

August 8, 2025

Consolidated Financial Results for the Three Months Ended June 30, 2025 (Under Japanese GAAP)

Company name: Kisoji Co.,Ltd
 Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
 Securities code: 8160
 URL: <https://www.kisoji.co.jp/>
 Representative: Akinari Nakagawa, Representative Director and President
 Inquiries: Shintaro Okuno, Accounting Manager
 Telephone: +81-52-872-1811
 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, 2025 (from April 1, 2025 to June 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2025	11,991	1.8	(74)	-	(59)	-	(51)	-
June 30, 2024	11,774	1.1	(288)	-	(262)	-	(484)	-

Note: Comprehensive income For the three months ended June 30, 2025: ¥(57) million [-%]
 For the three months ended June 30, 2024: ¥(407) million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2025	(1.82)	-
June 30, 2024	(17.19)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	45,390	29,353	64.7
March 31, 2025	46,781	30,341	64.9

Reference: Equity As of June 30, 2025: ¥29,353 million As of March 31, 2025: ¥30,341 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, 2025	-	12.00	-	33.00	45.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (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, 2026 (from April 1, 2025 to March 31, 2026)

(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, 2025	24,300	1.9	(250)	-	(230)	-	(360)	-	(12.78)
Fiscal year ending March 31, 2026	54,000	1.4	3,000	10.8	3,030	10.0	2,040	(35.6)	72.44

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, 2025	28,543,889 shares
As of March 31, 2025	28,543,889 shares

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

As of June 30, 2025	383,350 shares
As of March 31, 2025	383,649 shares

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

Three months ended June 30, 2025	28,160,559 shares
Three months ended June 30, 2024	28,160,598 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:nothing

* 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, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	13,389	12,559
Accounts receivable - trade	2,023	1,470
Merchandise and finished goods	4	8
Raw materials and supplies	3,564	3,402
Other	520	693
Allowance for doubtful accounts	(0)	(0)
Total current assets	19,503	18,132
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,964	8,156
Land	6,096	6,027
Other, net	2,190	2,264
Total property, plant and equipment	16,250	16,448
Intangible assets		
Goodwill	1,114	1,078
Other	887	834
Total intangible assets	2,001	1,913
Investments and other assets		
Guarantee deposits	4,014	4,002
Other	5,043	4,924
Allowance for doubtful accounts	(30)	(30)
Total investments and other assets	9,026	8,895
Total non-current assets	27,278	27,257
Total assets	46,781	45,390

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,132	1,093
Short-term borrowings	7,000	7,000
Current portion of long-term borrowings	293	262
Income taxes payable	467	115
Provision for bonuses	625	306
Other	3,693	4,067
Total current liabilities	13,212	12,846
Non-current liabilities		
Long-term borrowings	185	143
Retirement benefit liability	1,256	1,269
Asset retirement obligations	1,319	1,332
Other	466	444
Total non-current liabilities	3,227	3,189
Total liabilities	16,440	16,036
Net assets		
Shareholders' equity		
Share capital	12,648	12,648
Capital surplus	12,467	12,467
Retained earnings	5,529	4,548
Treasury shares	(935)	(935)
Total shareholders' equity	29,709	28,728
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	621	616
Remeasurements of defined benefit plans	9	9
Total accumulated other comprehensive income	631	625
Total net assets	30,341	29,353
Total liabilities and net assets	46,781	45,390

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Net sales	11,774	11,991
Cost of sales	3,762	3,759
Gross profit	8,011	8,231
Selling, general and administrative expenses	8,299	8,306
Operating loss	(288)	(74)
Non-operating income		
Interest income	5	4
Dividend income	22	32
Other	6	2
Total non-operating income	33	38
Non-operating expenses		
Interest expenses	6	14
Other	1	9
Total non-operating expenses	8	23
Ordinary loss	(262)	(59)
Extraordinary income		
Gain on sale of non-current assets	-	174
Total extraordinary income	-	174
Extraordinary losses		
Loss on sale and retirement of non-current assets	33	30
Total extraordinary losses	33	30
Profit (loss) before income taxes	(296)	84
Income taxes - current	33	27
Income taxes - deferred	153	108
Total income taxes	187	135
Loss	(484)	(51)
Loss attributable to owners of parent	(484)	(51)

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Loss	(484)	(51)
Other comprehensive income		
Valuation difference on available-for-sale securities	76	(5)
Remeasurements of defined benefit plans, net of tax	0	(0)
Total other comprehensive income	76	(6)
Comprehensive income	(407)	(57)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(407)	(57)
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, 2024 to June 30, 2024)

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, 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.