

January 30, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: ITOCHU-SHOKUJIN Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 2692
 URL: <https://www.itochu-shokuhin.com/>
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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 to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	558,270	2.8	10,326	12.3	12,076	1.7	8,861	4.2
December 31, 2024	543,229	3.8	9,194	12.1	11,876	24.8	8,507	27.2

Note: Comprehensive income For the nine months ended December 31, 2025: ¥12,255 million [27.6%]
 For the nine months ended December 31, 2024: ¥9,605 million [16.2%]

	Basic earnings per share		Diluted earnings per share	
	Yen	Yen	Yen	Yen
Nine months ended				
December 31, 2025	698.45	-	-	-
December 31, 2024	670.52	-	-	-

(2) Consolidated financial position

	Total assets		Net assets		Equity-to-asset ratio	
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	%	%
As of						
December 31, 2025	348,710	125,816	125,816	115,592	36.1	42.6
March 31, 2025	271,551	115,592	115,592			

Reference: Equity
 As of December 31, 2025: ¥125,793 million
 As of March 31, 2025: ¥115,571 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, 2025	-	60.00	-	80.00	140.00
Fiscal year ending March 31, 2026	-	80.00	-		
Fiscal year ending March 31, 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 March 31, 2026 (from April 1, 2025 to March 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 March 31, 2026	720,000	2.9	9,700	14.0	11,400	1.0	8,300	1.2	654.22

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 December 31, 2025	12,720,000 shares
As of March 31, 2025	12,720,000 shares

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

As of December 31, 2025	33,091 shares
As of March 31, 2025	33,091 shares

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

Nine months ended December 31, 2025	12,686,909 shares
Nine months ended December 31, 2024	12,686,935 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 earnings forecasts described in this material are based on information obtained by the Company and certain assumptions that the Company deems reasonable, and are not intended to be a promise by the Company to realize them. Actual financial results, etc. may differ substantially due to various factors.

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	1,446	2,279
Notes and accounts receivable - trade	101,002	138,823
Merchandise and finished goods	22,668	28,528
Accounts receivable - other	28,134	34,724
Group Deposits	54,200	75,600
Other	408	555
Allowance for doubtful accounts	(66)	(76)
Total current assets	207,792	280,434
Non-current assets		
Property, plant and equipment	13,477	12,568
Intangible assets	4,093	4,501
Investments and other assets		
Investment securities	36,706	41,643
Long-term loans receivable	84	83
Deferred tax assets	144	120
Retirement benefit asset	1,593	1,649
Guarantee deposits	7,276	7,370
Other	409	365
Allowance for doubtful accounts	(22)	(22)
Total investments and other assets	46,190	51,207
Total non-current assets	63,760	68,276
Total assets	271,551	348,710

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	127,598	189,835
Lease liabilities	496	477
Accounts payable - other	13,950	16,861
Income taxes payable	1,816	2,158
Provision for bonuses	1,274	606
Provision for bonuses for directors (and other officers)	108	42
Other	298	737
Total current liabilities	145,540	210,716
Non-current liabilities		
Lease liabilities	3,110	2,792
Deferred tax liabilities	4,715	6,228
Asset retirement obligations	1,230	1,238
Retirement benefit liability	301	314
Other	1,064	1,606
Total non-current liabilities	10,419	12,178
Total liabilities	155,959	222,894
Net assets		
Shareholders' equity		
Share capital	4,923	4,923
Capital surplus	7,165	7,165
Retained earnings	89,449	96,281
Treasury shares	(115)	(115)
Total shareholders' equity	101,423	108,254
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	14,362	17,721
Remeasurements of defined benefit plans	(213)	(182)
Total accumulated other comprehensive income	14,149	17,539
Non-controlling interests	21	23
Total net assets	115,592	125,816
Total liabilities and net assets	271,551	348,710

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	543,229	558,270
Cost of sales	509,940	523,844
Gross profit	33,289	34,426
Selling, general and administrative expenses	24,095	24,100
Operating profit	9,194	10,326
Non-operating income		
Interest income	132	305
Dividend income	993	1,092
Rental income from real estate	203	250
Share of profit of entities accounted for using equity method	1,297	72
Other	193	191
Total non-operating income	2,819	1,910
Non-operating expenses		
Interest expenses	55	48
Rental expenses on real estate	71	98
Other	11	13
Total non-operating expenses	137	159
Ordinary profit	11,876	12,076
Extraordinary income		
Gain on sale of investment securities	10	41
Gain on sale of non-current assets	-	571
Total extraordinary income	10	612
Extraordinary losses		
Loss on valuation of investment securities	17	-
Total extraordinary losses	17	-
Profit before income taxes	11,869	12,688
Income taxes - current	3,072	3,738
Income taxes - deferred	289	85
Total income taxes	3,361	3,823
Profit	8,508	8,865
Profit attributable to non-controlling interests	1	4
Profit attributable to owners of parent	8,507	8,861

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	8,508	8,865
Other comprehensive income		
Valuation difference on available-for-sale securities	1,041	3,268
Remeasurements of defined benefit plans, net of tax	(1)	31
Share of other comprehensive income of entities accounted for using equity method	58	91
Total other comprehensive income	1,097	3,390
Comprehensive income	9,605	12,255
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	9,604	12,251
Comprehensive income attributable to non-controlling interests	1	4