

Non-consolidated Financial Results for the First Three Months of the Fiscal Year Ending March 31, 2026 <under Japanese GAAP>

August 4, 2025

Company name: PALTAC CORPORATION
(URL: <https://www.paltac.co.jp/>)
Listing: Tokyo Stock Exchange (Code number: 8283)
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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, 2026 (From April 1, 2025 to June 30, 2025)

(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, 2025	316,047	4.3	7,623	2.6	8,519	2.6	6,240	2.7
June 30, 2024	302,914	3.2	7,428	6.5	8,305	5.9	6,076	10.0

	Earnings per share	Diluted earnings per share
Three months ended	(¥)	(¥)
June 30, 2025	101.18	—
June 30, 2024	96.68	—

(2) Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	(¥ million)	(¥ million)	%	(¥)
June 30, 2025	514,724	291,878	56.7	4,732.45
March 31, 2025	507,048	287,669	56.7	4,664.19

Reference: Equity

As of June 30, 2025: ¥291,878 million

As of March 31, 2025: ¥287,669 million

2. Dividends

	Annual dividends per share				
	First quarter	Second quarter	Third quarter	Year-end	Total
	(¥)	(¥)	(¥)	(¥)	(¥)
Fiscal year ended March 31, 2025	—	50.00	—	55.00	105.00
Fiscal year ending March 31, 2026	—				
Fiscal year ending March 31, 2026 (Forecast)		57.00	—	63.00	120.00

Note: Revision to the forecasts most recently announced: No

3. Forecasts of Financial Results for the Fiscal Year Ending March 31, 2026

(From April 1, 2025 to March 31, 2026)

(% increase figures indicate year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit		Earnings per share
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥)
First six months	622,000	3.6	14,600	4.5	16,200	0.1	11,100	(6.7)	179.97
Fiscal year	1,230,000	3.5	29,000	3.5	32,200	1.6	22,000	(3.8)	356.70

Note: Revision to the forecasts most recently announced: No

* 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 stock)

As of June 30, 2025	63,000,000 shares
As of March 31, 2025	63,000,000 shares

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

As of June 30, 2025	1,323,911 shares
As of March 31, 2025	1,323,911 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, 2025	61,676,089 shares
For the three months ended June 30, 2024	62,846,689 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/>).

* Information regarding this results report written in English

None of the information in this report constitutes solicitation to purchase or sell the stock of PALTAC CORPORATION. It was not prepared with the intention of providing investment advice about the stock of PALTAC CORPORATION. Furthermore, this report has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated report and the Japanese original, the original shall prevail.

Quarterly Financial Statements

(1) Quarterly Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	69,916	60,078
Notes and accounts receivable - trade	218,120	233,949
Merchandise and finished goods	54,705	57,405
Other	22,997	20,819
Allowance for doubtful accounts	(3)	(4)
Total current assets	365,735	372,248
Non-current assets		
Property, plant and equipment		
Buildings, net	45,325	44,681
Land	46,748	46,748
Other, net	20,859	20,646
Total property, plant and equipment	112,933	112,076
Intangible assets	724	726
Investments and other assets		
Investments and other assets	27,658	29,675
Allowance for doubtful accounts	(3)	(3)
Total investments and other assets	27,654	29,672
Total non-current assets	141,312	142,475
Total assets	507,048	514,724
Liabilities		
Current liabilities		
Notes and accounts payable - trade	172,614	178,466
Income taxes payable	5,252	2,955
Provision for bonuses	1,740	2,660
Other	29,420	27,577
Total current liabilities	209,028	211,659
Non-current liabilities		
Provision for retirement benefits	3,123	3,148
Other	7,227	8,037
Total non-current liabilities	10,351	11,185
Total liabilities	219,379	222,845

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Net assets		
Shareholders' equity		
Share capital	15,869	15,869
Capital surplus	25,093	25,093
Retained earnings	240,395	243,243
Treasury shares	(5,757)	(5,757)
Total shareholders' equity	275,601	278,449
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	12,082	13,436
Deferred gains or losses on hedges	(14)	(7)
Total valuation and translation adjustments	12,067	13,429
Total net assets	287,669	291,878
Total liabilities and net assets	507,048	514,724

(2) Quarterly Statements of Income

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Net sales	302,914	316,047
Cost of sales	280,564	292,361
Gross profit	22,349	23,686
Selling, general and administrative expenses	14,920	16,062
Operating profit	7,428	7,623
Non-operating income		
Dividend income	179	182
Research fee income	487	492
Rental income from real estate	41	42
Other	179	191
Total non-operating income	888	909
Non-operating expenses		
Interest expenses	1	1
Rental expenses on real estate	7	8
Other	1	2
Total non-operating expenses	11	12
Ordinary profit	8,305	8,519
Extraordinary income		
Gain on sale of investment securities	466	—
Insurance claim income	—	478
Total extraordinary income	466	478
Extraordinary losses		
Loss on retirement of non-current assets	0	1
Total extraordinary losses	0	1
Profit before income taxes	8,772	8,996
Income taxes - current	2,527	2,717
Income taxes - deferred	169	39
Total income taxes	2,696	2,756
Profit	6,076	6,240

(3) Quarterly Statements of Cash Flows

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Cash flows from operating activities		
Profit before income taxes	8,772	8,996
Depreciation	1,613	1,569
Increase (decrease) in allowance for doubtful accounts	0	0
Increase (decrease) in provision for bonuses	823	920
Increase (decrease) in provision for loss on disaster	(129)	—
Increase (decrease) in provision for retirement benefits	(10)	(13)
Interest and dividend income	(179)	(182)
Interest expenses	1	1
Loss (gain) on sale of investment securities	(466)	—
Insurance claim income	—	(478)
Decrease (increase) in trade receivables	(10,425)	(15,829)
Decrease (increase) in inventories	(3,111)	(2,699)
Increase (decrease) in trade payables	6,897	5,851
Increase (decrease) in accrued consumption taxes	(1,642)	954
Other, net	(1,758)	(938)
Subtotal	383	(1,848)
Interest and dividends received	179	182
Interest paid	(2)	(0)
Payments associated with disaster loss	(44)	—
Proceeds from insurance income	—	478
Income taxes paid	(4,964)	(4,809)
Net cash provided by (used in) operating activities	(4,448)	(5,996)
Cash flows from investing activities		
Purchase of property, plant and equipment	(319)	(312)
Purchase of intangible assets	(36)	(50)
Purchase of investment securities	(29)	(33)
Proceeds from sale of investment securities	517	—
Other, net	(1)	(30)
Net cash provided by (used in) investing activities	130	(427)
Cash flows from financing activities		
Repayments of lease liabilities	(30)	(27)
Dividends paid	(3,067)	(3,387)
Net cash provided by (used in) financing activities	(3,097)	(3,414)
Net increase (decrease) in cash and cash equivalents	(7,415)	(9,838)
Cash and cash equivalents at beginning of period	60,994	69,916
Cash and cash equivalents at end of period	53,578	60,078