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November 10, 2026

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

Company name: Kisoji Co.,Ltd
Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
Securities code: 8160
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Scheduled date to file semi-annual securities report: November 11, 2026
Scheduled date to commence dividend payments: November 27, 2026
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 six months ended September 30, 2026 (from April 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	24,310	(0.3)	(413)	-	(403)	-	(390)	-
September 30, 2025	24,392	2.2	(93)	-	(79)	-	(61)	-

Note: Comprehensive income For the six months ended September 30, 2026: ¥319 million [84.5%]
For the six months ended September 30, 2025: ¥173 million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	(13.86)	-
September 30, 2025	(2.19)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	47,665	31,482	66.0
March 31, 2026	48,498	31,586	65.1

Reference: Equity
As of September 30, 2026: ¥31,482 million
As of March 31, 2026: ¥31,586 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 March 31, 2026	-	15.00	-	15.00	30.00
Fiscal year ending March 31, 2027	-	15.00			
Fiscal year ending March 31, 2027 (Forecast)				15.00	30.00

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 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 March 31, 2027	55,000	0.8	3,200	9.8	3,250	11.0	2,100	21.5	74.58

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 semi-annual 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	28,543,889 shares
As of March 31, 2026	28,543,889 shares

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

As of September 30, 2026	384,631 shares
As of March 31, 2026	384,090 shares

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

Six months ended September 30, 2026	28,159,483 shares
Six months ended September 30, 2025	28,160,317 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

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 the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Semi-annual consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	15,268	13,652
Accounts receivable - trade	1,949	1,822
Securities	100	395
Merchandise and finished goods	17	42
Raw materials and supplies	2,828	2,890
Other	647	740
Allowance for doubtful accounts	(1)	(0)
Total current assets	20,810	19,543
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,359	8,300
Land	6,027	6,027
Other, net	2,238	2,371
Total property, plant and equipment	16,626	16,699
Intangible assets		
Goodwill	979	909
Other	760	708
Total intangible assets	1,739	1,617
Investments and other assets		
Guarantee deposits	3,939	3,945
Other	5,413	5,889
Allowance for doubtful accounts	(30)	(30)
Total investments and other assets	9,321	9,804
Total non-current assets	27,687	28,122
Total assets	48,498	47,665

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,544	1,308
Short-term borrowings	7,000	7,200
Current portion of long-term borrowings	117	67
Income taxes payable	565	251
Asset retirement obligations	24	0
Provision for bonuses	633	760
Other	3,944	3,518
Total current liabilities	13,830	13,105
Non-current liabilities		
Long-term borrowings	67	33
Retirement benefit liability	1,310	1,337
Asset retirement obligations	1,332	1,323
Other	370	383
Total non-current liabilities	3,080	3,077
Total liabilities	16,911	16,183
Net assets		
Shareholders' equity		
Share capital	12,648	12,648
Capital surplus	12,467	12,467
Retained earnings	5,905	5,093
Treasury shares	(936)	(938)
Total shareholders' equity	30,084	29,270
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,503	2,213
Remeasurements of defined benefit plans	(0)	(1)
Total accumulated other comprehensive income	1,502	2,211
Total net assets	31,586	31,482
Total liabilities and net assets	48,498	47,665

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	24,392	24,310
Cost of sales	7,743	7,601
Gross profit	16,649	16,708
Selling, general and administrative expenses	16,743	17,122
Operating loss	(93)	(413)
Non-operating income		
Interest income	10	17
Dividend income	32	50
Other	15	13
Total non-operating income	57	80
Non-operating expenses		
Interest expenses	29	43
Loss on cancellation of rental contracts	0	22
Other	13	4
Total non-operating expenses	43	70
Ordinary loss	(79)	(403)
Extraordinary income		
Gain on sale of non-current assets	174	1
Total extraordinary income	174	1
Extraordinary losses		
Loss on sale and retirement of non-current assets	64	73
Total extraordinary losses	64	73
Profit (loss) before income taxes	30	(475)
Income taxes - current	88	77
Income taxes - deferred	2	(163)
Total income taxes	91	(85)
Loss	(61)	(390)
Loss attributable to owners of parent	(61)	(390)

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Loss	(61)	(390)
Other comprehensive income		
Valuation difference on available-for-sale securities	235	710
Remeasurements of defined benefit plans, net of tax	(1)	(0)
Total other comprehensive income	234	709
Comprehensive income	173	319
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	173	319
Comprehensive income attributable to non-controlling interests	-	-

Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit (loss) before income taxes	30	(475)
Depreciation	723	745
Amortization of goodwill	71	69
Increase (decrease) in provision for bonuses	140	127
Increase(decrease) in assets and liabilities related to retirement benefits	24	6
Increase (decrease) in allowance for doubtful accounts	0	(0)
Interest and dividend income	(42)	(67)
Interest expenses	29	43
Loss on cancellation of rental contracts	0	22
Loss (gain) on sale and retirement of non-current assets	(109)	72
Decrease (increase) in trade receivables	475	127
Decrease (increase) in inventories	246	(87)
Decrease (increase) in other current assets	(88)	(85)
Increase (decrease) in trade payables	131	(236)
Increase (decrease) in other current liabilities	(274)	(437)
Other, net	(10)	148
Subtotal	1,347	(26)
Interest and dividends received	42	70
Interest paid	(29)	(44)
Subsidies received	-	20
Payments for cancellation of leasehold contracts	-	(13)
Income taxes paid	(288)	(370)
Net cash provided by (used in) operating activities	1,070	(364)
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,098)	(844)
Proceeds from sale of property, plant and equipment	243	1
Purchase of intangible assets	(43)	(8)
Proceeds from redemption of securities	-	100
Payments of guarantee deposits	(26)	(37)
Proceeds from refund of guarantee deposits	54	33
Payments for asset retirement obligations	(0)	(107)
Other, net	(46)	(36)
Net cash provided by (used in) investing activities	(917)	(899)
Cash flows from financing activities		
Proceeds from short-term borrowings	7,000	7,200
Repayments of short-term borrowings	(7,000)	(7,000)
Repayments of long-term borrowings	(146)	(83)
Repayments of lease liabilities	(52)	(44)
Dividends paid	(929)	(422)
Other, net	(0)	(1)
Net cash provided by (used in) financing activities	(1,128)	(351)
Net increase (decrease) in cash and cash equivalents	(975)	(1,615)
Cash and cash equivalents at beginning of period	13,389	15,268
Cash and cash equivalents at end of period	12,414	13,652

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (from April 1, 2025 to September 30, 2025)

In addition to restaurants, whose main business is the processing and provision of food and beverages, the Group is also engaged in external sales and real estate leasing, etc., but since most of the business is as a restaurant, which is effectively a single segment, the description is omitted.

II. The Interim Consolidated Accounting Period (April 1, 2026 to September 30, 2026)

In addition to restaurants, whose main business is the processing and provision of food and beverages, the Group is also engaged in external sales, etc., incidentally, but since most of the business is as a restaurant, which is effectively a single segment, the description is omitted.