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July 31, 2025

Consolidated Financial Results for the Three Months Ended June 30, 2025 (Under Japanese GAAP)

Company name: **RISO KAGAKU CORPORATION**
Listing: Tokyo Stock Exchange Prime Market
Securities code: 6413
URL: <https://www.riso.co.jp/english/>
Representative: Akira Hayama, President & CEO
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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, 2025 (from April 1, 2025 to June 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|----------------------------------|-----------------|-------|------------------|--------|-----------------|--------|---|--------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| Three months ended June 30, 2025 | 18,282 | (6.0) | 1,476 | (23.1) | 1,534 | (38.5) | 888 | (48.9) |
| June 30, 2024 | 19,444 | 15.8 | 1,919 | 112.8 | 2,493 | 97.4 | 1,740 | 66.1 |

Note: Comprehensive income For the three months ended June 30, 2025: ¥874 million [(71.1)%]
For the three months ended June 30, 2024: ¥3,021 million [38.7%]

| | Basic earnings per share | Diluted earnings per share |
|----------------------------------|--------------------------|----------------------------|
| | Yen | Yen |
| Three months ended June 30, 2025 | 13.86 | — |
| June 30, 2024 | 26.53 | — |

A two-for-one split of its common shares was conducted on January 1, 2025. As a result, basic earnings per share stated above was calculated based on the assumption that the two-for-one stock split took place at the beginning of the fiscal year ended March 31, 2025.

(2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|----------------|-----------------|-----------------|-----------------------|
| As of | Millions of yen | Millions of yen | % |
| June 30, 2025 | 89,513 | 64,174 | 71.7 |
| March 31, 2025 | 88,911 | 66,505 | 74.8 |

Reference: Equity
As of June 30, 2025: ¥64,174 million
As of March 31, 2025: ¥66,505 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, 2025 | — | 0.00 | — | 50.00 | 50.00 |
| Fiscal year ended March 31, 2026 | — | | | | |
| Fiscal year ending March 31, 2026 (Forecast) | | 0.00 | — | 50.00 | 50.00 |

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

3. Forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Net income per share |
|---|-----------------|-------|------------------|-------|-----------------|--------|---|-----|----------------------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Six months ending September 30, 2025 | 37,700 | (1.2) | 2,600 | (7.3) | 2,600 | (1.2) | 1,900 | 6.6 | 29.63 |
| Fiscal year ending March 31, 2026 | 78,100 | (0.8) | 5,600 | (9.4) | 5,700 | (10.4) | 4,100 | 0.3 | 63.94 |

Note: Revisions to the forecasts in the current quarter: None

*** Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (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, 2025 | 72,000,000 shares |
| As of March 31, 2025 | 72,000,000 shares |

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

| | |
|----------------------|------------------|
| As of June 30, 2025 | 7,879,016 shares |
| As of March 31, 2025 | 7,879,016 shares |

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

| | |
|----------------------------------|-------------------|
| Three months ended June 30, 2025 | 64,120,984 shares |
| Three months ended June 30, 2024 | 65,606,419 shares |

A two-for-one split of its common shares was conducted on January 1, 2025. As a result, the number of issued shares stated above was calculated based on the assumption that the two-for-one stock split took place at the beginning of the fiscal year ended March 31, 2025.

* Review of the attached consolidated quarterly financial statements by a certified public accountant or audit firm: None

* Proper use of the forecasts, and other special matters

The forward-looking statements, including forecasts, contained in these materials are based on information currently available to the Company. These statements do not purport that the Company pledges to achieve such performance. Actual business may differ substantially from the forecasts due to various factors in the future.

Consolidated Quarterly Financial Statements

Consolidated quarterly balance sheets

(Millions of yen)

| | As of March 31, 2025 | As of June 30, 2025 |
|--|----------------------|---------------------|
| Assets | | |
| Current assets | | |
| Cash and deposits | 13,610 | 16,040 |
| Notes and accounts receivable - trade | 13,604 | 10,804 |
| Securities | 218 | 102 |
| Merchandise and finished goods | 7,651 | 8,578 |
| Work in process | 789 | 914 |
| Raw materials and supplies | 2,542 | 2,491 |
| Other | 2,989 | 3,330 |
| Allowance for doubtful accounts | (174) | (187) |
| Total current assets | 41,232 | 42,073 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures | 23,982 | 24,006 |
| Accumulated depreciation | (16,895) | (17,049) |
| Buildings and structures, net | 7,087 | 6,957 |
| Machinery, equipment and vehicles | 7,450 | 7,494 |
| Accumulated depreciation | (6,485) | (6,535) |
| Machinery, equipment and vehicles, net | 965 | 958 |
| Tools, furniture and fixtures | 12,897 | 13,097 |
| Accumulated depreciation | (12,093) | (12,302) |
| Tools, furniture and fixtures, net | 803 | 794 |
| Land | 17,755 | 17,758 |
| Leased assets | 310 | 310 |
| Accumulated depreciation | (126) | (141) |
| Leased assets, net | 183 | 169 |
| Construction in progress | 582 | 630 |
| Other | 9,304 | 9,192 |
| Accumulated depreciation | (7,510) | (7,368) |
| Other, net | 1,794 | 1,823 |
| Total property, plant and equipment | 29,172 | 29,092 |
| Intangible assets | | |
| Goodwill | 2,308 | 2,172 |
| Software | 1,104 | 1,215 |
| Other | 2,027 | 1,909 |
| Total intangible assets | 5,440 | 5,297 |
| Investments and other assets | | |
| Investment securities | 4,288 | 4,408 |
| Long-term loans receivable | 10 | 10 |
| Deferred tax assets | 1,631 | 1,591 |
| Retirement benefit asset | 3,574 | 3,553 |
| Other | 3,574 | 3,498 |
| Allowance for doubtful accounts | (12) | (12) |
| Total investments and other assets | 13,066 | 13,049 |
| Total non-current assets | 47,678 | 47,439 |
| Total assets | 88,911 | 89,513 |

(Millions of yen)

| | As of March 31, 2025 | As of June 30, 2025 |
|--|----------------------|---------------------|
| Liabilities | | |
| Current liabilities | | |
| Notes and accounts payable - trade | 5,556 | 6,231 |
| Short-term borrowings | 1,404 | 4,013 |
| Current portion of long-term borrowings | 563 | 751 |
| Income taxes payable | 788 | 284 |
| Provision for bonuses | 1,992 | 1,284 |
| Provision for bonuses for directors (and other officers) | 52 | 20 |
| Provision for product warranties | 27 | 22 |
| Other | 7,607 | 8,157 |
| Total current liabilities | 17,990 | 20,765 |
| Non-current liabilities | | |
| Long-term borrowings | 2,445 | 2,257 |
| Deferred tax liabilities | 31 | 339 |
| Retirement benefit liability | 718 | 736 |
| Other | 1,220 | 1,240 |
| Total non-current liabilities | 4,414 | 4,573 |
| Total liabilities | 22,405 | 25,338 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 14,114 | 14,114 |
| Capital surplus | 14,779 | 14,779 |
| Retained earnings | 38,213 | 35,896 |
| Treasury shares | (8,315) | (8,315) |
| Total shareholders' equity | 58,792 | 56,475 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 2,212 | 2,226 |
| Foreign currency translation adjustment | 3,138 | 3,213 |
| Remeasurements of defined benefit plans | 2,362 | 2,258 |
| Total accumulated other comprehensive income | 7,713 | 7,699 |
| Total net assets | 66,505 | 64,174 |
| Total liabilities and net assets | 88,911 | 89,513 |

Consolidated quarterly statements of income and comprehensive income
(Consolidated quarterly statements of income)

(Millions of yen)

| | Three months ended June 30, 2024 | Three months ended June 30, 2025 |
|--|-------------------------------------|-------------------------------------|
| Net sales | 19,444 | 18,282 |
| Cost of sales | 8,042 | 6,863 |
| Gross profit | 11,402 | 11,418 |
| Selling, general and administrative expenses | 9,482 | 9,942 |
| Operating profit | 1,919 | 1,476 |
| Non-operating income | | |
| Interest income | 51 | 42 |
| Dividend income | 55 | 68 |
| Foreign exchange gains | 422 | — |
| Other | 64 | 70 |
| Total non-operating income | 593 | 181 |
| Non-operating expenses | | |
| Interest expenses | 1 | 18 |
| Foreign exchange losses | — | 95 |
| Loss on retirement of non-current assets | 5 | 1 |
| Other | 12 | 7 |
| Total non-operating expenses | 19 | 122 |
| Ordinary profit | 2,493 | 1,534 |
| Extraordinary losses | | |
| Loss on liquidation of subsidiaries | — | 101 |
| Total extraordinary losses | — | 101 |
| Profit before income taxes | 2,493 | 1,433 |
| Income taxes | 752 | 544 |
| Profit | 1,740 | 888 |
| Profit attributable to owners of parent | 1,740 | 888 |

(Consolidated quarterly statements of comprehensive income)

(Millions of yen)

| | Three months ended June 30, 2024 | Three months ended June 30, 2025 |
|--|-------------------------------------|-------------------------------------|
| Profit | 1,740 | 888 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | 289 | 13 |
| Foreign currency translation adjustment | 1,060 | 75 |
| Remeasurements of defined benefit plans, net of tax | (69) | (103) |
| Total other comprehensive income | 1,280 | (14) |
| Comprehensive income | 3,021 | 874 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 3,021 | 874 |
| Comprehensive income attributable to non-controlling interests | — | — |