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July 31, 2026

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

Company name: **RISO KAGAKU CORPORATION**
 Listing: Tokyo Stock Exchange Prime Market
 Securities code: 6413
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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 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	20,598	12.7	1,588	7.6	1,723	12.3	1,371	54.3
June 30, 2025	18,282	(6.0)	1,476	(23.1)	1,534	(38.5)	888	(48.9)

Note: Comprehensive income For the three months ended June 30, 2026: ¥2,012 million [130.2%]
 For the three months ended June 30, 2025: ¥874 million [(71.1)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	21.82	—
June 30, 2025	13.86	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	97,878	67,461	68.9
March 31, 2026	95,201	68,792	72.3

Reference: Equity
 As of June 30, 2026: ¥67,443 million
 As of March 31, 2026: ¥68,792 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	—	50.00	50.00
Fiscal year ended March 31, 2027	—				
Fiscal year ending March 31, 2027 (Forecast)		0.00	—	50.00	50.00

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

3. Forecasts 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		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2026	39,000	3.7	2,300	(9.5)	2,400	(14.6)	2,200	22.8	34.97
Fiscal year ending March 31, 2027	80,900	2.4	4,900	(4.1)	5,100	(13.1)	4,100	(6.4)	65.18

Note: Revisions to the forecasts in the current quarter: None

*** Notes**

- (1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 2 companies (RISO Copylandia Philippines Corp., Copylandia Sales Corp.)
- (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	72,000,000 shares
As of March 31, 2026	72,000,000 shares

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

As of June 30, 2026	9,297,616 shares
As of March 31, 2026	9,094,616 shares

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

Three months ended June 30, 2026	62,845,264 shares
Three months ended June 30, 2025	64,120,984 shares

* Review of the attached consolidated quarterly financial statements by a certified public accountant or audit firm: None

* Proper use of the forecasts, and other special matters

The forward-looking statements, including forecasts, contained in these materials are based on information currently available to the Company. These statements do not purport that the Company pledges to achieve such performance. Actual business may differ substantially from the forecasts due to various factors in the future.

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1. Overview of Operating Results

(1) Overview of Operating Results for the Quarter under Review

The RISO Group (RISO) pursues its business activities for the fiscal year ending March 31, 2027, in line with the Management Policies: “Enhance the profit structure of the Printing Equipment-Related Business,” “Promote planning and development unique to RISO,” “Improve planning in the Corporate Headquarters,” and “Swiftly adapt to the changing international environment.”

For the three months ended June 30, 2026, net sales, operating profit, and profit attributable to owners of parent increased year on year.

In the Printing Equipment-Related Business, overseas net sales exceeded the previous year’s level, reflecting the depreciation of the yen and the acquisition during the first quarter of a portion of the shares in the successor companies that took over parts of the business of RISO’s sales distributor in the Philippines. In Japan, net sales exceeded the previous year’s level, driven by front-loaded demand during the first quarter ahead of price revisions for consumables. Excluding these effects, RISO believes that first-quarter net sales were broadly unchanged year on year.

Operating profit increased despite higher selling, general and administrative expenses due to the depreciation of the yen and the acquisition of a portion of the shares in the successor companies. The increase resulting from this acquisition included the selling, general and administrative expenses of the successor companies and goodwill amortization, as well as acquisition-related expenses of 301 million yen.

In addition, a 527-million-yen gain on sale of investment securities was recorded as extraordinary income.

Net sales were 20,598 million yen (up 12.7% year on year), operating profit was 1,588 million yen (up 7.6% year on year), ordinary profit was 1,723 million yen (up 12.3% year on year), and profit attributable to owners of parent was 1,371 million yen (up 54.3% year on year).

The average exchange rates during the current consolidated three months period were 159.49 yen (a 14.90 yen depreciation of the yen year on year) for the US dollar and 185.39 yen (a 21.59 yen depreciation of the yen year on year) for the euro.

Regarding the impact of the situation in the Middle East on the supply chain, the prices of some raw materials and components have increased, but no problems have arisen in their procurement.

Results by segment are as follows:

a. Printing equipment-related business

RISO operates a printing equipment-related business, comprising the Printing Equipment Business and the Inkjet Head Business. Within the Printing Equipment Business, we operate the inkjet business, principally with its ORPHIS high-speed inkjet printers, as well as the digital duplicating business, consisting mainly of its RISOGRAPH digital duplicators.

In the Printing Equipment-Related Business, both net sales and segment profit increased in the three months ended June 30, 2026, compared to the same period of the previous fiscal year, with net sales of 20,151 million yen (up 12.7% year on year) and segment profit of 1,543 million yen (up 9.2% year on year).

Net sales in Japan amounted to 8,792 million yen (up 7.7% year on year), while overseas net sales reached 11,359 million yen (up 16.8% year on year).

b. Real estate business

RISO’s real estate business consists of the leasing of buildings.

Net sales in the real estate business were 278 million yen (up 10.6% year on year), and segment profit was 181 million yen (up 12.8% year on year).

c. Others

RISO operates the print creating business, the digital communication business, and the application software business, among others as well as printing equipment-related business and real estate business.

Net sales in the others were 168 million yen (up 18.0% year on year), and segment loss was 137 million yen (compared to segment loss of 98 million yen in the same period of the previous fiscal year).

(2) Overview of financial position for the Quarter under Review

The financial position of RISO at the end of the current quarter compared to the end of the previous fiscal year is as follows.

Total assets increased 2,676 million yen to 97,878 million yen, while net assets decreased 1,330 million yen to 67,461 million yen.

The main changes in the assets section were increases of 1,950 million yen in merchandise and finished goods and 3,460 million yen in goodwill, and decreases of 2,821 million yen in notes and accounts receivable - trade and 1,310 million yen in investment securities. In the liabilities section, short-term borrowings increased by 1,373 million yen and long-term borrowings increased by 1,124 million yen. In the net assets section, retained earnings decreased by 1,774 million yen.

As a result, the equity ratio decreased by 3.3 points to 68.9%.

(3) Explanation on future estimates information pertaining to consolidated earnings forecasts

There has been no revision to the consolidated forecasts for the fiscal year ending March 31, 2027, which were released on May 8, 2026.

Impact of the Situation in the Middle East on the Supply Chain

The raw materials and components used in the Company's products contain a significant amount of chemical products and resins derived from naphtha. No significant problems have arisen in the procurement of raw materials and components at this time, although the purchase prices of some raw materials and components have increased. Should the impact of the situation in the Middle East on the supply chain persist, purchase price increases may exceed our current assumptions.

Furthermore, should energy prices surge significantly due to constraints on the supply of crude oil or other factors, this would lead to increases in the manufacturing costs of our products as well as in expenses such as transportation costs and utility costs, and business results of the Group may be affected.

Regarding the Procurement of Raw Materials and Components

No significant problems have arisen in the procurement of raw materials and components at this time, and we do not anticipate any impact on the sale of our products or the supply of our services. However, should the naphtha supply problem persist and disrupt the procurement of raw materials and components, this would affect the sale of our products and the supply of our services, and may therefore affect the Group's business results.

Regarding the Impact of Price Increases for Raw Materials and Components

The Company has assumed a certain level of increase in manufacturing costs resulting from higher prices for raw materials and components and factored it into the consolidated earnings forecasts. However, depending on how the situation develops going forward, cost increases may exceed our current assumptions.

Regarding Increases in Expenses

Surging energy prices may push up transportation, utility, and other costs beyond our assumptions, potentially affecting the Group's business results. However, as a reasonable estimate is difficult at this time, it has not been factored into the consolidated earnings forecasts.

In addition, the consolidated earnings forecasts do not factor in the impact on sales of the Company's products from changes in customer demand driven by price movements and shifts in economic conditions associated with heightened tensions in the Middle East, because it is difficult to make a reasonable estimate of the impact at this time.

We will continue to closely monitor developments and adapt swiftly to the changing international environment.

The forward-looking statements, including consolidated earnings forecasts, made in these materials are based on information currently available to the Company and on certain assumptions deemed reasonable. Actual business results, etc. may differ from the forecasts for various reasons.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	15,499	16,348
Notes and accounts receivable - trade	13,607	10,785
Electronically recorded monetary claims - operating	798	1,088
Securities	110	—
Merchandise and finished goods	7,397	9,347
Work in process	787	735
Raw materials and supplies	2,744	2,816
Other	3,203	3,396
Allowance for doubtful accounts	(162)	(166)
Total current assets	43,983	44,351
Non-current assets		
Property, plant and equipment		
Buildings and structures	24,381	24,430
Accumulated depreciation	(17,585)	(17,751)
Buildings and structures, net	6,796	6,679
Machinery, equipment and vehicles	8,224	8,294
Accumulated depreciation	(6,869)	(6,966)
Machinery, equipment and vehicles, net	1,355	1,328
Tools, furniture and fixtures	13,767	13,725
Accumulated depreciation	(12,572)	(12,509)
Tools, furniture and fixtures, net	1,194	1,215
Land	17,786	17,787
Leased assets	280	288
Accumulated depreciation	(146)	(160)
Leased assets, net	133	127
Construction in progress	738	717
Other	9,524	9,584
Accumulated depreciation	(7,692)	(7,649)
Other, net	1,831	1,934
Total property, plant and equipment	29,836	29,791
Intangible assets		
Goodwill	1,764	5,225
Software	1,377	1,441
Other	1,788	1,666
Total intangible assets	4,931	8,333
Investments and other assets		
Investment securities	6,911	5,600
Long-term loans receivable	9	9
Deferred tax assets	1,444	1,353
Retirement benefit asset	4,670	4,691
Other	3,424	3,755
Allowance for doubtful accounts	(9)	(9)
Total investments and other assets	16,449	15,401
Total non-current assets	51,218	53,526
Total assets	95,201	97,878

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,949	3,856
Electronically recorded obligations - operating	2,482	2,544
Short-term borrowings	3,530	4,904
Current portion of long-term borrowings	751	763
Income taxes payable	800	659
Provision for bonuses	2,167	1,406
Provision for bonuses for directors (and other officers)	43	20
Provision for product warranties	305	285
Other	8,685	9,143
Total current liabilities	21,716	23,583
Non-current liabilities		
Long-term borrowings	1,693	2,818
Deferred tax liabilities	592	1,001
Retirement benefit liability	1,504	1,846
Other	902	1,166
Total non-current liabilities	4,693	6,833
Total liabilities	26,409	30,416
Net assets		
Shareholders' equity		
Share capital	14,114	14,114
Capital surplus	14,779	14,779
Retained earnings	39,386	37,612
Treasury shares	(9,815)	(10,015)
Total shareholders' equity	58,465	56,491
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,936	3,342
Foreign currency translation adjustment	4,844	5,174
Remeasurements of defined benefit plans	2,546	2,435
Total accumulated other comprehensive income	10,327	10,952
Non-controlling interests	—	17
Total net assets	68,792	67,461
Total liabilities and net assets	95,201	97,878

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

(Quarterly Consolidated Statements of Income)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	18,282	20,598
Cost of sales	6,863	7,777
Gross profit	11,418	12,821
Selling, general and administrative expenses	9,942	11,233
Operating profit	1,476	1,588
Non-operating income		
Interest income	42	50
Dividend income	68	73
Foreign exchange gains	—	83
Other	70	42
Total non-operating income	181	249
Non-operating expenses		
Interest expenses	18	35
Commission expenses	—	60
Foreign exchange losses	95	—
Loss on retirement of non-current assets	1	2
Other	7	15
Total non-operating expenses	122	114
Ordinary profit	1,534	1,723
Extraordinary income		
Gain on sale of investment securities	—	527
Total extraordinary income	—	527
Extraordinary losses		
Loss on liquidation of subsidiaries	101	—
Total extraordinary losses	101	—
Profit before income taxes	1,433	2,250
Income taxes	544	863
Profit	888	1,387
Profit attributable to non-controlling interests	—	16
Profit attributable to owners of parent	888	1,371

(Quarterly Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	888	1,387
Other comprehensive income		
Valuation difference on available-for-sale securities	13	406
Foreign currency translation adjustment	75	330
Remeasurements of defined benefit plans, net of tax	(103)	(111)
Total other comprehensive income	(14)	625
Comprehensive income	874	2,012
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	874	1,996
Comprehensive income attributable to non-controlling interests	—	16

(3) Notes on quarterly consolidated financial statements

(Notes on segment information)

1. Three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

Information on sales and income or loss for each reportable segment

(Millions of yen)

	Printing equipment-related business	Real estate business	Others	Adjustments	Total
Net sales:					
Outside customers	17,887	252	142	—	18,282
Inter-segment	0	—	—	(0)	—
Total	17,877	252	142	(0)	18,282
Segment profit (loss)	1,413	160	(98)	—	1,476

Notes: 1. The printing equipment-related business includes both the printing equipment business and the inkjet head business.

2. The business segment “Others” encompasses businesses not included in the reportable segments, and includes the print creating business, the digital communication business and the application software business, among others.

3. Total amount of segment income (loss) coincides with the operating income in the quarterly consolidated statements of income.

2. Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

Information on sales and income or loss for each reportable segment

(Millions of yen)

	Printing equipment-related business	Real estate business	Others	Adjustments	Total
Net sales:					
Outside customers	20,151	278	168	—	20,598
Inter-segment	0	—	—	(0)	—
Total	20,151	278	168	(0)	20,598
Segment profit (loss)	1,543	181	(137)	—	1,588

Notes: 1. The printing equipment-related business includes both the printing equipment business and the inkjet head business.

2. The business segment “Others” encompasses businesses not included in the reportable segments, and includes the print creating business, the digital communication business and the application software business, among others.

3. Total amount of segment income (loss) coincides with the operating income in the quarterly consolidated statements of income.

Information concerning impairment loss on non-current assets or goodwill by reportable segment

(Significant changes in the amount of goodwill)

In the Printing Equipment-Related Business segment, the Company recorded goodwill as a result of acquiring shares in RISO Copylandia Philippines Corp. and Copylandia Sales Corp. and making both companies consolidated subsidiaries. The increase in goodwill from this event amounted to 3,698 million yen during the three months ended June 30, 2026.

The amount of goodwill was provisionally calculated because the allocation of the acquisition cost had not been completed as of the end of the period.

(Notes on significant changes in the amount of shareholders' equity)

During the three months ended June 30, 2026, the Company acquired treasury shares. As a result, treasury shares increased by 199 million yen during the period, and the balance of treasury shares at the end of the period was 10,015 million yen.

(Notes on premise of going concern)

No items to report

(Notes on quarterly consolidated cash flow statement)

We have not prepared a quarterly consolidated cash flow statement for the three months ended June 30, 2026. Furthermore, depreciation (including amortization of intangible assets excluding goodwill) and goodwill amortization for the period under review are as follows:

	Three months ended June 30, 2025	Three months ended June 30, 2026
Depreciation	621 million yen	821 million yen
Goodwill amortization	135 million yen	238 million yen

(Business Combination Matters)

(Business combination through acquisition)

At the meeting of the Board of Directors held on March 23, 2026, the Company resolved to acquire a portion of the shares in RISO Copylandia Philippines Corp. and Copylandia Sales Corp., which took over the business of Copylandia Office Systems Corporation, the Company's sales distributor based in the Republic of the Philippines (the "Philippines"), and entered into a share purchase agreement on April 23, 2026. Pursuant to the share purchase agreement, the Company acquired the shares on May 22, 2026.

1. Overview of Business Combination

(1) Names and business activities of the acquired companies

①Name of acquired company: RISO Copylandia Philippines Corp.

Nature of Business: Import, distribution, and sale of products; management

②Name of acquired company: Copylandia Sales Corp.

Nature of Business: Product sales and services

(2) Primary Reasons for Business Combination

To expand our business in the Philippine market.

(3) Date of Business Combination

May 22, 2026 (deemed acquisition date: April 1, 2026)

(4) Legal Form of Business Combination

Acquisition of shares for cash consideration

(5) Name of Company after Combination

There is no change in the company name after the combination.

(6) Percentage of voting rights acquired

①RISO Copylandia Philippines Corp. : 51%

②Copylandia Sales Corp. : 39%

(7) Basis for Determining the Acquiring Company

This is because the Company acquired the shares for cash consideration.

2. Period for which the business results of the acquired companies are included in the Quarterly Consolidated Statements of Income

From April 1, 2026 to June 30, 2026

3. Acquisition cost of the acquired company and breakdown by type of consideration

①RISO Copylandia Philippines Corp.

Cash and deposits 21,337 thousand U.S. dollars (3,396 million yen)

②Copylandia Sales Corp.

Cash and deposits 36 thousand U.S. dollars (5 million yen)

4. Description and amount of major acquisition-related expenses

Compensation and fees for advisory services 301 million yen*

* Total for RISO Copylandia Philippines Corp. and Copylandia Sales Corp.

5. Amount of goodwill incurred, reason for incurrence, amortization method and period

(1) Amount of goodwill incurred

①RISO Copylandia Philippines Corp. 3,395 million yen

②Copylandia Sales Corp. 303 million yen

(2) Reason for incurrence

This is mainly due to the excess earning power expected in the future from business development.

(3) Amortization method and period

Equal amortization over 9 years

6. Assets and liabilities accepted on the date of business combination

①RISO Copylandia Philippines Corp.

Current assets	1,669 million yen
Non-current assets	25 million yen
Total assets	1,695 million yen
Current liabilities	693 million yen
Non-current liabilities	998 million yen
Total liabilities	1,692 million yen

②Copylandia Sales Corp.

Current assets	1,228 million yen
Non-current assets	89 million yen
Total assets	1,318 million yen
Current liabilities	500 million yen
Non-current liabilities	1,116 million yen
Total liabilities	1,616 million yen

7. Allocation of the acquisition cost

As the allocation of the acquisition cost has not been completed, provisional accounting treatment has been applied based on reasonable information available at that time.