August 12, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Kisoji Co.,Ltd
Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
Securities code: 8160
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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 June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	11,946	(0.4)	(238)	-	(222)	-	(131)	-
June 30, 2025	11,991	1.8	(74)	-	(59)	-	(51)	-

Note: Comprehensive income For the three months ended June 30, 2026: ¥(31) million [-%]
For the three months ended June 30, 2025: ¥(57) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	(4.66)	-
June 30, 2025	(1.82)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	47,230	31,132	65.9
March 31, 2026	48,498	31,586	65.1

Reference: Equity
As of June 30, 2026: ¥31,132 million
As of March 31, 2026: ¥31,586 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 March 31, 2026	-	15.00	-	15.00	30.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		15.00		15.00	30.00

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 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 September 30, 2026	24,500	0.4	(90)	-	(75)	-	(140)	-	(4.97)
Fiscal year ending March 31, 2027	55,000	0.8	3,200	9.8	3,250	11.0	2,100	21.5	74.58

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 June 30, 2026	28,543,889 shares
As of March 31, 2026	28,543,889 shares

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

As of June 30, 2026	384,409 shares
As of March 31, 2026	384,090 shares

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

Three months ended June 30, 2026	28,159,512 shares
Three months ended June 30, 2025	28,160,559 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 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 using earnings forecasts, please refer to Appendix 3 "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 March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	15,268	14,020
Accounts receivable - trade	1,949	1,544
Securities	100	100
Merchandise and finished goods	17	33
Raw materials and supplies	2,828	2,712
Other	647	829
Allowance for doubtful accounts	(1)	(0)
Total current assets	20,810	19,239
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,359	8,354
Land	6,027	6,027
Other, net	2,238	2,353
Total property, plant and equipment	16,626	16,735
Intangible assets		
Goodwill	979	944
Other	760	733
Total intangible assets	1,739	1,678
Investments and other assets		
Guarantee deposits	3,939	3,944
Other	5,413	5,663
Allowance for doubtful accounts	(30)	(30)
Total investments and other assets	9,321	9,576
Total non-current assets	27,687	27,990
Total assets	48,498	47,230

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,544	1,195
Short-term borrowings	7,000	7,200
Current portion of long-term borrowings	117	92
Income taxes payable	565	122
Provision for bonuses	633	304
Other	3,969	4,110
Total current liabilities	13,830	13,025
Non-current liabilities		
Long-term borrowings	67	50
Retirement benefit liability	1,310	1,328
Asset retirement obligations	1,332	1,321
Other	370	371
Total non-current liabilities	3,080	3,072
Total liabilities	16,911	16,097
Net assets		
Shareholders' equity		
Share capital	12,648	12,648
Capital surplus	12,467	12,467
Retained earnings	5,905	5,352
Treasury shares	(936)	(937)
Total shareholders' equity	30,084	29,530
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,503	1,603
Remeasurements of defined benefit plans	(0)	(1)
Total accumulated other comprehensive income	1,502	1,602
Total net assets	31,586	31,132
Total liabilities and net assets	48,498	47,230

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	11,991	11,946
Cost of sales	3,759	3,688
Gross profit	8,231	8,258
Selling, general and administrative expenses	8,306	8,496
Operating loss	(74)	(238)
Non-operating income		
Interest income	4	4
Dividend income	32	50
Other	2	7
Total non-operating income	38	61
Non-operating expenses		
Interest expenses	14	19
Loss on cancellation of leasehold contracts	-	22
Other	9	2
Total non-operating expenses	23	45
Ordinary loss	(59)	(222)
Extraordinary income		
Gain on sale of non-current assets	174	1
Total extraordinary income	174	1
Extraordinary losses		
Loss on sale and retirement of non-current assets	30	14
Total extraordinary losses	30	14
Profit (loss) before income taxes	84	(236)
Income taxes - current	27	41
Income taxes - deferred	108	(147)
Total income taxes	135	(105)
Loss	(51)	(131)
Loss attributable to owners of parent	(51)	(131)

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Loss	(51)	(131)
Other comprehensive income		
Valuation difference on available-for-sale securities	(5)	100
Remeasurements of defined benefit plans, net of tax	(0)	(0)
Total other comprehensive income	(6)	100
Comprehensive income	(57)	(31)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(57)	(31)
Comprehensive income attributable to non-controlling interests	-	-

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (April 1, 2025 to June 30, 2025)

In addition to restaurants, whose main business is the processing and provision of food and beverages, the Group is also engaged in external sales and real estate leasing, etc., but since most of the business is as a restaurant, which is effectively a single segment, the description is omitted.

II. The three months of the current fiscal year (April 1, 2026 to June 30, 2026)

In addition to restaurants, whose main business is the processing and provision of food and beverages, the Group is also engaged in external sales, etc., incidentally, but since most of the business is as a restaurant, which is effectively a single segment, the description is omitted.