Consolidated Financial Results
for the Fiscal Year Ended June 20, 2026
[Under Japanese GAAP]

July 30, 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
Inquiries: Shinichi Harada — Director and Senior Managing Executive Officer, General Manager, Accounting & Finance Division & CFO
Telephone: +81-3-3864-5883
Scheduled date of annual general meeting of shareholders: September 17, 2026
Scheduled date to commence dividend payments: September 18, 2026
Scheduled date to file annual securities report: September 16, 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 June 20, 2026 (from June 21, 2025 to June 20, 2026)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 20, 2026	39,134	(1.3)	1,128	109.9	1,510	80.7	1,000	135.4
June 20, 2025	39,639	0.2	537	-	836	541.9	424	-

(Note) Comprehensive income: Fiscal year ended June 20, 2026: ¥ 2,545 million [-%]
Fiscal year ended June 20, 2025: ¥ 116 million [(54.3) %]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
June 20, 2026	35.54	35.40	4.0	4.1	2.9
June 20, 2025	15.12	15.05	1.8	2.4	1.4

(Reference) Equity in earnings (losses) of affiliated companies: Fiscal year ended June 20, 2026: ¥ - million
Fiscal year ended June 20, 2025: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 20, 2026	37,352	26,232	70.0	928.46
June 20, 2025	35,513	24,052	67.5	852.06

(Reference) Equity: As of June 20, 2026: ¥ 26,145 million
As of June 20, 2025: ¥ 23,965 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
June 20, 2026	2,114	(550)	(1,876)	6,363
June 20, 2025	1,468	(825)	175	6,399

2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
June 20, 2025	-	7.00	-	7.00	14.00	393	92.6	1.6
June 20, 2026	-	7.00	-	8.00	15.00	422	42.2	1.7
Fiscal year ending June 20, 2027 (Forecast)	-	7.00	-	8.00	15.00		40.0	

3. Consolidated financial result forecasts for the fiscal year ending June 20, 2027 (from June 21, 2026 to June 20, 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 December 20, 2026	19,300	7.4	200	0.6	385	0.6	200	625.9	7.10
Full year	42,000	7.3	1,440	27.6	1,620	7.2	1,055	5.5	37.46

* Notes:

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

(2) 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

(3) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares)
   As of June 20, 2026: 31,459,692 shares
   As of June 20, 2025: 31,459,692 shares

2) Number of treasury shares at the end of the period
   As of June 20, 2026: 3,299,537 shares
   As of June 20, 2025: 3,333,516 shares

3) Average number of shares outstanding during the period
   Fiscal Year ended June 20, 2026: 28,146,563 shares
   Fiscal Year ended June 20, 2025: 28,113,209 shares

(Reference) Overview of non-consolidated financial results

Non-consolidated financial results for the fiscal year ended June 20, 2026 (from June 21, 2025 to June 20, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 20, 2026	24,055	(0.7)	548	81.8	987	(6.4)	911	11.0
June 20, 2025	24,219	(0.0)	301	-	1,054	-	821	-

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
June 20, 2026	32.37	32.24
June 20, 2025	29.21	29.09

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 20, 2026	29,875	20,533	68.4	726.09
June 20, 2025	28,914	19,161	66.0	678.19

(Reference) Equity: As of June 20, 2026: ¥ 20,446 million
As of June 20, 2025: ¥ 19,074 million

* These consolidated financial results are outside the scope of an audit by certified public accountants or audit firms.

* 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.

-Supplementary briefing materials for the financial results will be posted on the Company's website today. In addition, a financial results briefing video will be distributed on the Company's website at a later date.

Supplementary briefing material (Japanese only): https://www.kingjim.co.jp/ir/library/tansin.html

Financial results briefing video (Japanese only): https://www.kingjim.co.jp/ir/event/presentation.html

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Thousands of yen)

	As of June 20, 2025	As of June 20, 2026
Assets		
Current assets		
Cash and deposits	6,831,528	6,832,976
Notes receivable - trade	226,669	195,956
Accounts receivable - trade	5,159,478	5,405,640
Merchandise and finished goods	9,700,866	9,232,373
Work in process	301,213	349,684
Raw materials and supplies	1,190,668	1,399,888
Other	653,503	890,170
Allowance for doubtful accounts	(484)	(1,223)
Total current assets	24,063,443	24,305,467
Non-current assets		
Property, plant and equipment		
Buildings and structures	6,196,545	6,453,964
Accumulated depreciation	(4,306,709)	(4,504,984)
Buildings and structures, net	1,889,836	1,948,979
Machinery, equipment and vehicles	3,517,938	3,849,137
Accumulated depreciation	(3,221,779)	(3,583,344)
Machinery, equipment and vehicles, net	296,158	265,792
Land	1,570,022	1,570,022
Construction in progress	56,104	117,566
Other	3,172,541	3,247,537
Accumulated depreciation	(2,873,047)	(2,960,357)
Other, net	299,493	287,179
Total property, plant and equipment	4,111,615	4,189,540
Intangible assets		
Goodwill	739,574	575,224
Other	1,084,655	1,071,477
Total intangible assets	1,824,230	1,646,702
Investments and other assets		
Investment securities	2,977,800	4,103,598
Retirement benefit asset	1,866,257	2,395,627
Deferred tax assets	183,265	216,289
Other	487,753	496,133
Allowance for doubtful accounts	(1,199)	(1,272)
Total investments and other assets	5,513,877	7,210,375
Total non-current assets	11,449,723	13,046,618
Total assets	35,513,167	37,352,086

(Thousands of yen)

	As of June 20, 2025	As of June 20, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,140,419	1,311,242
Short-term borrowings	4,540,000	3,500,000
Current portion of long-term borrowings	437,806	437,806
Income taxes payable	254,476	388,614
Accounts payable - other	759,464	726,973
Contract liabilities	31,342	58,509
Provision for bonuses for directors (and other officers)	6,222	11,839
Provision for shareholder benefit program	37,532	42,167
Asset retirement obligations	-	15,000
Other	1,003,193	1,184,228
Total current liabilities	8,210,456	7,676,381
Non-current liabilities		
Long-term borrowings	1,300,482	862,676
Deferred tax liabilities	948,343	1,504,450
Retirement benefit liability	515,723	549,291
Asset retirement obligations	41,353	49,315
Other	444,518	477,277
Total non-current liabilities	3,250,422	3,443,010
Total liabilities	11,460,879	11,119,391
Net assets		
Shareholders' equity		
Share capital	1,978,690	1,978,690
Capital surplus	1,717,975	1,717,704
Retained earnings	21,593,605	22,198,821
Treasury shares	(2,947,298)	(2,917,261)
Total shareholders' equity	22,342,973	22,977,955
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,085,534	1,909,244
Deferred gains or losses on hedges	921	2,471
Foreign currency translation adjustment	420,742	875,430
Remeasurements of defined benefit plans	115,027	380,504
Total accumulated other comprehensive income	1,622,226	3,167,651
Share acquisition rights	87,088	87,088
Total net assets	24,052,288	26,232,694
Total liabilities and net assets	35,513,167	37,352,086

Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

(Thousands of yen)

	For the fiscal year ended June 20, 2025	For the fiscal year ended June 20, 2026
Net sales	39,639,500	39,134,788
Cost of sales	24,774,360	24,044,543
Gross profit	14,865,140	15,090,244
Selling, general and administrative expenses	14,327,425	13,961,333
Operating profit	537,715	1,128,910
Non-operating income		
Interest income	23,082	22,394
Dividend income	99,790	151,436
Foreign exchange gains	8,844	131,766
Rental income	150,251	150,015
Compensation income	47,104	-
Other	84,045	59,886
Total non-operating income	413,118	515,499
Non-operating expenses		
Interest expenses	64,688	84,409
Rental costs	45,431	45,062
Other	4,471	3,992
Total non-operating expenses	114,591	133,465
Ordinary profit	836,242	1,510,944
Extraordinary income		
Gain on sale of non-current assets	69	1,216
Gain on sale of investment securities	103,087	179,441
Total extraordinary income	103,157	180,658
Extraordinary losses		
Loss on sale of non-current assets	-	139
Loss on retirement of non-current assets	2,175	2,202
Loss on valuation of investment securities	600	-
Impairment losses	116,057	37,527
Extra retirement payments	-	17,633
Total extraordinary losses	118,833	57,503
Profit before income taxes	820,566	1,634,098
Income taxes - current	340,534	482,209
Income taxes - deferred	50,158	25,885
Income taxes for prior periods	4,928	125,561
Total income taxes	395,621	633,655
Profit	424,944	1,000,443
Profit attributable to owners of parent	424,944	1,000,443

Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the fiscal year ended June 20, 2025	For the fiscal year ended June 20, 2026
Profit	424,944	1,000,443
Other comprehensive income		
Valuation difference on available-for-sale securities	(79,735)	823,709
Deferred gains or losses on hedges	(1,755)	1,550
Foreign currency translation adjustment	(135,059)	454,688
Remeasurements of defined benefit plans, net of tax	(91,498)	265,477
Total other comprehensive income	(308,048)	1,545,425
Comprehensive income	116,896	2,545,868
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	116,896	2,545,868

Consolidated Statement of Changes in Equity

For the fiscal year ended June 20, 2025

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges
Balance at beginning of period	1,978,690	1,718,919	21,562,202	(2,975,833)	22,283,979	1,165,269	2,677
Changes during period							
Dividends of surplus			(393,541)		(393,541)		
Profit attributable to owners of parent			424,944		424,944		
Purchase of treasury shares				(244)	(244)		
Disposal of treasury shares		(944)		28,778	27,834		
Net changes in items other than shareholders' equity						(79,735)	(1,755)
Total changes during period	-	(944)	31,403	28,534	58,993	(79,735)	(1,755)
Balance at end of period	1,978,690	1,717,975	21,593,605	(2,947,298)	22,342,973	1,085,534	921

	Accumulated other comprehensive income			Share acquisition rights	Total net assets
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	555,801	206,525	1,930,274	87,088	24,301,342
Changes during period					
Dividends of surplus					(393,541)
Profit attributable to owners of parent					424,944
Purchase of treasury shares					(244)
Disposal of treasury shares					27,834
Net changes in items other than shareholders' equity	(135,059)	(91,498)	(308,048)	-	(308,048)
Total changes during period	(135,059)	(91,498)	(308,048)	-	(249,054)
Balance at end of period	420,742	115,027	1,622,226	87,088	24,052,288

For the fiscal year ended June 20, 2026

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges
Balance at beginning of period	1,978,690	1,717,975	21,593,605	(2,947,298)	22,342,973	1,085,534	921
Changes during period							
Dividends of surplus			(394,004)		(394,004)		
Profit attributable to owners of parent			1,000,443		1,000,443		
Disposal of treasury shares		(271)	(1,223)	30,037	28,542		
Net changes in items other than shareholders' equity						823,709	1,550
Total changes during period	-	(271)	605,215	30,037	634,981	823,709	1,550
Balance at end of period	1,978,690	1,717,704	22,198,821	(2,917,261)	22,977,955	1,909,244	2,471

	Accumulated other comprehensive income			Share acquisition rights	Total net assets
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	420,742	115,027	1,622,226	87,088	24,052,288
Changes during period					
Dividends of surplus					(394,004)
Profit attributable to owners of parent					1,000,443
Disposal of treasury shares					28,542
Net changes in items other than shareholders' equity	454,688	265,477	1,545,425	-	1,545,425
Total changes during period	454,688	265,477	1,545,425	-	2,180,406
Balance at end of period	875,430	380,504	3,167,651	87,088	26,232,694

Consolidated Statement of Cash Flows

(Thousands of yen)

	For the fiscal year ended June 20, 2025	For the fiscal year ended June 20, 2026
Cash flows from operating activities		
Profit before income taxes	820,566	1,634,098
Depreciation	744,881	649,085
Impairment losses	116,057	37,527
Amortization of goodwill	200,059	164,349
Increase (decrease) in allowance for doubtful accounts	(3,015)	728
Increase (decrease) in retirement benefit liability	37,775	16,742
Decrease (increase) in retirement benefit asset	(197,999)	(185,607)
Interest and dividend income	(122,873)	(173,830)
Interest expenses	64,688	84,409
Foreign exchange losses (gains)	8,673	(14,377)
Loss on retirement of non-current assets	2,175	2,202
Loss (gain) on sale of non-current assets	(69)	(1,076)
Loss (gain) on sale of investment securities	(103,087)	(179,441)
Extra retirement payments	-	17,633
Decrease (increase) in trade receivables	(59,756)	(169,093)
Decrease (increase) in inventories	129,288	315,819
Decrease (increase) in other assets	(32,779)	(232,357)
Increase (decrease) in trade payables	245,162	141,831
Decrease (increase) in consumption taxes refund receivable	(30,106)	4,720
Increase (decrease) in accrued consumption taxes	(115,283)	192,953
Increase (decrease) in other liabilities	15,643	106,549
Other, net	57,841	79,542
Subtotal	1,777,842	2,492,412
Interest and dividends received	120,899	173,955
Interest paid	(62,876)	(84,215)
Income taxes refund	-	16,609
Income taxes paid	(366,883)	(466,871)
Extra retirement payments	-	(17,633)
Net cash provided by (used in) operating activities	1,468,981	2,114,256

(Thousands of yen)

	For the fiscal year ended June 20, 2025	For the fiscal year ended June 20, 2026
Cash flows from investing activities		
Purchase of investment securities	(609)	(573)
Proceeds from sale of investment securities	146,959	256,342
Purchase of property, plant and equipment	(403,822)	(585,773)
Purchase of intangible assets	(486,874)	(169,790)
Proceeds from sale of property, plant and equipment	70	1,216
Payments of guarantee deposits	(7,853)	(9,722)
Proceeds from refund of guarantee deposits	7,104	13,011
Payments into time deposits	(468,258)	(471,449)
Proceeds from withdrawal of time deposits	432,020	468,321
Other, net	(44,685)	(51,797)
Net cash provided by (used in) investing activities	(825,950)	(550,214)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	1,010,000	(1,040,000)
Repayments of long-term borrowings	(437,806)	(437,806)
Purchase of treasury shares	(244)	-
Dividends paid	(393,948)	(394,887)
Other, net	(2,265)	(3,835)
Net cash provided by (used in) financing activities	175,735	(1,876,529)
Effect of exchange rate change on cash and cash equivalents	(108,777)	276,544
Net increase (decrease) in cash and cash equivalents	709,989	(35,943)
Cash and cash equivalents at beginning of period	5,689,466	6,399,455
Cash and cash equivalents at end of period	6,399,455	6,363,511