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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

Inquiries: Shinichi Harada  
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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
As of	Millions of yen	Millions of yen	%	Yen
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.

- 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>

Quarterly Consolidated Financial Statements  
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

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