

February 2, 2026

FY2026(1Q-3Q) (Third quarter of the fiscal year ending March 31, 2026)
Financial results supplementary material



喜びを創り喜びを提供する

寿スピリッツ

Kotobuki Spirits Co.,Ltd.

☆ Consolidated Business Results

FY2026(1Q-3Q) Segments Business Results (Compared to FY2025)

(Unit: Millions of Yen)

		Net sales	Gross profit	Gross profit rate	SG&A expenses	Operating profit
		Millions of Yen	Millions of Yen	%	Millions of Yen	Millions of Yen
SUCREY GROUP	FY2026(1Q-3Q)	27,285	17,530	64.2	12,175	5,355
	FY2025(1Q-3Q)	25,490	16,466	64.6	11,284	5,182
	YoY (Change)	1,794	1,063	△ 0.4	891	172
KCC	FY2026(1Q-3Q)	16,887	10,216	60.5	6,723	3,492
	FY2025(1Q-3Q)	15,628	9,778	62.6	6,029	3,749
	YoY (Change)	1,259	437	△ 2.1	694	△ 256
KOTOBUKISEIKA GROUP	FY2026(1Q-3Q)	12,959	5,514	42.6	2,370	3,143
	FY2025(1Q-3Q)	11,539	4,970	43.1	2,201	2,768
	YoY (Change)	1,420	544	△ 0.5	168	375
Sales Subsidiaries	FY2026(1Q-3Q)	5,941	2,292	38.6	1,457	834
	FY2025(1Q-3Q)	5,580	2,146	38.5	1,394	752
	YoY (Change)	360	145	0.1	63	82
Others	FY2026(1Q-3Q)	465	326	70.2	325	1
	FY2025(1Q-3Q)	469	331	70.5	309	21
	YoY (Change)	△ 3	△ 4	△ 0.4	15	△ 19
Segments Total	FY2026(1Q-3Q)	63,539	35,880	56.5	23,052	12,828
	FY2025(1Q-3Q)	58,708	33,693	57.4	21,219	12,474
	YoY (Change)	4,831	2,186	△ 0.9	1,832	353
(Reconciling items)	FY2026(1Q-3Q)	△ 5,054	△ 201	-	△ 1,385	1,183
	FY2025(1Q-3Q)	△ 4,900	△ 254	-	△ 1,324	1,070
	YoY (Change)	△ 154	52	-	△ 60	112
Total	FY2026(1Q-3Q)	58,485	35,678	61.0	21,666	14,011
	FY2025(1Q-3Q)	53,807	33,439	62.1	19,894	13,545
	YoY (Change)	4,677	2,238	△ 1.1	1,772	466

☆ Consolidated Business Results

FY2026(1Q-3Q) Segments sales (Compared to FY2025)

		FY2025 (1Q-3Q)	FY2026 (1Q-3Q)	YoY (change)	YoY (%)
SUCREY GROUP		Millions of Yen	Millions of Yen	Millions of Yen	%
	Wholesale	7,052	7,614	562	8.0
	Retail	16,306	17,478	1,172	7.2
	Mail order	1,136	1,135	0	△ 0.1
	Wholesale (Overseas)	234	254	19	8.2
	Internal sales	760	802	41	5.5
	Total	25,490	27,285	1,794	7.0
KCC	Wholesale	4,357	4,959	601	13.8
	Retail	7,803	8,146	342	4.4
	Mail order	2,764	3,064	299	10.8
	Wholesale (Overseas)	331	440	109	32.9
	Internal sales	370	276	△ 94	△ 25.4
	Total	15,628	16,887	1,259	8.1
KOTOBUKISEIKA GROUP	Wholesale	6,987	8,134	1,147	16.4
	Retail	690	742	52	7.6
	Mail order	193	185	△ 7	△ 4.0
	Internal sales	3,668	3,895	227	6.2
	Total	11,539	12,959	1,420	12.3
Sales Subsidiaries	Wholesale	4,477	4,846	369	8.2
	Retail	792	792	0	△ 0.1
	Mail order	209	222	13	6.4
	Internal sales	100	79	△ 21	△ 21.1
	Total	5,580	5,941	360	6.5
Others	Non-life insurance agency	7	9	2	32.4
	Health food business	60	60	0	0.4
	Taiwan (Confectionery business)	401	394	△ 6	△ 1.5
	Internal sales	0	0	0	-
	Total	469	465	△ 3	△ 0.7

☆ Consolidated Business Results

FY2026(1Q-3Q) Quarter Results (Compared to FY2025)

(Unit: Million of Yen, %)

1Q (Apr. – Jun.)

	FY2025	FY2026	YoY	YoY (%)
	amount	amount	(Change)	
Net sales	15,526	16,976	1,449	9.3
Cost of sales	5,811	6,670	859	14.8
Gross profit	9,715	10,305	590	6.1
(Gross profit ratio)	62.6	60.7	△ 1.9	
SG&A expenses	6,287	6,865	578	9.2
SG&A expenses	40.5	40.4	△ 0.0	
Operating profit	3,428	3,439	11	0.3
Non-operating	24	34	9	
Non-operating	5	1	△ 3	
Ordinary profit	3,447	3,472	24	0.7
(Ordinary profit)	22.2	20.5	△ 1.8	
Extraordinary	0	0	0	
Extraordinary	4	2	△ 1	
Profit before income taxes	3,443	3,469	26	0.8
Income taxes	1,177	1,166	△ 10	△ 0.9
Net profit	2,265	2,303	37	1.7

2Q (Jul. – Sep.)

	FY2025	FY2026	YoY	YoY (%)
	amount	amount	(Change)	
Net sales	17,379	18,811	1,432	8.2
Cost of sales	6,718	7,591	872	13.0
Gross profit	10,660	11,220	559	5.3
(Gross profit ratio)	61.3	59.6	△ 1.7	
SG&A expenses	6,612	7,219	606	9.2
SG&A expenses	38.0	38.4	0.3	
Operating profit	4,048	4,001	△ 46	△ 1.2
Non-operating	26	45	18	
Non-operating	2	2	0	
Ordinary profit	4,072	4,044	△ 27	△ 0.7
(Ordinary profit)	23.4	21.5	△ 1.9	
Extraordinary	0	0	0	
Extraordinary	1	3	2	
Profit before income taxes	4,071	4,042	△ 29	△ 0.7
Income taxes	1,347	1,329	△ 18	△ 1.4
Net profit	2,724	2,712	△ 11	△ 0.4

3Q (Sep. – Dec.)

	FY2025	FY2026	YoY	YoY (%)
	amount	amount	(Change)	
Net sales	20,901	22,697	1,795	8.6
Cost of sales	7,838	8,544	706	9.0
Gross profit	13,063	14,152	1,088	8.3
(Gross profit ratio)	62.5	62.4	△ 0.1	
SG&A expenses	6,994	7,581	587	8.4
SG&A expenses	33.5	33.4	△ 0.1	
Operating profit	6,069	6,570	501	8.3
Non-operating	18	26	7	
Non-operating	1	1	0	
Ordinary profit	6,086	6,595	509	8.4
(Ordinary profit)	29.1	29.1	△ 0.1	
Extraordinary	0	0	0	
Extraordinary	0	85	85	
Profit before income taxes	6,086	6,510	424	7.0
Income taxes	2,052	2,195	143	7.0
Net profit	4,034	4,314	280	7.0

1Q-3Q (Apr. – Dec.)

	FY2025	FY2026	YoY	YoY (%)
	amount	amount	(Change)	
Net sales	53,807	58,485	4,677	8.7
Cost of sales	20,367	22,806	2,438	12.0
Gross profit	33,439	35,678	2,238	6.7
(Gross profit ratio)	62.1	61.0	△ 1.1	
SG&A expenses	19,894	21,666	1,772	8.9
SG&A expenses	37.0	37.0	0.1	
Operating profit	13,545	14,011	466	3.4
Non-operating	70	106	36	
Non-operating	9	5	△ 3	
Ordinary profit	13,606	14,113	506	3.7
(Ordinary profit)	25.3	24.1	△ 1.2	
Extraordinary	0	0	0	
Extraordinary	6	91	85	
Profit before income taxes	13,600	14,022	421	3.1
Income taxes	4,576	4,691	114	2.5
Net profit	9,024	9,331	306	3.4