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Consolidated Financial Results for the Year Ended June 20, 2025 [Japanese GAAP]

July 31, 2025

Company name: KING JIM CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 7962

URL: <https://www.kingjim.co.jp/english/>

Representative: Miyoko Kimura

President & CEO

Inquiries: Shinichi Harada

Director and Senior Managing Executive Officer, General Manager,
Administration Division & CFO

Telephone: +81-3-3864-5883

Scheduled date of annual general meeting of shareholders: September 18, 2025

Scheduled date to commence dividend payments: September 19, 2025

Scheduled date to file annual securities report: September 17, 2025

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 June 20, 2025 (June 21, 2024 to June 20, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 20, 2025	39,639	0.2	537	-	836	541.9	424	-
June 20, 2024	39,553	0.4	(241)	-	130	(79.6)	(318)	-

(Note) Comprehensive income: Fiscal year ended June 20, 2025: ¥ 116 million [(54.3)%]
Fiscal year ended June 20, 2024: ¥ 255 million [(78.8)%]

	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
Fiscal year ended	Yen	Yen	%	%	%
June 20, 2025	15.12	15.05	1.8	2.4	1.4
June 20, 2024	(11.16)	-	(1.3)	0.4	(0.6)

(Reference) Equity in earnings (losses) of affiliated companies: Fiscal year ended June 20, 2025: ¥ - million
Fiscal year ended June 20, 2024: ¥ - million

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 20, 2025	35,513	24,052	67.5	852.06
June 20, 2024	35,025	24,301	69.1	861.90

(Reference) Equity: As of June 20, 2025: ¥ 23,965 million
As of June 20, 2024: ¥ 24,214 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 the end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
June 20, 2025	1,468	(825)	175	6,399
June 20, 2024	1,047	(444)	(1,071)	5,689

2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
June 20, 2024	-	7.00	-	7.00	14.00	396	-	1.6
June 20, 2025	-	7.00	-	7.00	14.00	393	92.6	1.6
Fiscal year ending June 20, 2026 (Forecast)	-	7.00	-	7.00	14.00		39.4	

3. Consolidated Financial Results Forecast for the Fiscal Year Ending June 20, 2026 (June 21, 2025 to June 20, 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
Six months ending December 20, 2025	19,300	4.2	260	-	400	121.0	260	-	9.24
Full year	42,000	6.0	1,500	179.0	1,600	91.3	1,000	135.3	35.55

* Notes:

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

(2) Changes in accounting policies, changes in accounting estimates, and restatement

1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

4) Restatement: None

(3) Number of issued shares (common shares)

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

June 20, 2025: 31,459,692 shares

June 20, 2024: 31,459,692 shares

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

June 20, 2025: 3,333,516 shares

June 20, 2024: 3,365,785 shares

3) Average number of shares outstanding during the period:

Fiscal Year ended June 20, 2025: 28,113,209 shares

Fiscal Year ended June 20, 2024: 28,513,444 shares

(Reference) Overview of Non-consolidated Financial Results

Non-consolidated Financial Results for the Fiscal Year Ended June 20, 2025 (June 21, 2024 to June 20, 2025)

(1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 20, 2025	24,219	(0.0)	301	-	1,054	-	821	-
June 20, 2024	24,222	1.7	(491)	-	(272)	-	(369)	-

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
June 20, 2025	29.21	29.09
June 20, 2024	(12.95)	-

(2) Non-consolidated Financial Position

As of	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
June 20, 2025	28,914	19,161	66.0	678.19
June 20, 2024	28,066	18,787	66.6	665.63

(Reference) Equity: As of June 20, 2025: ¥ 19,074 million
As of June 20, 2024: ¥ 18,700 million

*These consolidated financial results are outside the scope of an audit by certified public accountants or audit firms.

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

-The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions deemed reasonable as of the date of publication of this document, and are not intended as a guarantee by the Company that they will be achieved. Actual results may differ significantly from these forecasts due to a wide range of factors.

-Supplementary briefing materials for the financial results will be posted on the Company's website today. In addition, a financial results briefing video will be distributed on the Company's website at a later date.

Supplementary briefing material (Japanese only): <https://www.kingjim.co.jp/ir/library/tansin.html>

Financial results briefing video (Japanese only): <https://www.kingjim.co.jp/ir/event/presentation.html>

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Thousands of yen)

	As of June 20, 2024	As of June 20, 2025
Assets		
Current assets		
Cash and deposits	6,081,388	6,831,528
Notes receivable - trade	228,134	226,669
Accounts receivable - trade	5,109,797	5,159,478
Merchandise and finished goods	9,692,136	9,700,866
Work in process	361,939	301,213
Raw materials and supplies	1,301,432	1,190,668
Other	581,215	653,503
Allowance for doubtful accounts	(463)	(484)
Total current assets	23,355,581	24,063,443
Non-current assets		
Property, plant and equipment		
Buildings and structures	6,203,924	6,196,545
Accumulated depreciation	(4,208,512)	(4,306,709)
Buildings and structures, net	1,995,412	1,889,836
Machinery, equipment and vehicles	3,594,239	3,517,938
Accumulated depreciation	(3,248,704)	(3,221,779)
Machinery, equipment and vehicles, net	345,535	296,158
Land	1,570,022	1,570,022
Construction in progress	51,955	56,104
Other	3,225,175	3,172,541
Accumulated depreciation	(2,896,175)	(2,873,047)
Other, net	329,000	299,493
Total property, plant and equipment	4,291,925	4,111,615
Intangible assets		
Goodwill	1,055,692	739,574
Other	801,511	1,084,655
Total intangible assets	1,857,203	1,824,230
Investments and other assets		
Investment securities	3,116,368	2,977,800
Retirement benefit asset	1,787,241	1,866,257
Deferred tax assets	146,151	183,265
Other	474,928	487,753
Allowance for doubtful accounts	(4,367)	(1,199)
Total investments and other assets	5,520,322	5,513,877
Total non-current assets	11,669,451	11,449,723
Total assets	35,025,032	35,513,167

(Thousands of yen)

	As of June 20, 2024	As of June 20, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	901,078	1,140,419
Short-term borrowings	3,530,000	4,540,000
Current portion of long-term borrowings	437,806	437,806
Income taxes payable	269,430	254,476
Accounts payable - other	808,057	759,464
Contract liabilities	38,730	31,342
Provision for bonuses for directors (and other officers)	11,387	6,222
Provision for shareholder benefit program	-	37,532
Other	1,137,192	1,003,193
Total current liabilities	7,133,682	8,210,456
Non-current liabilities		
Long-term borrowings	1,738,288	1,300,482
Deferred tax liabilities	913,146	948,343
Retirement benefit liability	500,213	515,723
Asset retirement obligations	30,270	41,353
Other	408,088	444,518
Total non-current liabilities	3,590,007	3,250,422
Total liabilities	10,723,690	11,460,879
Net assets		
Shareholders' equity		
Share capital	1,978,690	1,978,690
Capital surplus	1,718,919	1,717,975
Retained earnings	21,562,202	21,593,605
Treasury shares	(2,975,833)	(2,947,298)
Total shareholders' equity	22,283,979	22,342,973
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,165,269	1,085,534
Deferred gains or losses on hedges	2,677	921
Foreign currency translation adjustment	555,801	420,742
Remeasurements of defined benefit plans	206,525	115,027
Total accumulated other comprehensive income	1,930,274	1,622,226
Share acquisition rights	87,088	87,088
Total net assets	24,301,342	24,052,288
Total liabilities and net assets	35,025,032	35,513,167

Consolidated Statements of Income and Comprehensive Income
Consolidated Statement of Income

(Thousands of yen)

	For the fiscal year ended June 20, 2024	For the fiscal year ended June 20, 2025
Net sales	39,553,069	39,639,500
Cost of sales	25,236,820	24,774,360
Gross profit	14,316,248	14,865,140
Selling, general and administrative expenses	14,558,131	14,327,425
Operating profit (loss)	(241,883)	537,715
Non-operating income		
Interest income	22,568	23,082
Dividend income	104,980	99,790
Foreign exchange gains	141,766	8,844
Rental income	149,337	150,251
Compensation income	-	47,104
Other	45,775	84,045
Total non-operating income	464,428	413,118
Non-operating expenses		
Interest expenses	45,265	64,688
Rental costs	44,067	45,431
Other	2,933	4,471
Total non-operating expenses	92,266	114,591
Ordinary profit	130,278	836,242
Extraordinary income		
Gain on sale of non-current assets	137,905	69
Gain on sale of investment securities	-	103,087
Total extraordinary income	137,905	103,157
Extraordinary losses		
Loss on sale of non-current assets	7	-
Loss on retirement of non-current assets	4,148	2,175
Loss on valuation of investment securities	-	600
Impairment losses	172,125	116,057
Extra retirement payments	49,868	-
Total extraordinary losses	226,150	118,833
Profit before income taxes	42,033	820,566
Income taxes - current	314,883	340,534
Income taxes - deferred	44,612	50,158
Income taxes for prior periods	605	4,928
Total income taxes	360,101	395,621
Profit (loss)	(318,068)	424,944
Profit (loss) attributable to owners of parent	(318,068)	424,944

Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the fiscal year ended June 20, 2024	For the fiscal year ended June 20, 2025
Profit (loss)	(318,068)	424,944
Other comprehensive income		
Valuation difference on available-for-sale securities	116,731	(79,735)
Deferred gains or losses on hedges	(2,502)	(1,755)
Foreign currency translation adjustment	361,917	(135,059)
Remeasurements of defined benefit plans, net of tax	97,913	(91,498)
Total other comprehensive income	574,060	(308,048)
Comprehensive income	255,992	116,896
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	255,992	116,896

Consolidated Statement of Changes in Equity

For the fiscal year ended June 20, 2024

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges
Balance at beginning of period	1,978,690	1,718,670	22,279,949	(2,587,278)	23,390,032	1,048,538	5,179
Changes during period							
Dividends of surplus			(399,679)		(399,679)		
Loss attributable to owners of parent			(318,068)		(318,068)		
Purchase of treasury shares				(416,136)	(416,136)		
Disposal of treasury shares		249		27,581	27,831		
Net changes in items other than shareholders' equity						116,731	(2,502)
Total changes during period	-	249	(717,747)	(388,554)	(1,106,052)	116,731	(2,502)
Balance at end of period	1,978,690	1,718,919	21,562,202	(2,975,833)	22,283,979	1,165,269	2,677

	Accumulated other comprehensive income			Share acquisition rights	Total net assets
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	193,884	108,612	1,356,214	87,088	24,833,334
Changes during period					
Dividends of surplus					(399,679)
Loss attributable to owners of parent					(318,068)
Purchase of treasury shares					(416,136)
Disposal of treasury shares					27,831
Net changes in items other than shareholders' equity	361,917	97,913	574,060	-	574,060
Total changes during period	361,917	97,913	574,060	-	(531,991)
Balance at end of period	555,801	206,525	1,930,274	87,088	24,301,342

For the fiscal year ended June 20, 2025

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges
Balance at beginning of period	1,978,690	1,718,919	21,562,202	(2,975,833)	22,283,979	1,165,269	2,677
Changes during period							
Dividends of surplus			(393,541)		(393,541)		
Loss attributable to owners of parent			424,944		424,944		
Purchase of treasury shares				(244)	(244)		
Disposal of treasury shares		(944)		28,778	27,834		
Net changes in items other than shareholders' equity						(79,735)	(1,755)
Total changes during period	-	(944)	31,403	28,534	58,993	(79,735)	(1,755)
Balance at end of period	1,978,690	1,717,975	21,593,605	(2,947,298)	22,342,973	1,085,534	921

	Accumulated other comprehensive income			Share acquisition rights	Total net assets
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	555,801	206,525	1,930,274	87,088	24,301,342
Changes during period					
Dividends of surplus					(393,541)
Loss attributable to owners of parent					424,944
Purchase of treasury shares					(244)
Disposal of treasury shares					27,834
Net changes in items other than shareholders' equity	(135,059)	(91,498)	(308,048)	-	(308,048)
Total changes during period	(135,059)	(91,498)	(308,048)	-	(249,054)
Balance at end of period	420,742	115,027	1,622,226	87,088	24,052,288

Consolidated Statement of Cash Flows

(Thousands of yen)

	For the fiscal year ended June 20, 2024	For the fiscal year ended June 20, 2025
Cash flows from operating activities		
Profit before income taxes	42,033	820,566
Depreciation	655,669	744,881
Impairment losses	172,125	116,057
Amortization of goodwill	240,560	200,059
Increase (decrease) in allowance for doubtful accounts	2,310	(3,015)
Increase (decrease) in retirement benefit liability	(8,617)	37,775
Decrease (increase) in retirement benefit asset	(119,616)	(197,999)
Interest and dividend income	(127,549)	(122,873)
Interest expenses	45,265	64,688
Foreign exchange losses (gains)	(32,236)	8,673
Loss on retirement of non-current assets	4,148	2,175
Loss (gain) on sale of non-current assets	(137,898)	(69)
Loss (gain) on sale of investment securities	-	(103,087)
Extra retirement payments	49,868	-
Decrease (increase) in trade receivables	(244,471)	(59,756)
Decrease (increase) in inventories	584,109	129,288
Decrease (increase) in other assets	146,668	(32,779)
Increase (decrease) in trade payables	(444,454)	245,162
Decrease (increase) in consumption taxes refund receivable	84,516	(30,106)
Increase (decrease) in accrued consumption taxes	138,110	(115,283)
Increase (decrease) in other liabilities	91,604	15,643
Other, net	133,982	57,841
Subtotal	1,276,131	1,777,842
Interest and dividends received	127,255	120,899
Interest paid	(46,347)	(62,876)
Income taxes refund	22,427	-
Income taxes paid	(282,404)	(366,883)
Extra retirement payments	(49,868)	-
Net cash provided by (used in) operating activities	1,047,192	1,468,981

(Thousands of yen)

	For the fiscal year ended June 20, 2024	For the fiscal year ended June 20, 2025
Cash flows from investing activities		
Purchase of investment securities	(247)	(609)
Proceeds from sale of investment securities	-	146,959
Purchase of property, plant and equipment	(425,662)	(403,822)
Purchase of intangible assets	(191,599)	(486,874)
Proceeds from sale of property, plant and equipment	154,276	70
Payments of guarantee deposits	(15,093)	(7,853)
Proceeds from refund of guarantee deposits	4,353	7,104
Payments into time deposits	(519,500)	(468,258)
Proceeds from withdrawal of time deposits	594,504	432,020
Other, net	(45,674)	(44,685)
Net cash provided by (used in) investing activities	(444,642)	(825,950)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	340,000	1,010,000
Repayments of long-term borrowings	(594,837)	(437,806)
Purchase of treasury shares	(416,136)	(244)
Dividends paid	(399,794)	(393,948)
Other, net	(959)	(2,265)
Net cash provided by (used in) financing activities	(1,071,728)	175,735
Effect of exchange rate change on cash and cash equivalents	234,890	(108,777)
Net increase (decrease) in cash and cash equivalents	(234,286)	709,989
Cash and cash equivalents at beginning of period	5,923,753	5,689,466
Cash and cash equivalents at end of period	5,689,466	6,399,455