



May 9, 2025

To whom it may concern,

Company Name: Kisoji Co., Ltd
Representative: Motoyuki Yoshie,

Chairman and President
(Code: 8160, TSE Prime / NSE Premier)
Contact: Shintaro Okuno,

Accounting Manager.
TEL: +81-52-872-1811

Notice Regarding Differences Between Full-Year Non-Consolidated Financial Results and the Previous Fiscal Year's Results

We hereby announce the differences between the non-consolidated financial results for the fiscal year ended March 31, 2025 (April 1, 2024 to March 31, 2025), and the results of the previous fiscal year, as follows.

Item	FY March 2024 (A)	FY March 2025 (B)	Difference (B - A)	Change (%)
Net Sales	¥50,731 million	¥52,532 million	+¥1,801 million	+3.6%
Operating Profit	¥2,260 million	¥2,716 million	+¥455 million	+20.1%
Ordinary Profit	¥2,293 million	¥2,750 million	+¥457 million	+19.9%
Net Income	¥84 million	¥3,166 million	+¥3,081 million	—
Net Income per Share	¥3.00	¥112.43	—	—

Reasons for the Differences

On July 1, 2023, we conducted an absorption-type merger, with our wholly owned subsidiary Daishogun Co., Ltd. as the absorbed company (hereinafter referred to as “the Merger”). As a result, net sales increased by 3.6% year-on-year due to the effects of the Merger, the introduction of new products, and the implementation of effective promotional activities, surpassing the previous year's results.

Additionally, from the second half of the fiscal year onward, we restructured our organization, reviewed shift schedules to improve productivity, and implemented thorough cost-saving measures such as reducing utility usage and reviewing expenses for consumables. These efforts resulted in both operating and ordinary profit exceeding the previous year's levels.

Although a special loss of ¥220 million was recorded as an impairment loss, the company posted a deferred tax benefit of ¥1,309 million, which led to a substantial increase in net income compared to the previous fiscal year.