July 31, 2026

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

Company name: SATOSHOJI CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 8065
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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 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	78,128	11.1	2,041	28.6	2,330	24.5	1,576	(8.7)
June 30, 2025	70,329	2.6	1,587	32.9	1,871	20.7	1,726	1.9

Note: Comprehensive income For the three months ended June 30, 2026: ¥2,565 million [103.5%]
For the three months ended June 30, 2025: ¥1,260 million [(24.7)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	76.11	75.09
June 30, 2025	82.22	80.99

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	182,592	78,599	42.9
March 31, 2026	181,208	76,945	42.3

Reference: Equity
As of June 30, 2026: ¥78,312 million
As of March 31, 2026: ¥76,642 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	-	38.00	-	44.00	82.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		50.00		55.00	105.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

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	160,000	12.4	4,800	48.7	5,100	44.9	3,600	22.8	173.80
Fiscal year ending March 31, 2027	325,000	11.2	10,300	34.2	10,500	28.6	8,100	23.3	391.04

Note: Revisions to the earnings forecasts most recently announced: Yes

*** 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	21,799,050 shares
As of March 31, 2026	21,799,050 shares

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

As of June 30, 2026	1,071,066 shares
As of March 31, 2026	1,090,009 shares

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

Three months ended June 30, 2026	20,713,763 shares
Three months ended June 30, 2025	21,004,471 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. 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."

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,977	5,415
Notes receivable - trade	1,186	578
Electronically recorded monetary claims - operating	26,723	27,980
Accounts receivable - trade	59,703	59,263
Merchandise and finished goods	30,178	31,354
Other	5,688	5,491
Allowance for doubtful accounts	(287)	(327)
Total current assets	129,171	129,755
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,591	8,702
Land	14,374	14,375
Other, net	2,315	2,016
Total property, plant and equipment	25,281	25,093
Intangible assets	191	190
Investments and other assets		
Investment securities	22,849	24,056
Deferred tax assets	101	112
Retirement benefit asset	1,508	1,497
Other	2,176	1,953
Allowance for doubtful accounts	(71)	(67)
Total investments and other assets	26,564	27,552
Total non-current assets	52,037	52,836
Total assets	181,208	182,592

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	49,367	52,778
Electronically recorded obligations - operating	5,440	5,420
Short-term borrowings	35,194	31,125
Income taxes payable	1,350	1,161
Contract liabilities	1,257	1,389
Provision for bonuses	1,961	886
Other	2,514	4,611
Total current liabilities	97,086	97,372
Non-current liabilities		
Long-term borrowings	1,306	544
Deferred tax liabilities	5,282	5,465
Retirement benefit liability	245	240
Provision for retirement benefits for directors (and other officers)	19	20
Other	321	349
Total non-current liabilities	7,176	6,621
Total liabilities	104,262	103,993
Net assets		
Shareholders' equity		
Share capital	1,321	1,321
Capital surplus	695	683
Retained earnings	61,263	61,928
Treasury shares	(1,650)	(1,622)
Total shareholders' equity	61,629	62,311
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	12,029	12,844
Deferred gains or losses on hedges	5	6
Foreign currency translation adjustment	2,978	3,150
Total accumulated other comprehensive income	15,013	16,001
Share acquisition rights	282	265
Non-controlling interests	20	21
Total net assets	76,945	78,599
Total liabilities and net assets	181,208	182,592

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	70,329	78,128
Cost of sales	64,750	71,626
Gross profit	5,579	6,502
Selling, general and administrative expenses	3,992	4,461
Operating profit	1,587	2,041
Non-operating income		
Interest income	11	2
Dividend income	321	348
Rental income	24	54
Purchase discounts	12	14
Share of profit of entities accounted for using equity method	11	30
Other	20	26
Total non-operating income	402	478
Non-operating expenses		
Interest expenses	84	145
Loss on sale of trade receivables	0	0
Rental expenses	12	15
Foreign exchange losses	8	14
Other	11	12
Total non-operating expenses	117	188
Ordinary profit	1,871	2,330
Extraordinary income		
Gain on sale of non-current assets	0	-
Gain on sale of investment securities	489	1
Subsidy income	50	-
Total extraordinary income	539	1
Extraordinary losses		
Loss on sale and retirement of non-current assets	0	94
Loss on sale of investment securities	3	-
Total extraordinary losses	4	94
Profit before income taxes	2,407	2,238
Income taxes - current	889	846
Income taxes - deferred	(208)	(185)
Total income taxes	680	661
Profit	1,727	1,577
Profit attributable to non-controlling interests	0	0
Profit attributable to owners of parent	1,726	1,576

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	1,727	1,577
Other comprehensive income		
Valuation difference on available-for-sale securities	(306)	815
Deferred gains or losses on hedges	2	0
Foreign currency translation adjustment	(165)	171
Share of other comprehensive income of entities accounted for using equity method	2	1
Total other comprehensive income	(466)	988
Comprehensive income	1,260	2,565
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,259	2,564
Comprehensive income attributable to non-controlling interests	0	0

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (April 1, 2025 to June 30, 2025)

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

(Millions of yen)

	Reportable segments								Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note) 2
	Iron and steel	Non-ferrous Metals	Electronic	LIFE sales	Machinery and Tools	Business Development	Overseas Group	Total		
Sales										
Revenues from external customers	46,067	6,306	3,682	2,287	792	1,033	10,159	70,329	-	70,329
Transactions with other segments	1,269	387	1,992	13	2	8	76	3,749	(3,749)	-
Total	47,337	6,693	5,675	2,301	794	1,041	10,235	74,079	(3,749)	70,329
Segment profit (loss)	803	49	268	122	(54)	62	335	1,586	0	1,587

Note: 1. The adjustment amount of 0 million yen for segment profit (loss) is due to the elimination of inter-segment transactions.

2. Segment profit (loss) is adjusted for operating income in the quarterly consolidated statements of income.

II. The three months of the current fiscal year (April 1, 2026 to June 30, 2026)

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

(Millions of yen)

	Reportable segments								Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note) 2
	Iron and steel	Non-ferrous Metals	Electronic	LIFE sales	Machinery and Tools	Business Development	Overseas Group	Total		
Sales										
Revenues from external customers	45,019	9,076	4,886	2,607	825	977	14,735	78,128	-	78,128
Transactions with other segments	1,707	466	2,064	2	6	9	230	4,488	(4,488)	-
Total	46,726	9,543	6,951	2,610	832	986	14,966	82,617	(4,488)	78,128
Segment profit (loss)	790	75	230	106	(27)	31	833	2,040	0	2,041

Note: 1. The adjustment amount of 0 million yen for segment profit (loss) is due to the elimination of inter-segment transactions.

2. Segment profit (loss) is adjusted for operating income in the quarterly consolidated statements of income.

2. Changes to Reporting Segments, etc.

From the first quarter of the current fiscal year, in line with the review of the business portfolio set forth in the Fourth Medium-Term Management Plan and the promotion of group optimization, we established the "Overseas Group" with the aim of clarifying the business at overseas bases with high growth potential. In the past, the operating results of overseas bases were classified into " Iron and steel," "Non-ferrous Metals," "Electronic," "Life sales," "Machinery and Tools," and "Business Development" for each product handled, but from the first quarter of the current fiscal year, they are displayed as "Overseas Group." At the same time, we have changed the classification of each domestic site from the conventional classification to the division of each business site to the business segment to which each business site belongs, as well as overseas bases. As a result of these changes, we have changed the reporting segment from six to seven.

Comparisons with the corresponding period of the previous fiscal year have been made based on the revised reporting segment classification.