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February 4, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: CROSS CAT CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 2307

URL: <https://www.xcat.co.jp>

Representative: Mitsunori Yamane

President & CEO

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

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

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	12,594	3.8	1,452	2.6	1,513	3.7	1,065	10.8
December 31, 2024	12,135	10.1	1,415	24.6	1,458	23.4	961	(1.4)
Note: Comprehensive income	For the nine months ended December 31, 2025:		¥	1,149 million		[(2.2)%	
	For the nine months ended December 31, 2024:		¥	1,175 million		[16.4%	

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	76.06	-
December 31, 2024	67.98	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	10,108	6,424	63.6
March 31, 2025	10,526	5,853	55.6

Reference: Equity

As of December 31, 2025:	¥	6,424 million
As of March 31, 2025:	¥	5,853 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen -	Yen 0.00	Yen -	Yen 33.00	Yen 33.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				34.00	34.00

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

3. Consolidated financial result forecasts 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		Basic earnings per share	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	
Full year	17,100	5.6	1,930	5.1	1,990	4.8	1,350	2.5	95.71	

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
 - (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 December 31, 2025	17,005,674 shares
As of March 31, 2025	17,005,674 shares
 - (ii) Number of treasury shares at the end of the period

As of December 31, 2025	3,009,574 shares
As of March 31, 2025	2,900,874 shares
 - (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	14,008,171 shares
Nine months ended December 31, 2024	14,141,571 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

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.