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## Consolidated Financial Results for the Nine Months Ended March 20, 2026 [Under Japanese GAAP]

April 24, 2026

Company name: KING JIM CO., LTD.  
Listing: Tokyo Stock Exchange  
Securities code: 7962  
URL: <https://www.kingjim.co.jp/english/>  
Representative: Miyoko Kimura

President & CEO  
Director and Senior Managing Executive Officer, General  
Manager, Administration Division & CFO

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Scheduled date to commence dividend payments: -  
Preparation of supplementary material on financial results: Yes  
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 March 20, 2026 (from June 21, 2025 to March 20, 2026)

(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								
March 20, 2026	27,901	(3.1)	522	35.2	789	10.4	348	(10.3)
March 20, 2025	28,781	0.7	386	-	715	-	388	-

(Note) Comprehensive income  
 Nine months ended March 20, 2026: ¥ 1,558 million [ 391.9%]  
 Nine months ended March 20, 2025: ¥ 316 million [ (6.0)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
March 20, 2026	12.39	12.34
March 20, 2025	13.83	13.77

### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of				
March 20, 2026	38,839	25,245	64.8	893.41
June 20, 2025	35,513	24,052	67.5	852.06

(Reference) Equity: As of March 20, 2026: ¥ 25,158 million  
 As of June 20, 2025: ¥ 23,965 million

### 2. Dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended June 20, 2025	-	7.00	-	7.00	14.00
Fiscal year ending June 20, 2026	-	7.00	-		
Fiscal year ending June 20, 2026 (Forecast)				7.00	14.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated financial result forecasts for the fiscal year ending June 20, 2026 (from June 21, 2025 to June 20, 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
Full year	40,500	2.2	1,000	86.0	1,200	43.5	650	53.0	23.11

(Note) Revisions to the financial result forecast 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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

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

March 20, 2026:	31,459,692 shares
June 20, 2025:	31,459,692 shares

2) Number of treasury shares at the end of the period:

March 20, 2026:	3,299,537 shares
June 20, 2025:	3,333,516 shares

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

Nine months ended March 20, 2026:	28,141,983 shares
Nine months ended March 20, 2025:	28,108,838 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

\*Explanation of the proper use of financial results forecast and other notes

- The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions deemed reasonable as of the date of publication of this document, and are not intended as a guarantee by the Company that they will be achieved. Actual results may differ significantly from these forecasts due to a wide range of factors. For assumptions underlying the financial results forecast and precautions regarding their use, please refer to “1. Overview of Business Results, etc. (3) Explanation of Consolidated Financial Results Forecasts and Other Forward-looking Statements” on page 4.
- Supplementary briefing materials for the financial results will be posted on the Company’s website today.  
Supplementary briefing material (Japanese only): <https://www.kingjim.co.jp/ir/library/tansin.html>

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## 1. Overview of Business Results, etc.

### (1) Overview of Business Results for the Quarter Under Review

During the nine months ended March 20, 2026, the Japanese economy experienced a continued growth in domestic demand against the backdrop of improved employment and wage situations and an increase in inbound demand, in addition to the continuous moderate recovery trend mainly among export-related companies on the back of a weak yen. However, in addition to concerns regarding a global economic downturn as a result of factors such as increased tensions between Japan and China, the effects of US trade policies, and an increasingly tense situation in the Middle East, the outlook remained uncertain due to the ongoing rise in consumer prices led by soaring raw materials and labor costs.

Under these circumstances, KING JIM CO., LTD. (the “Company” ) implements measures to achieve the goals of its 11th Medium-Term Management Plan (fiscal year ended June 20, 2025 to fiscal year ending June 20, 2027), which is themed, “Taking the wave of social change as an opportunity to move toward new growth.” While strengthening its existing businesses, the Company has carried out three fundamental policies, namely, expansion into the service business, expansion of the lifestyle field, and strengthening of overseas business.

As for the consolidated business results for the nine months ended March 20, 2026, net sales amounted to ¥27,901.86 million (down 3.1% year on year). In terms of profit, due to an improvement in gross profit margin (up 0.2 percentage points year on year) and improvement in the selling, general and administrative expenses ratio (down 0.3 percentage points year on year), operating profit amounted to ¥522.96 million (up 35.2% year on year), ordinary profit was ¥789.84 million (up 10.4% year on year), and profit attributable to owners of parent was ¥348.73 million (down 10.3% year on year), due to an increase in tax-related costs due to corporate income taxes recorded by overseas manufacturing subsidiaries for prior fiscal years and other factors.

Business results by segment are as follows.

#### A. Stationery and office supplies business

Sales of TEPRAs and other electric products declined, which, along with a fall in sales of disaster preparedness products after a spike in demand in the first half of the previous fiscal year due to extraordinary factors, resulted in net sales of ¥17,865.47 million (down 1.9% year on year). In terms of profit, operating profit amounted to ¥279.71 million (up 7.9% year on year), on account of an improvement in gross profit margin and a decline in selling, general and administrative expenses ratio.

The main details for each domain are as follows.

In TEPRAs, we launched TEPRAs PRO SR-R5600P, a new model designed exclusively for PCs and smartphones that offers an enhanced convenience for use at sites. It was developed based on TEPRAs PRO SR5500P, a long-standing product that has remained popular for over a decade since its launch, as a renewed model that is easier to use and caters to the needs at sites of use. The product is operable by dry cell batteries and can be used cordless at manufacturing sites, warehouses, and other places where power sources are not readily available. We also released a series of three web commercials promoting the usability of various functional tapes. We carried out a number of promotional activities alongside these, including joint campaigns with our sales partners and a TEPRAs Display Contest. As a result of sales strategies aiming to broaden the range of situations in which tape is used, TEPRAs tape sales showed steady growth. However, TEPRAs PRO SR-R560, which was launched in January 2025, has not achieved the expected market penetration and sales of TEPRAs units were weak.

In office and living environment products, in response to the growing risk of natural disasters in recent years, we launched the disaster preparedness brand KOKOBO in August 2025. KOKOBO is a disaster preparedness brand based on the concept of “disaster preparation that aligns with daily life,” fitting with everyday routines and being easy to adopt. While we launched the Emergency tent for multi-purpose, Emergency tent with open roof, and Self-inflating emergency air mat in October 2025, and these have been adopted primarily by public agencies, sales did not exceed the same period of the previous fiscal year, during which there was a spike in demand due to extraordinary factors. Additionally, since there has been a rise in students seeking more efficient study methods and professionals pursuing additional study, we launched Twip, a foldable book clip with dual independent clips that firmly hold even thick textbooks and allow users to turn pages easily without removing the clip.

In stationery, we launched Pouzoo pen grips developed through an industry-academia collaboration project with Chuo University and Kyoto University of the Arts in October 2025. Since its launch in June 2022, the Pouzoo series has been popular as

a stuffed animal pouch combining adorable design with functionality. As the fourth wave of products, the pen grips were developed based on a theme of “items for learning unlike those that have come before.” Additionally, we achieved a collaboration with the Standard Products brand of Daiso Industries Co., Ltd. for the first time. A total of 13 multifunctional and user-friendly items jointly developed by the two companies including files, magnetic storage cases, and clipboards went on sale at Standard Products stores nationwide. We also launched FILING NOTE, a new style of notebook that combines notebook and filing functions, allowing users to keep a variety of information together neatly.

In the EC business, sales at our own direct sales EC site showed growth driven by the acceptance of reservation orders for new products and active addition of products specially prepared for the EC site. Likewise, in the Latuna business, we added new merchandise to drive sales growth.

In the overseas business, sales for the business as a whole rose significantly. In the 11th Medium-Term Management Plan, China and the ASEAN countries, particularly Vietnam, are identified as the most important regions for our overseas business strategy. In China, sales increased significantly, driven by new product introductions in the Chinese original stationery brand KELITA series, the launch of tote bags from the tOMOKO series reflecting current trends, and the expansion of our lineup of third-party products by leveraging our trading company functions. In Vietnam, with the progress in cultivating B-to-B distribution channels, we are focusing on increasing sales of TEPRA and office use filing tools manufactured at KING JIM (VIETNAM) CO., LTD., the Company’s factory.

## B. Lifestyle products business

Net sales for the lifestyle products business were ¥10,036.38 million (down 5.0% year on year) owing to the weak performance of BON FURNITURE CO., LTD. and Life on Products, Inc., despite the strong sales of LADONNA CO., LTD. In terms of profit, operating profit amounted to ¥235.98 million (up 107.0% year on year), on account of an improvement in cost of sales ratio and a decline in selling, general and administrative expenses.

The main details for each subsidiary company are as follows.

BON FURNITURE CO., LTD. continues to face a challenging business environment, with increased competition in the furniture EC industry and rising costs. Overall sales declined despite the strong performance of the Toffy × PUTUPUTU collection, a collection targeting the youth demographic that was launched as a rebranding with group mainstay Toffy, and kitchen play sets, owing to the weak performance of mainstay storage furniture products. Losses narrowed due to recovery of the gross profit margin as a result of limiting items sold at a discount and progress made towards reducing selling, general and administrative expenses through measures such as optimizing advertising expenses and reducing inventory to lower storage costs.

At LADONNA CO., LTD., sales increased thanks to the contribution of its mainstay kitchen goods category, including the strong sales of microwave cooking appliances and kitchen appliances, and robust sales of seasonal products. Profit also grew due to an improvement in gross profit margin and curbing of selling, general and administrative expenses.

At Life on Products, Inc., we focused on increasing sales of winter appliances. Sales declined as the warm winter created difficult conditions for the sale of winter products such as the Thermal Storage Type Electric Hot Water Bag and Reusable Hand Warmer. Profits declined due to the lower sales.

At ASCA COMPANY, LTD., flower materials continued to show strong performance as staple products. Sales and profits increased as we secured orders for large-scale greenery plant installation projects and succeeded in capturing demand for foliage plants for offices, with both performing well.

WINCESS CORPORATION saw an increase in sales and profit, despite the effect of the weak yen, due to strong demand for clean gloves and peripheral work gloves for the semiconductor and electronics industries, its main customer bases, and the effect of the price increases in the latter half of the previous fiscal year.

## (2) Overview of Financial Position for the Quarter Under Review

Total assets as of March 20, 2026 increased by ¥3,326.70 million from the end of the previous fiscal year to ¥38,839.87 million. This is mainly attributable to increases in investment securities and merchandise and finished goods.

Total liabilities increased by ¥2,133.24 million from the end of the previous fiscal year to ¥13,594.12 million. This is mainly attributable to an increase in short-term borrowings due to working capital needs and other factors.

Total net assets increased by ¥1,193.46 million from the end of the previous fiscal year to ¥25,245.74 million. This is mainly attributable to increases in valuation difference on available-for-sale securities and foreign currency translation adjustment.

## (3) Explanation of Consolidated Financial Results Forecasts and Other Forward-looking Statements

We have not revised the consolidated financial results forecasts announced on January 23, 2026.

## 2. Quarterly Consolidated Financial Statements and Primary Notes

### (1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of June 20, 2025	As of March 20, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	6,831,528	7,398,912
Notes receivable - trade	226,669	216,239
Accounts receivable - trade	5,159,478	5,232,014
Merchandise and finished goods	9,700,866	10,790,147
Work in process	301,213	339,412
Raw materials and supplies	1,190,668	1,305,757
Other	653,503	802,302
Allowance for doubtful accounts	(484)	(934)
Total current assets	24,063,443	26,083,852
Non-current assets		
Property, plant and equipment		
Buildings and structures	6,196,545	6,442,472
Accumulated depreciation	(4,306,709)	(4,458,457)
Buildings and structures, net	1,889,836	1,984,014
Machinery, equipment and vehicles	3,517,938	3,809,659
Accumulated depreciation	(3,221,779)	(3,540,312)
Machinery, equipment and vehicles, net	296,158	269,347
Land	1,570,022	1,570,022
Construction in progress	56,104	30,095
Other	3,172,541	3,254,191
Accumulated depreciation	(2,873,047)	(2,940,799)
Other, net	299,493	313,392
Total property, plant and equipment	4,111,615	4,166,872
Intangible assets		
Goodwill	739,574	616,312
Other	1,084,655	1,102,884
Total intangible assets	1,824,230	1,719,196
Investments and other assets		
Investment securities	2,977,800	4,222,112
Retirement benefit asset	1,866,257	1,961,696
Deferred tax assets	183,265	188,795
Other	487,753	499,259
Allowance for doubtful accounts	(1,199)	(1,914)
Total investments and other assets	5,513,877	6,869,949
Total non-current assets	11,449,723	12,756,019
Total assets	35,513,167	38,839,871

(Thousands of yen)

	As of June 20, 2025	As of March 20, 2026
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	1,140,419	1,296,677
Short-term borrowings	4,540,000	6,230,000
Current portion of long-term borrowings	437,806	600,003
Income taxes payable	254,476	143,933
Accounts payable - other	759,464	757,274
Contract liabilities	31,342	42,911
Provision for bonuses for directors (and other officers)	6,222	10,893
Provision for shareholder benefit program	37,532	6,064
Other	1,003,193	1,175,819
Total current liabilities	8,210,456	10,263,576
Non-current liabilities		
Long-term borrowings	1,300,482	864,986
Deferred tax liabilities	948,343	1,381,994
Retirement benefit liability	515,723	567,411
Asset retirement obligations	41,353	45,024
Other	444,518	471,129
Total non-current liabilities	3,250,422	3,330,546
Total liabilities	11,460,879	13,594,122
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,978,690	1,978,690
Capital surplus	1,717,975	1,717,704
Retained earnings	21,593,605	21,547,117
Treasury shares	(2,947,298)	(2,917,261)
Total shareholders' equity	22,342,973	22,326,251
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,085,534	1,937,246
Deferred gains or losses on hedges	921	3,292
Foreign currency translation adjustment	420,742	816,265
Remeasurements of defined benefit plans	115,027	75,605
Total accumulated other comprehensive income	1,622,226	2,832,409
Share acquisition rights	87,088	87,088
Total net assets	24,052,288	25,245,749
Total liabilities and net assets	35,513,167	38,839,871

(2)Quarterly Consolidated Statements of Income and Comprehensive Income  
Quarterly Consolidated Statements of Income(For the nine months)

(Thousands of yen)

	For the nine months ended March 20, 2025	For the nine months ended March 20, 2026
Net sales	28,781,813	27,901,861
Cost of sales	17,641,168	17,038,858
Gross profit	11,140,645	10,863,002
Selling, general and administrative expenses	10,753,875	10,340,033
Operating profit	386,769	522,969
Non-operating income		
Interest income	17,813	15,916
Dividend income	97,527	116,311
Foreign exchange gains	70,542	76,355
Rental income	112,447	112,423
Other	113,423	44,075
Total non-operating income	411,754	365,082
Non-operating expenses		
Interest expenses	44,190	61,677
Rental costs	35,034	34,980
Other	3,654	1,548
Total non-operating expenses	82,880	98,207
Ordinary profit	715,643	789,843
Extraordinary income		
Gain on sale of non-current assets	-	1,216
Total extraordinary income	-	1,216
Extraordinary losses		
Loss on sale of non-current assets	-	139
Loss on retirement of non-current assets	195	1,157
Extra retirement payments	-	20,458
Total extraordinary losses	195	21,755
Profit before income taxes	715,447	769,304
Income taxes - current	251,226	246,710
Income taxes - deferred	70,574	49,479
Income taxes for prior periods	4,925	124,375
Total income taxes	326,726	420,565
Profit	388,721	348,739
Profit attributable to owners of parent	388,721	348,739

Quarterly Consolidated Statements of Comprehensive Income(For the nine months)

(Thousands of yen)

	For the nine months ended March 20, 2025	For the nine months ended March 20, 2026
Profit	388,721	348,739
Other comprehensive income		
Valuation difference on available-for-sale securities	47,403	851,712
Deferred gains or losses on hedges	(6,350)	2,371
Foreign currency translation adjustment	(68,780)	395,522
Remeasurements of defined benefit plans, net of tax	(44,067)	(39,422)
Total other comprehensive income	(71,795)	1,210,183
Comprehensive income	316,926	1,558,923
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	316,926	1,558,923

### (3) Notes to the Quarterly Consolidated Financial Statements

(Notes on going concern assumption)

There is no relevant information.

(Notes in case of significant changes in shareholders' equity)

There is no relevant information.

(Notes on statements of cash flows)

Quarterly consolidated statements of cash flows have not been prepared for the nine months ended March 20, 2026. Depreciation (including amortization related to intangible assets excluding goodwill) and amortization of goodwill for the nine months ended March 20 are as follows.

(Thousands of yen)

	For the nine months ended March 20, 2025	For the nine months ended March 20, 2026
Depreciation	524,132	467,612
Amortization of goodwill	150,044	123,262

(Notes on segment information, etc.)

Segment information

1. For the nine months ended March 20, 2025 (June 21, 2024 to March 20, 2025)

Information on net sales and profit (loss) by reportable segment

(Thousands of yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in the quarterly consolidated statements of income (Note 2)
	Stationery and office supplies	Lifestyle products	Total		
Sales					
Sales to outside customers	18,211,987	10,569,826	28,781,813	—	28,781,813
Inter-segment net sales or transfers	70,391	226,372	296,763	(296,763)	—
Total	18,282,378	10,796,198	29,078,577	(296,763)	28,781,813
Segment profit	259,176	114,018	373,195	13,574	386,769

(Notes) 1. Adjustment of segment profit of ¥13,574 thousand is an adjustment, etc., associated with elimination of inter-segment transactions.

2. Segment profit is adjusted with operating profit in the quarterly consolidated statements of income.

2. For the nine months ended March 20, 2026 (June 21, 2025 to March 20, 2026)

Information on net sales and profit (loss) by reportable segment

(Thousands of yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in the quarterly consolidated statements of income (Note 2)
	Stationery and office supplies	Lifestyle products	Total		
Sales					
Sales to outside customers	17,865,478	10,036,383	27,901,861	—	27,901,861
Inter-segment net sales or transfers	110,938	97,696	208,634	(208,634)	—
Total	17,976,416	10,134,079	28,110,495	(208,634)	27,901,861
Segment profit	279,719	235,980	515,700	7,268	522,969

(Notes) 1. Adjustment of segment profit of ¥7,268 thousand is an adjustment, etc., associated with elimination of inter-segment transactions.

2. Segment profit is adjusted with operating profit in the quarterly consolidated statements of income.