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November 13, 2026

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

Company name: Rokko Butter Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 2266
URL: https://www.qbb.co.jp
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
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 September 30, 2026 (from January 1, 2026 to September 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	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	40,619	-	1,202	-	1,152	-	1,030	-
September 30, 2025	-	-	-	-	-	-	-	-

Note: Comprehensive income For the nine months ended September 30, 2026:¥984 million [-%]
For the nine months ended September 30, 2025:¥- million [-%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	54.14	-
September 30, 2025	-	-

Note: Since the consolidated financial statements were prepared from the end of the fiscal year ending December 31, 2025, the figures for the third quarter of the fiscal year ending December 31, 2025 and the year-on-year quarterly change rate are not shown.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	59,107	32,725	55.4
December 31, 2025	60,942	33,325	54.7

Reference: Equity As of September 30, 2026: ¥32,725 million
As of December 31, 2025: ¥33,325 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 December 31, 2025	-	0.00	-	20.00	20.00
Fiscal year ending December 31, 2026	-	0.00	-		
Fiscal year ending December 31, 2026 (Forecast)				30.50	30.50

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

3. Forecast of consolidated financial results for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 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
Fiscal year ending December 31, 2026	55,000	27.0	1,500	4.5	1,600	20.6	1,400	(5.8)	73.52

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: Yes

(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 September 30, 2026	21,452,125 shares
As of December 31, 2025	21,452,125 shares

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

As of September 30, 2026	3,068,728 shares
As of December 31, 2025	1,969,267 shares

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

Nine months ended September 30, 2026	19,043,070 shares
Nine months ended September 30, 2025	19,482,897 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 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.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	5,085,220	10,204,816
Notes receivable - trade	18,603	13,426
Accounts receivable - trade	19,005,253	12,504,093
Electronically recorded monetary claims - operating	238,014	229,545
Inventories	6,905,044	7,411,371
Securities	200,000	672,531
Other	633,670	496,115
Allowance for doubtful accounts	(20,000)	(16,900)
Total current assets	32,065,807	31,514,999
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	10,756,980	10,229,935
Machinery, equipment and vehicles, net	4,858,601	4,154,097
Land	5,634,300	5,714,036
Construction in progress	536,034	1,079,886
Other, net	123,965	185,154
Total property, plant and equipment	21,909,881	21,363,111
Intangible assets		
Intangible assets	651,445	616,384
Investments and other assets		
Investment securities	3,828,685	3,211,690
Shares of subsidiaries and associates	483,513	469,052
Investments in capital of subsidiaries and associates	33,620	33,620
Retirement benefit asset	1,472,533	1,509,884
Deferred tax assets	45,380	33,290
Other	463,815	368,225
Allowance for doubtful accounts	(12,305)	(12,305)
Total investments and other assets	6,315,244	5,613,458
Total non-current assets	28,876,572	27,592,954
Total assets	60,942,379	59,107,953

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	6,129,766	5,875,802
Electronically recorded obligations - operating	912	1,408
Short-term borrowings	6,756,386	5,652,076
Lease liabilities	97,932	94,650
Income taxes payable	230,610	484,425
Accrued expenses	6,209,206	5,588,393
Provision for bonuses	141,990	191,574
Provision for building demolition expense	276,516	13,585
Other	555,708	599,722
Total current liabilities	20,399,029	18,501,637
Non-current liabilities		
Long-term borrowings	3,774,927	4,599,410
Lease liabilities	558,700	488,234
Retirement benefit liability	1,452,761	1,514,544
Provision for retirement benefits for directors (and other officers)	107,238	23,480
Deferred tax liabilities	957,259	886,616
Other	366,722	368,747
Total non-current liabilities	7,217,608	7,881,032
Total liabilities	27,616,638	26,382,670
Net assets		
Shareholders' equity		
Share capital	2,843,203	2,843,203
Capital surplus	2,522,897	2,522,897
Retained earnings	27,839,500	28,480,806
Treasury shares	(2,317,762)	(3,512,879)
Total shareholders' equity	30,887,839	30,334,028
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,919,075	1,848,454
Deferred gains or losses on hedges	57,164	6,751
Foreign currency translation adjustment	21,490	112,854
Remeasurements of defined benefit plans	440,171	423,193
Total accumulated other comprehensive income	2,437,901	2,391,254
Total net assets	33,325,740	32,725,283
Total liabilities and net assets	60,942,379	59,107,953

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended September 30, 2026
Net sales	40,619,786
Cost of sales	33,441,500
Gross profit	7,178,286
Selling, general and administrative expenses	5,975,417
Operating profit	1,202,869
Non-operating income	
Interest income	79,572
Dividend income	109,360
Foreign exchange gains	24,451
Other	51,316
Total non-operating income	264,700
Non-operating expenses	
Interest expenses	112,503
Supporting expenses for subsidiaries and affiliates	137,962
Share of loss of entities accounted for using equity method	21,303
Other	43,271
Total non-operating expenses	315,041
Ordinary profit	1,152,528
Extraordinary income	
Gain on sale of investment securities	493,363
Subsidy income	3,314
Total extraordinary income	496,678
Extraordinary losses	
Provision of allowance for building demolition expense	4,958
Loss on abandonment of non-current assets	1,149
Total extraordinary losses	6,107
Profit before income taxes	1,643,098
Income taxes	612,135
Profit	1,030,963
Profit attributable to non-controlling interests	-
Profit attributable to owners of parent	1,030,963

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended September 30, 2026
Profit	1,030,963
Other comprehensive income	
Valuation difference on available-for-sale securities	(70,620)
Deferred gains or losses on hedges	(50,413)
Foreign currency translation adjustment	84,522
Remeasurements of defined benefit plans, net of tax	(16,977)
Share of other comprehensive income of entities accounted for using equity method	6,842
Total other comprehensive income	(46,646)
Comprehensive income	984,316
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	984,316
Comprehensive income attributable to non-controlling interests	-

(Notes on segment information, etc.)

Segment Information

The nine months of the current fiscal year (January 1, 2026 to September 30, 2026)

Information on sales and the amount of profit or loss for each reported segment

(Thousands of yen)

	Reporting Segments				Reconciling items	Quarterly Consolidated Statements of Income
	Cheese	Nuts	Other	Total		
Sales						
Revenues from external customers	32,168,852	8,342,737	108,197	40,619,786	-	40,619,786
Transactions with other segments	9,515	161,241	-	170,757	(170,757)	-
Total	32,178,367	8,503,979	108,197	40,790,544	(170,757)	40,619,786
Segment Profit	975,654	211,352	14,708	1,201,715	1,153	1,202,869

Note: 1. Segment profit adjustment of 1,153 thousand yen is an adjustment of unrealized profit and loss between segments.

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