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November 6, 2026

Consolidated Financial Results for the Three Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: KOA SHOJI HOLDINGS CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 9273
URL: https://www.koashoji-hd.com/
Representative: Toshiyuki SHUTO, President and Representative Director
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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 three months ended September 30, 2026 (from July 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	5,771	(3.0)	1,113	(17.7)	1,142	(14.8)	777	(12.8)
September 30, 2025	5,951	18.4	1,352	20.1	1,340	11.6	891	12.2

Note: Comprehensive income For the three months ended September 30, 2026: ¥702 million [(22.0)%]
For the three months ended September 30, 2025: ¥901 million [17.3%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
September 30, 2026	18.46	-
September 30, 2025	21.18	-

Note: "Quarterly net income per share adjusted for potential shares" is not included because there are no potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	39,082	31,125	79.6
June 30, 2026	39,532	31,180	78.9

Reference: Equity
As of September 30, 2026: ¥31,125 million
As of June 30, 2026: ¥31,180 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended June 30, 2026	-	0.00	-	18.00	18.00
Fiscal year ending June 30, 2027	-				
Fiscal year ending June 30, 2027 (Forecast)		0.00		19.00	19.00

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

3. Forecast of consolidated financial results for the fiscal year ending June 30, 2027 (from July 1, 2026 to June 30, 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
Fiscal year ending June 30, 2027	26,700	8.2	5,270	(3.8)	5,260	(4.7)	3,590	(4.2)	85.24

Note: Revisions to the earnings forecasts 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

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2026	42,119,980 shares
As of June 30, 2026	42,119,980 shares

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

As of September 30, 2026	1,476 shares
As of June 30, 2026	1,476 shares

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

Three months ended September 30, 2026	42,118,504 shares
Three months ended September 30, 2025	42,118,504 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For information on the assumptions on which earnings forecasts are based and precautions for using earnings forecasts, please refer to "1. Qualitative Information on Financial Results for this quarter (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(How to obtain supplementary explanatory materials for financial results)

Supplementary financial results materials will be disclosed on TDnet on the same day and will be posted on the Company's website.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of June 30, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	17,210,460	17,245,411
Notes and accounts receivable - trade	3,405,345	2,831,722
Electronically recorded monetary claims - operating	1,261,314	837,483
Securities	369,619	353,138
Merchandise and finished goods	1,774,863	2,055,988
Work in process	471,102	512,314
Raw materials and supplies	595,009	717,613
Other	242,151	236,398
Total current assets	25,329,867	24,790,071
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,792,615	5,795,530
Accumulated depreciation	(2,965,290)	(3,021,391)
Buildings and structures, net	2,827,324	2,774,138
Machinery, equipment and vehicles	4,053,696	4,059,646
Accumulated depreciation	(3,228,356)	(3,295,572)
Machinery, equipment and vehicles, net	825,339	764,074
Tools, furniture and fixtures	1,605,783	1,609,904
Accumulated depreciation	(1,288,177)	(1,313,119)
Tools, furniture and fixtures, net	317,605	296,785
Land	1,806,426	1,806,426
Construction in progress	6,588,576	6,851,111
Total property, plant and equipment	12,365,272	12,492,535
Intangible assets		
Other	7,622	7,072
Total intangible assets	7,622	7,072
Investments and other assets		
Investment securities	1,570,913	1,505,360
Deferred tax assets	235,345	265,068
Retirement benefit asset	9,743	8,441
Other	13,946	14,269
Total investments and other assets	1,829,947	1,793,138
Total non-current assets	14,202,842	14,292,746
Total assets	39,532,710	39,082,817

(Thousands of yen)

	As of June 30, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,291,884	1,655,572
Electronically recorded obligations - operating	171,910	204,401
Short-term borrowings	2,080,280	3,311,220
Accounts payable - other	299,126	288,166
Accounts payable - facilities	1,374,159	79,230
Current portion of long-term borrowings	269,504	239,204
Income taxes payable	896,967	377,039
Provision for bonuses	59,129	145,734
Other	508,528	309,472
Total current liabilities	6,951,491	6,610,040
Non-current liabilities		
Long-term borrowings	971,976	930,276
Deferred tax liabilities	6,230	9,801
Provision for retirement benefits for directors (and other officers)	170,750	160,236
Retirement benefit liability	170,160	167,657
Other	81,732	79,676
Total non-current liabilities	1,400,849	1,347,648
Total liabilities	8,352,340	7,957,688
Net assets		
Shareholders' equity		
Share capital	1,338,752	1,338,752
Capital surplus	1,022,303	1,022,303
Retained earnings	28,808,307	28,827,855
Treasury shares	(484)	(484)
Total shareholders' equity	31,168,878	31,188,425
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	8,916	(58,499)
Deferred gains or losses on hedges	2,574	(4,797)
Total accumulated other comprehensive income	11,491	(63,296)
Total net assets	31,180,369	31,125,129
Total liabilities and net assets	39,532,710	39,082,817

Quarterly consolidated statement of income

(Thousands of yen)

	Three months ended September 30, 2025	Three months ended September 30, 2026
Net sales	5,951,354	5,771,096
Cost of sales	4,028,045	4,001,529
Gross profit	1,923,309	1,769,566
Selling, general and administrative expenses	571,228	656,335
Operating profit	1,352,080	1,113,230
Non-operating income		
Interest and dividend income	3,288	6,220
Commission income	2,469	-
Interest on securities	-	13,947
Foreign exchange gains	-	24,189
Compensation income	240	171
Other	1,206	1,262
Total non-operating income	7,204	45,792
Non-operating expenses		
Interest expenses	4,295	16,188
Foreign exchange losses	14,419	-
Other	7	240
Total non-operating expenses	18,722	16,429
Ordinary profit	1,340,562	1,142,593
Profit before income taxes	1,340,562	1,142,593
Income taxes - current	427,226	357,573
Income taxes - deferred	21,392	7,339
Total income taxes	448,618	364,913
Profit	891,943	777,680
Profit attributable to owners of parent	891,943	777,680

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Three months ended September 30, 2025	Three months ended September 30, 2026
Profit	891,943	777,680
Other comprehensive income		
Valuation difference on available-for-sale securities	5,686	(67,415)
Deferred gains or losses on hedges	3,662	(7,372)
Total other comprehensive income	9,349	(74,787)
Comprehensive income	901,293	702,892
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	901,293	702,892

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (July 1, 2025 to September 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

	Reportable segments			Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	API Sales Business	Manufacture and Sales of Pharmaceuticals Business	Total		
Sales					
Revenue generated from customer contracts	3,716,646	2,234,707	5,951,354	-	5,951,354
Revenues from external customers	3,716,646	2,234,707	5,951,354	-	5,951,354
Transactions with other segments	320,386	-	320,386	(320,386)	-
Total	4,037,033	2,234,707	6,271,741	(320,386)	5,951,354
Segment Profit	840,884	548,750	1,389,634	(37,554)	1,352,080

Note: 1. The adjustment amount of (37,554) thousand yen for segment profit is the elimination of inter-segment transactions and company-wide expenses.

2. The total amount of segment profit is in line with operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The three months of the current fiscal year (July 1, 2026 to September 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

	Reportable segments			Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	API Sales Business	Manufacture and Sales of Pharmaceuticals Business	Total		
Sales					
Revenue generated from customer contracts	3,688,558	2,082,537	5,771,096	-	5,771,096
Revenues from external customers	3,688,558	2,082,537	5,771,096	-	5,771,096
Transactions with other segments	264,245	-	264,245	(264,245)	-
Total	3,952,804	2,082,537	6,035,341	(264,245)	5,771,096
Segment Profit	726,666	374,652	1,101,318	11,911	1,113,230

Note: 1. The 11,911 thousand yen adjustment for segment profit is the elimination of inter-segment transactions and company-wide expenses.

2. The total amount of segment profit is in line with operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.