August 7, 2026

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

Company name: NIPPON KINZOKU CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 5491
URL: https://www.nipponkinzoku.co.jp/
Representative: Yasushi Shimokawa, President
Inquiries: Haruo Sato, General Manager of Financial Affairs Department
Telephone: +81-3-5765-8105
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, 2026 (from April 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	12,773	1.5	434	183.9	384	158.9	263	-
June 30, 2025	12,584	(3.4)	153	-	148	-	9	-

Note: Comprehensive income For the three months ended June 30, 2026: ¥329 million [-%]
For the three months ended June 30, 2025: ¥(106) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	40.85	-
June 30, 2025	1.35	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	66,438	29,491	44.4	4,568.11
March 31, 2026	65,697	29,194	44.4	4,522.07

Reference: Equity
As of June 30, 2026: ¥29,491 million
As of March 31, 2026: ¥29,194 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, 2026	-	0.00	-	5.00	5.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00		5.00	5.00

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Six months ending September 30, 2026	24,600	1.3	630	96.6	360	68.8	230	7.3	35.63
Fiscal year ending March 31, 2027	49,600	(0.0)	1,270	0.1	760	57.3	510	139.1	79.00

Note: Revisions to the earnings forecasts 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 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, 2026	6,700,000 shares
As of March 31, 2026	6,700,000 shares

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

As of June 30, 2026	244,064 shares
As of March 31, 2026	244,064 shares

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

Three months ended June 30, 2026	6,455,936 shares
Three months ended June 30, 2025	6,694,036 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:Yes (optional)

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	9,087	9,370
Notes and accounts receivable - trade	6,208	6,431
Electronically recorded monetary claims - operating	5,311	5,374
Merchandise and finished goods	6,922	6,914
Work in process	4,964	5,141
Raw materials and supplies	1,882	1,874
Other	371	303
Allowance for doubtful accounts	(1)	(1)
Total current assets	34,746	35,409
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	3,504	3,518
Machinery, equipment and vehicles, net	9,448	9,330
Land	13,020	13,019
Other, net	618	756
Total property, plant and equipment	26,592	26,624
Intangible assets	86	79
Investments and other assets		
Investment securities	3,813	3,936
Other	490	419
Allowance for doubtful accounts	(31)	(30)
Total investments and other assets	4,272	4,325
Total non-current assets	30,951	31,029
Total assets	65,697	66,438

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	8,126	8,202
Electronically recorded obligations - operating	3,376	3,688
Short-term borrowings	3,000	3,000
Income taxes payable	161	93
Provision for bonuses	295	100
Provision for product warranties	37	42
Provision for environmental measures	33	27
Other	1,886	2,350
Total current liabilities	16,918	17,505
Non-current liabilities		
Long-term borrowings	14,000	13,875
Deferred tax liabilities for land revaluation	3,121	3,121
Retirement benefit liability	1,881	1,880
Other	581	564
Total non-current liabilities	19,584	19,441
Total liabilities	36,503	36,947
Net assets		
Shareholders' equity		
Share capital	6,857	6,857
Capital surplus	986	986
Retained earnings	12,024	12,256
Treasury shares	(210)	(210)
Total shareholders' equity	19,657	19,888
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,974	2,056
Revaluation reserve for land	6,008	6,008
Foreign currency translation adjustment	1,396	1,382
Remeasurements of defined benefit plans	156	155
Total accumulated other comprehensive income	9,536	9,602
Total net assets	29,194	29,491
Total liabilities and net assets	65,697	66,438

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	12,584	12,773
Cost of sales	11,163	11,096
Gross profit	1,420	1,677
Selling, general and administrative expenses		
Freight and packing costs	255	264
Remuneration, salaries and allowances for directors (and other officers)	564	543
Provision for bonuses	22	28
Retirement benefit expenses	40	32
Depreciation	48	40
Other	334	332
Total selling, general and administrative expenses	1,267	1,242
Operating profit	153	434
Non-operating income		
Interest income	2	0
Dividend income	50	56
Rental income	8	12
Foreign exchange gains	-	3
Gain on redemption of golf club membership deposits	32	-
Sales of scraps income	9	8
Other	6	10
Total non-operating income	108	92
Non-operating expenses		
Interest expenses	81	131
Foreign exchange losses	19	-
Other	12	10
Total non-operating expenses	113	142
Ordinary profit	148	384
Extraordinary income		
Gain on sale of non-current assets	0	1
Total extraordinary income	0	1
Extraordinary losses		
Loss on retirement of non-current assets	30	7
Total extraordinary losses	30	7
Profit before income taxes	117	378
Income taxes - current	62	84
Income taxes - deferred	46	30
Total income taxes	108	114
Profit	9	263
Profit attributable to owners of parent	9	263

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	9	263
Other comprehensive income		
Valuation difference on available-for-sale securities	44	81
Foreign currency translation adjustment	(174)	(14)
Remeasurements of defined benefit plans, net of tax	13	(1)
Total other comprehensive income	(115)	65
Comprehensive income	(106)	329
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(106)	329
Comprehensive income attributable to non-controlling interests	-	-

nt profit is adjusted to operating income in the quarterly consolidated statements of income.