Note: This document has been translated from a part of 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.

August 7, 2026

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

Company name: FRANCE BED HOLDINGS CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 7840
URL: https://francebed-hd.co.jp/en/
Representative: Shigeru Ikeda, Representative Director, Chairman and President
Inquiries: Akihiko Osada, Director (in charge of Accounting/General Affairs Group)
Telephone: +81-3-6741-5501
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	14,968	4.2	990	26.6	1,028	30.0	634	33.0
June 30, 2025	14,362	(3.0)	781	(24.1)	791	(23.7)	477	(26.9)

Note: Comprehensive income For the three months ended June 30, 2026: ¥522 million [47.1%]
For the three months ended June 30, 2025: ¥354 million [(34.8)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	19.02	18.44
June 30, 2025	14.13	13.70

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	68,167	39,884	58.5	1,195.11
March 31, 2026	67,747	40,162	59.2	1,203.46

Reference: Equity
As of June 30, 2026: ¥39,884 million
As of March 31, 2026: ¥40,162 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	–	17.00	–	24.00	41.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		17.00	–	25.00	42.00

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

3. Consolidated earnings forecasts 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
Fiscal year ending March 31, 2027	63,400	2.6	4,600	6.1	4,700	8.3	3,070	11.7	92.00

Note: Revisions to the earnings forecasts 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: 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	34,747,500 shares
As of March 31, 2026	34,747,500 shares

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

As of June 30, 2026	1,374,956 shares
As of March 31, 2026	1,374,956 shares

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

Three months ended June 30, 2026	33,372,544 shares
Three months ended June 30, 2025	33,767,690 shares

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: None

* Explanation regarding appropriate use of earnings forecasts, and other special matters

Caution regarding forward-looking statements

This document contains forward-looking statements including performance forecasts based on information available to the Company at the time of disclosure and certain assumptions that the Company believes to be reasonable. The Company makes no assurances as to their outcomes. Actual performance may differ substantially from these forecasts owing to a wide range of factors.

Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	6,355	7,255
Notes and accounts receivable - trade	9,796	8,488
Electronically recorded monetary claims - operating	1,471	1,303
Securities	8,500	9,000
Merchandise and finished goods	5,476	5,878
Work in process	454	505
Raw materials and supplies	2,124	2,328
Other	1,160	1,392
Allowance for doubtful accounts	(9)	(2)
Total current assets	35,330	36,148
Non-current assets		
Property, plant and equipment		
Land	6,917	6,917
Other, net	13,890	13,871
Total property, plant and equipment	20,808	20,789
Intangible assets		
Goodwill	222	164
Other	739	799
Total intangible assets	962	963
Investments and other assets		
Retirement benefit asset	7,129	7,086
Other	3,488	3,154
Total investments and other assets	10,617	10,240
Total non-current assets	32,388	31,993
Deferred assets	28	25
Total assets	67,747	68,167
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,320	2,187
Electronically recorded obligations - operating	986	991
Short-term borrowings	1,540	1,540
Current portion of long-term borrowings	890	890
Income taxes payable	339	99
Provision for bonuses	1,705	861
Other provisions	45	9
Asset retirement obligations	41	20
Other	5,699	7,663
Total current liabilities	13,568	14,262
Non-current liabilities		
Bonds payable	1,500	1,500
Convertible-bond-type bonds with share acquisition rights	5,029	5,027
Long-term borrowings	3,630	3,585
Provisions	105	92
Retirement benefit liability	427	414
Asset retirement obligations	352	352
Other	2,971	3,048
Total non-current liabilities	14,016	14,020
Total liabilities	27,584	28,282

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders’ equity		
Share capital	3,000	3,000
Capital surplus	0	0
Retained earnings	36,802	36,636
Treasury shares	(1,699)	(1,699)
Total shareholders’ equity	38,103	37,936
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(18)	(25)
Deferred gains or losses on hedges	15	15
Remeasurements of defined benefit plans	2,062	1,957
Total accumulated other comprehensive income	2,059	1,947
Total net assets	40,162	39,884
Total liabilities and net assets	67,747	68,167

(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statement of Comprehensive Income

Quarterly Consolidated Statement of Income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	14,362	14,968
Cost of sales	6,295	6,487
Gross profit	8,066	8,481
Selling, general and administrative expenses	7,284	7,490
Operating profit	781	990
Non-operating income		
Interest income	14	25
Dividend income	3	19
Other	24	21
Total non-operating income	42	66
Non-operating expenses		
Interest expenses	18	19
Other	15	8
Total non-operating expenses	33	28
Ordinary profit	791	1,028
Extraordinary income		
Gain on sale of non-current assets	0	2
Total extraordinary income	0	2
Extraordinary losses		
Loss on retirement of non-current assets	1	0
Total extraordinary losses	1	0
Profit before income taxes	789	1,030
Income taxes - current	53	46
Income taxes - deferred	258	348
Total income taxes	311	395
Profit	477	634
Profit attributable to owners of parent	477	634

Quarterly Consolidated Statement of Comprehensive Income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	477	634
Other comprehensive income		
Valuation difference on available-for-sale securities	2	(6)
Deferred gains or losses on hedges	(8)	(0)
Remeasurements of defined benefit plans, net of tax	(116)	(105)
Total other comprehensive income	(122)	(112)
Comprehensive income	354	522
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	354	522
Comprehensive income attributable to non-controlling interests	–	–