

February 10, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: Kisoji Co.,Ltd
 Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
 Securities code: 8160
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 Representative: Akinari Nakagawa, Representative Director and President
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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 nine months ended December 31, 2025 (from April 1, 2025 to December 31, 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	%
Nine months ended December 31, 2025	39,954	3.2	1,414	55.1	1,452	52.4	895	77.4
December 31, 2024	38,697	(0.2)	911	(16.3)	952	(15.6)	504	(36.0)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥1,389 million [150.1%]
 For the nine months ended December 31, 2024: ¥555 million [(43.7)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	31.80	-
December 31, 2024	17.93	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	47,738	30,378	63.6
March 31, 2025	46,781	30,341	64.9

Reference: Equity
 As of December 31, 2025: ¥30,378 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	-	15.00	-		
Fiscal year ending March 31, 2026 (Forecast)				15.00	30.00

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

2. Breakdown of year-end dividends for the fiscal year ending March 31, 2025: Ordinary dividend 18.00 yen, Special dividend 15.00 yen

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
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 December 31, 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 December 31, 2025	384,040 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)

Nine months ended December 31, 2025	28,160,060 shares
Nine months ended December 31, 2024	28,160,521 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 "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 December 31, 2025
Assets		
Current assets		
Cash and deposits	13,389	13,189
Accounts receivable - trade	2,023	3,013
Securities	-	100
Merchandise and finished goods	4	35
Raw materials and supplies	3,564	3,326
Other	520	569
Allowance for doubtful accounts	(0)	(1)
Total current assets	19,503	20,232
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,964	8,503
Land	6,096	6,027
Other, net	2,190	2,195
Total property, plant and equipment	16,250	16,726
Intangible assets		
Goodwill	1,114	1,007
Other	887	763
Total intangible assets	2,001	1,770
Investments and other assets		
Guarantee deposits	4,014	3,965
Other	5,043	5,074
Allowance for doubtful accounts	(30)	(30)
Total investments and other assets	9,026	9,008
Total non-current assets	27,278	27,505
Total assets	46,781	47,738

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,132	2,184
Short-term borrowings	7,000	7,000
Current portion of long-term borrowings	293	175
Income taxes payable	467	108
Provision for bonuses	625	264
Other	3,693	4,508
Total current liabilities	13,212	14,240
Non-current liabilities		
Long-term borrowings	185	84
Retirement benefit liability	1,256	1,300
Asset retirement obligations	1,319	1,341
Other	466	393
Total non-current liabilities	3,227	3,119
Total liabilities	16,440	17,360
Net assets		
Shareholders' equity		
Share capital	12,648	12,648
Capital surplus	12,467	12,467
Retained earnings	5,529	5,073
Treasury shares	(935)	(936)
Total shareholders' equity	29,709	29,252
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	621	1,117
Remeasurements of defined benefit plans	9	7
Total accumulated other comprehensive income	631	1,125
Total net assets	30,341	30,378
Total liabilities and net assets	46,781	47,738

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	38,697	39,954
Cost of sales	12,534	12,827
Gross profit	26,162	27,127
Selling, general and administrative expenses	25,250	25,712
Operating profit	911	1,414
Non-operating income		
Interest income	16	14
Dividend income	44	60
Other	18	28
Total non-operating income	79	103
Non-operating expenses		
Interest expenses	25	45
Loss on cancellation of rental contracts	2	0
Other	10	20
Total non-operating expenses	39	65
Ordinary profit	952	1,452
Extraordinary income		
Gain on sale of non-current assets	0	176
Total extraordinary income	0	176
Extraordinary losses		
Loss on sale and retirement of non-current assets	126	106
Total extraordinary losses	126	106
Profit before income taxes	826	1,522
Income taxes - current	132	276
Income taxes - deferred	189	350
Total income taxes	321	627
Profit	504	895
Profit attributable to owners of parent	504	895

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	504	895
Other comprehensive income		
Valuation difference on available-for-sale securities	49	495
Remeasurements of defined benefit plans, net of tax	0	(1)
Total other comprehensive income	50	494
Comprehensive income	555	1,389
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	555	1,389
Comprehensive income attributable to non-controlling interests	-	-

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (April 1, 2024 to December 31, 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 nine months of the current fiscal year (April 1, 2025 to December 31, 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.