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February 2, 2026

Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Based on Japanese GAAP)

Company name: KANADEN CORPORATION
 Listing: Tokyo Stock Exchange
 Stock code: 8081
 URL: <https://www.kanaden.co.jp/en/>
 Representative: Futoshi Moriya, President and Representative Director
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 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: No
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 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	%
Nine months ended								
December 31, 2025	98,234	23.7	2,523	24.6	2,870	20.4	1,907	4.3
December 31, 2024	79,400	(1.2)	2,024	(22.1)	2,383	(18.0)	1,828	(5.9)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥2,445 million [208.5%]
 For the nine months ended December 31, 2024: ¥792 million [(68.5)%]

	Earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	85.57	–
December 31, 2024	77.94	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
December 31, 2025	83,369	48,786	58.5	2,188.15
March 31, 2025	89,090	47,989	53.9	2,153.80

Reference: Equity

As of December 31, 2025: ¥48,786 million
 As of March 31, 2025: ¥47,989 million

Note: For the nine months ended December 31, 2025, the Company finalized the provisional accounting treatment pertaining to a business combination, and each figure for the fiscal year ended March 31, 2025 reflects the finalization of the provisional accounting treatment.

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	–	31.00	–	39.00	70.00
Fiscal year ending March 31, 2026	–	36.00	–		
Fiscal year ending March 31, 2026 (Forecast)				36.00	72.00

Note: Revisions to the cash dividends forecasts most recently announced: No

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	135,000	7.4	5,700	26.7	5,700	20.5	3,900	(1.1)	174.98

Note: Revisions to the consolidated financial results forecasts most recently announced: No

* Notes

(1) Significant changes in the scope of consolidation during the nine months ended December 31, 2025:
No

(2) Application of special accounting methods for preparing quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: No

(ii) Changes in accounting policies due to other reasons: No

(iii) Changes in accounting estimates: No

(iv) Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of December 31, 2025	22,500,000 shares
As of March 31, 2025	22,500,000 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	204,339 shares
As of March 31, 2025	218,700 shares

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

Nine months ended December 31, 2025	22,288,540 shares
Nine months ended December 31, 2024	23,465,173 shares

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: No

* Proper use of earnings forecasts, and other special matters

Earnings forecasts and other forward-looking statements stated in this document are based on information currently available to the Company.

Quarterly consolidated financial statements**(1) Consolidated balance sheets**

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	16,723	15,918
Notes and accounts receivable - trade, and contract assets	36,663	29,607
Electronically recorded monetary claims - operating	7,497	8,927
Merchandise and finished goods	8,422	8,619
Raw materials and supplies	6	0
Other	2,711	2,438
Allowance for doubtful accounts	(14)	(5)
Total current assets	72,011	65,505
Non-current assets		
Property, plant and equipment	8,538	8,616
Intangible assets		
Goodwill	1,611	1,453
Other	1,567	1,423
Total intangible assets	3,179	2,877
Investments and other assets		
Investment securities	4,358	5,409
Other	1,036	993
Allowance for doubtful accounts	(33)	(33)
Total investments and other assets	5,361	6,369
Total non-current assets	17,078	17,864
Total assets	89,090	83,369

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	27,968	21,078
Electronically recorded obligations - operating	6,298	5,564
Income taxes payable	630	171
Provisions	1,007	429
Other	4,530	6,130
Total current liabilities	40,434	33,375
Non-current liabilities		
Provisions	26	30
Retirement benefit liability	277	300
Other	362	877
Total non-current liabilities	665	1,207
Total liabilities	41,100	34,583
Net assets		
Shareholders' equity		
Share capital	5,576	5,576
Capital surplus	5,355	5,358
Retained earnings	34,688	34,923
Treasury shares	(312)	(291)
Total shareholders' equity	45,308	45,566
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,315	2,045
Revaluation reserve for land	373	373
Foreign currency translation adjustment	955	771
Remeasurements of defined benefit plans	36	29
Total accumulated other comprehensive income	2,681	3,219
Non-controlling interests	-	-
Total net assets	47,989	48,786
Total liabilities and net assets	89,090	83,369

(2) Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	79,400	98,234
Cost of sales	67,807	85,262
Gross profit	11,593	12,971
Selling, general and administrative expenses	9,568	10,448
Operating profit	2,024	2,523
Non-operating income		
Interest income	60	23
Dividend income	81	107
Purchase discounts	21	52
Foreign exchange gains	144	113
Other	70	84
Total non-operating income	378	381
Non-operating expenses		
Interest expenses	11	14
Donations	0	12
Other	7	7
Total non-operating expenses	19	33
Ordinary profit	2,383	2,870
Extraordinary income		
Gain on sale of investment securities	119	38
Gain on sale of shares of subsidiaries and associates	51	–
Gain on transition to retirement benefit plan	516	–
Gain on sale of non-current assets	–	20
Total extraordinary income	687	58
Extraordinary losses		
Loss on retirement of non-current assets	4	0
Loss on valuation of golf club membership	1	–
Loss on sale of investment securities	–	0
Total extraordinary losses	5	0
Profit before income taxes	3,065	2,929
Income taxes - current	599	811
Income taxes - deferred	631	210
Total income taxes	1,231	1,022
Profit	1,834	1,907
Profit attributable to non-controlling interests	5	–
Profit attributable to owners of parent	1,828	1,907

Consolidated statements of comprehensive income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	1,834	1,907
Other comprehensive income		
Valuation difference on available-for-sale securities	(267)	729
Foreign currency translation adjustment	35	(184)
Remeasurements of defined benefit plans, net of tax	(809)	(7)
Total other comprehensive income	(1,041)	538
Comprehensive income	792	2,445
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	787	2,445
Comprehensive income attributable to non-controlling interests	5	–