August 7, 2026

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

Company name: KATO SANGYO CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 9869
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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 nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Operating revenues		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	931,672	2.5	14,428	1.7	16,533	4.5	13,656	31.5
June 30, 2025	908,834	4.5	14,181	10.1	15,816	9.7	10,387	(2.8)

Note: Comprehensive income For the nine months ended June 30, 2026: ¥13,102 million [15.1%]
For the nine months ended June 30, 2025: ¥11,384 million [(23.7)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	448.83	-
June 30, 2025	333.65	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	465,848	181,117	37.1
September 30, 2025	466,325	177,013	36.2

Reference: Equity
As of June 30, 2026: ¥172,768 million
As of September 30, 2025: ¥169,019 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 September 30, 2025	-	70.00	-	70.00	140.00
Fiscal year ending September 30, 2026	-	80.00	-		
Fiscal year ending September 30, 2026 (Forecast)				80.00	160.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Forecast of consolidated financial results for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Operating revenues		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
Fiscal year ending September 30, 2026	1,252,000	3.1	17,500	(3.7)	19,500	(3.0)	14,300	8.1	464.27

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

* **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: None

(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	35,000,000 shares
As of September 30, 2025	35,000,000 shares

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

As of June 30, 2026	4,817,887 shares
As of September 30, 2025	4,199,086 shares

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

Nine months ended June 30, 2026	30,425,717 shares
Nine months ended June 30, 2025	31,132,438 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

(Cautions on forward-looking statements, etc.)

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. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(Method of accessing supplementary material on financial results)

Supplementary explanatory materials for financial results will be posted on the Company's website.

Quarterly consolidated balance sheet

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	71,258	74,021
Notes and accounts receivable - trade	176,952	176,413
Investments in leases	736	742
Securities	1,000	-
Merchandise and finished goods	39,747	38,824
Work in process	14	10
Raw materials and supplies	533	621
Other	8,253	8,143
Allowance for doubtful accounts	(656)	(430)
Total current assets	297,841	298,347
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	18,758	21,978
Machinery, equipment and vehicles, net	3,743	3,722
Tools, furniture and fixtures, net	1,171	1,328
Land	35,332	35,691
Leased assets, net	1,303	2,159
Construction in progress	2,953	1,129
Other, net	676	761
Total property, plant and equipment	63,941	66,771
Intangible assets		
Goodwill	1,087	856
Software	6,848	7,108
Telephone subscription right	46	45
Other	47	316
Total intangible assets	8,029	8,327
Investments and other assets		
Investment securities	66,804	62,314
Guarantee deposits	6,818	6,807
Investment property, net	3,300	3,523
Deferred tax assets	278	270
Retirement benefit asset	5,392	5,485
Investments in leases	8,739	8,181
Other	5,273	6,009
Allowance for doubtful accounts	(95)	(189)
Total investments and other assets	96,513	92,402
Total non-current assets	168,484	167,501
Total assets	466,325	465,848

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	236,842	231,864
Short-term borrowings	4,520	4,928
Current portion of long-term borrowings	93	91
Lease liabilities	1,586	1,867
Accounts payable - other	11,469	11,644
Accrued expenses	371	252
Income taxes payable	2,503	3,081
Accrued consumption taxes	314	289
Provision for bonuses	1,632	988
Provision for bonuses for directors (and other officers)	85	60
Other	1,713	2,633
Total current liabilities	261,133	257,701
Non-current liabilities		
Long-term borrowings	211	158
Lease liabilities	6,996	7,341
Deferred tax liabilities	12,604	11,237
Provision for retirement benefits for directors (and other officers)	273	275
Retirement benefit liability	5,113	5,078
Asset retirement obligations	179	179
Other	2,801	2,758
Total non-current liabilities	28,179	27,029
Total liabilities	289,312	284,730
Net assets		
Shareholders' equity		
Share capital	5,934	5,934
Capital surplus	8,429	8,437
Retained earnings	136,376	145,462
Treasury shares	(14,944)	(18,846)
Total shareholders' equity	135,795	140,987
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	27,910	24,323
Deferred gains or losses on hedges	0	2
Foreign currency translation adjustment	3,396	5,722
Remeasurements of defined benefit plans	1,916	1,732
Total accumulated other comprehensive income	33,224	31,781
Non-controlling interests	7,993	8,349
Total net assets	177,013	181,117
Total liabilities and net assets	466,325	465,848

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Operating revenue		
Net sales	882,284	904,365
Other operating revenue	26,550	27,306
Total operating revenue	908,834	931,672
Operating costs		
Cost of sales	820,516	840,447
Other costs	22,284	23,039
Total operating costs	842,800	863,487
Gross profit	61,767	63,917
Operating gross profit	66,033	68,184
Selling, general and administrative expenses	51,852	53,756
Operating profit	14,181	14,428
Non-operating income		
Interest income	218	348
Dividend income	907	972
Share of profit of entities accounted for using equity method	54	70
Rental income from real estate	543	617
Reversal of allowance for doubtful accounts	5	-
Electricity sale income	86	84
Other	378	503
Total non-operating income	2,194	2,598
Non-operating expenses		
Interest expenses	220	150
Foreign exchange losses	22	23
Rental expenses on real estate	237	236
Provision of allowance for doubtful accounts	-	0
Electricity sale expenses	32	31
Other	46	48
Total non-operating expenses	559	492
Ordinary profit	15,816	16,533

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Extraordinary income		
Gain on sale of non-current assets	13	20
Gain on sale of investment securities	560	4,535
Insurance claim income	11	-
Subsidy income	66	74
Total extraordinary income	652	4,630
Extraordinary losses		
Loss on sale and retirement of non-current assets	35	89
Loss on valuation of investment securities	-	28
Office relocation expenses	-	35
Loss on cancellation of leases	0	0
Loss on abandonment of inventories	33	31
System failure response costs	71	-
Total extraordinary losses	140	185
Profit before income taxes	16,328	20,978
Income taxes - current	4,824	6,227
Income taxes - deferred	469	321
Total income taxes	5,293	6,548
Profit	11,034	14,429
Profit attributable to non-controlling interests	647	773
Profit attributable to owners of parent	10,387	13,656

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Profit	11,034	14,429
Other comprehensive income		
Valuation difference on available-for-sale securities	1,086	(3,525)
Deferred gains or losses on hedges	1	1
Foreign currency translation adjustment	(661)	2,360
Remeasurements of defined benefit plans, net of tax	(60)	(183)
Share of other comprehensive income of entities accounted for using equity method	(16)	19
Total other comprehensive income	349	(1,327)
Comprehensive income	11,384	13,102
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	10,709	12,213
Comprehensive income attributable to non-controlling interests	675	889

Quarterly consolidated statement of cash flows

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	16,328	20,978
Depreciation	4,274	4,844
Amortization of goodwill	345	315
Increase (decrease) in allowance for doubtful accounts	(2)	(137)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(22)	2
Increase (decrease) in provision for bonuses	(500)	(651)
Increase (decrease) in provision for bonuses for directors (and other officers)	(21)	(25)
Decrease (increase) in retirement benefit asset	(201)	(328)
Increase (decrease) in retirement benefit liability	55	(64)
Interest and dividend income	(1,125)	(1,321)
Interest expenses	220	150
Foreign exchange losses (gains)	1	(47)
Share of loss (profit) of entities accounted for using equity method	(54)	(70)
Loss (gain) on sale of investment securities	(560)	(4,535)
Loss (gain) on valuation of investment securities	-	28
Loss (gain) on sale of property, plant and equipment	(8)	(20)
Loss on retirement of property, plant and equipment	30	88
Loss on retirement of intangible assets	-	0
Insurance claim income	(11)	-
Office relocation expenses	-	35
Loss on cancellation of leases	0	0
Loss on abandonment of inventories	33	31
Subsidy income	(66)	(74)
Decrease (increase) in trade receivables	(4,159)	1,780
Decrease (increase) in inventories	(2,809)	1,765
Increase (decrease) in trade payables	(5,034)	(5,380)
Decrease (increase) in investments in leases	545	551
Other, net	0	982
Subtotal	7,255	18,899
Interest and dividends received	1,212	1,325
Interest paid	(220)	(150)
Income taxes paid	(8,939)	(5,597)
Payments associated with disaster loss	(0)	-
Net cash provided by (used in) operating activities	(691)	14,477

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Cash flows from investing activities		
Payments into time deposits	(205)	(169)
Proceeds from withdrawal of time deposits	411	93
Proceeds from redemption of securities	500	1,000
Purchase of property, plant and equipment	(11,615)	(4,020)
Proceeds from sale of property, plant and equipment	20	192
Purchase of intangible assets	(2,827)	(1,804)
Payments for retirement of property, plant and equipment	(21)	(50)
Payments for asset retirement obligations	(1)	-
Subsidies received	66	73
Purchase of investment securities	(1,097)	(1,791)
Proceeds from sale of investment securities	708	5,184
Proceeds from redemption of investment securities	500	500
Proceeds from distributions from investment partnerships	3	37
Purchase of investment property	(0)	(26)
Loan advances	(300)	(1)
Proceeds from collection of loans receivable	312	23
Payments of leasehold deposits	(56)	(507)
Proceeds from refund of leasehold deposits	8	79
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(273)	-
Net cash provided by (used in) investing activities	(13,867)	(1,188)
Cash flows from financing activities		
Repayments of long-term borrowings	(139)	(94)
Net increase (decrease) in short-term borrowings	(207)	(248)
Purchase of treasury shares	(725)	(3,921)
Dividends paid	(4,206)	(4,570)
Dividends paid to non-controlling interests	(183)	(164)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	-	(363)
Repayments of finance lease liabilities	(1,134)	(1,573)
Net cash provided by (used in) financing activities	(6,597)	(10,936)
Effect of exchange rate change on cash and cash equivalents	(122)	301
Net increase (decrease) in cash and cash equivalents	(21,279)	2,653
Cash and cash equivalents at beginning of period	90,268	70,934
Cash and cash equivalents at end of period	68,989	73,587

(Notes on segment information, etc.)

I. The nine months of the previous fiscal year (October 1, 2024 to June 30, 2025)

1. Information on operating revenues and amounts of profits or losses for each reported segment

(Millions of yen)

	Reportable segments					Other (Note) 1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Processed foods business	Frozen and chilled business	Alcoholic beverages business	Overseas business	Total				
Operating revenue									
Sales revenue to external customers	553,113	87,299	190,975	73,906	905,294	3,539	908,834	-	908,834
Internal operating revenue or transfers between segments	315	41	28	-	384	5,804	6,189	(6,189)	-
Total	553,428	87,340	191,003	73,906	905,679	9,344	915,023	(6,189)	908,834
Segment Profit	11,325	965	1,217	52	13,561	382	13,944	237	14,181

Note: 1 The "Other" category refers to business segments that are not included in the reporting segments, and are primarily the logistics business.

2 The adjustment amount of 237 million yen in segment profit is the amount of inter-segment transaction elimination.

3 Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The nine months of the current fiscal year (October 1, 2025 to June 30, 2026)

1. Information on operating revenues and amounts of profits or losses for each reported segment

(Millions of yen)

	Reportable segments					Other (Note) 1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Processed foods business	Frozen and chilled business	Alcoholic beverages business	Overseas business	Total				
Operating revenue									
Sales revenue to external customers	566,223	89,856	195,145	76,846	928,072	3,599	931,672	-	931,672
Internal operating revenue or transfers between segments	340	49	33	-	423	5,747	6,171	(6,171)	-
Total	566,564	89,906	195,179	76,846	928,496	9,347	937,843	(6,171)	931,672
Segment Profit	11,297	1,107	1,189	315	13,909	385	14,294	133	14,428

Note: 1 The "Other" category refers to business segments that are not included in the reporting segments, and are primarily the logistics business.

2 The adjustment amount of 133 million yen in segment profit is the amount of inter-segment transaction elimination.

3 Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.