Translation

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

Summary of Consolidated Financial Results for the Year Ended June 30, 2026 (Based on Japanese GAAP)

August 7, 2026

Company name: Nagaoka International Corporation
Stock exchange listing: Tokyo
Stock code: 6239 URL https://www.nagaokajapan.co.jp/
Representative: President & CEO Yasuhisa Umezu
Inquiries: Managing Director Toshiya Tatemoto TEL 06(6261)6600
Scheduled date of ordinary general meeting of shareholders: September 25, 2026
Scheduled date to file Securities Report: September 24, 2026
Scheduled date to commence dividend payments: September 28, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the year ended June 30, 2026 (from July 1, 2025 to June 30, 2026)

(1) Consolidated operating results

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	%
Year ended June 30, 2026	7,468	(16.2)	499	(67.1)	573	(62.0)	327	(66.2)
Year ended June 30, 2025	8,917	(6.2)	1,519	(9.7)	1,509	(17.5)	970	(15.7)

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended June 30, 2026	47.06	–	4.2	5.6	6.7
Year ended June 30, 2025	138.90	–	13.4	14.9	17.0

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of June 30, 2026	10,514	7,966	75.8	1,148.62
As of June 30, 2025	10,023	7,507	74.9	1,076.21

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended June 30, 2026	756	90	(301)	3,087
Year ended June 30, 2025	514	(133)	(308)	2,427

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended June 30, 2025	–	0.00	–	35.00	35.00	244	25.2	3.4
Year ended June 30, 2026	–	0.00	–	35.00	35.00	242	74.4	3.1
Year ending June 30, 2027 (Forecast)	–	0.00	–	35.00	35.00		22.1	

3. Forecast of consolidated financial results for the year ending June 30, 2027 (from July 1, 2026 to June 30, 2027)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,000	33.9	1,700	240.3	1,700	196.6	1,100	235.4	158.60

4. Notes

(1) Significant changes in the scope of consolidation during the year ended June 30, 2026: No

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

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

As of June 30, 2026	7,078,400 shares	As of June 30, 2025	7,078,400 shares

Number of treasury shares at the end of the period

As of June 30, 2026	142,895 shares	As of June 30, 2025	102,277 shares

Average number of shares during the period

Year ended June 30, 2026	6,968,865shares	Year ended June 30, 2025	6,985,894 shares

Consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of June 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	2,519,603	3,181,400
Notes receivable - trade	25,768	478
Accounts receivable - trade	1,109,825	952,114
Contract assets	2,920,707	3,227,693
Electronically recorded monetary claims - operating	314,795	84,238
Merchandise and finished goods	10,630	33,557
Work in process	85,755	180,656
Raw materials and supplies	459,929	556,038
Other	264,412	389,537
Allowance for doubtful accounts	(10,464)	(232,936)
Total current assets	7,700,966	8,372,778
Non-current assets		
Property, plant and equipment		
Buildings and structures	1,301,438	1,506,115
Accumulated depreciation	(621,597)	(784,364)
Accumulated impairment	(11,695)	(13,025)
Buildings and structures, net	668,145	708,725
Machinery, equipment and vehicles	1,241,370	1,403,896
Accumulated depreciation	(948,642)	(1,084,150)
Accumulated impairment	(102,812)	(112,653)
Machinery, equipment and vehicles, net	189,915	207,091
Tools, furniture and fixtures	466,262	506,312
Accumulated depreciation	(393,352)	(444,095)
Accumulated impairment	(1,730)	(1,866)
Tools, furniture and fixtures, net	71,178	60,350
Land	149,095	149,095
Leased assets	31,870	31,870
Accumulated depreciation	(19,255)	(24,267)
Leased assets, net	12,615	7,603
Construction in progress	6,196	2,818
Total property, plant and equipment	1,097,146	1,135,684
Intangible assets		
Goodwill	9,575	4,787
Other	260,326	296,475
Total intangible assets	269,902	301,263
Investments and other assets		
Investment securities	152,200	—
Long-term prepaid expenses	589,545	477,119
Deferred tax assets	101,831	119,305
Other	121,629	108,002
Allowance for doubtful accounts	(9,567)	—
Total investments and other assets	955,638	704,427
Total non-current assets	2,322,687	2,141,375
Total assets	10,023,654	10,514,154

(Thousands of yen)

	As of June 30, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,228,615	921,079
Short-term borrowings	156,115	253,362
Current portion of bonds payable	10,000	—
Current portion of long-term borrowings	9,924	9,924
Lease liabilities	5,513	3,931
Accounts payable - other	241,973	113,707
Accrued expenses	399,117	308,283
Income taxes payable	201,372	155,228
Contract liabilities	83,406	575,474
Provision for bonuses	3,690	4,797
Provision for share-based compensation expenses for directors	—	16,413
Other	41,705	65,153
Total current liabilities	2,381,433	2,427,354
Non-current liabilities		
Long-term borrowings	40,612	30,688
Lease liabilities	8,942	5,011
Retirement benefit liability	82,970	84,857
Long-term unearned revenue	1,919	—
Total non-current liabilities	134,443	120,556
Total liabilities	2,515,877	2,547,910
Net assets		
Shareholders' equity		
Share capital	1,253,241	1,253,241
Capital surplus	974,311	1,001,208
Retained earnings	4,842,750	4,926,557
Treasury shares	(103,026)	(148,064)
Total shareholders' equity	6,967,276	7,032,943
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	36,835	—
Deferred gains or losses on hedges	228	(4,191)
Foreign currency translation adjustment	503,436	937,492
Total accumulated other comprehensive income	540,500	933,300
Total net assets	7,507,777	7,966,243
Total liabilities and net assets	10,023,654	10,514,154

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Thousands of yen)

	Fiscal year ended June 30, 2025	Fiscal year ended June 30, 2026
Net sales	8,917,041	7,468,151
Cost of sales	5,244,267	4,689,641
Gross profit	3,672,774	2,778,509
Selling, general and administrative expenses	2,152,921	2,278,978
Operating profit	1,519,852	499,530
Non-operating income		
Interest income	12,031	9,637
Foreign exchange gains	—	64,194
Gain on sale of scraps	49,349	46,229
Subsidy income	4,301	5,264
Other	5,764	2,148
Total non-operating income	71,447	127,475
Non-operating expenses		
Interest expenses	5,527	8,611
Foreign exchange losses	44,182	—
Loss on extinguishment share-based compensation expenses	30,824	44,824
Other	1,615	335
Total non-operating expenses	82,149	53,771
Ordinary profit	1,509,150	573,234
Extraordinary income		
Gain on sale of non-current assets	—	1,585
Gain on sale of investment securities	—	53,662
Total extraordinary income	—	55,248
Extraordinary losses		
Loss on sale of non-current assets	—	287
Loss on retirement of non-current assets	2,103	0
Total extraordinary losses	2,103	287
Profit before income taxes	1,507,046	628,194
Income taxes - current	560,156	298,036
Income taxes - deferred	(23,484)	2,186
Total income taxes	536,671	300,223
Profit	970,374	327,971
Profit attributable to owners of parent	970,374	327,971

Consolidated statements of comprehensive income

(Thousands of yen)

	Fiscal year ended June 30, 2025	Fiscal year ended June 30, 2026
Profit	970,374	327,971
Other comprehensive income		
Valuation difference on available-for-sale securities	21,936	(36,835)
Deferred gains or losses on hedges	1,197	(4,419)
Foreign currency translation adjustment	(248,271)	434,055
Total other comprehensive income	(225,137)	392,799
Comprehensive income	745,237	720,771
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	745,237	720,771

Consolidated statements of changes in equity

Fiscal year ended June 30, 2025

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,253,241	974,311	4,110,209	(103,026)	6,234,735
Changes during period					
Dividends of surplus			(237,833)		(237,833)
Profit attributable to owners of parent			970,374		970,374
Net changes in items other than shareholders' equity					
Total changes during period	—	—	732,540	—	732,540
Balance at end of period	1,253,241	974,311	4,842,750	(103,026)	6,967,276

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	14,899	(969)	751,708	765,638	7,000,374
Changes during period					
Dividends of surplus					(237,833)
Profit attributable to owners of parent					970,374
Net changes in items other than shareholders' equity	21,936	1,197	(248,271)	(225,137)	(225,137)
Total changes during period	21,936	1,197	(248,271)	(225,137)	507,403
Balance at end of period	36,835	228	503,436	540,500	7,507,777

Fiscal year ended June 30, 2026

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,253,241	974,311	4,842,750	(103,026)	6,967,276
Changes during period					
Dividends of surplus			(244,164)		(244,164)
Profit attributable to owners of parent			327,971		327,971
Purchase of treasury shares				(95,806)	(95,806)
Disposal of treasury shares		26,897		50,768	77,666
Net changes in items other than shareholders' equity					
Total changes during period	—	26,897	83,807	(45,037)	65,666
Balance at end of period	1,253,241	1,001,208	4,926,557	(148,064)	7,032,943

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	36,835	228	503,436	540,500	7,507,777
Changes during period					
Dividends of surplus					(244,164)
Profit attributable to owners of parent					327,971
Purchase of treasury shares					(95,806)
Disposal of treasury shares					77,666
Net changes in items other than shareholders' equity	(36,835)	(4,419)	434,055	392,799	392,799
Total changes during period	(36,835)	(4,419)	434,055	392,799	458,466
Balance at end of period	—	(4,191)	937,492	933,300	7,966,243

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended June 30, 2025	Fiscal year ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,507,046	628,194
Depreciation	157,921	142,230
Amortization of goodwill	4,787	4,787
Share-based payment expenses	117,031	79,335
Increase (decrease) in allowance for doubtful accounts	2,459	211,504
Increase (decrease) in provision for bonuses	440	1,106
Increase (decrease) in provision for share-based compensation expenses for directors	—	16,413
Increase (decrease) in retirement benefit liability	7,106	1,887
Interest and dividend income	(15,031)	(9,637)
Foreign exchange losses (gains)	(2,264)	(33,846)
Interest expenses	5,527	8,611
Loss on extinguishment share-based compensation expenses	30,824	44,824
Loss (gain) on sale of investment securities	—	(53,662)
Decrease (increase) in trade receivables	(356,482)	373,547
Decrease (increase) in inventories	80,977	(144,318)
Increase (decrease) in trade payables	411,616	(358,390)
Increase (decrease) in accrued expenses	(68,790)	(102,902)
Increase (decrease) in contract liabilities	(400,708)	464,526
Increase (decrease) in accounts payable - other	(146,965)	(147,938)
Other, net	(86,580)	106,481
Subtotal	1,248,914	1,232,755
Interest and dividends received	15,031	9,637
Interest paid	(5,458)	(8,281)
Income taxes paid	(743,532)	(477,405)
Net cash provided by (used in) operating activities	514,954	756,705
Cash flows from investing activities		
Payments into time deposits	(765)	(2,496)
Purchase of property, plant and equipment	(113,782)	(58,140)
Purchase of intangible assets	(4,021)	(7,617)
Proceeds from sale of investment securities	—	152,800
Payments of guarantee deposits	(21,029)	(1,945)
Proceeds from refund of guarantee deposits	5,731	4,869
Other, net	(80)	3,264
Net cash provided by (used in) investing activities	(133,947)	90,735
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	55,237	63,775
Repayments of long-term borrowings	(109,924)	(9,924)
Redemption of bonds	(10,000)	(10,000)
Repayments of lease liabilities	(6,541)	(5,513)
Purchase of treasury shares	—	(95,806)
Dividends paid	(237,730)	(244,145)
Other, net	—	(158)
Net cash provided by (used in) financing activities	(308,957)	(301,772)
Effect of exchange rate change on cash and cash equivalents	(90,825)	114,229
Net increase (decrease) in cash and cash equivalents	(18,776)	659,898
Cash and cash equivalents at beginning of period	2,446,431	2,427,654
Cash and cash equivalents at end of period	2,427,654	3,087,552