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

August 5, 2026

Company name: Nippon Yakin Kogyo Co., Ltd.
Stock exchange listing: Tokyo Stock Exchange
Code number: 5480
URL: https://www.nyk.co.jp
Representative: Shigemi Urata, President and Representative Director
Contact: Koji Tada, General Manager, Accounting Department
Phone: +81-3-3273-3613
Scheduled date of commencing dividend payments: –
Availability of supplementary explanatory materials on financial results: None
Schedule of financial results briefing session: None

(Amounts are rounded to the nearest million yen.)

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

(1) Consolidated Operating Results (% 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	42,275	7.8	4,701	44.5	4,402	49.2	2,768	39.2
June 30, 2025	39,199	(15.9)	3,254	(33.2)	2,951	(43.2)	1,988	(44.6)

(Note) Comprehensive income: Three months ended June 30, 2026: ¥3,077 million [29.5%]
Three months ended June 30, 2025: ¥2,376 million [(38.2)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	199.80	–
June 30, 2025	142.42	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2026	227,907	102,860	45.0
As of March 31, 2026	219,411	101,308	46.1

(Reference) Equity: As of June 30, 2026: ¥102,658 million
As of March 31, 2026: ¥101,108 million

2. 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	–	110.00	–	110.00	220.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		110.00	–	110.00	220.00

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

3. Consolidated Financial Results Forecast 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
First half	85,000	12.2	9,000	52.5	8,000	52.2	4,500	24.1	324.82
Full year	174,000	15.3	16,000	45.8	14,500	50.1	9,000	24.7	649.65

(Note) Revision to the financial results forecast announced most recently: Yes

*** Notes:**

(1) Significant changes in the scope of consolidation during the period under review: None
Newly included: — (Company name: —), Excluded: — (Company name: —)

(2) Accounting methods adopted particularly for 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 issued shares (common shares)
1) Total number of issued shares at the end of the period (including treasury shares):

June 30, 2026:	15,497,333 shares
March 31, 2026:	15,497,333 shares

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

June 30, 2026:	1,643,651 shares
March 31, 2026:	1,643,580 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2026:	13,853,721 shares
Three months ended June 30, 2025:	13,961,348 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 financial results forecast and other notes
(Cautionary note on forward-looking statements, etc.)
Forward-looking statements and other statements about the future in this document are based on information currently available to the Company and certain assumptions deemed reasonable, and the Company does not guarantee the achievement of the projections. Actual performance and other results may differ significantly due to various factors.

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	11,275	10,701
Notes and accounts receivable - trade, and contract assets	16,488	16,814
Electronically recorded monetary claims - operating	7,286	8,135
Merchandise and finished goods	13,200	13,906
Work in process	31,336	35,908
Raw materials and supplies	17,587	18,961
Other	2,236	3,324
Allowance for doubtful accounts	(159)	(158)
Total current assets	99,249	107,592
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	18,395	18,314
Machinery, equipment and vehicles, net	47,817	47,225
Land	36,472	36,464
Other, net	5,986	6,403
Total property, plant and equipment	108,670	108,406
Intangible assets	2,799	2,757
Investments and other assets		
Investment securities	7,730	8,195
Other	957	954
Allowance for doubtful accounts	(15)	(15)
Total investments and other assets	8,673	9,134
Total non-current assets	120,142	120,297
Deferred assets		
Bond issuance costs	19	18
Total deferred assets	19	18
Total assets	219,411	227,907

(Million yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	7,375	13,245
Electronically recorded obligations - operating	4,428	4,712
Notes payable - facilities	1	4
Electronically recorded obligations - facilities	2,071	1,066
Short-term borrowings	37,723	40,391
Current portion of long-term borrowings	9,823	9,818
Provision for bonuses	1,700	732
Provision for bonuses for directors (and other officers)	165	—
Provision for environmental measures	34	35
Other	6,832	7,277
Total current liabilities	70,153	77,280
Non-current liabilities		
Bonds payable	8,000	8,000
Long-term borrowings	21,585	21,141
Retirement benefit liability	10,312	10,454
Provision for environmental measures	84	83
Provision for preventing environmental pollution	6	6
Provision for loss on business liquidation	22	22
Other	7,941	8,061
Total non-current liabilities	47,950	47,767
Total liabilities	118,103	125,047
Net assets		
Shareholders' equity		
Share capital	24,301	24,301
Capital surplus	9,552	9,552
Retained earnings	66,437	67,680
Treasury shares	(5,956)	(5,956)
Total shareholders' equity	94,334	95,577
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,920	4,266
Deferred gains or losses on hedges	10	29
Revaluation reserve for land	1,758	1,758
Foreign currency translation adjustment	1,085	1,028
Total accumulated other comprehensive income	6,774	7,081
Non-controlling interests	200	201
Total net assets	101,308	102,860
Total liabilities and net assets	219,411	227,907

(2) Quarterly Consolidated Statements of Operations and Comprehensive Income

Quarterly Consolidated Statements of Operations

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	39,199	42,275
Cost of sales	32,461	33,993
Gross profit	6,738	8,282
Selling, general and administrative expenses	3,484	3,581
Operating profit	3,254	4,701
Non-operating income		
Dividend income	111	119
Rental income from non-current assets	34	34
Foreign exchange gains	—	14
Other	18	16
Total non-operating income	163	183
Non-operating expenses		
Interest expenses	239	295
Foreign exchange losses	94	—
Other	133	188
Total non-operating expenses	466	482
Ordinary profit	2,951	4,402
Extraordinary income		
Gain on sale of non-current assets	3	2
Total extraordinary income	3	2
Extraordinary losses		
Loss on disaster	—	352
Total extraordinary losses	—	352
Profit before income taxes	2,953	4,053
Income taxes	963	1,289
Profit	1,991	2,763
Profit (loss) attributable to non-controlling interests	2	(5)
Profit attributable to owners of parent	1,988	2,768

Quarterly Consolidated Statements of Comprehensive Income

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	1,991	2,763
Other comprehensive income		
Valuation difference on available-for-sale securities	392	346
Deferred gains or losses on hedges	(5)	18
Foreign currency translation adjustment	(2)	(50)
Share of other comprehensive income of entities accounted for using equity method	(0)	(0)
Total other comprehensive income	385	314
Comprehensive income	2,376	3,077
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,383	3,075
Comprehensive income attributable to non-controlling interests	(7)	2