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

February 13, 2026

Company name SAKAI HEAVY INDUSTRIES, LTD. Stock exchange listings: Tokyo Prime
Securities code 6358 URL <https://www.sakainet.co.jp/>
Representative (Title) President and Representing Director (Name) Ichiro Sakai
Executive Officer, General
Inquiries (Title) Manager of Administration (Name) Yasuyuki Fujikawa Tel 03-3434-3401
Division
Dividend payable date (as planned) —
Supplemental material of results : Yes
Convening briefing of results : 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	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	18,694	(7.7)	683	(50.0)	704	(50.2)	477	(66.7)
December 31, 2024	20,243	(16.7)	1,368	(47.0)	1,413	(47.2)	1,435	(26.3)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	55.82	—
December 31, 2024	168.56	—

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	44,425	30,400	68.3
March 31, 2025	42,624	30,130	70.5

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
Fiscal year ended March 31, 2025	Yen	Yen	Yen	Yen	Yen
	—	85.00	—	60.50	—
Fiscal year ending March 31, 2026	—	45.00	—		
Fiscal year ending March 31, 2026 (Forecast)				60.00	105.00

3. Consolidated financial forecast 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
Fiscal year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
March 31, 2026	28,000	0.5	1,250	(21.1)	1,250	(16.4)	900	(37.3)	105.61

* Notes

- (1) Significant changes in the scope of consolidation during the period : None
- (2) Adoption of accounting treatment specific to the preparation of semi-annual 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)

Total number of issued shares at the end of the period (including treasury shares)

As of Dec 31, 2025	8,890,434 shares	As of March 31, 2025	8,845,634 shares
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Number of treasury shares at the end of the period

As of Dec 31, 2025	315,040 shares	As of March 31, 2025	314,718 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended Dec 31, 2025	8,557,580 shares	Nine months ended Dec 31, 2024	8,519,172 shares
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Consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	7,668,034	7,412,395
Notes and accounts receivable - trade	5,339,465	4,672,968
Electronically recorded monetary claims - operating	736,827	1,565,452
Merchandise and finished goods	5,267,680	5,972,717
Work in process	1,146,451	1,829,425
Raw materials and supplies	5,123,865	4,367,989
Other	1,329,016	1,437,332
Allowance for doubtful accounts	(58)	(637)
Total current assets	26,611,283	27,257,643
Non-current assets		
Property, plant and equipment	7,884,830	7,780,706
Intangible assets	518,753	539,857
Investments and other assets		
Investment securities	5,661,936	7,031,932
Other	1,947,798	1,815,483
Total investments and other assets	7,609,734	8,847,415
Total non-current assets	16,013,317	17,167,979
Total assets	42,624,601	44,425,623
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,590,956	1,259,961
Electronically recorded obligations - operating	1,884,375	3,072,195
Short-term borrowings	4,804,492	5,094,220
Income taxes payable	159,941	172,897
Provisions	387,684	378,389
Other	1,602,257	1,567,196
Total current liabilities	10,429,707	11,544,860
Non-current liabilities		
Long-term borrowings	117,260	88,451
Retirement benefit liability	246,770	240,722
Other	1,700,358	2,151,056
Total non-current liabilities	2,064,388	2,480,229
Total liabilities	12,494,096	14,025,090

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	3,381,692	3,425,058
Capital surplus	6,627,635	6,671,002
Retained earnings	14,436,335	14,011,975
Treasury shares	(411,297)	(412,179)
Total shareholders' equity	24,034,365	23,695,857
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,181,536	4,143,987
Foreign currency translation adjustment	2,846,230	2,496,368
Remeasurements of defined benefit plans	(11,325)	(12,459)
Total accumulated other comprehensive income	6,016,440	6,627,896
Non-controlling interests	79,697	76,779
Total net assets	30,130,504	30,400,532
Total liabilities and net assets	42,624,601	44,425,623

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	20,243,389	18,694,547
Cost of sales	14,322,414	13,482,959
Gross profit	5,920,974	5,211,588
Selling, general and administrative expenses		
Transportation costs	251,512	239,043
Salaries and bonuses	2,062,203	2,064,911
Technical research expenses	734,515	713,949
Other	1,504,675	1,509,960
Total selling, general and administrative expenses	4,552,906	4,527,864
Operating profit	1,368,068	683,723
Non-operating income		
Interest income	11,027	7,238
Dividend income	188,782	242,432
Foreign exchange gains	17,747	—
Other	35,362	27,364
Total non-operating income	252,919	277,034
Non-operating expenses		
Interest expenses	145,652	163,336
bank charge	55,594	54,670
Foreign exchange losses	—	20,664
Other	6,676	17,764
Total non-operating expenses	207,923	256,435
Ordinary profit	1,413,065	704,323
Extraordinary income		
Gain on sale of non-current assets	513	2,282
Gain on sale of investment securities	288,407	35,227
Total extraordinary income	288,921	37,510
Extraordinary losses		
Loss on retirement of non-current assets	—	61
Total extraordinary losses	—	61
Profit before income taxes	1,701,986	741,771
Income taxes	263,538	260,831
Profit	1,438,447	480,940
Profit attributable to non-controlling interests	2,458	3,286
Profit attributable to owners of parent	1,435,989	477,653

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	1,438,447	480,940
Other comprehensive income		
Valuation difference on available-for-sale securities	2,278	962,450
Foreign currency translation adjustment	238,179	(354,434)
Remeasurements of defined benefit plans, net of tax	(4,348)	(1,133)
Total other comprehensive income	236,109	606,882
Comprehensive income	1,674,556	1,087,822
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,671,460	1,089,120
Comprehensive income attributable to non-controlling interests	3,095	(1,297)