August 7, 2026

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

Company name: Seibu Giken Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 6223
URL: https://seibu-giken.com/
Representative: Fumio Kuma, Representative Director, Executive President
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Scheduled date to file semi-annual securities report: August 7, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	18,132	30.5	2,562	26.1	2,848	43.4	2,555	70.8
June 30, 2025	13,897	(5.6)	2,031	24.6	1,985	13.8	1,496	7.6

Note: Comprehensive income
For the six months ended June 30, 2026: ¥ 3,318 million [239.5%]
For the six months ended June 30, 2025: ¥ 977 million [(67.2) %]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	130.67	-
June 30, 2025	74.06	-

Note: "Diluted earnings per share" is not stated as there are no dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	50,526	33,108	65.2
December 31, 2025	48,197	32,224	66.6

Reference: Equity
As of June 30, 2026: ¥ 32,923 million
As of December 31, 2025: ¥ 32,092 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 December 31, 2025	-	0.00	-	70.00	70.00
Fiscal year ending December 31, 2026	-	0.00			
Fiscal year ending December 31, 2026 (Forecast)			-	70.00	70.00

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

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(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
Full year	36,050	5.0	4,030	(11.0)	4,460	(0.8)	3,870	12.0	199.61

Note: Revisions to the financial result forecast 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 semi-annual consolidated financial statements: Yes

(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	20,500,000 shares
As of December 31, 2025	20,500,000 shares

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

As of June 30, 2026	1,066,100 shares
As of December 31, 2025	640,500 shares

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

Six months ended June 30, 2026	19,560,164 shares
Six months ended June 30, 2025	20,200,480 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Explanation of the proper use of financial results forecast and other notes
The forward-looking statements contained in this document, including the financial results forecasts, are based on information currently available to the Company and certain assumptions deemed to be reasonable. Actual results may differ significantly from these forecasts due to a wide range of factors.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	15,505	15,015
Notes and accounts receivable - trade, and contract assets	9,327	9,384
Electronically recorded monetary claims - operating	1,152	3,253
Inventories	5,435	6,206
Other	2,004	642
Allowance for doubtful accounts	(217)	(227)
Total current assets	33,207	34,275
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,096	7,144
Machinery, equipment and vehicles, net	1,035	1,144
Land	3,217	3,236
Other, net	2,416	3,419
Total property, plant and equipment	13,766	14,945
Intangible assets	116	133
Investments and other assets		
Other	1,376	1,489
Allowance for doubtful accounts	(268)	(316)
Total investments and other assets	1,107	1,172
Total non-current assets	14,990	16,251
Total assets	48,197	50,526

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,101	2,198
Electronically recorded obligations - operating	3,205	941
Short-term borrowings	3,200	8,300
Current portion of long-term borrowings	250	202
Income taxes payable	755	646
Contract liabilities	3,094	2,146
Provision for product warranties	123	120
Provision for bonuses	620	424
Other	1,615	1,226
Total current liabilities	14,967	16,207
Non-current liabilities		
Long-term borrowings	566	559
Retirement benefit liability	37	38
Other	401	613
Total non-current liabilities	1,005	1,211
Total liabilities	15,972	17,418
Net assets		
Shareholders' equity		
Share capital	711	711
Capital surplus	3,526	3,563
Retained earnings	24,581	25,746
Treasury shares	(999)	(1,999)
Total shareholders' equity	27,819	28,021
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(31)	(45)
Foreign currency translation adjustment	4,304	4,947
Total accumulated other comprehensive income	4,272	4,902
Non-controlling interests	132	184
Total net assets	32,224	33,108
Total liabilities and net assets	48,197	50,526

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net sales	13,897	18,132
Cost of sales	8,772	11,952
Gross profit	5,124	6,179
Selling, general and administrative expenses	3,093	3,617
Operating profit	2,031	2,562
Non-operating income		
Interest income and dividend income	62	45
Nursery school-related revenue	9	6
Subsidy income	3	213
Surrender value of insurance policies	-	35
Foreign exchange gains	-	19
Other	25	30
Total non-operating income	100	351
Non-operating expenses		
Interest expenses	16	45
Nursery school-related expenses	10	10
Foreign exchange losses	106	-
Other	12	9
Total non-operating expenses	146	65
Ordinary profit	1,985	2,848
Extraordinary income		
Subsidy income	-	744
Gain on sale of non-current assets	0	17
Total extraordinary income	0	762
Extraordinary losses		
Loss on retirement of non-current assets	5	12
Total extraordinary losses	5	12
Profit before income taxes	1,981	3,597
Income taxes - current	528	613
Income taxes - deferred	(38)	295
Total income taxes	489	908
Profit	1,491	2,688
Profit (loss) attributable to non-controlling interests	(4)	133
Profit attributable to owners of parent	1,496	2,555

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Profit	1,491	2,688
Other comprehensive income		
Valuation difference on available-for-sale securities	(2)	(13)
Foreign currency translation adjustment	(511)	643
Total other comprehensive income	(514)	629
Comprehensive income	977	3,318
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	981	3,185
Comprehensive income attributable to non-controlling interests	(4)	133

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,981	3,597
Depreciation	463	523
Increase (decrease) in allowance for doubtful accounts	14	48
Increase (decrease) in provision for product warranties	(45)	(3)
Increase (decrease) in provision for bonuses	(17)	(199)
Increase (decrease) in retirement benefit liability	(0)	1
Interest and dividend income	(62)	(45)
Subsidy income	-	(744)
Interest expenses	16	45
Loss (gain) on sale of non-current assets	(0)	(17)
Loss on retirement of non-current assets	5	12
Decrease (increase) in trade receivables	(89)	(2,081)
Decrease (increase) in inventories	(1,080)	(661)
Increase (decrease) in trade payables	(267)	(2,194)
Increase (decrease) in contract liabilities	1,708	(1,040)
Other, net	(347)	795
Subtotal	2,276	(1,962)
Interest and dividends received	62	45
Interest paid	(16)	(46)
Income taxes paid	(591)	(716)
Net cash provided by (used in) operating activities	1,730	(2,679)
Cash flows from investing activities		
Purchase of investment securities	(15)	(24)
Payments into time deposits	-	(87)
Proceeds from withdrawal of time deposits	-	213
Payments for investments in capital	-	(4)
Purchase of property, plant and equipment	(1,058)	(1,547)
Proceeds from sale of property, plant and equipment	0	17
Purchase of intangible assets	(8)	(44)
Proceeds from maturity of insurance funds	-	20
Subsidies received	-	744
Other, net	(7)	66
Net cash provided by (used in) investing activities	(1,088)	(644)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	2,500	5,100
Proceeds from long-term borrowings	-	100
Repayments of long-term borrowings	(282)	(155)
Repayments of lease liabilities	(74)	(23)
Purchase of treasury shares	(999)	(999)
Dividends paid	(1,434)	(1,390)
Dividends paid to non-controlling interests	-	(37)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	-	(8)
Net cash provided by (used in) financing activities	(291)	2,584
Effect of exchange rate change on cash and cash equivalents	(444)	395
Net increase (decrease) in cash and cash equivalents	(94)	(344)
Cash and cash equivalents at beginning of period	14,012	14,958
Cash and cash equivalents at end of period	13,917	14,614