Translation

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Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]

August 7, 2026

Company name: Seika Corporation
Stock exchange listing: Tokyo Stock Exchange
Code number: 8061
URL: https://seika.com/ir/en/
Representative: Akihiko Sakurai, President and Chief Executive Officer
Contact: Yasumasa Kawana, Director, Senior Managing Executive Officer in charge of administration
Phone: +81-3-5221-7101
Scheduled date of commencing dividend payments: –
Availability of supplementary briefing materials on financial results: Yes
Schedule of financial results briefing session: No

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026 – June 30, 2026)

(1) Consolidated Operating Results (% indicates year-on-year change.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	27,738	8.5	2,543	59.7	2,734	52.3	2,757	54.4
June 30, 2025	25,569	24.8	1,592	20.8	1,795	(24.4)	1,785	(52.4)

(Note) Comprehensive income: Three months ended June 30, 2026: ¥1,940 million [78.8%]
Three months ended June 30, 2025: ¥1,085 million [(58.1)%]

	Profit per share	Diluted profit per share
Three months ended	Yen	Yen
June 30, 2026	76.73	76.17
June 30, 2025	49.62	49.23

(Note) The Company implemented a 3-for-1 stock split of shares of common stock on October 1, 2025. Profit per share and diluted profit per share are calculated on the assumption that the stock split was conducted at the beginning of the previous consolidated fiscal year.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2026	182,202	53,781	29.2
As of March 31, 2026	198,329	54,784	27.3

(Reference) Equity: As of June 30, 2026: ¥53,218 million
As of March 31, 2026: ¥54,186 million

(Note) During the first quarter of the fiscal year under review, the Company finalized the provisional accounting treatment related to a business combination, and the figures for the fiscal year ended March 31, 2026 have been adjusted to reflect the details of this finalized provisional accounting treatment.

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	110.00	–	45.00	–
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		46.00	–	59.00	105.00

(Note) Revision to the forecast for dividends announced most recently: Yes

(Note) The Company implemented a 3-for-1 stock split of shares of common stock on October 1, 2025. The dividend for the second quarter of the fiscal year ended March 31, 2026 is presented in an actual dividend amount prior to the stock split. The year-end dividend per share for the fiscal year ended March 31, 2026 is presented in an amount that takes the impact of this stock split into account, and for the total annual dividends, "–" is shown. Taking into account the stock split, the second quarter-end dividend per share for the fiscal year ended March 31, 2026 is ¥36.66 and the annual dividend is ¥81.66.

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(% indicates year-on-year change.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	61,000	17.7	5,000	53.2	5,400	43.6	4,400	40.9	121.85
Full year	128,000	18.0	10,500	30.8	11,000	21.8	8,400	11.9	232.49

(Note) Revision to the financial results forecast announced most recently: Yes

(Note) During the first quarter of the fiscal year under review, the Company finalized the provisional accounting treatment related to a business combination, and the figures for the fiscal year ended March 31, 2026 have been adjusted to reflect the details of this finalized provisional accounting treatment. Accordingly, the year-on-year change has also been calculated based on these adjusted figures.

*** Notes:**

(1) Significant changes in the scope of consolidation during the period: None
Newly added: — (Company name:)
Excluded: — (Company name:)

(2) Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and restatement
1) Changes in accounting policies due to the revision of accounting standards: No
2) Changes in accounting policies other than 1) above: No
3) Changes in accounting estimates: No
4) Restatement: No

(4) Number of outstanding shares (common shares)

1) Number of outstanding shares at the end of the period (including treasury shares):

As of June 30, 2026:	36,961,950 shares
As of March 31, 2026:	36,961,950 shares

2) Number of treasury shares at the end of the period:

As of June 30, 2026:	1,241,553 shares
As of March 31, 2026:	939,673 shares

3) Average number of shares during the period:

Three months ended June 30, 2026:	35,937,019 shares
Three months ended June 30, 2025:	35,989,296 shares

(Notes) 1. The number of treasury shares excluded from the calculation of the number of treasury shares at the end of the period and average number of shares during the period include the shares of the Company owned by The Master Trust Bank of Japan, Ltd. (Trust Account) as trust assets for distributing stock to officers.
2. The Company implemented a 3-for-1 stock split of shares of common stock on October 1, 2025. Numbers of outstanding shares (common shares) are calculated on the assumption that the stock split was conducted at the beginning of the previous consolidated fiscal year.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes (voluntary)

* Explanation of the proper use of financial results forecast and other notes
The financial results forecasts in this document are based on information available to the Company as of the date of disclosure of this document. Actual results may differ from these forecasts due to various factors in the future.

2. Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	19,737	14,584
Notes and accounts receivable - trade, and contract assets	67,035	50,456
Investments in leases	228	224
Securities	101	101
Merchandise and finished goods	9,100	10,115
Work in process	2,610	2,742
Raw materials and supplies	2,000	2,012
Advance payments to suppliers	47,654	54,017
Other	1,451	1,170
Allowance for doubtful accounts	(157)	(155)
Total current assets	149,762	135,269
Non-current assets		
Property, plant and equipment		
Buildings and structures	3,594	3,620
Machinery, equipment and vehicles	1,014	1,066
Tools, furniture and fixtures	571	592
Fixed assets for rent, net	711	739
Leased assets	139	130
Land	6,014	6,019
Construction in progress	30	30
Total property, plant and equipment	12,075	12,199
Intangible assets		
Goodwill	9,661	9,509
Customer-related intangible assets	2,612	2,571
Right to use facilities	116	119
Software	241	224
Other	98	121
Total intangible assets	12,730	12,545
Investments and other assets		
Investment securities	21,736	20,467
Long-term loans receivable	27	26
Deferred tax assets	729	763
Other	1,303	968
Allowance for doubtful accounts	(37)	(37)
Total investments and other assets	23,759	22,188
Total non-current assets	48,566	46,932
Total assets	198,329	182,202

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	55,866	40,761
Short-term borrowings	8	8
Current portion of long-term borrowings	3,600	3,120
Lease liabilities	71	71
Accounts payable – other	2,327	2,132
Income taxes payable	2,227	1,331
Advances received	49,409	56,090
Provision for product warranties	33	37
Provision for bonuses	1,471	1,393
Provision for bonuses for directors	222	56
Other	1,999	2,263
Total current liabilities	117,237	107,268
Non-current liabilities		
Long-term borrowings	19,577	14,735
Lease liabilities	264	255
Retirement benefit liability	2,244	2,272
Provision for retirement benefits for directors	167	168
Provision for share awards	139	140
Asset retirement obligations	20	20
Deferred tax liabilities	3,402	3,058
Other	491	500
Total non-current liabilities	26,307	21,152
Total liabilities	143,544	128,420
Net assets		
Shareholders' equity		
Share capital	6,728	6,728
Capital surplus	2,107	2,107
Retained earnings	36,208	37,247
Treasury shares	(608)	(1,776)
Total shareholders' equity	44,435	44,307
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,836	6,034
Foreign currency translation adjustment	2,709	2,721
Remeasurements of defined benefit plans	204	155
Total accumulated other comprehensive income	9,750	8,911
Share acquisition rights	207	151
Non-controlling interests	390	412
Total net assets	54,784	53,781
Total liabilities and net assets	198,329	182,202

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	25,569	27,738
Cost of sales	19,139	18,848
Gross profit	6,429	8,889
Selling, general and administrative expenses	4,836	6,345
Operating profit	1,592	2,543
Non-operating income		
Interest income	12	4
Dividend income	24	26
Gain on sale of securities	0	0
Share of profit of entities accounted for using equity method	168	246
Other	23	30
Total non-operating income	230	308
Non-operating expenses		
Interest expenses	1	65
Foreign exchange losses	18	26
Other	7	25
Total non-operating expenses	27	117
Ordinary profit	1,795	2,734
Extraordinary income		
Gain on sale of investment securities	1,577	1,329
Total extraordinary income	1,577	1,329
Extraordinary losses		
Provision for litigation loss	489	–
Total extraordinary losses	489	–
Profit before income taxes	2,883	4,063
Income taxes - current	1,004	1,261
Income taxes - deferred	72	21
Total income taxes	1,076	1,282
Net Profit	1,806	2,781
Profit attributable to		
Profit attributable to owners of parent	1,785	2,757
Profit attributable to non-controlling interests	21	23
Other comprehensive income		
Valuation difference on available-for-sale securities	(367)	(823)
Foreign currency translation adjustment	(285)	6
Remeasurements of defined benefit plans, net of tax	(16)	(46)
Share of other comprehensive income of entities accounted for using equity method	(51)	22
Total other comprehensive income	(721)	(840)
Comprehensive income	1,085	1,940
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,068	1,918
Comprehensive income attributable to non-controlling interests	16	21