July 31, 2026

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

Company name: SHIBAURA MACHINE CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 6104
URL: https://www.shibaura-machine.co.jp
Representative: Shigetomo Sakamoto President and Chief Operating Officer
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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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	21,119	(31.8)	(652)	-	(261)	-	(19)	-
June 30, 2025	30,977	(26.9)	922	(76.7)	1,024	(76.7)	866	(70.3)

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 601 million [96.2%]
For the three months ended June 30, 2025: ¥ 306 million [(92.1)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	(0.85)	-
June 30, 2025	36.68	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	173,511	117,486	67.7
March 31, 2026	173,476	118,541	68.3

Reference: Equity
As of June 30, 2026: ¥ 117,486 million
As of March 31, 2026: ¥ 118,541 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	-	70.00	-	70.00	140.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		70.00	-	70.00	140.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the first quarter dividend for the fiscal year ending March 31, 2027 :

Commemorative dividend - yen

Special dividend - yen

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	52,000	(23.1)	0	(100.0)	(1,100)	-	(800)	-	(33.83)
Full year	137,000	3.2	4,200	(3.8)	3,100	(38.0)	2,000	94.4	84.58

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

Newly included: - companies( )

Excluded: - companies( )

(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	24,820,406 shares
As of March 31, 2026	24,820,406 shares

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

As of June 30, 2026	1,173,471 shares
As of March 31, 2026	1,173,394 shares

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

Three months ended June 30, 2026	23,646,960 shares
Three months ended June 30, 2025	23,631,053 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

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	37,890	34,137
Notes and accounts receivable - trade, and contract assets	22,745	18,201
Electronically recorded monetary claims - operating	3,912	3,444
Securities	5,000	4,000
Merchandise and finished goods	14,171	18,592
Work in process	35,562	40,742
Raw materials and supplies	334	341
Other	5,228	4,759
Allowance for doubtful accounts	(99)	(123)
Total current assets	124,745	124,097
Non-current assets		
Property, plant and equipment		
Buildings and structures	49,554	49,676
Accumulated depreciation and impairment	(28,917)	(29,292)
Buildings and structures, net	20,637	20,383
Machinery, equipment and vehicles	27,819	28,262
Accumulated depreciation and impairment	(23,526)	(23,682)
Machinery, equipment and vehicles, net	4,293	4,580
Land	6,778	6,790
Leased assets	1,816	1,889
Accumulated depreciation and impairment	(1,112)	(1,139)
Leased assets, net	704	750
Construction in progress	219	125
Other	8,260	8,321
Accumulated depreciation and impairment	(7,380)	(7,405)
Other, net	879	916
Total property, plant and equipment	33,512	33,547
Intangible assets		
Goodwill	324	310
Other	660	621
Total intangible assets	984	932
Investments and other assets		
Investment securities	12,006	12,589
Long-term loans receivable	765	761
Deferred tax assets	520	616
Other	1,738	1,761
Allowance for doubtful accounts	(797)	(794)
Total investments and other assets	14,233	14,933
Total non-current assets	48,730	49,413
Total assets	173,476	173,511

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	12,924	12,938
Electronically recorded obligations - operating	2,220	2,172
Short-term borrowings	10,733	10,230
Income taxes payable	654	265
Accrued expenses	2,255	2,905
Provision for bonuses	2,276	1,306
Provision for product warranties	786	797
Contract liabilities	10,458	13,200
Other	2,268	2,006
Total current liabilities	44,578	45,824
Non-current liabilities		
Long-term borrowings	59	17
Deferred tax liabilities	3,165	3,029
Provision for retirement benefits for directors (and other officers)	29	32
Retirement benefit liability	6,035	6,059
Asset retirement obligations	573	573
Other	493	487
Total non-current liabilities	10,357	10,200
Total liabilities	54,935	56,024
Net assets		
Shareholders' equity		
Share capital	12,484	12,484
Capital surplus	11,539	11,539
Retained earnings	80,313	78,638
Treasury shares	(3,583)	(3,583)
Total shareholders' equity	100,754	99,079
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,766	7,184
Foreign currency translation adjustment	8,470	8,748
Remeasurements of defined benefit plans	2,549	2,473
Total accumulated other comprehensive income	17,786	18,407
Total net assets	118,541	117,486
Total liabilities and net assets	173,476	173,511

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of 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	30,977	21,119
Cost of sales	21,465	13,498
Gross profit	9,511	7,621
Selling, general and administrative expenses	8,589	8,273
Operating profit (loss)	922	(652)
Non-operating income		
Interest income	73	66
Dividend income	195	176
Rental income	11	11
Foreign exchange gains	-	122
Other	157	107
Total non-operating income	438	484
Non-operating expenses		
Interest expenses	55	22
Foreign exchange losses	223	-
Other	57	71
Total non-operating expenses	336	93
Ordinary profit (loss)	1,024	(261)
Extraordinary income		
Gain on sale of non-current assets	-	1
Total extraordinary income	-	1
Extraordinary losses		
Loss on disposal of non-current assets	11	19
Total extraordinary losses	11	19
Profit (loss) before income taxes	1,013	(279)
Income taxes - current	127	129
Income taxes - deferred	19	(389)
Total income taxes	146	(259)
Profit (loss)	866	(19)
Profit (loss) attributable to owners of parent	866	(19)

Quarterly Consolidated Statement of 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
Profit (loss)	866	(19)
Other comprehensive income		
Valuation difference on available-for-sale securities	(207)	418
Foreign currency translation adjustment	(420)	278
Remeasurements of defined benefit plans, net of tax	67	(75)
Total other comprehensive income	(560)	621
Comprehensive income	306	601
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	306	601
Comprehensive income attributable to non-controlling interests	-	-