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May 13, 2026

## Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (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 of annual general meeting of shareholders: June 26, 2026

Scheduled date to commence dividend payments: June 9, 2026

Scheduled date to file annual securities report: June 25, 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 fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	17,314	6.9	2,014	9.7	2,043	7.6	1,511	14.8
March 31, 2025	16,194	8.5	1,836	20.7	1,898	20.9	1,316	0.4

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥ 1,381 million [ 1.0%]  
For the fiscal year ended March 31, 2025: ¥ 1,367 million [ (5.4)%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
March 31, 2026	107.90	-	24.2	19.1	11.6
March 31, 2025	93.17	-	24.1	19.0	11.3

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended March 31, 2026: ¥ - million

For the fiscal year ended March 31, 2025: ¥ - million

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	10,846	6,656	61.4	475.57
March 31, 2025	10,526	5,853	55.6	415.03

Reference: Equity

As of March 31, 2026: ¥ 6,656 million

As of March 31, 2025: ¥ 5,853 million

**(3) Consolidated cash flows**

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	2,344	(321)	(1,402)	3,304
March 31, 2025	692	(28)	(319)	2,683

**2. Cash dividends**

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	0.00	-	33.00	33.00	465	35.4	8.6
Fiscal year ended March 31, 2026	-	0.00	-	37.00	37.00	517	34.3	8.3
Fiscal year ending March 31, 2027 (Forecast)	-	0.00	-	39.00	39.00		35.4	

**3. Consolidated financial result forecasts 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
Six months ending September 30, 2026	8,800	7.0	938	6.5	946	3.5	640	(3.8)	44.73
Full year	17,900	3.4	2,150	6.8	2,190	7.2	1,540	1.9	110.03

**\* Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) 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

(3) Number of issued shares (common shares)

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

As of March 31, 2026	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 March 31, 2026	3,009,574 shares
As of March 31, 2025	2,900,874 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended March 31, 2026	14,005,194 shares
Fiscal Year ended March 31, 2025	14,132,504 shares

**[Reference] Overview of non-consolidated financial results****1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)****(1) Non-consolidated operating results**

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	12,899	8.5	1,569	5.2	1,769	3.4	1,399	11.6
March 31, 2025	11,891	11.2	1,491	23.8	1,710	26.4	1,253	4.8

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 31, 2026	99.91	-
March 31, 2025	88.69	-

**(2) Non-consolidated financial position**

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	9,345	6,023	64.5	430.36
March 31, 2025	9,165	5,376	58.7	381.18

Reference: Equity

As of March 31, 2026: ¥ 6,023 million

As of March 31, 2025: ¥ 5,376 million

\* Financial results reports are exempt from audit 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.