

May 13, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (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 of annual general meeting of shareholders: June 26, 2026
 Scheduled date to commence dividend payments: June 29, 2026
 Scheduled date to file annual securities report: June 23, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	54,570	2.5	2,913	7.6	2,929	6.3	1,728	(45.4)
March 31, 2025	53,229	0.5	2,708	20.5	2,754	20.9	3,166	625.5

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥2,598 million [(21.3)%]
 For the fiscal year ended March 31, 2025: ¥3,303 million [323.9%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
March 31, 2026	61.36	-	5.6	6.1	5.3
March 31, 2025	112.44	-	10.9	5.9	5.1

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	48,498	31,586	65.1	1,121.70
March 31, 2025	46,781	30,341	64.9	1,077.45

Reference: Equity

As of March 31, 2026: ¥31,586 million
 As of March 31, 2025: ¥30,341 million

(3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	5,431	(1,809)	(1,743)	15,268
March 31, 2025	1,434	(1,558)	(1,078)	13,389

2. Cash dividends

Fiscal year ended	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
March 31, 2025	-	12.00	-	33.00	45.00	1,267	40.0	4.4
March 31, 2026	-	15.00	-	15.00	30.00	844	48.9	2.7
March 31, 2027 (Forecast)		15.00		15.00	30.00		40.2	

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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, 2026	24,500	100.4	(90)	-	(75)	-	(140)	-	(4.97)
Fiscal year ending March 31, 2027	55,000	100.8	3,200	109.8	3,250	111.0	2,100	121.5	74.57

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) 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

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	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 March 31, 2026	384,090 shares
As of March 31, 2025	383,649 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	28,159,997 shares
Fiscal year ended March 31, 2025	28,160,539 shares

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* 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. Please refer to “(4) Future outlook” of “1. Overview of Operating Results and Others” on page 4 of the attached materials for the conditions that form the assumptions for the forecasts of financial results and cautions concerning the use thereof.

Consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	13,389	15,268
Accounts receivable - trade	2,023	1,949
Securities	-	100
Merchandise and finished goods	4	17
Raw materials and supplies	3,564	2,828
Other	520	647
Allowance for doubtful accounts	(0)	(1)
Total current assets	19,503	20,810
Non-current assets		
Property, plant and equipment		
Buildings and structures	23,455	24,093
Accumulated depreciation	(15,491)	(15,734)
Buildings and structures, net	7,964	8,359
Machinery, equipment and vehicles	750	775
Accumulated depreciation	(547)	(561)
Machinery, equipment and vehicles, net	202	214
Tools, furniture and fixtures	4,765	5,202
Accumulated depreciation	(3,192)	(3,399)
Tools, furniture and fixtures, net	1,573	1,803
Land	6,096	6,027
Leased assets	905	661
Accumulated depreciation	(626)	(460)
Leased assets, net	279	201
Construction in progress	134	19
Total property, plant and equipment	16,250	16,626
Intangible assets		
Goodwill	1,114	979
Other	887	760
Total intangible assets	2,001	1,739
Investments and other assets		
Investment securities	2,994	4,180
Deferred tax assets	1,683	901
Retirement benefit asset	217	208
Guarantee deposits	4,014	3,939
Other	148	122
Allowance for doubtful accounts	(30)	(30)
Total investments and other assets	9,026	9,321
Total non-current assets	27,278	27,687
Total assets	46,781	48,498

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,132	1,544
Short-term borrowings	7,000	7,000
Current portion of long-term borrowings	293	117
Lease liabilities	96	80
Accrued expenses	2,014	2,093
Income taxes payable	467	565
Asset retirement obligations	0	24
Provision for bonuses	625	633
Other	1,581	1,770
Total current liabilities	13,212	13,830
Non-current liabilities		
Long-term borrowings	185	67
Lease liabilities	239	158
Retirement benefit liability	1,256	1,310
Asset retirement obligations	1,319	1,332
Other	227	211
Total non-current liabilities	3,227	3,080
Total liabilities	16,440	16,911
Net assets		
Shareholders' equity		
Share capital	12,648	12,648
Capital surplus	12,467	12,467
Retained earnings	5,529	5,905
Treasury shares	(935)	(936)
Total shareholders' equity	29,709	30,084
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	621	1,503
Remeasurements of defined benefit plans	9	(0)
Total accumulated other comprehensive income	631	1,502
Total net assets	30,341	31,586
Total liabilities and net assets	46,781	48,498

Consolidated statement of income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	53,229	54,570
Cost of sales	16,938	17,228
Gross profit	36,290	37,342
Selling, general and administrative expenses	33,582	34,428
Operating profit	2,708	2,913
Non-operating income		
Interest and dividend income	66	82
Subsidy income	12	20
Other	19	17
Total non-operating income	99	120
Non-operating expenses		
Interest expenses	37	62
Loss on cancellation of leasehold contracts	2	16
Other	12	25
Total non-operating expenses	52	104
Ordinary profit	2,754	2,929
Extraordinary income		
Gain on sale of non-current assets	0	178
Total extraordinary income	0	178
Extraordinary losses		
Loss on sale and retirement of non-current assets	131	125
Impairment losses	220	256
Total extraordinary losses	352	381
Profit before income taxes	2,402	2,725
Income taxes - current	547	621
Income taxes - deferred	(1,310)	376
Total income taxes	(763)	997
Profit	3,166	1,728
Profit attributable to owners of parent	3,166	1,728

Consolidated statement of comprehensive income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	3,166	1,728
Other comprehensive income		
Valuation difference on available-for-sale securities	126	881
Remeasurements of defined benefit plans, net of tax	10	(10)
Total other comprehensive income	137	870
Comprehensive income	3,303	2,598
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,303	2,598
Comprehensive income attributable to non-controlling interests	-	-

Consolidated statement of changes in equity

Fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity					Accumulated other comprehensive income			Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	12,648	12,467	2,982	(934)	27,163	495	(1)	494	27,657
Changes during period									
Dividends of surplus			(619)		(619)				(619)
Profit (loss) attributable to owners of parent			3,166		3,166				3,166
Purchase of treasury shares				(0)	(0)				(0)
Disposal of treasury shares									
Net changes in items other than shareholders' equity						126	10	137	137
Total changes during period	-	-	2,546	(0)	2,545	126	10	137	2,683
Balance at end of period	12,648	12,467	5,529	(935)	29,709	621	9	631	30,341

Consolidated statement of changes in equity

Fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity					Accumulated other comprehensive income			Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	12,648	12,467	5,529	(935)	29,709	621	9	631	30,341
Changes during period									
Dividends of surplus			(1,351)		(1,351)				(1,351)
Profit (loss) attributable to owners of parent			1,728		1,728				1,728
Purchase of treasury shares				(1)	(1)				(1)
Disposal of treasury shares		(0)		0	0				0
Net changes in items other than shareholders' equity						881	(10)	870	870
Total changes during period	-	(0)	376	(1)	375	881	(10)	870	1,245
Balance at end of period	12,648	12,467	5,905	(936)	30,084	1,503	(0)	1,502	31,586

Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	2,402	2,725
Depreciation	1,487	1,483
Impairment losses	220	256
Amortization of goodwill	142	135
Increase (decrease) in provision for bonuses	(48)	7
Increase (decrease) in net defined benefit asset or liability	53	52
Increase (decrease) in allowance for doubtful accounts	(0)	0
Interest and dividend income	(66)	(82)
Subsidy income	-	(20)
Interest expenses	37	62
Loss on cancellation of rental contracts	2	16
Loss (gain) on sale and retirement of property, plant and equipment	131	(52)
Decrease (increase) in trade receivables	(53)	74
Decrease (increase) in inventories	(735)	723
Decrease (increase) in other current assets	29	(77)
Increase (decrease) in trade payables	(358)	412
Increase (decrease) in other current liabilities	(981)	221
Increase (decrease) in long-term accounts payable - other	(5)	-
Other, net	(13)	(2)
Subtotal	2,243	5,935
Interest and dividends received	68	86
Interest paid	(37)	(62)
Subsidies received	-	6
Payments for cancellation of leasehold contracts	(20)	(0)
Income taxes paid	(820)	(534)
Net cash provided by (used in) operating activities	1,434	5,431

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	0	249
Purchase of property, plant and equipment	(1,844)	(1,965)
Purchase of intangible assets	(206)	(80)
Proceeds from sale of membership	5	-
Proceeds from redemption of securities	500	-
Payments of guarantee deposits	(33)	(20)
Proceeds from refund of guarantee deposits	146	101
Payments for asset retirement obligations	(28)	(3)
Other, net	(96)	(90)
Net cash provided by (used in) investing activities	(1,558)	(1,809)
Cash flows from financing activities		
Proceeds from short-term borrowings	7,000	7,000
Repayments of short-term borrowings	(4,000)	(7,000)
Repayments of long-term borrowings	(3,293)	(293)
Repayments of lease liabilities	(164)	(96)
Dividends paid	(619)	(1,351)
Other, net	(0)	(1)
Net cash provided by (used in) financing activities	(1,078)	(1,743)
Net increase (decrease) in cash and cash equivalents	(1,201)	1,878
Cash and cash equivalents at beginning of period	14,591	13,389
Cash and cash equivalents at end of period	13,389	15,268

(Notes on segment information, etc.)

Segment Information

The previous fiscal year (April 1, 2024 to March 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.

The current fiscal year (April 1, 2025 to March 31, 2026)

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.

Related Information

The previous fiscal year (April 1, 2024 to March 31, 2025)

1. Product and Service Information

Revenue to external customers in a single product or service segment exceeds 90% of sales in the consolidated statements of income, so the description is omitted.

2. Regional Information

(1) Net sales

Since there are no sales to external customers outside of Japan, the description is omitted.

(2) Property, plant and equipment

Since there are no property, plant and equipment located outside of Japan, the description is omitted.

3. Information per main customer

Of the sales to external customers, sales to specific customers do not account for more than 10% of the sales in the consolidated statements of income, so the description is omitted.

The current fiscal year (April 1, 2025 to March 31, 2026)

1. Product and Service Information

Revenue to external customers in a single product or service segment exceeds 90% of sales in the consolidated statements of income, so the description is omitted.

2. Regional Information

(1) Net sales

Since there are no sales to external customers outside of Japan, the description is omitted.

(2) Property, plant and equipment

Since there are no property, plant and equipment located outside of Japan, the description is omitted.

3. Information per main customer

Of the sales to external customers, sales to specific customers do not account for more than 10% of the sales in the consolidated statements of income, so the description is omitted.

Information on impairment losses on fixed assets by reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Since we are a single segment, we have omitted the description.

The current fiscal year (April 1, 2025 to March 31, 2026)

Since we are a single segment, we have omitted the description.

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Since we are a single segment, we have omitted the description.

The current fiscal year (April 1, 2025 to March 31, 2026)

Since we are a single segment, we have omitted the description.

Information on Negative Goodwill Accrual Gains by Reporting Segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Not applicable.

The current fiscal year (April 1, 2025 to March 31, 2026)

Not applicable.