550	2,053	2,116	1,705	2,432	2,035	2,056
			Cosmetics Business	908	913	788	813	881	1,157	1,061	1,365
			Gaming Accessories Business	693	768	1,150	1,094	934	652	1,216	719
			New Business investment	28	32	37	41	30	29	45	36
	Total domestic commerce			3,269	4,264	4,029	4,066	3,551	4,271	4,358	4,177
	Global Business			408	932	1,425	590	749	681	1,334	969
	Total commerce segment			3,678	5,196	5,454	4,656	4,301	4,952	5,693	5,147
	Total platform segment			900	901	1,204	901	988	989	—	—
Total sales				4,578	6,098	6,659	5,558	5,290	5,942	5,693	5,147

Results for each Business —Operating income

(Millions of yen)

Summary of Business Figures
(Accounting Period)

		2025/4				2026/4			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Segment Income	Mobile Life Business	229	535	340	385	244	423	378	284
	Cosmetics Business	69	(48)	(18)	7	(70)	6	7	113
	Gaming accessories Business	39	16	102	126	66	(8)	(52)	4
	New Business investment	(47)	(57)	(54)	(65)	(45)	(43)	(29)	(12)
	Functional Departments	(58)	(63)	(60)	(66)	(63)	(62)	(62)	(65)
	Total domestic commerce	232	382	309	386	132	314	241	324
	Global Business(including consolidation adjustment)	(98)	318	391	235	(33)	136	125	145
	Commerce Segment Total	134	700	701	622	98	451	366	470
	Platform Segment Total	482	467	693	440	494	519	—	—
	Total Segment Income	616	1,168	1,394	1,062	592	970	366	470
Adjusted amount※		(393)	(370)	(477)	(646)	(421)	(436)	(271)	(285)
Operating income		223	797	917	415	171	534	94	184

※ Adjusted amount: Company-wide headquarters expenses are presented as "Adjusted amount." In order to more appropriately evaluate the performance of each business segment, we have changed the allocation method to include head office administrative expenses, etc. in the adjustment amount.



For inquiries about this material and IR, please contact the following.

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