



Consolidated Financial Results for the Three Months Ended June 30, 2025 [Under Japanese GAAP]

July 31, 2025

Company name: SHIMA SEIKI MFG., LTD.
 Listing: Tokyo Stock Exchange
 Securities code: 6222
 URL: <https://www.shimaseiki.co.jp/>
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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, 2025 (April 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(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, 2025	10,519	30.5	307	-	1,012	-	907	-
June 30, 2024	8,061	(31.1)	(493)	-	(343)	-	(380)	-

(Note) Comprehensive income: Three months ended June 30, 2025: ¥ 586 million [(79.1) %]
 Three months ended June 30, 2024: ¥ 2,811 million [(18.4) %]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	26.36	26.36
June 30, 2024	(11.03)	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
June 30, 2025	100,760	77,666	77.0
March 31, 2025	99,405	77,740	78.2

(Reference) Equity: As of June 30, 2025: ¥ 77,626 million
 As of March 31, 2025: ¥ 77,701 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	5.00	-	5.00	10.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		10.00	-	10.00	20.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026(April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	44,500	36.8	1,500	-	2,300	-	2,000	-	57.94

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - (Company name:)
Excluded: - (Company name:)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

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

June 30, 2025: 35,800,000 shares
March 31, 2025: 35,800,000 shares

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

June 30, 2025: 1,858,654 shares
March 31, 2025: 1,281,734 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2025: 34,439,069 shares
Three months ended June 30, 2024: 34,516,172 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Cautions concerning the use of earnings forecasts)

Forward-looking statements provided in this document, including earnings forecasts, are based on the information currently available to the Company and certain assumptions considered reasonable. Actual business and other results may differ materially from the forecasts depending on various factors.

Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	14,129	15,988
Notes and accounts receivable - trade	35,341	36,525
Merchandise and finished goods	12,428	10,407
Work in process	858	873
Raw materials and supplies	11,695	11,574
Other	1,364	1,793
Allowance for doubtful accounts	(1,612)	(1,600)
Total current assets	74,205	75,562
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,709	5,604
Land	6,397	6,399
Other, net	2,078	2,078
Total property, plant and equipment	14,186	14,082
Intangible assets	78	76
Investments and other assets		
Investment securities	6,115	6,255
Distressed receivables	11,335	10,903
Retirement benefit asset	1,225	1,220
Deferred tax assets	303	310
Other	1,425	1,434
Allowance for doubtful accounts	(9,468)	(9,084)
Total investments and other assets	10,936	11,038
Total non-current assets	25,200	25,197
Total assets	99,405	100,760

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,475	1,656
Electronically recorded obligations - operating	587	540
Short-term borrowings	8,800	11,200
Lease liabilities	511	458
Income taxes payable	206	256
Contract liabilities	1,536	1,618
Provision for bonuses	1,135	732
Provision for product warranties	292	245
Provision for loss on guarantees	38	36
Other	3,047	2,385
Total current liabilities	17,632	19,130
Non-current liabilities		
Long-term accounts payable - other	44	44
Lease liabilities	670	585
Deferred tax liabilities	1,081	1,076
Retirement benefit liability	2,016	2,036
Other	220	220
Total non-current liabilities	4,032	3,963
Total liabilities	21,665	23,094
Net assets		
Shareholders' equity		
Share capital	14,859	14,859
Capital surplus	23,420	23,420
Retained earnings	31,615	32,350
Treasury shares	(3,912)	(4,399)
Total shareholders' equity	65,983	66,230
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,542	2,680
Revaluation reserve for land	33	33
Foreign currency translation adjustment	9,781	9,300
Remeasurements of defined benefit plans	(638)	(618)
Total accumulated other comprehensive income	11,718	11,396
Share acquisition rights	13	12
Non-controlling interests	25	26
Total net assets	77,740	77,666
Total liabilities and net assets	99,405	100,760

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30, 2025

(Millions of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	8,061	10,519
Cost of sales	4,760	7,016
Gross profit	3,300	3,502
Selling, general and administrative expenses	3,794	3,195
Operating profit (loss)	(493)	307
Non-operating income		
Interest income	168	155
Dividend income	55	104
Foreign exchange gains	-	453
Other	52	48
Total non-operating income	276	763
Non-operating expenses		
Interest expenses	6	26
Foreign exchange losses	103	-
Rental expenses on non-current assets	7	2
Provision of allowance for doubtful accounts	2	23
Other	6	4
Total non-operating expenses	126	57
Ordinary profit (loss)	(343)	1,012
Profit (loss) before income taxes	(343)	1,012
Income taxes - current	50	105
Income taxes - deferred	(14)	(1)
Total income taxes	36	103
Profit (loss)	(379)	908
Profit attributable to non-controlling interests	0	0
Profit (loss) attributable to owners of parent	(380)	907

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 2025

(Millions of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit (loss)	(379)	908
Other comprehensive income		
Valuation difference on available-for-sale securities	402	138
Foreign currency translation adjustment	2,760	(480)
Remeasurements of defined benefit plans, net of tax	27	19
Total other comprehensive income	3,190	(322)
Comprehensive income	2,811	586
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,810	585
Comprehensive income attributable to non-controlling interests	0	0