Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]

July 30, 2026

Company name: RION CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 6823
URL: https://www.rion.co.jp
Representative: Koki Kato President & CEO
Inquiries: Yusuke Irie Executive Officer and Head of Corporate Planning Division
Telephone: +81-42-359-7099
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, 2026 (April 1, 2026 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	6,885	3.9	988	19.2	1,001	17.3	687	15.6
June 30, 2025	6,629	4.3	829	20.0	853	19.4	595	48.5

(Note) Comprehensive income: Three months ended June 30, 2026: ¥ 1,055 million [50.9%]
Three months ended June 30, 2025: ¥ 699 million [59.9%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	55.79	-
June 30, 2025	48.31	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	42,802	35,242	82.3
March 31, 2026	41,784	34,803	83.3

(Reference) Equity: As of June 30, 2026: ¥ 35,242 million
As of March 31, 2026: ¥ 34,803 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, 2026	-	35.00	-	50.00	85.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		45.00	-	45.00	90.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (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	13,800	1.3	2,050	3.3	2,050	0.9	1,500	3.4	121.65
Full year	29,700	4.2	4,700	7.7	4,750	6.9	3,450	3.1	279.80

(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: None

(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, 2026: 12,347,700 shares
March 31, 2026: 12,347,700 shares

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

June 30, 2026: 17,409 shares
March 31, 2026: 17,382 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2026: 12,330,291 shares
Three months ended June 30, 2025: 12,319,318 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

Forward-looking statements such as results forecasts included in this document are based on information available to the Company at the time of the announcement and on certain assumptions considered reasonable. Actual results may differ materially from forecasts depending on a range of factors.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	8,562,701	9,870,636
Notes and accounts receivable - trade	5,453,500	4,510,734
Electronically recorded monetary claims - operating	2,716,319	2,843,121
Inventories	7,838,874	7,973,165
Other	568,722	707,766
Allowance for doubtful accounts	(8,143)	(8,465)
Total current assets	25,131,973	25,896,958
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,057,279	3,991,670
Land	5,927,059	5,927,059
Other, net	1,443,468	1,417,313
Total property, plant and equipment	11,427,806	11,336,043
Intangible assets		
Goodwill	752,707	770,748
Other	1,152,306	1,092,562
Total intangible assets	1,905,013	1,863,310
Investments and other assets		
Retirement benefit asset	912,771	910,147
Other	2,408,094	2,797,371
Allowance for doubtful accounts	(1,608)	(1,508)
Total investments and other assets	3,319,257	3,706,010
Total non-current assets	16,652,077	16,905,364
Total assets	41,784,051	42,802,323
Liabilities		
Current liabilities		
Accounts payable - trade	1,643,928	1,810,301
Electronically recorded obligations - operating	30,577	34,471
Accrued expenses	361,459	1,537,617
Income taxes payable	642,589	439,845
Provision for bonuses	1,289,149	615,342
Provision for product warranties	297,545	298,937
Other	362,928	468,527
Total current liabilities	4,628,179	5,205,043
Non-current liabilities		
Retirement benefit liability	619,151	619,518
Other	1,733,506	1,735,690
Total non-current liabilities	2,352,657	2,355,209
Total liabilities	6,980,836	7,560,252

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	2,079,254	2,079,254
Capital surplus	2,502,752	2,502,752
Retained earnings	24,946,037	25,017,409
Treasury shares	(10,728)	(10,809)
Total shareholders' equity	29,517,316	29,588,607
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	716,209	1,001,089
Revaluation reserve for land	3,207,031	3,207,031
Foreign currency translation adjustment	165,123	269,202
Remeasurements of defined benefit plans	1,197,533	1,176,139
Total accumulated other comprehensive income	5,285,897	5,653,462
Total net assets	34,803,214	35,242,070
Total liabilities and net assets	41,784,051	42,802,323

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	6,629,076	6,885,396
Cost of sales	3,338,974	3,452,485
Gross profit	3,290,102	3,432,911
Selling, general and administrative expenses	2,460,455	2,444,242
Operating profit	829,647	988,668
Non-operating income		
Interest income	559	1,653
Dividend income	20,724	20,224
Rental income from buildings	10,019	9,920
Other	12,125	3,257
Total non-operating income	43,429	35,056
Non-operating expenses		
Interest expenses	806	810
Foreign exchange losses	4,579	4,488
Commission expenses	11,005	13,220
Other	3,013	3,648
Total non-operating expenses	19,404	22,168
Ordinary profit	853,672	1,001,556
Extraordinary income		
Gain on sale of non-current assets	723	-
Total extraordinary income	723	-
Extraordinary losses		
Loss on retirement of non-current assets	746	1,456
Total extraordinary losses	746	1,456
Profit before income taxes	853,648	1,000,100
Income taxes - current	365,119	404,473
Income taxes - deferred	(106,595)	(92,261)
Total income taxes	258,523	312,212
Profit	595,125	687,888
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	595,125	687,888

Quarterly Consolidated Statement of Comprehensive Income

For the three months ended June 30

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	595,125	687,888
Other comprehensive income		
Valuation difference on available-for-sale securities	77,002	284,880
Foreign currency translation adjustment	39,470	104,079
Remeasurements of defined benefit plans, net of tax	(12,376)	(21,393)
Total other comprehensive income	104,096	367,565
Comprehensive income	699,221	1,055,454
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	699,221	1,055,454
Comprehensive income attributable to non-controlling interests	-	-