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Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]

August 7, 2026

Company name: KOSAIDO Holdings Co., Ltd.
Stock exchange listing: Tokyo Stock Exchange
Code number: 7868
URL: https://www.kosaido.co.jp/
Representative: Makoto Tokiwa, President and Representative Director
Contact: Yoshitake Inomo, General Manager, Management Strategy Headquarters
Phone: +81-3-3453-0557
Scheduled date of commencing dividend payments: –
Availability of supplementary briefing materials on financial results: Yes
Schedule of financial results briefing session: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026 – June 30, 2026)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	7,549	(7.3)	1,132	(22.2)	1,144	(16.2)	968	(12.4)
June 30, 2025	8,148	(7.0)	1,455	(28.0)	1,365	(27.6)	1,105	(26.7)

(Note) Comprehensive income: Three months ended June 30, 2026: ¥996 million [(10.0)%]
Three months ended June 30, 2025: ¥1,107 million [(33.0)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	6.55	6.55
June 30, 2025	7.83	7.31

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2026	70,873	49,517	69.6
As of March 31, 2026	71,966	49,529	68.5

(Reference) Equity: As of June 30, 2026: ¥49,341 million
As of March 31, 2026: ¥49,330 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 March 31, 2026	–	6.67	–	6.67	13.34
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		6.67	–	6.67	13.34

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	39,400	8.8	7,100	5.3	6,900	5.0	4,620	(2.5)	31.24

(Note) Revision to the financial results forecast announced most recently: None

*** Notes:**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 companies (Kosaido Lifepartners Co. Ltd.)
Excluded: - companies (Company name)

(2) Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and retrospective restatement
1) Changes in accounting policies due to the revision of accounting standards: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

(4) Total number of issued and outstanding shares (common stock)
1) Total number of issued and outstanding shares at the end of the period (including treasury shares):

June 30, 2026:	164,352,545 shares
March 31, 2026:	164,340,045 shares

2) Total number of treasury shares at the end of the period:

June 30, 2026:	16,470,305 shares
March 31, 2026:	16,470,295 shares

3) Average number of shares during the period:

Three months ended June 30, 2026:	147,874,691 shares
Three months ended June 30, 2025:	141,288,968 shares

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

* Explanation of the proper use of financial results forecast and other notes

Financial results forecasts and other forward-looking statements contained herein are based on information currently available to the Company and certain assumptions that are deemed reasonable, and the Company does not in any way guarantee the achievement of the forecasts. Actual results may differ significantly due to various factors.

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	22,423	22,329
Notes and accounts receivable - trade	4,876	3,314
Operating loans	1,408	1,483
Merchandise and finished goods	127	131
Work in process	232	697
Raw materials and supplies	175	195
Other	956	1,005
Allowance for doubtful accounts	(79)	(79)
Total current assets	30,120	29,077
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	13,334	13,109
Machinery, equipment and vehicles, net	3,441	3,326
Land	17,597	17,597
Tools, furniture and fixtures, net	2,566	2,565
Other, net	217	347
Total property, plant and equipment	37,156	36,945
Intangible assets	1,047	1,045
Investments and other assets		
Investment securities	2,130	2,244
Other	1,626	1,677
Allowance for doubtful accounts	(116)	(116)
Total investments and other assets	3,640	3,805
Total non-current assets	41,845	41,796
Total assets	71,966	70,873

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,563	1,343
Short-term borrowings	1,400	1,400
Current portion of long-term borrowings	3,995	3,788
Income taxes payable	1,135	218
Provision for bonuses	298	143
Other	1,739	3,081
Total current liabilities	10,132	9,975
Non-current liabilities		
Long-term borrowings	10,487	9,612
Deferred tax liabilities	1,059	1,065
Deferred tax liabilities for land revaluation	143	143
Retirement benefit liability	13	13
Other	600	546
Total non-current liabilities	12,304	11,381
Total liabilities	22,436	21,356
Net assets		
Shareholders' equity		
Share capital	3,261	3,265
Capital surplus	14,827	14,831
Retained earnings	39,039	39,022
Treasury shares	(7,862)	(7,862)
Total shareholders' equity	49,266	49,256
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	386	384
Revaluation reserve for land	(463)	(463)
Foreign currency translation adjustment	141	164
Total accumulated other comprehensive income	64	84
Share acquisition rights	50	48
Non-controlling interests	148	127
Total net assets	49,529	49,517
Total liabilities and net assets	71,966	70,873

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	8,148	7,549
Cost of sales	4,929	4,708
Gross profit	3,218	2,841
Selling, general and administrative expenses	1,763	1,708
Operating profit	1,455	1,132
Non-operating income		
Interest income	0	0
Dividend income	14	15
Gain on valuation of investment securities	–	77
Rental income	27	38
Other	17	10
Total non-operating income	60	141
Non-operating expenses		
Interest expenses	96	72
Commission expenses	0	41
Other	52	16
Total non-operating expenses	149	130
Ordinary profit	1,365	1,144
Extraordinary income		
Insurance claim income	95	–
Other	5	–
Total extraordinary income	101	–
Extraordinary losses		
Loss on retirement of non-current assets	62	–
Loss on fire	15	–
Total extraordinary losses	78	–
Profit before income taxes	1,388	1,144
Income taxes	265	168
Profit	1,123	976
Profit attributable to non-controlling interests	17	7
Profit attributable to owners of parent	1,105	968

Quarterly Consolidated Statements of Comprehensive Income

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	1,123	976
Other comprehensive income		
Valuation difference on available-for-sale securities	5	(2)
Foreign currency translation adjustment	(20)	22
Total other comprehensive income	(15)	20
Comprehensive income	1,107	996
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,090	988
Comprehensive income attributable to non-controlling interests	17	7