

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

February 6, 2026

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 Nine Months of the Fiscal Year Ending March 31, 2026 (From April 1, 2025 to December 31, 2025)

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

	Net sales		Operating profit		Ordinary profit		Profit	
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%
Nine months ended December 31, 2025	950,636	4.3	21,947	(2.2)	24,548	(3.4)	17,320	(5.3)
December 31, 2024	911,064	3.2	22,439	2.1	25,417	3.1	18,282	6.6

	Earnings per share	Diluted earnings per share
Nine months ended	(¥)	(¥)
December 31, 2025	281.57	–
December 31, 2024	292.09	–

(2) Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	(¥ million)	(¥ million)	%	(¥)
December 31, 2025	543,887	299,777	55.1	4,907.81
March 31, 2025	507,048	287,669	56.7	4,664.19

Reference: Equity As of December 31, 2025: ¥299,777 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	–	57.00	–		
Fiscal year ending March 31, 2026 (Forecast)				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)	%	(¥)
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 shares)

As of December 31, 2025	62,000,000 shares
As of March 31, 2025	63,000,000 shares

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

As of December 31, 2025	918,176 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 nine months ended December 31, 2025	61,512,325 shares
For the nine months ended December 31, 2024	62,591,726 shares

(Notes)

- (1) Based on a decision by the Board of Directors on August 4, 2025, the Company purchased treasury stock of 594,200 shares during the first nine months.
- (2) On August 20, 2025, the Company retired treasury stock. As a result, the number of issued shares and of treasury shares decreased by 1,000,000 shares respectively.

* 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 (Presentation Material for financial results)

The presentation (Presentation Material for financial results) is posted on the Company's website (<https://www.paltac.co.jp/en/ir/>).

* Information regarding this report (including the attached material)

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 December 31, 2025
Assets		
Current assets		
Cash and deposits	69,916	66,110
Notes and accounts receivable - trade	218,120	241,682
Merchandise and finished goods	54,705	67,196
Other	22,997	23,048
Allowance for doubtful accounts	(3)	(4)
Total current assets	365,735	398,034
Non-current assets		
Property, plant and equipment		
Buildings, net	45,325	43,457
Land	46,748	46,748
Other, net	20,859	20,118
Total property, plant and equipment	112,933	110,324
Intangible assets	724	737
Investments and other assets		
Investments and other assets	27,658	34,793
Allowance for doubtful accounts	(3)	(3)
Total investments and other assets	27,654	34,790
Total non-current assets	141,312	145,853
Total assets	507,048	543,887
Liabilities		
Current liabilities		
Notes and accounts payable - trade	172,614	198,633
Income taxes payable	5,252	2,734
Provision for bonuses	1,740	926
Other	29,420	28,645
Total current liabilities	209,028	230,940
Non-current liabilities		
Provision for retirement benefits	3,123	3,197
Other	7,227	9,971
Total non-current liabilities	10,351	13,169
Total liabilities	219,379	244,109

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	15,869	15,869
Capital surplus	25,093	20,741
Retained earnings	240,395	250,820
Treasury shares	(5,757)	(4,129)
Total shareholders' equity	275,601	283,301
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	12,082	16,470
Deferred gains or losses on hedges	(14)	6
Total valuation and translation adjustments	12,067	16,476
Total net assets	287,669	299,777
Total liabilities and net assets	507,048	543,887

(2) Quarterly Statements of Income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	911,064	950,636
Cost of sales	843,043	879,190
Gross profit	68,021	71,446
Selling, general and administrative expenses	45,581	49,498
Operating profit	22,439	21,947
Non-operating income		
Dividend income	417	447
Research fee income	1,449	1,478
Rental income from real estate	124	125
Subsidy income	576	14
Other	540	580
Total non-operating income	3,110	2,646
Non-operating expenses		
Interest expenses	4	5
Rental expenses on real estate	107	24
Other	20	17
Total non-operating expenses	132	46
Ordinary profit	25,417	24,548
Extraordinary income		
Gain on sale of non-current assets	5	—
Gain on sale of investment securities	1,010	0
Reversal of provision for loss on disaster	7	—
Insurance claim income	—	478
Total extraordinary income	1,023	478
Extraordinary losses		
Loss on retirement of non-current assets	7	8
Total extraordinary losses	7	8
Profit before income taxes	26,433	25,018
Income taxes - current	7,233	7,184
Income taxes - deferred	917	514
Total income taxes	8,150	7,698
Profit	18,282	17,320

(3) Quarterly Statements of Cash Flows

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	26,433	25,018
Depreciation	4,855	4,751
Increase (decrease) in allowance for doubtful accounts	0	0
Increase (decrease) in provision for bonuses	(1,144)	(813)
Increase (decrease) in provision for loss on disaster	(403)	—
Increase (decrease) in provision for retirement benefits	(46)	(41)
Interest and dividend income	(418)	(448)
Interest expenses	4	5
Loss (gain) on sale of investment securities	(1,010)	(0)
Insurance claim income	—	(478)
Decrease (increase) in trade receivables	(16,540)	(23,562)
Decrease (increase) in inventories	(16,258)	(12,491)
Increase (decrease) in trade payables	28,703	26,018
Decrease (increase) in consumption taxes refund receivable	(379)	—
Increase (decrease) in accrued consumption taxes	(2,900)	(225)
Other, net	(1,758)	(783)
Subtotal	19,135	16,948
Interest and dividends received	418	448
Interest paid	(2)	(0)
Payments associated with disaster loss	(401)	—
Proceeds from insurance income	—	478
Income taxes paid	(9,558)	(9,511)
Net cash provided by (used in) operating activities	9,592	8,364
Cash flows from investing activities		
Purchase of property, plant and equipment	(914)	(1,599)
Proceeds from sale of property, plant and equipment	10	—
Purchase of intangible assets	(165)	(184)
Purchase of investment securities	(77)	(383)
Proceeds from sale of investment securities	1,415	0
Payments for investments in capital of subsidiaries and associates	(14)	—
Purchase of shares of subsidiaries and associates	—	(60)
Other, net	(196)	(225)
Net cash provided by (used in) investing activities	56	(2,452)
Cash flows from financing activities		
Repayments of lease liabilities	(86)	(100)
Dividends paid	(6,201)	(6,893)
Purchase of treasury shares	(3,696)	(2,724)
Net cash provided by (used in) financing activities	(9,983)	(9,717)
Net increase (decrease) in cash and cash equivalents	(334)	(3,806)
Cash and cash equivalents at beginning of period	60,994	69,916
Cash and cash equivalents at end of period	60,659	66,110