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Consolidated Financial Results for the Three Months Ended September 20, 2025 [Under Japanese GAAP]

October 31, 2025

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,
Administration Division & CFO

Telephone: +81-3-3864-5883

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 Three Months Ended September 20, 2025 (June 21, 2025 to September 20, 2025)

(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	%
Three months ended September 20, 2025	8,251	(6.1)	(213)	-	(135)	-	(298)	-
September 20, 2024	8,785	7.9	(252)	-	(75)	-	(218)	-

(Note) Comprehensive income: Three months ended September 20, 2025: ¥ 174 million [-%]

Three months ended September 20, 2024: ¥ (389) million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended September 20, 2025	(10.63)	-
September 20, 2024	(7.76)	-

(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 September 20, 2025	36,375	24,029	65.8	851.27
June 20, 2025	35,513	24,052	67.5	852.06

(Reference) Equity: As of September 20, 2025: ¥ 23,942 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	-				
Fiscal year ending June 20, 2026 (Forecast)		7.00	-	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 (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
First half	18,600	0.4	220	-	370	104.4	110	-	3.91
Full year	42,000	6.0	1,500	179.0	1,600	91.3	1,000	135.3	35.55

(Note) Revisions to the financial results forecast announced most recently : Yes

* 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):

September 20, 2025: 31,459,692 shares

June 20, 2025: 31,459,692 shares

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

September 20, 2025: 3,333,516 shares

June 20, 2025: 3,333,516 shares

3) Average number of shares outstanding during the period:

Three months ended September 20, 2025: 28,126,176 shares

Three months ended September 20, 2024: 28,093,898 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 Sheet

(Thousands of yen)

	As of June 20, 2025	As of September 20, 2025
Assets		
Current assets		
Cash and deposits	6,831,528	6,747,841
Notes receivable - trade	226,669	208,178
Accounts receivable - trade	5,159,478	4,140,375
Merchandise and finished goods	9,700,866	10,804,902
Work in process	301,213	340,121
Raw materials and supplies	1,190,668	1,323,877
Other	653,503	765,160
Allowance for doubtful accounts	(484)	(835)
Total current assets	24,063,443	24,329,621
Non-current assets		
Property, plant and equipment		
Buildings and structures	6,196,545	6,211,898
Accumulated depreciation	(4,306,709)	(4,350,422)
Buildings and structures, net	1,889,836	1,861,476
Machinery, equipment and vehicles	3,517,938	3,574,549
Accumulated depreciation	(3,221,779)	(3,294,394)
Machinery, equipment and vehicles, net	296,158	280,154
Land	1,570,022	1,570,022
Construction in progress	56,104	90,261
Other	3,172,541	3,187,509
Accumulated depreciation	(2,873,047)	(2,885,692)
Other, net	299,493	301,816
Total property, plant and equipment	4,111,615	4,103,731
Intangible assets		
Goodwill	739,574	698,487
Other	1,084,655	1,079,441
Total intangible assets	1,824,230	1,777,928
Investments and other assets		
Investment securities	2,977,800	3,600,556
Retirement benefit asset	1,866,257	1,898,529
Deferred tax assets	183,265	187,225
Other	487,753	479,555
Allowance for doubtful accounts	(1,199)	(1,831)
Total investments and other assets	5,513,877	6,164,035
Total non-current assets	11,449,723	12,045,696
Total assets	35,513,167	36,375,317

(Thousands of yen)

	As of June 20, 2025	As of September 20, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,140,419	1,376,193
Short-term borrowings	4,540,000	5,270,000
Current portion of long-term borrowings	437,806	599,233
Income taxes payable	254,476	89,389
Accounts payable - other	759,464	723,082
Contract liabilities	31,342	24,356
Provision for bonuses for directors (and other officers)	6,222	1,000
Provision for shareholder benefit program	37,532	37,532
Other	1,003,193	1,035,100
Total current liabilities	8,210,456	9,155,888
Non-current liabilities		
Long-term borrowings	1,300,482	1,083,889
Deferred tax liabilities	948,343	1,081,124
Retirement benefit liability	515,723	531,528
Asset retirement obligations	41,353	41,983
Other	444,518	450,982
Total non-current liabilities	3,250,422	3,189,507
Total liabilities	11,460,879	12,345,396
Net assets		
Shareholders' equity		
Share capital	1,978,690	1,978,690
Capital surplus	1,717,975	1,717,975
Retained earnings	21,593,605	21,097,779
Treasury shares	(2,947,298)	(2,947,298)
Total shareholders' equity	22,342,973	21,847,147
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,085,534	1,511,881
Deferred gains or losses on hedges	921	(1,370)
Foreign currency translation adjustment	420,742	483,678
Remeasurements of defined benefit plans	115,027	101,495
Total accumulated other comprehensive income	1,622,226	2,095,685
Share acquisition rights	87,088	87,088
Total net assets	24,052,288	24,029,921
Total liabilities and net assets	35,513,167	36,375,317

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income(For the three months)

(Thousands of yen)

	For the three months ended September 20, 2024	For the three months ended September 20, 2025
Net sales	8,785,176	8,251,473
Cost of sales	5,537,849	5,035,836
Gross profit	3,247,326	3,215,636
Selling, general and administrative expenses	3,500,086	3,429,424
Operating loss	(252,759)	(213,787)
Non-operating income		
Interest income	6,257	3,175
Dividend income	54,754	68,798
Foreign exchange gains	84,321	-
Rental income	37,094	37,254
Other	19,783	27,031
Total non-operating income	202,210	136,259
Non-operating expenses		
Interest expenses	11,930	18,455
Foreign exchange losses	-	26,084
Rental costs	11,748	12,607
Other	804	593
Total non-operating expenses	24,483	57,741
Ordinary loss	(75,032)	(135,269)
Extraordinary losses		
Loss on sale of non-current assets	-	139
Loss on retirement of non-current assets	103	90
Extra retirement payments	-	20,102
Total extraordinary losses	103	20,332
Loss before income taxes	(75,135)	(155,602)
Income taxes - current	89,089	98,641
Income taxes - deferred	53,854	(60,958)
Income taxes for prior periods	-	105,657
Total income taxes	142,943	143,340
Loss	(218,078)	(298,942)
Loss attributable to owners of parent	(218,078)	(298,942)

Quarterly Consolidated Statement of Comprehensive Income (For the three months)

(Thousands of yen)

	For the three months ended September 20, 2024	For the three months ended September 20, 2025
Loss	(218,078)	(298,942)
Other comprehensive income		
Valuation difference on available-for-sale securities	(21,408)	426,347
Deferred gains or losses on hedges	(16,354)	(2,292)
Foreign currency translation adjustment	(117,328)	62,936
Remeasurements of defined benefit plans, net of tax	(15,865)	(13,532)
Total other comprehensive income	(170,956)	473,459
Comprehensive income	(389,035)	174,516
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(389,035)	174,516