



Consolidated Financial Results for the Nine Months Ended February 28, 2026 (Under Japanese GAAP)

April 7, 2026

Company name Sanko Gosei Ltd. Stock exchange listings: Tokyo Prime
 Securities code 7888 URL <https://www.sankogosei.co.jp>
 Representative (Title) Representative Director/President(Name)Amen Kusumi
 Inquiries (Title) Director/Executive Officer (Name)Akira Serikawa Tel 0763-52-7105
 Dividend payable date (as planned) —
 Supplemental material of results :
 None
 Convening briefing of results : None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended February 28, 2026 (from June 1, 2025 to February 28, 2026)

(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 February 28, 2026	72,949	8.2	4,751	16.7	4,275	18.9	2,962	15.1
February 28, 2025	67,390	(1.5)	4,070	47.2	3,595	42.0	2,574	59.2

Note: Comprehensive For the nine months ended February 28, 2026 4,976 Million s of yen (188.0%) For the nine months ended February 28, 2025 1,728 Million s of yen ((41.0)%)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended February 28, 2026	97.18	—
February 28, 2025	84.46	—

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of February 28, 2026	82,950	36,887	43.7
May 31, 2025	76,052	32,779	42.3

Reference: Owner's equity As of February 28, 2026 36,210 Million s of yen As of May 31, 2025 32,192 Million s of yen

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended May 31, 2025	—	10.00	—	14.00	24.00
Fiscal year ending May 31, 2026	—	14.00	—		
Fiscal year ending May 31, 2026 (Forecast)				14.00	28.00

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

3. Consolidated financial forecast for the fiscal year ending May 31, 2026 (from June 1, 2025 to May 31, 2026)

(Percentages indicate year-on-year changes.)

Fiscal year ending	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
May 31, 2026	94,000	3.2	6,100	7.8	5,500	5.9	4,000	3.7	131.21

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

* Notes

(1) Significant changes in the scope of consolidation during the period : None

Newly included: — companies (Company name) 、 Excluded: — companies (Company name)

(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)

① Number of issued and outstanding shares at the period end (including treasury stock)

As of February 28, 2026	30,688,569	sha res	As of May 31, 2025	30,688,569	sha res
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② Number of treasury stock at the period end

As of February 28, 2026	204,806	sha res	As of May 31, 2025	204,806	sha res
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③ Average number of shares (quarterly period-YTD)

Nine months ended February 28, 2026	30,483,763	sha res	Nine months ended February 28, 2025	30,483,783	sha res
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* 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.

Semi-annual consolidated balance sheet

(Millions of yen)

	As of May 31, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	12,029	13,538
Notes receivable - trade	1	—
Electronically recorded monetary claims - operating	1,347	792
Accounts receivable - trade	15,734	18,016
Merchandise and finished goods	1,771	1,805
Work in process	4,044	3,113
Raw materials and supplies	2,066	2,335
Other	3,101	3,911
Total current assets	40,097	43,512
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	10,793	12,474
Machinery, equipment and vehicles, net	11,722	12,393
Tools, furniture and fixtures, net	2,378	2,532
Land	6,445	6,878
Construction in progress	2,750	3,341
Total property, plant and equipment	34,090	37,620
Intangible assets		
Other	414	431
Total intangible assets	414	431
Investments and other assets		
Investment securities	22	4
Deferred tax assets	238	221
Retirement benefit asset	785	892
Other	404	267
Total investments and other assets	1,450	1,386
Total non-current assets	35,954	39,438
Total assets	76,052	82,950

(Millions of yen)

	As of May 31, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	7,842	8,951
Electronically recorded obligations - operating	3,348	1,658
Short-term borrowings	3,045	524
Current portion of long-term borrowings	3,405	3,939
Lease liabilities	1,584	1,594
Income taxes payable	597	666
Provision for bonuses	228	162
Provision for bonuses for directors (and other officers)	92	—
Other	6,035	7,011
Total current liabilities	26,180	24,508
Non-current liabilities		
Long-term borrowings	12,325	16,722
Lease liabilities	3,840	3,605
Deferred tax liabilities	189	193

Provision for retirement benefits for directors (and other officers)	16	16
Retirement benefit liability	370	438
Other	347	577
Total non-current liabilities	17,092	21,554
Total liabilities	43,272	46,063
Net assets		
Shareholders' equity		
Share capital	4,008	4,008
Capital surplus	4,072	4,072
Retained earnings	21,680	23,789
Treasury shares	(43)	(43)
Total shareholders' equity	29,718	31,827
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	0	(2)
Remeasurements of defined benefit plans	459	458
Foreign currency translation adjustment	2,013	3,926
Total accumulated other comprehensive income	2,473	4,382
Non-controlling interests	586	677
Total net assets	32,779	36,887
Total liabilities and net assets	76,052	82,950

Semi-annual consolidated statement of income

(Millions of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Net sales	67,390	72,949
Cost of sales	56,471	61,145
Gross profit	10,919	11,803
Selling, general and administrative expenses	6,849	7,051
Operating profit	4,070	4,751
Non-operating income		
Interest income	45	43
Dividend income	1	1
Rental income	51	46
Gain on sale of scraps	46	53
Foreign exchange gains	—	87
Other	166	35
Total non-operating income	310	268
Non-operating expenses		
Interest expenses	431	390
Foreign exchange losses	161	—
Loss on Derivative	137	300
Other	56	53
Total non-operating expenses	785	744
Ordinary profit	3,595	4,275
Extraordinary income		
Gain on sale of non-current assets	0	4
Gain on sale of investment securities	—	6
National subsidies	25	—
Total extraordinary income	25	10
Extraordinary losses		
Loss on retirement of non-current assets	43	108
Loss on sale of non-current assets	8	4
Extra retirement payments	30	14
Loss on tax purpose reduction entry of non-current assets	25	—
Total extraordinary losses	107	127
Profit before income taxes	3,513	4,158
Income taxes	904	1,138
Profit	2,609	3,020
Profit attributable to non-controlling interests	34	57
Profit attributable to owners of parent	2,574	2,962

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Profit	2,609	3,020
Other comprehensive income		
Valuation difference on available-for-sale securities	(3)	(2)
Foreign currency translation adjustment	(870)	1,960
Remeasurements of defined benefit plans, net of tax	(7)	(1)
Total other comprehensive income	(881)	1,956
Comprehensive income	1,728	4,976
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,719	4,870
Comprehensive income attributable to non-controlling interests	8	105

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (June 1, 2024 to February 28, 2025)

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

(Millions of yen)

	Reportable segments					Reconciling items	Per quarterly consolidated financial statements
	Japan	Europe	Asia	North America	Reportable segments		
Sales							
Revenues from external customers	22,235	8,563	22,309	14,281	67,390	—	67,390
Transactions with other segments	3,752	0	307	8	4,068	(4,068)	—
Net sales	25,988	8,563	22,617	14,289	71,459	(4,068)	67,390
Operating profit (loss)	3,016	147	682	678	4,525	(454)	4,070

Note: 1. Adjustments for segment profits or losses shall be allocated to (6) million yen in inter-segment transactions and to each reporting segment.

The company-wide cost is not (448) million yen.

2. Segment profit or loss is adjusted for operating income in the interim consolidated statements of income.

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

(Significant impairment loss on fixed assets)

Not applicable.

(Significant fluctuations in the amount of goodwill)

Not applicable.

(Significant Negative Goodwill Accrual)

Not applicable.

II. Interim Consolidated Accounting Period (June 1, 2025 to February 28, 2026)

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

(Millions of yen)

	Reportable segments					Reconciling items	Per quarterly consolidated financial statements
	Japan	Europe	Asia	North America	Reportable segments		
Sales							
Revenues from external customers	23,458	8,630	25,359	15,500	72,949	—	72,949
Transactions with other segments	3,668	—	281	32	3,983	(3,983)	—
Net sales	27,127	8,630	25,641	15,533	76,932	(3,983)	72,949
Operating profit (loss)	3,383	74	861	905	5,225	(474)	4,751

Note: 1. Adjustments for segment profits or losses shall be allocated to 76 million yen in inter-segment transactions and to each reporting segment.

The company-wide cost is not (550) million yen.

2. Segment profit or loss is adjusted for operating income in the interim consolidated statements of income.

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

(Significant impairment loss on fixed assets)

Not applicable.

(Significant fluctuations in the amount of goodwill)

Not applicable.

(Significant Negative Goodwill Accrual)

Not applicable.