November 4, 2026

Company name: Kisoji Co., Ltd.
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Notice Regarding Revision to Consolidated Financial Forecast for the Six Months Ending September 30, 2026

Kisoji Co., Ltd. (the "Company") hereby announces that it has revised the consolidated financial forecast for the six months ending September 30, 2026, which was previously announced on May 13, 2026, in light of recent business performance trends, as outlined below.

1. Details of Revision to Consolidated Financial Forecast for the Six Months Ending September 30, 2026

(From April 1, 2026 to September 30, 2026)

(Millions of yen, except per share amounts)	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Net income per share (yen)
Previous forecast (A)	24,500	(90)	(75)	(140)	(4.97)
Revised forecast (B)	24,310	(410)	(400)	(390)	(13.85)
Change (B–A)	(190)	(320)	(325)	(250)	—
Change (%)	(0.8)	—	—	—	—
(Reference) Six months ended September 30, 2025	24,392	(93)	(79)	(61)	(2.19)

2. Reasons for the Revision

Although the Company has worked to capture demand through seasonal products and various sales initiatives, the business environment remained challenging due to cautious and selective consumer spending amid rising prices against the backdrop of instability in the Middle East and other factors, as well as unfavorable weather conditions, including typhoons and localized heavy rainfall.

Under these circumstances, same-store sales exceeded those in the same period of the previous year, supported by promotional initiatives including events commemorating the 60th anniversary of the Kisoji brand and an increase in average spending per customer. However, due in part to the impact of store closures and temporary closures associated with store renovations, net sales are expected to be ¥24,310 million, ¥190 million below the previous forecast.

On the profit side, although the cost of sales ratio improved as a result of reviewing suppliers and procurement methods, maintaining appropriate inventory levels, and reducing waste, selling, general and administrative expenses are expected to exceed the initial plan due to an increase in personnel expenses resulting from higher wage levels, as well as store repair expenses and store closure expenses associated with the expiration of contract terms. As a result, the Company expects an operating loss of ¥410 million, an ordinary loss of ¥400 million, and a net loss of ¥390 million attributable to owners of parent.

With respect to the full-year consolidated financial forecast, the Company has decided to leave the forecast unchanged at this time, as there remain uncertainties regarding the progress and timing of planned new store openings and the outlook for raw material prices, personnel expenses, and other factors, while the Company is also pursuing measures to improve profitability through sales promotion initiatives and productivity improvements. Should the Company determine that a revision to the forecast is necessary, it will promptly disclose such revision.

Note

The above forecasts are based on information currently available to the Company. Actual results may differ from the forecasts due to various factors.