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July 31, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: KOHSOKU CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 7504
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Scheduled date to commence dividend payments: -
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 three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	33,751	10.5	1,570	41.4	1,682	39.9	1,210	50.0
June 30, 2025	30,557	14.0	1,110	16.1	1,201	15.6	807	13.5

Note: Comprehensive income For the three months ended June 30, 2026: ¥1,207 million [23.8%]
For the three months ended June 30, 2025: ¥975 million [9.0%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	61.92	-
June 30, 2025	41.45	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	65,366	42,589	65.2
March 31, 2026	63,178	42,516	67.3

Reference: Equity
As of June 30, 2026: ¥42,589 million
As of March 31, 2026: ¥42,516 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	58.00	-	58.00	116.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		60.00		60.00	120.00

Note: Revisions to the forecast of cash dividends most recently announced: None
Breakdown of interim dividends for the fiscal year ending March 31, 2026: Ordinary dividend 28 yen Commemorative dividend 30 yen (60th anniversary dividend)
Breakdown of year-end dividends for the fiscal year ending March 31, 2026: Ordinary dividend 28 yen Commemorative dividend 30 yen (60th anniversary dividend)

3. Forecast of consolidated financial results 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	67,000	8.9	2,600	4.3	2,800	4.9	1,900	4.8	97.08

Fiscal year ending March 31, 2027	135,000	8.7	5,100	4.8	5,450	4.0	4,000	6.3	204.18

Note: Revisions to the earnings forecasts most recently announced: None

For the first half and full-year earnings forecasts for the fiscal year ending March 31, 2027, both net sales and profit indicators are expected to be positive. However, considering uncertainty in raw material prices and fuel costs related to the Middle East situation, it is currently impossible to say that a discrepancy will occur to levels where earnings forecast revisions are required. Since reasonable revisions to earnings forecasts are difficult, we have decided not to revise forecasts at this time.

* **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: Yes

Note: For details, please refer to Appendix P.9 "2. Quarterly Consolidated Financial Statements and Key Notes (3) Notes on Quarterly Consolidated Financial Statements (Notes on Accounting Procedures Specific to the Preparation of Quarterly Consolidated Financial Statements)" are available.

(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 June 30, 2026	20,990,920 shares
As of March 31, 2026	20,990,920 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	1,437,583 shares
As of March 31, 2026	1,437,424 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2026	19,553,441 shares
Three months ended June 30, 2025	19,478,669 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 available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors. For the conditions on which earnings forecasts are predicated and precautions for the use of earnings forecasts, please refer to Appendix P.4 "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Quarterly consolidated balance sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	4,678,881	3,559,031
Notes and accounts receivable - trade, and contract assets	18,020,780	19,479,563
Merchandise and finished goods	6,915,729	8,217,509
Work in process	118,435	123,723
Raw materials and supplies	195,690	272,438
Income taxes refund receivable	14,789	1,039
Other	840,828	850,271
Allowance for doubtful accounts	(58,814)	(55,400)
Total current assets	30,726,319	32,448,177
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,576,393	6,559,555
Land	14,552,075	14,451,850
Other, net	3,211,653	3,893,985
Total property, plant and equipment	24,340,122	24,905,391
Intangible assets		
Other	470,297	449,786
Total intangible assets	470,297	449,786
Investments and other assets		
Investment securities	6,142,603	6,145,318
Retirement benefit asset	116,687	118,529
Investment property, net	253,726	172,330
Deferred tax assets	767,810	775,850
Other	426,534	426,386
Allowance for doubtful accounts	(65,190)	(74,922)
Total investments and other assets	7,642,171	7,563,491
Total non-current assets	32,452,591	32,918,670
Total assets	63,178,911	65,366,847

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	9,011,461	9,397,186
Electronically recorded obligations - operating	4,275,612	4,643,963
Short-term borrowings	-	1,500,000
Income taxes payable	1,072,076	674,380
Provision for bonuses	1,800,070	1,056,014
Other	2,603,032	3,577,823
Total current liabilities	18,762,254	20,849,369
Non-current liabilities		
Long-term accounts payable - other	10,810	-
Lease liabilities	352,232	370,287
Deferred tax liabilities	574,786	576,565
Retirement benefit liability	839,456	857,261
Other	122,943	123,883
Total non-current liabilities	1,900,229	1,927,998
Total liabilities	20,662,483	22,777,367
Net assets		
Shareholders' equity		
Share capital	1,724,518	1,724,518
Capital surplus	2,193,736	2,193,736
Retained earnings	38,571,351	38,648,187
Treasury shares	(1,173,049)	(1,173,165)
Total shareholders' equity	41,316,556	41,393,276
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,194,641	1,190,140
Remeasurements of defined benefit plans	5,229	6,062
Total accumulated other comprehensive income	1,199,871	1,196,203
Total net assets	42,516,428	42,589,479
Total liabilities and net assets	63,178,911	65,366,847

Quarterly consolidated statement of income

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	30,557,371	33,751,198
Cost of sales	24,493,661	26,856,915
Gross profit	6,063,709	6,894,282
Selling, general and administrative expenses		
Freight and packing costs	784,388	859,827
Remuneration for directors (and other officers)	67,502	92,247
Salaries and allowances	1,534,161	1,696,040
Provision for bonuses	523,233	605,439
Retirement benefit expenses	39,198	41,066
Legal welfare expenses	327,597	352,605
Vehicle expenses	90,705	86,252
Communication expenses	85,760	86,165
Depreciation	174,157	185,538
Rent expenses on real estate	172,795	226,787
Other	1,153,681	1,091,892
Total selling, general and administrative expenses	4,953,181	5,323,862
Operating profit	1,110,528	1,570,419
Non-operating income		
Interest income	16,356	14,800
Dividend income	25,457	28,860
Purchase discounts	37,776	41,347
Rental income	10,365	46,820
Other	7,560	17,089
Total non-operating income	97,515	148,920
Non-operating expenses		
Interest expenses	198	2,118
Rental costs	4,256	12,712
Other	1,650	22,399
Total non-operating expenses	6,105	37,231
Ordinary profit	1,201,937	1,682,108
Extraordinary income		
Gain on sale of non-current assets	-	153,024
Total extraordinary income	-	153,024
Profit before income taxes	1,201,937	1,835,133
Income taxes	394,473	624,195
Profit	807,464	1,210,938
Profit attributable to owners of parent	807,464	1,210,938

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	807,464	1,210,938
Other comprehensive income		
Valuation difference on available-for-sale securities	167,197	(4,501)
Remeasurements of defined benefit plans, net of tax	865	832
Total other comprehensive income	168,063	(3,668)
Comprehensive income	975,528	1,207,269
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	975,528	1,207,269

(Notes on segment information, etc.)

Segment Information

The three months of the previous fiscal year (April 1, 2025 to June 30, 2025) and the three months of the current fiscal year (April 1, 2026 to June 30, 2026)

Since the Group is a single segment of the "Manufacturing and Sales of Packaging Materials, etc.," the description is omitted.