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

August 7, 2026

Company name: KPP GROUP HOLDINGS CO., LTD.
Stock exchange listing: Tokyo Stock Exchange
Code number: 9274
URL: https://www.kpp-gr.com/
Representative: Yasuyuki Sakata, Representative Director of the Board, President & CEO
Contact: Shojiro Adachi, General Manager of Group Finance & Planning Division
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Scheduled date of commencing dividend payments: −
Availability of supplementary explanatory materials on quarterly financial results: None
Schedule of quarterly financial results briefing session: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026–June 30, 2026)

(1) Consolidated Operating Results (Percentages represent year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	170,705	7.1	1,591	(6.8)	1,568	65.2	1,012	(21.5)
June 30, 2025	159,324	(1.9)	1,707	(42.8)	949	(57.8)	1,289	(21.8)

(Note) Comprehensive income: Three months ended June 30, 2026: ¥ 1,762 million [–%]
Three months ended June 30, 2025: ¥(1,313) million [–%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30,2026	16.25	–
June 30,2025	19.58	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
Three months ended June 30, 2026	402,410	90,070	22.4
Fiscal year ended March 31, 2026	374,708	89,454	23.9

(Reference) Equity: Three months ended June 30, 2026: ¥ 90,056 million
Fiscal year ended March 31, 2026: ¥ 89,437 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	18.00	–	18.00	36.00
Fiscal year ended March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		20.00	–	20.00	40.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027(April 1, 2026 - March 31, 2027)

(Percentages represent year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	710,000	9.2	11,000	9.2	6,500	5.3	5,000	(11.0)	77.82

(Note) Revision to the earnings forecast announced most recently: None

*** Notes:**

(1) Changes in significant subsidiaries during the period
(Changes in specified subsidiaries resulting in changes in scope of consolidation): None

(2) Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
1) Changes in accounting policies due to the revision of accounting standards: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

(4) Total number of issued and outstanding shares (common shares)
1) Total number of issued and outstanding shares at the end of the period (including treasury shares):
Three months ended June 30, 2026: 67,244,284 shares
Fiscal year ended March 31, 2026: 67,244,284 shares

2) Total number of treasury shares at the end of the period:
Three months ended June 30, 2026: 4,906,398 shares
Fiscal year ended March 31, 2026: 4,922,351 shares

3) Average number of shares during the period:
Three months ended June 30, 2026: 62,325,921 shares
Fiscal year ended March 31, 2026: 65,831,791 shares

* These quarterly consolidated financial results are outside the scope of quarterly review by certified public accountants or an audit firm.
* Explanation of the proper use of financial results forecast and other notes

  (Cautionary notes regarding forward-looking statements)

  The results forecast and other forward-looking statements contained in this document are based on the information currently available to the Company and certain assumptions deemed to be reasonable, and are not intended as a guarantee that the Company will achieve them. Actual results may differ significantly due to various factors.

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1. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	Previous Fiscal Year (March 31, 2026)	First Quarter of Current Fiscal Year (June 30, 2026)
Assets		
Current assets		
Cash and deposits	12,633	12,793
Notes and accounts receivable - trade	109,873	114,792
Electronically recorded monetary claims - operating	24,432	27,940
Merchandise and finished goods	77,230	77,211
Other	17,930	18,376
Allowance for doubtful accounts	(6,064)	(5,382)
Total current assets	236,036	245,732
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,893	7,908
Land	10,754	31,025
Other, net	44,543	43,553
Total property, plant and equipment	63,191	82,486
Intangible assets		
Goodwill	14,917	15,137
Customer related assets	8,021	8,063
Other	14,216	13,888
Total intangible assets	37,155	37,089
Investments and other assets		
Investment securities	19,293	18,368
Retirement benefit asset	11,664	11,719
Other	15,736	15,457
Allowance for doubtful accounts	(8,369)	(8,443)
Total investments and other assets	38,325	37,102
Total non-current assets	138,672	156,678
Total assets	374,708	402,410

(Million yen)

	Previous Fiscal Year (March 31, 2026)	First Quarter of Current Fiscal Year (June 30, 2026)
Liabilities		
Current liabilities		
Notes and accounts payable - trade	92,036	97,741
Electronically recorded obligations - operating	1,750	1,537
Short-term borrowings	56,443	79,192
Commercial papers	13,000	12,000
Income taxes payable	2,538	2,103
Provision for bonuses	3,202	3,432
Provisions	1,166	1,259
Other	40,007	41,729
Total current liabilities	210,145	238,995
Non-current liabilities		
Corporate bonds	20,000	20,000
Long-term borrowings	7,298	7,197
Retirement benefit liability	2,464	2,427
Provisions	1,396	1,406
Other	43,948	42,312
Total non-current liabilities	75,107	73,344
Total liabilities	285,253	312,340
Net assets		
Shareholders' equity		
Share capital	4,723	4,723
Capital surplus	3,148	3,148
Retained earnings	70,954	70,810
Treasury shares	(3,575)	(3,565)
Total shareholders' equity	75,250	75,116
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,331	5,975
Deferred gains or losses on hedges	(26)	(27)
Foreign currency translation adjustment	15,437	16,373
Remeasurements of defined benefit plans	(7,556)	(7,381)
Total accumulated other comprehensive income	14,187	14,939
Non-controlling interests	16	13
Total net assets	89,454	90,070
Total liabilities and net assets	374,708	402,410

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

Three Months Ended June 30

(Million yen)

	Cumulative First Quarter of the Previous Fiscal Year (From April 1, 2025 to June 30, 2025)	Cumulative First Quarter of the Current Fiscal Year (From April 1, 2026 to June 30, 2026)
Net sales	159,324	170,705
Cost of sales	128,412	135,470
Gross profit	30,911	35,235
Selling, general and administrative expenses	29,204	33,643
Operating profit	1,707	1,591
Non-operating income		
Interest income	76	61
Dividend income	213	239
Share of profit of entities accounted for using equity method	40	29
Foreign exchange gains	—	56
Reversal of allowance for doubtful accounts	97	783
Other	115	112
Total non-operating income	543	1,282
Non-operating expenses		
Interest expenses	746	808
Loss on sale of trade receivables	219	228
Loss on valuation of derivatives	126	—
Other	209	268
Total non-operating expenses	1,301	1,305
Ordinary profit	949	1,568
Extraordinary income		
Gain on sale of non-current assets	6	12
Gain on sale of investment securities	144	711
Negative goodwill gains	113	—
Settlement payment	800	—
Other	0	—
Total extraordinary income	1,064	724

	Cumulative First Quarter of the Previous Fiscal Year (From April 1, 2025 to June 30, 2025)	Cumulative First Quarter of the Current Fiscal Year (From April 1, 2026 to June 30, 202)
Extraordinary losses		
Business restructuring expenses	—	429
Loss on retirement of non-current assets	0	5
Loss on sale of non-current assets	3	—
Other	—	0
Total extraordinary losses	3	435
Profit before income taxes	2,011	1,857
Total income taxes	718	848
Profit	1,292	1,009
Profit attributable to non-controlling interests	3	(3)
Profit attributable to owners of parent	1,289	1,012

Quarterly Consolidated Statements of Comprehensive Income

Three Months Ended June 30

(Million yen)

	Cumulative First Quarter of the Previous Fiscal Year (From April 1, 2025 to June 30, 2025)	Cumulative First Quarter of the Current Fiscal Year (From April 1, 2026 to June 30, 2026)
Profit	1,292	1,009
Other comprehensive income		
Valuation difference on available-for-sale securities	347	(356)
Deferred gains or losses on hedges	(11)	(1)
Foreign currency translation adjustment	(3,014)	901
Remeasurements of defined benefit plans, net of tax	120	175
Share of other comprehensive income of entities accounted for using equity method	(48)	33
Total other comprehensive income	(2,606)	752
Comprehensive income	(1,313)	1,762
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(1,317)	1,765
Comprehensive income attributable to non-controlling interests	3	(3)