

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  |  |
| URL:  | <a href="https://www.kisoji.co.jp/">https://www.kisoji.co.jp/</a> |  |
| 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 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 |        |
|-------------------|-----------------|-------|------------------|--------|-----------------|--------|---|--------|
| Nine months ended | Millions of yen | %     | Millions of yen  | %      | Millions of yen | %      | Millions of yen                         | %      |
| 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 |
|-------------------|--------------------------|----------------------------|
| Nine months ended | Yen                      | Yen                        |
| December 31, 2025 | 31.80                    | -                          |
| December 31, 2024 | 17.93                    | -                          |

**(2) Consolidated financial position**

|                   | Total assets    | Net assets      | Equity-to-asset ratio |
|-------------------|-----------------|-----------------|-----------------------|
| As of             | Millions of yen | Millions of yen | %                     |
| 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   |
| Fiscal year ended<br>March 31, 2025                | Yen<br>-                   | Yen<br>12.00       | Yen<br>-          | Yen<br>33.00    |       | 45.00 |
| Fiscal year ending<br>March 31, 2026               | Yen<br>-                   | Yen<br>15.00       | Yen<br>-          |                 |       |       |
| Fiscal year ending<br>March 31, 2026<br>(Forecast) |                            |                    |                   | Yen<br>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<br>March 31, 2026 | 54,000          | 1.4 | 3,000            | 10.8 | 3,030           | 10.0 | 2,040                                   | 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 |
|--|----------------------|-------------------------|
| <b>Assets</b>                              |                      |                         |
| <b>Current assets</b>                      |                      |                         |
| 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)                     |
| <b>Total current assets</b>                | <hr/> 19,503         | <hr/> 20,232            |
| <b>Non-current assets</b>                  |                      |                         |
| Property, plant and equipment              |                      |                         |
| Buildings and structures, net              | 7,964                | 8,503                   |
| Land                                       | 6,096                | 6,027                   |
| Other, net                                 | 2,190                | 2,195                   |
| <b>Total property, plant and equipment</b> | <hr/> 16,250         | <hr/> 16,726            |
| Intangible assets                          |                      |                         |
| Goodwill                                   | 1,114                | 1,007                   |
| Other                                      | 887                  | 763                     |
| <b>Total intangible assets</b>             | <hr/> 2,001          | <hr/> 1,770             |
| Investments and other assets               |                      |                         |
| Guarantee deposits                         | 4,014                | 3,965                   |
| Other                                      | 5,043                | 5,074                   |
| Allowance for doubtful accounts            | (30)                 | (30)                    |
| <b>Total investments and other assets</b>  | <hr/> 9,026          | <hr/> 9,008             |
| <b>Total non-current assets</b>            | <hr/> 27,278         | <hr/> 27,505            |
| <b>Total assets</b>                        | <hr/> 46,781         | <hr/> 47,738            |

|   | As of March 31, 2025 | As of December 31, 2025 |
|---|----------------------|-------------------------|
| <b>Liabilities</b>                                    |                      |                         |
| <b>Current liabilities</b>                            |                      |                         |
| 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                   |
| <b>Total current liabilities</b>                      | <b>13,212</b>        | <b>14,240</b>           |
| <b>Non-current liabilities</b>                        |                      |                         |
| Long-term borrowings                                  | 185                  | 84                      |
| Retirement benefit liability                          | 1,256                | 1,300                   |
| Asset retirement obligations                          | 1,319                | 1,341                   |
| Other   | 466                  | 393                     |
| <b>Total non-current liabilities</b>                  | <b>3,227</b>         | <b>3,119</b>            |
| <b>Total liabilities</b>                              | <b>16,440</b>        | <b>17,360</b>           |
| <b>Net assets</b>                                     |                      |                         |
| <b>Shareholders' equity</b>                           |                      |                         |
| Share capital   | 12,648               | 12,648                  |
| Capital surplus                                       | 12,467               | 12,467                  |
| Retained earnings                                     | 5,529                | 5,073                   |
| Treasury shares                                       | (935)                | (936)                   |
| <b>Total shareholders' equity</b>                     | <b>29,709</b>        | <b>29,252</b>           |
| <b>Accumulated other comprehensive income</b>         |                      |                         |
| Valuation difference on available-for-sale securities | 621                  | 1,117                   |
| Remeasurements of defined benefit plans               | 9                    | 7                       |
| <b>Total accumulated other comprehensive income</b>   | <b>631</b>           | <b>1,125</b>            |
| <b>Total net assets</b>                               | <b>30,341</b>        | <b>30,378</b>           |
| <b>Total liabilities and net assets</b>               | <b>46,781</b>        | <b>47,738</b>           |

## Quarterly consolidated statement of income

(Millions of yen)

|   | Nine months ended<br>December 31, 2024 | Nine months ended<br>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<br>December 31, 2024 | Nine months ended<br>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                               | <u>50</u>                              | <u>494</u>                             |
| Comprehensive income   | <u>555</u>                             | <u>1,389</u>                           |
| 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.