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Consolidated Financial Statements for the Three Months Ended June 30, 2026 [Japanese GAAP]

August 3, 2026

Company name: **SODA NIKKA CO., LTD.**
Stock exchange listing: Tokyo Stock Exchange
Code number: 8158
URL: https://www.sodanikka.co.jp/
Representative: Ryuji Mezaki, President and Chief Executive Officer
Contact: Osamu Iwabuchi, Member of the Board, Managing Executive Officer and Finance and Accounting Division Director
Phone: +81-3-3245-1803
Scheduled date of commencing dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Results for the Three Months Ended June 30, 2026 (April 1, 2026 – June 30, 2026)

(1) Consolidated Operating Results (Cumulative) (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	18,464	15.2	822	92.8	1,069	75.1	793	118.8
June 30, 2025	16,021	1.6	426	(27.0)	610	(18.7)	362	(62.5)

(Note) Comprehensive income: Three months ended June 30, 2026: ¥3,239 million [476.2%]
Three months ended June 30, 2025: ¥ 562 million [(37.9)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	34.78	–
June 30, 2025	15.93	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2026	79,737	36,473	45.7
As of March 31, 2026	77,826	33,774	43.4

(Reference) Equity: As of June 30, 2026: ¥36,473 million
As of March 31, 2026: ¥33,774 million

2. Cash Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	20.00	–	24.00	44.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		22.00	–	22.00	44.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Forecast of Consolidated Results for the Fiscal Year Ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Second quarter (cumulative)	35,000	6.3	1,300	9.5	1,550	8.8	1,220	1.2	53.45
Full year	70,100	5.1	2,610	5.2	3,110	6.0	2,450	3.7	107.34

(Note) Revision to the forecast of consolidated results announced most recently: None

*** Notes:**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: – companies (Company name)

Excluded: – companies (Company name)

(2) Application of an accounting method specific to the preparation of Quarterly Consolidated Financial Statements: None

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Total number of outstanding shares (common shares)

1) Total number of outstanding shares at the end of the period (including treasury shares):

June 30, 2026: 22,968,000 shares

March 31, 2026: 22,968,000 shares

2) Total number of treasury shares at the end of the period:

June 30, 2026: 144,340 shares

March 31, 2026: 144,340 shares

3) Average number of shares during the period:

Three months ended June 30, 2026: 22,823,660 shares

Three months ended June 30, 2025: 22,770,069 shares

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit firm: None

* Explanation of the proper use of performance forecast and other notes

The above forecasts are estimated based on the information currently available, and actual results may differ from these forecasts due to a wide range of factors. For assumptions that form the basis of the performance forecast and cautionary notes, etc. on the use of performance forecast, please see “Explanation regarding information on future prospects such as forecast of consolidated results” on page 3 of this Quarterly Consolidated Financial Statements (attached materials, Japanese only).

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	8,116	7,286
Notes and accounts receivable - trade, and contract assets	41,810	41,335
Merchandise and finished goods	1,429	1,585
Other	1,024	527
Allowance for doubtful accounts	(84)	(60)
Total current assets	52,296	50,675
Non-current assets		
Property, plant and equipment	6,711	6,679
Intangible assets	327	308
Investments and other assets		
Investment securities	17,713	21,278
Distressed receivables	8	8
Other	778	796
Allowance for doubtful accounts	(10)	(10)
Total investments and other assets	18,490	22,073
Total non-current assets	25,529	29,062
Total assets	77,826	79,737

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	33,191	33,065
Short-term borrowings	2,661	1,668
Income taxes payable	574	275
Contract liabilities	834	552
Provisions	607	342
Other	932	905
Total current liabilities	38,801	36,810
Non-current liabilities		
Deferred tax liabilities	3,470	4,665
Retirement benefit liability	853	864
Other	925	923
Total non-current liabilities	5,249	6,453
Total liabilities	44,051	43,263
Net assets		
Shareholders' equity		
Share capital	3,762	3,762
Capital surplus	3,116	3,116
Retained earnings	17,510	17,796
Treasury shares	(146)	(146)
Total shareholders' equity	24,242	24,528
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	8,965	11,398
Deferred gains or losses on hedges	1	0
Revaluation reserve for land	264	227
Foreign currency translation adjustment	183	203
Remeasurements of defined benefit plans	118	114
Total accumulated other comprehensive income	9,532	11,945
Total net assets	33,774	36,473
Total liabilities and net assets	77,826	79,737

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Consolidated Statements of Income

For the Three-Month Period

(Million yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	16,021	18,464
Cost of sales	13,737	15,870
Gross profit	2,283	2,593
Selling, general and administrative expenses		
Freight and incidental costs	325	325
Salaries and allowances	516	515
Provision for bonuses	182	195
Provision for bonuses for directors (and other officers)	7	10
Retirement benefit expenses	19	20
Other	805	704
Total selling, general and administrative expenses	1,856	1,771
Operating profit	426	822
Non-operating income		
Interest income	0	2
Dividend income	203	258
Other	11	9
Total non-operating income	216	269
Non-operating expenses		
Interest expenses	11	10
Commission for syndicated loans	4	6
Other	15	5
Total non-operating expenses	31	22
Ordinary profit	610	1,069
Extraordinary income		
Gain on sale of non-current assets	–	81
Total extraordinary income	–	81
Extraordinary losses		
Office relocation expenses	–	16
Total extraordinary losses	–	16
Profit before income taxes	610	1,134
Income taxes - current	159	282
Income taxes - deferred	89	59
Total income taxes	248	341
Profit	362	793
Profit attributable to owners of parent	362	793

Consolidated Statements of Comprehensive Income

For the Three-Month Period

(Million yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	362	793
Other comprehensive income		
Valuation difference on available-for-sale securities	241	2,430
Deferred gains or losses on hedges	0	(0)
Foreign currency translation adjustment	(41)	20
Remeasurements of defined benefit plans, net of tax	(2)	(3)
Total other comprehensive income	199	2,446
Comprehensive income	562	3,239
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	562	3,239