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August 4, 2026

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



Company name: Aica Kogyo Company, Limited
Listing: Tokyo Stock Exchange, Nagoya Stock Exchange
Securities code: 4206
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2026	71,379	19.4	9,160	44.9	9,674	34.8	4,727	5.7
June 30, 2025	59,765	5.1	6,324	4.4	7,175	6.0	4,471	8.1

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 8,749 million [-%]
For the three months ended June 30, 2025: ¥ 127 million [(98.6)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2026	74.71	70.99
June 30, 2025	71.52	66.02

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of June 30, 2026	344,379	221,263	56.2
March 31, 2026	326,435	207,298	58.4

Reference: Equity

As of June 30, 2026: ¥ 193,616 million
As of March 31, 2026: ¥ 190,480 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	-	66.00	-	72.00	138.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		72.00	-	72.00	144.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Consolidated financial result 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2026	145,000	19.5	17,500	31.1	17,700	20.6	9,700	2.9	153.30
Full year	290,000	15.2	34,800	19.4	35,300	17.1	19,500	5.2	308.17

Note: Revisions to the financial result forecast most recently announced: Yes

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 companies(Stylam Industries Limited)

(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	67,590,664 shares
As of March 31, 2026	67,590,664 shares

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

As of June 30, 2026	4,314,860 shares
As of March 31, 2026	4,315,004 shares

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

Three months ended June 30, 2026	63,275,671 shares
Three months ended June 30, 2025	62,518,746 shares

Note: The number of treasury shares at the end of the fiscal year includes the Company's shares held by the Stock Benefit Trust (J-ESOP) (45,800 shares in the first quarter of the fiscal year ending March 2027 and 46,000 shares in the fiscal year ending March 2026). In addition, the Company's shares held by the J-ESOP are included in the treasury stock deducted in the calculation of the average number of shares during the period (45,933 shares in the first quarter of the fiscal year ending March 31, 2027 and 46,833 shares in the first quarter of the fiscal year ending March 31, 2026).

* 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 on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

(Method of accessing supplementary material on financial results)

Supplementary financial results materials are disclosed on TDnet on the same day.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	59,207	54,728
Notes receivable - trade	22,864	22,794
Accounts receivable - trade	50,675	57,131
Merchandise and finished goods	18,059	20,763
Work in process	2,067	2,167
Raw materials and supplies	15,314	19,677
Other	26,131	19,519
Allowance for doubtful accounts	(1,028)	(991)
Total current assets	193,293	195,791
Non-current assets		
Property, plant and equipment	75,451	86,910
Intangible assets		
Goodwill	1,658	20,175
Other	7,369	7,204
Total intangible assets	9,027	27,380
Investments and other assets		
Other	48,664	34,298
Allowance for doubtful accounts	(1)	(1)
Total investments and other assets	48,662	34,297
Total non-current assets	133,141	148,588
Total assets	326,435	344,379
Liabilities		
Current liabilities		
Notes and accounts payable - trade	28,257	33,920
Electronically recorded obligations - operating	3,094	3,420
Short-term borrowings	35,181	33,016
Income taxes payable	5,073	3,242
Provision for bonuses	2,769	3,405
Buy-sell transaction liabilities	2,661	2,845
Other	13,732	13,184
Total current liabilities	90,770	93,037
Non-current liabilities		
Convertible-bond-type bonds with share acquisition rights	11,098	11,093
Long-term borrowings	1,302	765
Retirement benefit liability	2,061	2,275
Other	13,903	15,943
Total non-current liabilities	28,365	30,078
Total liabilities	119,136	123,116
Net assets		
Shareholders' equity		
Share capital	9,891	9,891
Capital surplus	8,811	8,811
Retained earnings	147,189	147,357
Treasury shares	(10,782)	(10,782)
Total shareholders' equity	155,110	155,279
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	11,420	12,913
Deferred gains or losses on hedges	(6)	(31)
Foreign currency translation adjustment	22,920	24,505
Remeasurements of defined benefit plans	1,035	950
Total accumulated other comprehensive income	35,369	38,337
Share acquisition rights	19	19
Non-controlling interests	16,799	27,627
Total net assets	207,298	221,263
Total liabilities and net assets	326,435	344,379

Quarterly Consolidated Statements of Income and Comprehensive Income
For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	59,765	71,379
Cost of sales	43,350	50,705
Gross profit	16,414	20,673
Selling, general and administrative expenses	10,090	11,512
Operating profit	6,324	9,160
Non-operating income		
Interest income	171	160
Dividend income	279	323
Other	629	335
Total non-operating income	1,080	819
Non-operating expenses		
Interest expenses	69	156
Other	160	149
Total non-operating expenses	229	305
Ordinary profit	7,175	9,674
Extraordinary losses		
Loss on step acquisitions	-	906
Total extraordinary losses	-	906
Profit before income taxes	7,175	8,768
Income taxes - current	2,158	2,946
Income taxes - deferred	148	224
Total income taxes	2,307	3,171
Profit	4,867	5,597
Profit attributable to non-controlling interests	396	869
Profit attributable to owners of parent	4,471	4,727

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	4,867	5,597
Other comprehensive income		
Valuation difference on available-for-sale securities	857	1,493
Deferred gains or losses on hedges	(2)	(25)
Foreign currency translation adjustment	(5,563)	1,756
Remeasurements of defined benefit plans, net of tax	33	(85)
Share of other comprehensive income of entities accounted for using equity method	(65)	12
Total other comprehensive income	(4,740)	3,151
Comprehensive income	127	8,749
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	682	7,695
Comprehensive income attributable to non-controlling interests	(555)	1,054

(Notes on segment information, etc.)

I. the three months of the previous fiscal year (April 1, 2025 to June 30, 2025)

Information on sales and the amount of profit or loss for each reported segment

(in millions of yen)

	Reportable segments			Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Chemical Products	Construction and Housing Materials	Total		
Sales					
Revenues from external customers	33,036	26,728	59,765	-	59,765
Transactions with other segments	1,059	0	1,059	(1,059)	-
Total	34,096	26,728	60,825	(1,059)	59,765
Segment Profit	2,100	5,347	7,447	(1,123)	6,324

Note: 1 The adjustment for segment profit of (1,123) million yen includes (1,135) million yen in company-wide expenses that have not been allocated to each reporting segment. Company-wide expenses are mainly expenses related to general administrative departments (human resources, general affairs, accounting departments, etc.) that are not attributable to the reporting segment.

2 Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

II. the three months of the current fiscal year (April 1, 2026 to June 30, 2026)

Information on sales and the amount of profit or loss for each reported segment

(in millions of yen)

	Reportable segments			Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Chemical Products	Construction and Housing Materials	Total		
Sales					
Revenues from external customers	37,254	34,124	71,379	-	71,379
Transactions with other segments	1,125	-	1,125	(1,125)	-
Total	38,380	34,124	72,504	(1,125)	71,379
Segment Profit	3,503	6,952	10,456	(1,295)	9,160

Note: 1 The adjustment for segment profit of (1,295) million yen includes (1,294) million yen in company-wide expenses that have not been allocated to each reporting segment. Company-wide expenses are mainly expenses related to general administrative departments (human resources, general affairs, accounting departments, etc.) that are not attributable to the reporting segment.

2 Segment profit is adjusted to operating income in the quarterly consolidated statements of income.