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Consolidated Financial Results for the Three Months Ended September 20, 2026 (Under Japanese GAAP)

October 29, 2026

Company name: KING JIM CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 7962

URL: <https://www.kingjim.co.jp/english/>

Representative: Miyoko Kimura

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

President & CEO

Director and Senior Managing Executive Officer,

General Manager, Accounting & Finance Division & CFO

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended September 20, 2026 (from June 21, 2026 to September 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	%
Three months ended September 20, 2026	8,892	7.8	(38)	-	73	-	(30)	-
September 20, 2025	8,251	(6.1)	(213)	-	(135)	-	(298)	-

Note: Comprehensive income For the three months ended September 20, 2026: ¥ 285 million [63.8%]

For the three months ended September 20, 2025: ¥ 174 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended September 20, 2026	(1.07)	-
September 20, 2025	(10.63)	-

(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, 2026	37,406	26,293	70.1	930.61
June 20, 2026	37,352	26,232	70.0	928.46

Reference: Equity

As of September 20, 2026: ¥ 26,206 million

As of June 20, 2026: ¥ 26,145 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, 2026	-	7.00	-	8.00	15.00
Fiscal year ending June 20, 2027	-				
Fiscal year ending June 20, 2027 (Forecast)		7.00	-	8.00	15.00

Note: Revisions to the forecast of cash dividends most recently announced: None

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
First half	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

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)

September 20, 2026:	31,459,692 shares
June 20, 2026:	31,459,692 shares
- 2) Number of treasury shares at the end of the period

September 20, 2026:	3,299,537 shares
June 20, 2026:	3,299,537 shares
- 3) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended September 20, 2026:	28,160,155 shares
Three months ended September 20, 2025:	28,126,176 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, 2026	As of September 20, 2026
Assets		
Current assets		
Cash and deposits	6,832,976	6,760,915
Notes receivable - trade	195,956	605,338
Accounts receivable - trade	5,405,640	3,611,545
Merchandise and finished goods	9,232,373	10,227,675
Work in process	349,684	362,202
Raw materials and supplies	1,399,888	1,610,542
Other	890,170	815,591
Allowance for doubtful accounts	(1,223)	(1,021)
Total current assets	24,305,467	23,992,788
Non-current assets		
Property, plant and equipment		
Buildings and structures	6,453,964	6,449,233
Accumulated depreciation	(4,504,984)	(4,534,054)
Buildings and structures, net	1,948,979	1,915,179
Machinery, equipment and vehicles	3,849,137	3,845,368
Accumulated depreciation	(3,583,344)	(3,593,213)
Machinery, equipment and vehicles, net	265,792	252,155
Land	1,570,022	1,570,022
Construction in progress	117,566	133,522
Other	3,247,537	3,227,339
Accumulated depreciation	(2,960,357)	(2,956,067)
Other, net	287,179	271,272
Total property, plant and equipment	4,189,540	4,142,151
Intangible assets		
Goodwill	575,224	534,137
Other	1,071,477	1,053,769
Total intangible assets	1,646,702	1,587,907
Investments and other assets		
Investment securities	4,103,598	4,563,676
Retirement benefit asset	2,395,627	2,451,231
Deferred tax assets	216,289	188,538
Other	496,133	482,138
Allowance for doubtful accounts	(1,272)	(1,592)
Total investments and other assets	7,210,375	7,683,991
Total non-current assets	13,046,618	13,414,050
Total assets	37,352,086	37,406,839

(Thousands of yen)

	As of June 20, 2026	As of September 20, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,311,242	1,551,163
Short-term borrowings	3,500,000	3,740,000
Current portion of long-term borrowings	437,806	599,233
Income taxes payable	388,614	108,811
Accounts payable - other	726,973	647,150
Contract liabilities	58,509	32,994
Provision for bonuses for directors (and other officers)	11,839	1,000
Provision for shareholder benefit program	42,167	42,167
Asset retirement obligations	15,000	-
Other	1,184,228	986,376
Total current liabilities	7,676,381	7,708,895
Non-current liabilities		
Long-term borrowings	862,676	646,083
Deferred tax liabilities	1,504,450	1,623,317
Retirement benefit liability	549,291	612,641
Asset retirement obligations	49,315	49,288
Other	477,277	473,284
Total non-current liabilities	3,443,010	3,404,615
Total liabilities	11,119,391	11,113,511
Net assets		
Shareholders' equity		
Share capital	1,978,690	1,978,690
Capital surplus	1,717,704	1,717,704
Retained earnings	22,198,821	21,943,358
Treasury shares	(2,917,261)	(2,917,261)
Total shareholders' equity	22,977,955	22,722,492
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,909,244	2,223,472
Deferred gains or losses on hedges	2,471	(3,390)
Foreign currency translation adjustment	875,430	883,955
Remeasurements of defined benefit plans	380,504	379,710
Total accumulated other comprehensive income	3,167,651	3,483,747
Share acquisition rights	87,088	87,088
Total net assets	26,232,694	26,293,328
Total liabilities and net assets	37,352,086	37,406,839

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Three-Month Period

(Thousands of yen)

	For the three months ended September 20, 2025	For the three months ended September 20, 2026
Net sales	8,251,473	8,892,915
Cost of sales	5,035,836	5,476,331
Gross profit	3,215,636	3,416,584
Selling, general and administrative expenses	3,429,424	3,455,443
Operating loss	(213,787)	(38,859)
Non-operating income		
Interest income	3,175	4,095
Dividend income	68,798	62,407
Foreign exchange gains	-	15,221
Rental income	37,254	37,329
Other	27,031	27,193
Total non-operating income	136,259	146,247
Non-operating expenses		
Interest expenses	18,455	20,007
Foreign exchange losses	26,084	-
Rental costs	12,607	12,771
Other	593	1,605
Total non-operating expenses	57,741	34,384
Ordinary profit (loss)	(135,269)	73,004
Extraordinary income		
Gain on sale of non-current assets	-	14
Total extraordinary income	-	14
Extraordinary losses		
Loss on sale of non-current assets	139	-
Loss on retirement of non-current assets	90	57
Extra retirement payments	20,102	-
Total extraordinary losses	20,332	57
Profit (loss) before income taxes	(155,602)	72,961
Income taxes - current	98,641	99,096
Income taxes - deferred	(60,958)	4,047
Income taxes for prior periods	105,657	-
Total income taxes	143,340	103,143
Loss	(298,942)	(30,181)
Loss attributable to owners of parent	(298,942)	(30,181)

Quarterly Consolidated Statement of Comprehensive Income
For the Three-Month Period

(Thousands of yen)

	For the three months ended September 20, 2025	For the three months ended September 20, 2026
Loss	(298,942)	(30,181)
Other comprehensive income		
Valuation difference on available-for-sale securities	426,347	314,228
Deferred gains or losses on hedges	(2,292)	(5,862)
Foreign currency translation adjustment	62,936	8,524
Remeasurements of defined benefit plans, net of tax	(13,532)	(793)
Total other comprehensive income	473,459	316,096
Comprehensive income	174,516	285,914
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	174,516	285,914