

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.



February 13, 2026

Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2025 [JGAAP]

Company Name: DAINICHISEIKA COLOR & CHEMICALS MFG. CO., LTD.
 Stock Code: 4116
 (URL: <https://www.daicolor.co.jp>)
 Stock Exchange Listing: Tokyo
 Representative: Koji Takahashi, Representative Director and President
 Contact: Tatsuhiko Komada, Senior Managing Executive Officer, Chief Financial Officer
 Phone: +81-3-3662-1638
 Scheduled date to commence dividend payments: –
 Availability of supplementary briefing material on results: Yes
 Holding of Results Briefing Session: None

(Figures are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Nine Months Ended December 31, 2025 (From April 1, 2025 to December 31, 2025)

(1) Consolidated Results of Operations (cumulative) (% indicates changes from the previous corresponding term)

	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 December 31, 2025	93,077	(1.4)	6,182	2.4	6,933	6.8	6,699	(34.0)
Nine months ended December 31, 2024	94,362	4.2	6,037	68.3	6,489	64.9	10,152	171.3

(Note) Comprehensive income: Nine months ended December 31, 2025: ¥6,462 million [(43.6)%]
 Nine months ended December 31, 2024: ¥11,449 million [56.1%]

	Profit per share	Fully diluted profit per share
	Yen	Yen
Nine months ended December 31, 2025	390.99	–
Nine months ended December 31, 2024	591.65	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	199,510	133,344	65.6
As of March 31, 2025	196,784	130,497	65.0

(Reference) Equity: As of December 31, 2025: ¥130,955 million
 As of March 31, 2025: ¥128,008 million

2. Dividends

	Annual cash dividends per share				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2025	–	66.00	–	90.00	156.00
Year ending March 31, 2026	–	87.00	–		
Year ending March 31, 2026 (Forecast)				121.00	208.00

(Note 1) Revisions of dividend forecast from recently announced figures: Applicable

(Note 2) Breakdown of Interim dividend for Year ended March 31, 2025: Ordinary dividend: ¥51.00; Extraordinary dividend: ¥15.00
 Breakdown of Year-end dividend for Year ended March 31, 2025: Ordinary dividend: ¥75.00; Extraordinary dividend: ¥15.00
 Breakdown of Interim dividend for Year ending March 31, 2026: Ordinary dividend: ¥72.00; Extraordinary dividend: ¥15.00
 Breakdown of Year-end dividend for Year ending March 31, 2026 (Forecast): Ordinary dividend: ¥106.00; Extraordinary dividend: ¥15.00

(Note 3) The Company shall conduct a stock split at a ratio of four shares for every one share of common stock held by shareholders recorded on the final shareholder register on Tuesday March 31, 2026, the record date.

The effective date of this stock split is Wednesday April 1, 2026. Consequently, the year-end dividend for the fiscal year ending Tuesday March 31, 2026, which is the record date, shall be paid based on the number of shares before the stock split.

For details, please refer to “Notice Concerning Stock Split, Related Partial Amendment to the Articles of Incorporation, and Further Revisions to the Shareholder Return Policy” announced on November 10, 2025.

3. Earnings Forecast of Consolidated Financial Results for the Fiscal Year Ending March 31, 2026 (From April 1, 2025 to March 31, 2026)

(% indicates changes from the previous corresponding term)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	123,000	(1.4)	7,600	8.5	8,500	9.5	7,500	(27.1)	439.40

(Note) Revisions of forecast of financial results from recently announced figures: Applicable

*** Notes**

- (1) Significant changes in the scope of consolidation during the nine months ended December 31, 2025:
 Applicable
 Included: – (–)
 Excluded: Two companies Dainichiseika Kako Hanbai Co., Ltd., Dainichiseika Insurance Services Co., Ltd.
- (2) Adoption of specific accounting treatments to the preparation of quarterly consolidated financial statements: Not applicable
- (3) Changes in accounting policies, changes in accounting estimates and restatements
 1) Changes in accounting policies due to the revision of accounting standards: Not applicable
 2) Changes in accounting policies other than 1): Not applicable
 3) Changes in accounting estimates: Not applicable
 4) Restatements: Not applicable

(4) Total number of issued shares (common stock)

1) Total number of issued shares at the end of the period (including treasury shares):	As of December 31, 2025	18,113,110 shares	As of March 31, 2025	18,113,110 shares
2) Total number of treasury shares at the end of the period:	As of December 31, 2025	1,044,270 shares	As of March 31, 2025	951,919 shares
3) Average number of shares during the period (cumulative):	Nine months ended December 31, 2025	17,135,282 shares	Nine months ended December 31, 2024	17,159,797 shares

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants and audit corporations: Not applicable

* Explanation for the appropriate use of performance forecasts and other special notes:

- The statements regarding forecast of financial results in this report are based on the information that is available to the Company, as well as certain assumptions that are deemed to be reasonable by management, and they are not meant to be a commitment by the Company. Therefore, there might be cases in which actual results differ materially from forecast values due to various factors.

Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	24,251	20,183
Notes and accounts receivable - trade	51,565	54,867
Inventories	32,596	33,536
Other	1,838	2,225
Allowance for doubtful accounts	(104)	(104)
Total current assets	110,147	110,709
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	20,540	19,740
Land	13,222	13,202
Other, net	15,188	15,081
Total property, plant and equipment	48,952	48,024
Intangible assets		
Other	1,241	1,987
Total intangible assets	1,241	1,987
Investments and other assets		
Investment securities	18,514	20,214
Retirement benefit asset	15,753	16,008
Other	2,189	2,580
Allowance for doubtful accounts	(15)	(15)
Total investments and other assets	36,442	38,788
Total non-current assets	86,636	88,800
Total assets	196,784	199,510
Liabilities		
Current liabilities		
Notes and accounts payable - trade	28,430	26,880
Short-term borrowings	10,521	11,790
Current portion of long-term borrowings	2,796	1,859
Income taxes payable	1,158	399
Provision for bonuses	1,826	1,026
Other	5,336	5,258
Total current liabilities	50,069	47,214
Non-current liabilities		
Long-term borrowings	7,526	8,263
Retirement benefit liability	3,357	3,462
Deferred tax liabilities	4,724	6,582
Other	608	642
Total non-current liabilities	16,217	18,951
Total liabilities	66,286	66,165

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	10,039	10,039
Capital surplus	9,768	9,974
Retained earnings	90,910	94,581
Treasury shares	(2,046)	(2,676)
Total shareholders' equity	108,673	111,919
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,758	8,136
Foreign currency translation adjustment	8,255	6,883
Remeasurements of defined benefit plans	4,321	4,016
Total accumulated other comprehensive income	19,334	19,036
Non-controlling interests	2,489	2,388
Total net assets	130,497	133,344
Total liabilities and net assets	196,784	199,510

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

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	94,362	93,077
Cost of sales	74,758	73,140
Gross profit	19,604	19,936
Selling, general and administrative expenses	13,566	13,754
Operating profit	6,037	6,182
Non-operating income		
Interest income	334	258
Dividend income	367	442
Share of profit of entities accounted for using equity method	41	133
Other	502	447
Total non-operating income	1,246	1,281
Non-operating expenses		
Interest expenses	185	220
Foreign exchange losses	184	54
Rental expenses on non-current assets	50	67
Loss on compensation of claims	195	62
Other	177	125
Total non-operating expenses	793	530
Ordinary profit	6,489	6,933
Extraordinary income		
Gain on sale of non-current assets	7,760	4
Gain on sale of investment securities	121	2,225
Gain on sale of businesses	60	450
Other	-	3
Total extraordinary income	7,942	2,683
Extraordinary losses		
Loss on sale of non-current assets	1	15
Loss on retirement of non-current assets	120	117
Loss on sale of investment securities	29	-
Loss on closing of plant	79	-
Other	1	1
Total extraordinary losses	232	134
Profit before income taxes	14,199	9,482
Income taxes - current	2,505	1,228
Income taxes - deferred	1,395	1,412
Total income taxes	3,900	2,640
Profit	10,298	6,842
Profit attributable to non-controlling interests	145	142
Profit attributable to owners of parent	10,152	6,699

(Quarterly Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	10,298	6,842
Other comprehensive income		
Valuation difference on available-for-sale securities	498	1,378
Foreign currency translation adjustment	914	(1,442)
Remeasurements of defined benefit plans, net of tax	(231)	(305)
Share of other comprehensive income of entities accounted for using equity method	(29)	(10)
Total other comprehensive income	1,151	(379)
Comprehensive income	11,449	6,462
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	11,247	6,400
Comprehensive income attributable to non-controlling interests	201	61