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January 30, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)



Company name: SHIMA SEIKI MFG., LTD.

Listing: Tokyo Stock Exchange

Securities code: 6222

URL: <https://www.shimaseiki.co.jp/>

Representative: Mitsuhiro Shima President and Representative Director

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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 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	24,261	11.0	(1,061)	-	504	-	392	-
December 31, 2024	21,863	(16.8)	(9,793)	-	(9,520)	-	(11,281)	-

Note: Comprehensive income For the nine months ended December 31, 2025: ¥ 4,882 million [-%]
For the nine months ended December 31, 2024: ¥ (8,995) million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	11.56	11.56
December 31, 2024	(326.82)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	109,248	81,611	74.7
March 31, 2025	99,405	77,740	78.2

Reference: Equity

As of December 31, 2025:	¥ 81,567 million
As of March 31, 2025:	¥ 77,701 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen -	Yen 5.00	Yen -	Yen 5.00	Yen 10.00
Fiscal year ending March 31, 2026	Yen -	Yen 10.00	Yen -		
Fiscal year ending March 31, 2026 (Forecast)				10.00	20.00

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

3. Consolidated financial result 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		Basic earnings per share	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	
Full year	33,000	1.5	(1,300)	-	200	-	1,300	-	38.28)

Note: Revisions to the financial result forecast most recently announced: Yes

* Notes

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

Newly included: - companies()
Excluded: - companies()

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(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	34,800,000 shares
As of March 31, 2025	35,800,000 shares

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

As of December 31, 2025	871,534 shares
As of March 31, 2025	1,281,734 shares

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

Nine months ended December 31, 2025	33,961,775 shares
Nine months ended December 31, 2024	34,517,708 shares

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

* Proper use of earnings forecasts, and other special matters

(Cautions concerning the use of earnings forecasts)

Forward-looking statements provided in this document, including earnings forecasts, are based on the information currently available to the Company and certain assumptions considered reasonable. Actual business and other results may differ materially from the forecasts depending on various factors.

Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	14,129	19,482
Notes and accounts receivable - trade	35,341	36,301
Merchandise and finished goods	12,428	13,014
Work in process	858	865
Raw materials and supplies	11,695	12,016
Other	1,364	1,509
Allowance for doubtful accounts	(1,612)	(1,344)
Total current assets	<u>74,205</u>	<u>81,844</u>
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,709	5,460
Land	6,397	6,351
Other, net	2,078	2,253
Total property, plant and equipment	<u>14,186</u>	<u>14,064</u>
Intangible assets	78	124
Investments and other assets		
Investment securities	6,115	7,955
Distressed receivables	11,335	11,447
Retirement benefit asset	1,225	1,208
Deferred tax assets	303	280
Other	1,425	1,733
Allowance for doubtful accounts	(9,468)	(9,411)
Total investments and other assets	<u>10,936</u>	<u>13,214</u>
Total non-current assets	<u>25,200</u>	<u>27,403</u>
Total assets	99,405	109,248

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,475	1,573
Electronically recorded obligations - operating	587	553
Short-term borrowings	8,800	6,000
Current portion of long-term borrowings	-	3,332
Lease liabilities	511	355
Income taxes payable	206	142
Contract liabilities	1,536	1,604
Provision for bonuses	1,135	276
Provision for product warranties	292	103
Provision for loss on guarantees	38	32
Other	3,047	2,857
Total current liabilities	17,632	16,831
Non-current liabilities		
Long-term borrowings	-	6,667
Long-term accounts payable - other	44	44
Lease liabilities	670	547
Deferred tax liabilities	1,081	1,362
Retirement benefit liability	2,016	1,965
Other	220	216
Total non-current liabilities	4,032	10,804
Total liabilities	21,665	27,636
Net assets		
Shareholders' equity		
Share capital	14,859	14,859
Capital surplus	23,420	21,724
Retained earnings	31,615	30,635
Treasury shares	(3,912)	(1,852)
Total shareholders' equity	65,983	65,367
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,542	4,086
Revaluation reserve for land	33	27
Foreign currency translation adjustment	9,781	12,666
Remeasurements of defined benefit plans	(638)	(580)
Total accumulated other comprehensive income	11,718	16,200
Share acquisition rights	13	14
Non-controlling interests	25	30
Total net assets	77,740	81,611
Total liabilities and net assets	99,405	109,248

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income
For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	21,863	24,261
Cost of sales	15,344	15,211
Gross profit	6,519	9,050
Selling, general and administrative expenses	16,312	10,112
Operating loss	(9,793)	(1,061)
Non-operating income		
Interest income	537	573
Dividend income	214	283
Foreign exchange gains	-	704
Other	164	210
Total non-operating income	916	1,771
Non-operating expenses		
Interest expenses	28	130
Foreign exchange losses	585	-
Rental expenses on non-current assets	20	9
Provision of allowance for doubtful accounts	1	39
Commission for purchase of treasury shares	-	10
Other	8	16
Total non-operating expenses	644	205
Ordinary profit (loss)	(9,520)	504
Extraordinary income		
Gain on sale of non-current assets	-	91
Total extraordinary income	-	91
Extraordinary losses		
Loss on sale and retirement of non-current assets	50	-
Impairment losses	1,247	-
Total extraordinary losses	1,298	-
Profit (loss) before income taxes	(10,818)	595
Income taxes - current	126	206
Income taxes - deferred	333	(5)
Total income taxes	459	200
Profit (loss)	(11,278)	394
Profit attributable to non-controlling interests	2	2
Profit (loss) attributable to owners of parent	(11,281)	392

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit (loss)	(11,278)	394
Other comprehensive income		
Valuation difference on available-for-sale securities	716	1,544
Foreign currency translation adjustment	1,485	2,885
Remeasurements of defined benefit plans, net of tax	82	57
Total other comprehensive income	2,283	4,487
Comprehensive income	(8,995)	4,882
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(8,997)	4,880
Comprehensive income attributable to non-controlling interests	2	2