

Translation

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Consolidated Financial Results for the Six Months Ended June 30, 2025 [Japanese GAAP]

August 7, 2025

Company name: KOHOKU KOGYO CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 6524

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

Representative: Futoshi Ishii

President and CEO

Inquiries: Seiji Nakamura

Director and CFO

Telephone: +81-749-85-3211

Scheduled date to file semi-annual securities report: August 7, 2025

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions.)

1. Consolidated Financial Results for the Six Months Ended June 30, 2025 (January 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(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	%
Six months ended June 30, 2025	7,875	2.2	1,812	1.3	1,297	(52.9)	604	(66.2)
June 30, 2024	7,707	9.7	1,788	6.1	2,753	26.0	1,791	33.3

(Note) Comprehensive income: Six months ended June 30, 2025: ¥ 114 million [(95.5)%]
Six months ended June 30, 2024: ¥ 2,528 million [41.6%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended June 30, 2025	23.03	-
June 30, 2024	66.37	-

(Note) On April 1, 2024, the Company conducted a stock split at a ratio of 3 shares for each common share. "Basic earnings per share" is calculated assuming that the stock split was carried out at the beginning of the previous consolidated fiscal year.

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	24,317	20,262	83.3
December 31, 2024	28,684	23,430	81.7

(Reference) Equity: As of June 30, 2025: ¥ 20,262 million
As of December 31, 2024: ¥ 23,430 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2024	-	0.00	-	30.00	30.00
Fiscal year ending December 31, 2025	-	0.00			
Fiscal year ending December 31, 2025 (Forecast)			-	30.00	30.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2025(January 1, 2025 to December 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
Full year	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	17,360	9.0	4,644	17.9	4,216	(13.2)	2,538	(22.0)	97.31

(Note) 1. Revision to the financial results forecast announced most recently: Yes

2. Pursuant to a resolution of the Board of Directors held on February 26, 2025, the Company acquired and cancelled treasury shares. "Basic earnings per share" takes into account the impact of the acquisition and retirement of treasury stock.

* Notes:

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

Newly included: - (Company name:)

Excluded: - (Company name:)

(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

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):

June 30, 2025: 26,000,000 shares

December 31, 2024: 27,000,000 shares

2) Number of treasury shares at the end of the period:

June 30, 2025: 94,498 shares

December 31, 2024: 4,996 shares

3) Average number of shares outstanding during the period:

Six months ended June 30, 2025: 26,268,106 shares

Six months ended June 30, 2024: 26,990,678 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

(Notes on forward-looking statements)

The earnings outlook and other forward-looking statements contained in this document are based on information currently available to the Company and certain assumptions that are thought to be reasonable by the Company. Accordingly, such statements should not be construed as a guarantee that the Company will achieve the results. Actual financial results and the like may differ materially due to various factors. For information on the assumptions underlying the earnings forecasts and precautions regarding the use of the earnings forecasts, please refer to "1. Overview of Operating Results, Etc. (3) Explanation Regarding Forecast Information Such as Consolidated Earnings Forecasts" of the attached documents.