Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

April 14, 2026

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

Company name: Lacto Japan Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3139
URL: https://www.lactojapan.com/en/index.html
Representative: Shin Kojima, President and Executive Officer
Inquiries: Kenji Bundo, Executive Vice President and Executive Officer
Scheduled date to file quarterly securities report: April 14, 2026
Scheduled date to commence dividend payments: —
Preparation of supplementary material on financial results: Yes
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 February 28, 2026 (from December 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	**48,572**	**5.6**	**1,296**	**(22.5)**	**1,138**	**(28.8)**	**770**	**(35.9)**
February 28, 2025	45,984	15.8	1,672	33.6	1,598	43.3	1,202	46.7

Note: Comprehensive income For the three months ended February 28, 2026: ¥ 678 million[(24.2)%]
For the three months ended February 28, 2025: ¥ 894 million[(32.0)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
February 28, 2026	**77.20**	**76.98**
February 28, 2025	120.76	120.42

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
February 28, 2026	**97,763**	**32,309**	**33.0**
November 30, 2025	90,209	32,448	35.9

Reference: Equity As of February 28, 2026: ¥ 32,309 million
As of November 30, 2025: ¥ 32,415 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 November 30, 2025	–	50.00	–	82.00	132.00
Fiscal year ending November 30, 2026	–				
Fiscal year ending November 30, 2026 (Forecast)		66.00	–	66.00	132.00

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

3. Forecast of Financial Results for Fiscal Year Ending November 30, 2026 (December 1, 2025 through November 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary Profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Yen
Six months ending May 31, 2026	95,500	0.2	2,250	(41.3)	1,620	(42.1)	162.20
Full Year	193,000	5.6	4,800	(17.2)	3,450	(20.1)	345.24

Note: Revisions to the forecast of financial results 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: 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)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of February 28, 2026	10,050,200 shares
As of November 30, 2025	10,021,600 shares

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

As of February 28, 2026	50,493 shares
As of November 30, 2025	50,493 shares

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

Three months ended February 28, 2026	9,978,257 shares
Three months ended February 28, 2025	9,958,343 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

(Cautionary Statement)
The consolidated business results forecasts contained in this report are based on information available at the present time and certain premises thought to be reasonable. Accordingly, the actual results may change substantially due to various factors.

(How to obtain supplementary materials for financial results)
Supplementary materials for financial results will be posted on our website.
(https://www.lactojapan.com/en/index.html)