

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 3, 2026

## Consolidated Financial Results for the Nine Months Ended December 31, 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  
 Inquiries: Yoshiomi Narumiya, Director and General Manager of Corporate Headquarters  
 Telephone: +81-3-5441-6611 (from overseas)

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 nine months ended December 31, 2025 (from April 1, 2025 to December 31, 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	%
Nine months ended								
December 31, 2025	56,473	(1.1)	3,689	(13.7)	4,326	(5.4)	3,226	19.5
December 31, 2024	57,087	7.8	4,275	33.7	4,572	23.9	2,699	(5.0)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥4,851 million [35.3%]  
 For the nine months ended December 31, 2024: ¥3,585 million [(10.4)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	50.49	—
December 31, 2024	41.35	—

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	%
December 31, 2025	92,613	67,152	72.5
March 31, 2025	88,911	66,505	74.8

Reference: Equity  
 As of December 31, 2025: ¥67,152 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 ending March 31, 2026	–	0.00	–		
Fiscal year ending March 31, 2026 (Forecast)				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
Fiscal year ending March 31, 2026	77,200	(1.9)	5,300	(14.3)	5,700	(10.4)	4,500	10.1	70.40

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 December 31, 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 December 31, 2025	8,693,016 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)

Nine months ended December 31, 2025	63,902,969 shares
Nine months ended December 31, 2024	65,290,553 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 semi-annual 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.

**Quarterly Consolidated Financial Statements**  
**Quarterly Consolidated Balance Sheets**

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	13,610	17,678
Notes and accounts receivable - trade	13,604	11,356
Securities	218	110
Merchandise and finished goods	7,651	8,362
Work in process	789	851
Raw materials and supplies	2,542	2,970
Other	2,989	3,138
Allowance for doubtful accounts	(174)	(185)
Total current assets	41,232	44,283
Non-current assets		
Property, plant and equipment		
Buildings and structures	23,982	24,380
Accumulated depreciation	(16,895)	(17,452)
Buildings and structures, net	7,087	6,927
Machinery, equipment and vehicles	7,450	8,198
Accumulated depreciation	(6,485)	(6,858)
Machinery, equipment and vehicles, net	965	1,339
Tools, furniture and fixtures	12,897	13,591
Accumulated depreciation	(12,093)	(12,500)
Tools, furniture and fixtures, net	803	1,091
Land	17,755	17,793
Leased assets	310	300
Accumulated depreciation	(126)	(153)
Leased assets, net	183	146
Construction in progress	582	555
Other	9,304	9,554
Accumulated depreciation	(7,510)	(7,515)
Other, net	1,794	2,038
Total property, plant and equipment	29,172	29,892
Intangible assets		
Goodwill	2,308	1,900
Software	1,104	1,285
Other	2,027	1,946
Total intangible assets	5,440	5,132
Investments and other assets		
Investment securities	4,288	4,596
Long-term loans receivable	10	10
Deferred tax assets	1,631	1,511
Retirement benefit asset	3,574	3,804
Other	3,574	3,393
Allowance for doubtful accounts	(12)	(9)
Total investments and other assets	13,066	13,305
Total non-current assets	47,678	48,330
Total assets	88,911	92,613

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	5,556	6,303
Short-term borrowings	1,404	3,620
Current portion of long-term borrowings	563	751
Income taxes payable	788	473
Provision for bonuses	1,992	1,144
Provision for bonuses for directors (and other officers)	52	67
Provision for product warranties	27	24
Other	7,607	8,328
Total current liabilities	17,990	20,713
Non-current liabilities		
Long-term borrowings	2,445	1,881
Deferred tax liabilities	31	541
Retirement benefit liability	718	1,467
Other	1,220	857
Total non-current liabilities	4,414	4,747
Total liabilities	22,405	25,461
<b>Net assets</b>		
Shareholders' equity		
Share capital	14,114	14,114
Capital surplus	14,779	14,779
Retained earnings	38,213	38,234
Treasury shares	(8,315)	(9,315)
Total shareholders' equity	58,792	57,813
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,212	2,517
Foreign currency translation adjustment	3,138	4,769
Remeasurements of defined benefit plans	2,362	2,052
Total accumulated other comprehensive income	7,713	9,338
Total net assets	66,505	67,152
Total liabilities and net assets	88,911	92,613

## 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	57,087	56,473
Cost of sales	23,070	22,319
Gross profit	34,017	34,153
Selling, general and administrative expenses	29,741	30,463
Operating profit	4,275	3,689
Non-operating income		
Interest income	184	168
Dividend income	119	155
Foreign exchange gains	—	272
Other	146	163
Total non-operating income	451	758
Non-operating expenses		
Interest expenses	35	66
Foreign exchange losses	64	—
Loss on retirement of non-current assets	16	6
Other	37	48
Total non-operating expenses	154	121
Ordinary profit	4,572	4,326
Extraordinary income		
Gain on sale of investment securities	—	672
Total extraordinary income	—	672
Extraordinary losses		
Loss on liquidation of subsidiaries	—	101
Business restructuring expenses	496	—
Total extraordinary losses	496	101
Profit before income taxes	4,075	4,898
Income taxes	1,375	1,671
Profit	2,699	3,226
Profit attributable to owners of parent	2,699	3,226

## (Quarterly Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	2,699	3,226
Other comprehensive income		
Valuation difference on available-for-sale securities	307	304
Foreign currency translation adjustment	787	1,631
Remeasurements of defined benefit plans, net of tax	(208)	(310)
Total other comprehensive income	886	1,625
Comprehensive income	3,585	4,851
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,585	4,851
Comprehensive income attributable to non-controlling interests	—	—