August 10, 2026

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

Company name: NICHIBAN CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 4218
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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	12,264	2.9	621	(4.7)	668	(1.2)	393	0.1
June 30, 2025	11,923	3.5	651	26.8	676	15.2	393	17.8

Note: Comprehensive income For the three months ended June 30, 2026: ¥429 million [51.0%]
For the three months ended June 30, 2025: ¥284 million [(19.3)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	19.49	19.48
June 30, 2025	19.31	19.30

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	65,486	43,948	67.1
March 31, 2026	67,307	44,325	65.9

Reference: Equity
As of June 30, 2026: ¥43,948 million
As of March 31, 2026: ¥44,325 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	—	0.00	—	40.00	40.00
Fiscal year ending March 31, 2027	—				
Fiscal year ending March 31, 2027 (Forecast)		0.00	—	40.00	40.00

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

3. Consolidated financial result 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
First half	25,500	5.6	1,200	17.0	1,270	20.7	500	(23.8)	24.58
Full year	52,000	3.0	3,600	58.5	3,700	51.5	2,300	39.2	113.06

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

Newly included: — companies (Company name: —)
Excluded: — companies (Company name: —)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

Note: For details, please see “(3) Notes to Quarterly Consolidated Financial Statements (Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements)” on page 11 of the attached document.

(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	20,738,006 shares
As of March 31, 2026	20,738,006 shares

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

As of June 30, 2026	557,097 shares
As of March 31, 2026	557,097 shares

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

Three months ended June 30, 2026	20,180,909 shares
Three months ended June 30, 2025	20,357,476 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

The forecasts above are based on information available as of the time this document was prepared. Therefore, actual results may differ from projected figures due to various factors that may arise in the future. For matters related to the earnings forecasts above, please see “1. Overview of Operating Results, etc. (3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 6 of the attached document.

2. Quarterly Consolidated Financial Statements and Principal Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	13,730	13,206
Notes and accounts receivable – trade	9,017	7,843
Electronically recorded monetary claims - operating	6,158	6,185
Securities	398	–
Merchandise and finished goods	5,455	5,612
Work in process	2,110	2,111
Raw materials and supplies	1,738	1,876
Other	582	858
Allowance for doubtful accounts	(1)	(1)
Total current assets	39,191	37,693
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	10,211	10,017
Machinery, equipment and vehicles, net	7,658	7,603
Other, net	3,301	3,299
Total property, plant and equipment	21,172	20,920
Intangible assets	515	456
Investments and other assets	6,428	6,415
Total non-current assets	28,116	27,792
Total assets	67,307	65,486

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	4,027	3,920
Electronically recorded obligations - operating	5,375	4,890
Current portion of long-term borrowings	2,000	–
Income taxes payable	161	261
Provision for bonuses	1,248	580
Provision for bonuses for directors (and other officers)	54	19
Provision for share awards	–	0
Other	4,339	5,040
Total current liabilities	17,207	14,713
Non-current liabilities		
Long-term borrowings	–	1,000
Provision for retirement benefits for directors (and other officers)	27	27
Provision for share awards	23	19
Retirement benefit liability	1,855	1,918
Long-term guarantee deposits	2,958	2,956
Asset retirement obligations	762	765
Other	145	138
Total non-current liabilities	5,773	6,825
Total liabilities	22,981	21,538
Net assets		
Shareholders’ equity		
Share capital	5,451	5,451
Capital surplus	4,188	4,188
Retained earnings	33,419	33,006
Treasury shares	(985)	(985)
Total shareholders’ equity	42,074	41,660
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	555	650
Foreign currency translation adjustment	265	239
Remeasurements of defined benefit plans	1,430	1,397
Total accumulated other comprehensive income	2,251	2,287
Total net assets	44,325	43,948
Total liabilities and net assets	67,307	65,486

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

Three Months Ended June 30

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	11,923	12,264
Cost of sales	8,272	8,507
Gross profit	3,651	3,757
Selling, general and administrative expenses	2,999	3,135
Operating profit	651	621
Non-operating income		
Interest income	3	2
Dividend income	16	19
Share of profit of entities accounted for using equity method	25	40
Other	17	13
Total non-operating income	62	76
Non-operating expenses		
Interest expenses	11	12
Foreign exchange losses	6	2
Loss on retirement of non-current assets	4	1
Expenses for disposal of fixed assets	9	9
Other	5	3
Total non-operating expenses	37	29
Ordinary profit	676	668
Extraordinary losses		
Factory reorganization cost	–	37
Total extraordinary losses	–	37
Profit before income taxes	676	631
Income taxes	283	237
Profit	393	393
Profit attributable to non-controlling interests	–	–
Profit attributable to owners of parent	393	393

Quarterly Consolidated Statement of Comprehensive Income

Three Months Ended June 30

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	393	393
Other comprehensive income		
Valuation difference on available-for-sale securities	(1)	90
Foreign currency translation adjustment	(18)	(4)
Remeasurements of defined benefit plans, net of tax	(38)	(32)
Share of other comprehensive income of entities accounted for using equity method	(49)	(17)
Total other comprehensive income	(108)	36
Comprehensive income	284	429
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	284	429
Comprehensive income attributable to non-controlling interests	–	–