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May 15, 2026

## Summary of Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [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 of Annual General Meeting of Shareholders: June 26, 2026

Scheduled date to commence dividend payments: June 29, 2026

Scheduled date to submit the Annual Securities Report: June 25, 2026

Availability of supplementary briefing material on annual results: Yes

Holding of Annual Results Briefing Session: Yes (for institutional investors and analysts)

(Figures are rounded down to the nearest million yen)

### 1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

#### (1) Consolidated Results of Operations

(% 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	%
Year ended March 31, 2026	124,294	(0.4)	7,610	8.6	8,490	9.4	8,101	(21.3)
Year ended March 31, 2025	124,760	4.1	7,004	53.9	7,764	55.2	10,289	181.1

(Note) Comprehensive income: Year ended March 31, 2026: ¥14,329 million [2.3%]  
Year ended March 31, 2025: ¥14,007 million [51.6%]

	Profit per share	Fully diluted profit per share	Rate of return on equity	Ordinary profit to total assets	Operating profit to net sales
	Yen	Yen	%	%	%
Year ended March 31, 2026	118.32	–	6.1	4.2	6.1
Year ended March 31, 2025	149.91	–	8.4	4.0	5.6

(Reference) Equity in earnings of affiliated companies: Year ended March 31, 2026: ¥252 million  
Year ended March 31, 2025: ¥99 million

(Note) The Company conducted a stock split on April 1, 2026, whereby each share of common stock was split into four shares. “Profit per share” is calculated on the assumption that the stock split was conducted at the beginning of year ended March 31, 2025.

#### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of March 31, 2026	205,444	141,210	67.5	2,030.85
As of March 31, 2025	196,784	130,497	65.0	1,864.79

(Reference) Equity: As of March 31, 2026: ¥138,629 million  
As of March 31, 2025: ¥128,008 million

(Note) The Company conducted a stock split on April 1, 2026, whereby each share of common stock was split into four shares. “Net assets per share” is calculated on the assumption that the stock split was conducted at the beginning of year ended March 31, 2025.

### (3) Consolidated Cash Flows

	Net cash provided by (used in) operating activities	Net cash provided by (used in) investing activities	Net cash provided by (used in) financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended March 31, 2026	9,045	(2,062)	(6,740)	21,990
Year ended March 31, 2025	4,165	1,415	(7,000)	21,696

### 2. Dividends

	Annual cash dividends per share					Total dividends paid (annual)	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	End of 1Q	End of 2Q	End of 3Q	Year-end	Annual			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended March 31, 2025	–	66.00	–	90.00	156.00	2,677	26.0	2.2
Year ended March 31, 2026	–	87.00	–	133.00	220.00	3,754	46.5	2.8
Year ending March 31, 2027 (Forecast)	–	27.50	–	27.50	55.00		56.9	

(Note 1) Breakdown of interim dividend for Year ended March 31, 2025: Ordinary dividend: ¥51.00; Special dividend: ¥15.00

Breakdown of Year-end dividend for Year ended March 31, 2025: Ordinary dividend: ¥75.00; Special dividend: ¥15.00

Breakdown of interim dividend for Year ended March 31, 2026: Ordinary dividend: ¥72.00; Special dividend: ¥15.00

Breakdown of Year-end dividend for Year ended March 31, 2026: Ordinary dividend: ¥118.00; Special dividend: ¥15.00

Breakdown of interim dividend for Year ending March 31, 2027 (Forecast): Ordinary dividend: ¥23.75; Special dividend: ¥3.75

Breakdown of Year-end dividend for Year ending March 31, 2027 (Forecast): Ordinary dividend: ¥23.75; Special dividend: ¥3.75

(Note 2) The Company conducted a stock split on April 1, 2026, whereby each share of common stock was split into four shares. However, for the years ended March 31, 2025 and March 31, 2026, the actual dividend amounts before the stock split are presented.

The dividend amounts presented for the year ending March 31, 2027 (forecast) are the amounts based on the number of shares after the stock split.

### 3. Earnings Forecast of Consolidated Financial Results for the Fiscal Year Ending March 31, 2027 (From April 1, 2026 to March 31, 2027)

(% 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
First half	62,800	1.7	3,900	(5.0)	4,500	0.2	3,100	(17.7)	45.41
Full year	126,600	1.9	8,400	10.4	9,500	11.9	6,600	(18.5)	96.69

(Note) The Company conducted a stock split on April 1, 2026, whereby each share of common stock was split into four shares. “Profit per share” for the earnings forecast of consolidated financial results for the fiscal year ending March 31, 2027 takes into account the impact of the stock split.

**\* Notes**

- (1) Significant changes in the scope of consolidation during the fiscal year ended March 31, 2026: Applicable  
 Included: – (–)  
 Excluded: Two companies Dainichiseika Kako Hanbai Co., Ltd., Dainichiseika Insurance Services Co., Ltd.
- (2) 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

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

1) Total number of issued shares at the end of the period (including treasury shares):	As of March 31, 2026	72,452,440 shares	As of March 31, 2025	72,452,440 shares
2) Total number of treasury shares at the end of the period:	As of March 31, 2026	4,190,600 shares	As of March 31, 2025	3,807,676 shares
3) Average number of shares during the period:	Year ended March 31, 2026	68,472,916 shares	Year ended March 31, 2025	68,640,623 shares

(Note) The Company conducted a stock split on April 1, 2026, whereby each share of common stock was split into four shares. “Total number of issued shares at the end of the period,” “Total number of treasury shares at the end of the period,” and “Average number of shares during the period” have been calculated on the assumption that the stock split was conducted at the beginning of the year ended March 31, 2025.

(Reference) Summary of the Non-consolidated Financial Results

**Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (From April 1, 2025 to March 31, 2026)**

(1) Non-consolidated Results of Operations

(% indicates changes from the previous corresponding term)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended March 31, 2026	100,631	1.0	3,880	50.7	8,397	23.1	8,904	(32.5)
Year ended March 31, 2025	99,605	2.2	2,574	370.3	6,820	136.9	13,182	554.4

	Profit per share		Fully diluted profit per share	
	Yen		Yen	
Year ended March 31, 2026	130.04		—	
Year ended March 31, 2025	192.05		—	

(Note) The Company conducted a stock split on April 1, 2026, whereby each share of common stock was split into four shares. “Profit per share” is calculated on the assumption that the stock split was conducted at the beginning of year ended March 31, 2025.

(2) Non-consolidated Financial Position

	Total assets		Net assets		Equity ratio		Net assets per share	
	Millions of yen		Millions of yen		%		Yen	
As of March 31, 2026	140,193		78,445		56.0		1,149.18	
As of March 31, 2025	135,201		72,157		53.4		1,051.17	

(Reference) Equity: As of March 31, 2026: ¥78,445 million  
As of March 31, 2025: ¥72,157 million

(Note) The Company conducted a stock split on April 1, 2026, whereby each share of common stock was split into four shares. “Net assets per share” is calculated on the assumption that the stock split was conducted at the beginning of year ended March 31, 2025.

\* These consolidated financial results are outside the scope of audit by certified public accountants and audit corporations.

\* 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.
- The Company plans to hold annual results briefing session as follows. We also plan to disclose and publish the documents, etc. to be distributed at this session to the Tokyo Stock Exchange and on the Company’s website by the day before the session.

Date: Thursday, June 4, 2026 at 1:00 p.m.

Outline: Annual results briefing session for institutional investors and analysts

## Consolidated Financial Statements

### (1) Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	24,251	23,436
Notes receivable - trade	11,184	10,904
Accounts receivable - trade	40,381	41,265
Merchandise and finished goods	20,438	20,941
Work in process	1,215	1,317
Raw materials and supplies	10,942	10,464
Other	1,838	1,351
Allowance for doubtful accounts	(104)	(106)
<b>Total current assets</b>	<b>110,147</b>	<b>109,573</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures	53,186	54,328
Accumulated depreciation	(32,645)	(34,307)
Buildings and structures, net	20,540	20,021
Machinery, equipment and vehicles	62,913	65,117
Accumulated depreciation	(51,531)	(53,176)
Machinery, equipment and vehicles, net	11,381	11,940
Tools, furniture and fixtures	13,228	14,053
Accumulated depreciation	(10,866)	(11,241)
Tools, furniture and fixtures, net	2,362	2,812
Land	13,222	13,237
Leased assets	564	521
Accumulated depreciation	(481)	(376)
Leased assets, net	82	144
Construction in progress	1,362	719
<b>Total property, plant and equipment</b>	<b>48,952</b>	<b>48,875</b>
Intangible assets		
Other	1,241	2,164
<b>Total intangible assets</b>	<b>1,241</b>	<b>2,164</b>
Investments and other assets		
Investment securities	18,514	20,630
Investments in capital	61	69
Deferred tax assets	309	266
Retirement benefit asset	15,753	21,711
Other	1,818	2,167
Allowance for doubtful accounts	(15)	(15)
<b>Total investments and other assets</b>	<b>36,442</b>	<b>44,830</b>
<b>Total non-current assets</b>	<b>86,636</b>	<b>95,870</b>
<b>Total assets</b>	<b>196,784</b>	<b>205,444</b>

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	28,430	26,908
Short-term borrowings	10,521	9,022
Current portion of long-term borrowings	2,796	1,723
Lease liabilities	124	85
Income taxes payable	1,158	1,516
Provision for bonuses	1,826	1,918
Other	5,211	4,457
Total current liabilities	50,069	45,631
Non-current liabilities		
Long-term borrowings	7,526	7,772
Lease liabilities	75	102
Deferred tax liabilities	4,724	7,802
Retirement benefit liability	3,357	2,383
Other	533	541
Total non-current liabilities	16,217	18,602
Total liabilities	66,286	64,233
<b>Net assets</b>		
Shareholders' equity		
Share capital	10,039	10,039
Capital surplus	9,768	9,974
Retained earnings	90,910	95,983
Treasury shares	(2,046)	(2,676)
Total shareholders' equity	108,673	113,321
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,758	8,413
Foreign currency translation adjustment	8,255	8,716
Remeasurements of defined benefit plans	4,321	8,178
Total accumulated other comprehensive income	19,334	25,308
Non-controlling interests	2,489	2,580
Total net assets	130,497	141,210
<b>Total liabilities and net assets</b>	<b>196,784</b>	<b>205,444</b>

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

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	124,760	124,294
Cost of sales	99,539	98,254
Gross profit	25,221	26,040
Selling, general and administrative expenses		
Transportation costs	3,129	3,097
Provision of allowance for doubtful accounts	12	(1)
Salaries and allowances	5,719	5,895
Provision for bonuses	720	785
Retirement benefit expenses	170	103
Other	8,464	8,548
Total selling, general and administrative expenses	18,217	18,430
Operating profit	7,004	7,610
Non-operating income		
Interest income	456	350
Dividend income	428	501
Share of profit of entities accounted for using equity method	99	252
Other	730	545
Total non-operating income	1,715	1,650
Non-operating expenses		
Interest expenses	248	304
Foreign exchange losses	234	52
Rental expenses on non-current assets	72	90
Loss on compensation of claims	208	102
Other	191	219
Total non-operating expenses	956	770
Ordinary profit	7,764	8,490
Extraordinary income		
Gain on sale of non-current assets	7,761	7
Gain on sale of investment securities	157	2,812
Gain on sale of businesses	60	450
Other	134	3
Total extraordinary income	8,113	3,273
Extraordinary losses		
Impairment losses	8	25
Loss on sale of non-current assets	1	15
Loss on retirement of non-current assets	190	173
Loss on sale of investment securities	29	–
Loss on sale of investments in capital of subsidiaries and associates	1,193	–
Loss on closing of plant	79	–
Other	1	1
Total extraordinary losses	1,504	216
Profit before income taxes	14,372	11,546
Income taxes - current	2,025	2,616
Income taxes - deferred	1,857	629
Total income taxes	3,882	3,245
Profit	10,489	8,300
Profit attributable to non-controlling interests	200	198
Profit attributable to owners of parent	10,289	8,101

(Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	10,489	8,300
Other comprehensive income		
Valuation difference on available-for-sale securities	(280)	1,656
Foreign currency translation adjustment	3,040	426
Remeasurements of defined benefit plans, net of tax	718	3,857
Share of other comprehensive income of entities accounted for using equity method	39	88
Total other comprehensive income	3,517	6,028
Comprehensive income	14,007	14,329
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	13,578	14,075
Comprehensive income attributable to non-controlling interests	429	253

(3) Consolidated Statements of Changes in Net Assets  
Fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	10,039	9,768	84,023	(3,130)	100,701
Changes during period					
Dividends of surplus			(2,333)		(2,333)
Profit attributable to owners of parent			10,289		10,289
Purchase of treasury shares				(1)	(1)
Disposal of treasury shares		6		10	16
Cancellation of treasury shares		(6)	(1,068)	1,074	–
Net changes in items other than shareholders' equity					
Total changes during period	–	–	6,887	1,084	7,971
Balance at end of period	10,039	9,768	90,910	(2,046)	108,673

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	7,044	5,399	3,601	16,046	2,418	119,166
Changes during period						
Dividends of surplus						(2,333)
Profit attributable to owners of parent						10,289
Purchase of treasury shares						(1)
Disposal of treasury shares						16
Cancellation of treasury shares						–
Net changes in items other than shareholders' equity	(286)	2,855	719	3,288	70	3,359
Total changes during period	(286)	2,855	719	3,288	70	11,330
Balance at end of period	6,758	8,255	4,321	19,334	2,489	130,497

Fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	10,039	9,768	90,910	(2,046)	108,673
Changes during period					
Dividends of surplus			(3,029)		(3,029)
Profit attributable to owners of parent			8,101		8,101
Purchase of treasury shares				(1,114)	(1,114)
Disposal of treasury shares		206		484	690
Net changes in items other than shareholders' equity					
Total changes during period	–	206	5,072	(630)	4,648
Balance at end of period	10,039	9,974	95,983	(2,676)	113,321

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	6,758	8,255	4,321	19,334	2,489	130,497
Changes during period						
Dividends of surplus						(3,029)
Profit attributable to owners of parent						8,101
Purchase of treasury shares						(1,114)
Disposal of treasury shares						690
Net changes in items other than shareholders' equity	1,655	460	3,857	5,973	91	6,065
Total changes during period	1,655	460	3,857	5,973	91	10,713
Balance at end of period	8,413	8,716	8,178	25,308	2,580	141,210

## (4) Consolidated Statements of Cash Flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
<b>Cash flows from operating activities</b>		
Profit before income taxes	14,372	11,546
Depreciation	4,912	5,120
Impairment losses	8	25
Share-based payment expenses	17	132
Increase (decrease) in provision for bonuses	19	94
Increase (decrease) in allowance for doubtful accounts	8	(3)
Increase (decrease) in retirement benefit liability	(4,254)	(1,314)
Interest and dividend income	(885)	(852)
Interest expenses	248	304
Foreign exchange losses (gains)	(96)	19
Share of loss (profit) of entities accounted for using equity method	(99)	(252)
Dividends received from entities accounted for using equity method	73	90
Loss (gain) on sale of investment securities	1,065	(2,812)
Loss (gain) on sale of non-current assets	(7,760)	8
Loss on retirement of non-current assets	190	173
Decrease (increase) in trade receivables	2,442	(532)
Decrease (increase) in inventories	(266)	(43)
Increase (decrease) in trade payables	(1,241)	(1,555)
Other, net	(3,198)	477
<b>Subtotal</b>	<b>5,556</b>	<b>10,627</b>
Interest and dividends received	885	853
Interest paid	(262)	(304)
Income taxes paid	(2,013)	(2,130)
<b>Net cash provided by (used in) operating activities</b>	<b>4,165</b>	<b>9,045</b>
<b>Cash flows from investing activities</b>		
Payments into time deposits	(2,554)	(1,445)
Proceeds from withdrawal of time deposits	2,154	2,554
Purchase of property, plant and equipment	(5,437)	(5,590)
Proceeds from sale of property, plant and equipment	7,530	19
Purchase of intangible assets	(232)	(1,081)
Purchase of investment securities	(543)	(34)
Proceeds from sale of investment securities	429	3,408
Proceeds from sale of investments in capital of subsidiaries and associates	–	85
Loan advances	(20)	(9)
Proceeds from collection of loans receivable	18	6
Other, net	72	24
<b>Net cash provided by (used in) investing activities</b>	<b>1,415</b>	<b>(2,062)</b>

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
<b>Cash flows from financing activities</b>		
Proceeds from short-term borrowings	3,617	6,132
Repayments of short-term borrowings	(4,834)	(7,604)
Proceeds from long-term borrowings	1,198	1,600
Repayments of long-term borrowings	(4,134)	(2,432)
Repayments of lease liabilities	(154)	(128)
Purchase of treasury shares	(1)	(1,114)
Dividends paid	(2,333)	(3,029)
Dividends paid to non-controlling interests	(358)	(163)
Other, net	–	1
Net cash provided by (used in) financing activities	(7,000)	(6,740)
Effect of exchange rate change on cash and cash equivalents	1,690	51
Net increase (decrease) in cash and cash equivalents	271	294
Cash and cash equivalents at beginning of period	21,425	21,696
Cash and cash equivalents at end of period	21,696	21,990