Non-consolidated Financial Results
for the First Three Months
of the Fiscal Year Ending March 31, 2027
<under Japanese GAAP>

August 3, 2026

Company name: PALTAC CORPORATION
(URL: https://www.paltac.co.jp/)
Listing: Tokyo Stock Exchange (Code number: 8283)
Representative: Representative Director, President
Takuya Yoshida
Contact: Director, Senior Managing Executive Officer, General Manager of Management Planning Headquarters
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Scheduled date to commence dividend payments: –
Preparation of supplementary material on quarterly financial results: Yes
Holding of quarterly financial results presentation meeting: No

(Figures are rounded down to the nearest million yen)

1. Financial Results for the First Three Months of the Fiscal Year Ending March 31, 2027 (From April 1, 2026 to June 30, 2026)

(1) Operating Results (% increase figures indicate year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%
June 30, 2026	326,927	3.4	6,134	(19.5)	7,158	(16.0)	4,784	(23.3)
June 30, 2025	316,047	4.3	7,623	2.6	8,519	2.6	6,240	2.7

	Earnings per share	Diluted earnings per share
Three months ended	(¥)	(¥)
June 30, 2026	78.86	–
June 30, 2025	101.18	–

(2) Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	(¥ million)	(¥ million)	%	(¥)
June 30, 2026	526,210	300,028	57.0	4,948.44
March 31, 2026	532,171	301,738	56.7	4,963.27

Reference: Equity As of June 30, 2026: ¥300,028 million As of March 31, 2026: ¥301,738 million

2. Dividends

	Annual dividends per share				
	First quarter	Second quarter	Third quarter	Year-end	Total
	(¥)	(¥)	(¥)	(¥)	(¥)
Fiscal year ended March 31, 2026	–	57.00	–	63.00	120.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		0.00	–	0.00	0.00

Note: Revision to the forecasts most recently announced: No

As announced on May 11, 2026 in "Notice Concerning Expression of Opinion in Support of, and Recommendation of Tendering in, the Tender Offer for the Company Shares by MEDIPAL HOLDINGS CORPORATION, the Company's Parent Company" and "Notice Concerning Dividends of Surplus (No Dividend)," the Company has resolved not to pay interim and year-end dividends for the fiscal year ending March 31, 2027. This decision reflects the fact that, following the tender offer for the Company's common stock ("the Company's shares") by MEDIPAL HOLDINGS CORPORATION and a series of subsequent procedures, the Company's shares are expected to be delisted.

3. Forecasts of Financial Results for the Fiscal Year Ending March 31, 2027 (From April 1, 2026 to March 31, 2027)

As announced on May 11, 2026 in "Notice Concerning Expression of Opinion in Support of, and Recommendation of Tendering in, the Tender Offer for the Company Shares by MEDIPAL HOLDINGS CORPORATION, the Company's Parent Company," the Company has not disclosed its earnings forecasts for the fiscal year ending March 31, 2027, in view of the fact that, following the tender offer for the Company's shares by MEDIPAL HOLDINGS CORPORATION and a series of subsequent procedures, the Company's shares are expected to be delisted.

*** Notes**

(1) Adoption of Accounting Treatments Specific to Preparation of Quarterly Financial Statements: No

(2) Changes in Accounting Policies, Changes in Accounting Estimates, and Restatements

1) Changes in accounting policies due to revisions to accounting standards, and other regulations: No
2) Changes in accounting policies due to other reasons: No
3) Changes in accounting estimates: No
4) Restatements: No

(3) Number of Issued Shares (common stock)

1) Number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	62,000,000 shares
As of March 31, 2026	62,000,000 shares

2) Number of treasury shares at the end of the period

As of June 30, 2026	1,369,126 shares
As of March 31, 2026	1,205,776 shares

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

For the three months ended June 30, 2026	60,672,434 shares
For the three months ended June 30, 2025	61,676,089 shares

(Notes)
Based on a decision by the Board of Directors on August 4, 2025, the Company purchased 163,300 treasury shares.

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

* How to access the presentation material for this quarterly financial results
Presentation (Presentation Material for this financial results) is posted on the Company's website (https://www.paltac.co.jp/en/ir/).

Quarterly Financial Statements

(1) Quarterly Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	83,282	64,120
Notes and accounts receivable - trade	229,116	243,020
Merchandise and finished goods	54,179	56,893
Other	23,804	21,419
Allowance for doubtful accounts	(3)	(4)
Total current assets	390,379	385,450
Non-current assets		
Property, plant and equipment		
Buildings, net	42,848	42,385
Land	46,748	46,484
Other, net	19,679	21,893
Total property, plant and equipment	109,275	110,763
Intangible assets	734	712
Investments and other assets		
Investments and other assets	31,785	29,287
Allowance for doubtful accounts	(3)	(3)
Total investments and other assets	31,782	29,284
Total non-current assets	141,792	140,760
Total assets	532,171	526,210
Liabilities		
Current liabilities		
Notes and accounts payable - trade	178,826	180,082
Income taxes payable	5,493	2,280
Provision for bonuses	1,626	2,521
Other	32,546	30,071
Total current liabilities	218,493	214,955
Non-current liabilities		
Provision for retirement benefits	3,208	3,222
Other	8,731	8,004
Total non-current liabilities	11,940	11,226
Total liabilities	230,433	226,182

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	15,869	15,869
Capital surplus	20,741	20,741
Retained earnings	255,531	256,486
Treasury shares	(5,527)	(6,297)
Total shareholders' equity	286,615	286,800
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	15,103	13,221
Deferred gains or losses on hedges	18	5
Total valuation and translation adjustments	15,122	13,227
Total net assets	301,738	300,028
Total liabilities and net assets	532,171	526,210

(2) Quarterly Statements of Income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	316,047	326,927
Cost of sales	292,361	303,426
Gross profit	23,686	23,500
Selling, general and administrative expenses	16,062	17,366
Operating profit	7,623	6,134
Non-operating income		
Dividend income	182	191
Research fee income	492	498
Rental income from real estate	42	40
Other	191	325
Total non-operating income	909	1,055
Non-operating expenses		
Interest expenses	1	2
Rental expenses on real estate	8	8
Commission for purchase of treasury shares	―	17
Other	2	3
Total non-operating expenses	12	30
Ordinary profit	8,519	7,158
Extraordinary income		
Gain on sale of non-current assets	―	3
Gain on sale of investment securities	―	0
Insurance claim income	478	―
Total extraordinary income	478	3
Extraordinary losses		
Loss on retirement of non-current assets	1	11
Tender offer-related expenses	―	149
Total extraordinary losses	1	161
Profit before income taxes	8,996	7,000
Income taxes - current	2,717	2,064
Income taxes - deferred	39	151
Total income taxes	2,756	2,215
Profit	6,240	4,784

(3) Quarterly Statements of Cash Flows

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	8,996	7,000
Depreciation	1,569	1,612
Increase (decrease) in allowance for doubtful accounts	0	0
Increase (decrease) in provision for bonuses	920	895
Increase (decrease) in provision for retirement benefits	(13)	(67)
Interest and dividend income	(182)	(195)
Interest expenses	1	2
Loss (gain) on sale of investment securities	—	(0)
Insurance claim income	(478)	—
Decrease (increase) in trade receivables	(15,829)	(13,904)
Decrease (increase) in inventories	(2,699)	(2,714)
Increase (decrease) in trade payables	5,851	1,256
Increase (decrease) in accrued consumption taxes	954	619
Other, net	(938)	(1,186)
Subtotal	(1,848)	(6,681)
Interest and dividends received	182	191
Interest paid	(0)	—
Proceeds from insurance income	478	—
Income taxes paid	(4,809)	(5,030)
Net cash provided by (used in) operating activities	(5,996)	(11,520)
Cash flows from investing activities		
Purchase of property, plant and equipment	(312)	(2,983)
Proceeds from sale of property, plant and equipment	—	267
Purchase of intangible assets	(50)	(42)
Purchase of investment securities	(33)	(29)
Proceeds from sale of investment securities	—	0
Other, net	(30)	(216)
Net cash provided by (used in) investing activities	(427)	(3,004)
Cash flows from financing activities		
Repayments of lease liabilities	(27)	(41)
Dividends paid	(3,387)	(3,825)
Purchase of treasury shares	—	(769)
Net cash provided by (used in) financing activities	(3,414)	(4,637)
Net increase (decrease) in cash and cash equivalents	(9,838)	(19,162)
Cash and cash equivalents at beginning of period	69,916	83,282
Cash and cash equivalents at end of period	60,078	64,120