



November 7, 2025

Summary of Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2026 (Six Months Ended September 30, 2025)

[Japanese GAAP]

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Listing: Tokyo Stock Exchange
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Scheduled date to file Semi-annual Securities Report: November 12, 2025
 Scheduled date of payment of dividend: December 1, 2025
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: Yes (for institutional investors and analysts)

Note: The original disclosure in Japanese was released on November 7, 2025 at 15:30. (GMT +9).

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Six Months Ended September 30, 2025

(April 1, 2025–September 30, 2025)

(1) Consolidated results of operations (Percentages represent year-over-year changes)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|--------------------------------|-------------|------|------------------|------|-----------------|------|---|------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % |
| Six months ended Sep. 30, 2025 | 14,258 | 12.0 | 5,781 | 23.9 | 5,780 | 16.0 | 4,360 | 28.8 |
| Six months ended Sep. 30, 2024 | 12,736 | 17.2 | 4,665 | 50.7 | 4,983 | 55.6 | 3,385 | 55.5 |

Note: Comprehensive income (million yen) Six months ended Sep. 30, 2025: 3,365 (down 35.7%)
 Six months ended Sep. 30, 2024: 5,237 (up 42.4%)

| | Net income per share | Diluted net income per share |
|--------------------------------|----------------------|------------------------------|
| | Yen | Yen |
| Six months ended Sep. 30, 2025 | 175.06 | — |
| Six months ended Sep. 30, 2024 | 133.72 | — |

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio |
|---------------------|--------------|-------------|--------------|
| | Million yen | Million yen | % |
| As of Sep. 30, 2025 | 55,025 | 49,872 | 90.6 |
| As of Mar. 31, 2025 | 54,841 | 47,812 | 87.2 |

Reference: Shareholders' equity (million yen) As of Sep. 30, 2025: 49,872
 As of Mar. 31, 2025: 47,812

2. Dividends

| | Dividends per share | | | | |
|--------------------|---------------------|--------|--------|----------|-------|
| | 1Q-end | 2Q-end | 3Q-end | Year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| FY3/25 | — | 37.00 | — | 39.00 | 76.00 |
| FY3/26 | — | 41.00 | — | — | — |
| FY3/26 (forecasts) | — | — | — | 41.00 | 82.00 |

Note: Revisions to the most recently announced dividend forecast: None

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

(Percentages represent year-over-year changes)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Net income per share |
|-----------|-------------|-----|------------------|-----|-----------------|-------|---|-------|----------------------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Yen |
| Full year | 28,500 | 0.5 | 10,700 | 1.8 | 10,800 | (1.1) | 7,400 | (1.3) | 297.45 |

Note: Revisions to the most recently announced consolidated forecast: None

*** Notes**

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

Newly added: –

Excluded: –

(2) Application of special accounting methods for presenting semi-annual consolidated financial statements: None

(3) Changes in accounting policies and accounting estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Restatements: None

(4) Number of issued shares (common stock)

1) Number of shares issued at the end of the period (including treasury shares)

| | | | |
|----------------------|-------------------|----------------------|-------------------|
| As of Sep. 30, 2025: | 26,529,949 shares | As of Mar. 31, 2025: | 26,529,949 shares |
|----------------------|-------------------|----------------------|-------------------|

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

| | | | |
|----------------------|------------------|----------------------|------------------|
| As of Sep. 30, 2025: | 1,683,005 shares | As of Mar. 31, 2025: | 1,608,714 shares |
|----------------------|------------------|----------------------|------------------|

3) Average number of shares outstanding during the period

| | | | |
|---------------------------------|-------------------|---------------------------------|-------------------|
| Six months ended Sep. 30, 2025: | 24,909,954 shares | Six months ended Sep. 30, 2024: | 25,318,298 shares |
|---------------------------------|-------------------|---------------------------------|-------------------|

- Semi-annual financial results reports are exempt from interim review conducted by certified public accountants or an audit firm.
- Proper use of earnings forecasts, and other special matters

Forecasts of future performance in this report are based on assumptions judged to be valid and information currently available to the Company. Actual results may differ substantially from these forecasts for a number of reasons.

(Change in Unit of Monetary Amount Displayed)

Monetary amounts shown for account items and other matters in the semi-annual consolidated financial statements had previously been presented in thousands of yen. However, beginning with the six-month period ended September 30, 2025, the Company has changed the unit to millions of yen. For the purpose of comparison, figures for the previous fiscal year and the six-month period of the previous fiscal year are also presented in millions of yen.

Contents of Attachments

Please note English translation is available with respect to major sections of the following only.

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1. Qualitative Information on Semi-annual Consolidated Financial Performance

(1) Explanation of Results of Operations

During the first six months of the fiscal year ending March 31, 2026 (hereinafter the “period under review”), the domestic economy continued to show a modest recovery mainly due to the improving employment environment and corporate earnings, in addition to signs of recovery in consumer sentiment regarding consumer spending. In the manufacturing sector, production activity experienced ups and downs, with some signs of recovery in the weak demand for electronic components. Corporate investment remains firm, particularly in the manufacturing sector, with signs of recovery mainly in digitalization and labor-saving measures.

Overseas, the Chinese economy remained at a standstill due to the impact of a prolonged real estate recession, with consumer spending remaining largely flat despite the effect of various policy measures. Manufacturing industry in China remained strong mainly due to the diversification of export markets, although exports to the United States declined due to the impact of U.S. trade policy. In Europe and the United States, the outlook remains uncertain, despite signs of continuous economic recovery in some areas. Looking ahead, the situation needs close monitoring on an ongoing basis of the impact of policy trends in the United States, the situation in the Middle East, and other factors.

As for the business environment surrounding the JCU Group, in the electronics industry, various high-performance electronic devices such as smartphones and PCs, for which the inventory adjustment appears to have run its course, remained firm, leading to an increase in shipments of various products. In the automotive industry, production volume increased in China due to demand being boosted by the effect of various policy measures.

The results of operations of the JCU Group were as follows.

| (Millions of yen, unless otherwise stated) | | | |
|--|---|--|--------------------------|
| | Previous period (Apr. 1, 2024–Sep. 30, 2024) | Current period (Apr. 1, 2025–Sep. 30, 2025) | Year-over-year change |
| Net sales | 12,736 | 14,258 | Up 12.0% |
| Operating profit | 4,665 | 5,781 | Up 23.9% |
| Ordinary profit | 4,983 | 5,780 | Up 16.0% |
| Profit attributable to owners of parent | 3,385 | 4,360 | Up 28.8% |

The results of operations by segment were as follows.

Chemicals Business

Chemicals for electronics components

- China: Demand for PWBs and semiconductor package substrates for high-performance electronic devices such as smartphones and PCs remained strong, resulting in a year-over-year increase in sales of chemicals.
- Taiwan: Demand for semiconductor package substrates for high-performance electronic devices such as smartphones and servers remained strong. As a result, sales of chemicals substantially increased year over year.
- South Korea: Due to the bottoming out of the semiconductor market and the progress in inventory adjustment by customers, demand for semiconductor package substrates continued a moderate recovery. As a result, sales of chemicals increased year over year.

Chemicals for decoration

- Japan: Demand for chemicals declined due to changes in design trends. As a result, sales of chemicals stayed flat year over year.
- China: Despite increases in automobile production due to the effect of various policy measures boosting demand, demand for automobile parts which is subject to our business decreased. As a result, sales of chemicals decreased year over year.

(Millions of yen, unless otherwise stated)

| | Previous period (Apr. 1, 2024–Sep. 30, 2024) | Current period (Apr. 1, 2025–Sep. 30, 2025) | Year-over-year change |
|----------------|---|--|--------------------------|
| Net sales | 11,384 | 12,501 | Up 9.8% |
| Segment profit | 4,967 | 5,972 | Up 20.2% |

Machine Business

Sales increased thanks to the ordered projects progressing on schedule. However, order backlog decreased substantially due to a decline in new orders for large projects.

(Millions of yen, unless otherwise stated)

| | Previous period (Apr. 1, 2024–Sep. 30, 2024) | Current period (Apr. 1, 2025–Sep. 30, 2025) | Year-over-year change |
|-----------------|---|--|--------------------------|
| Net sales | 1,352 | 1,757 | Up 30.0% |
| Segment profit | 172 | 295 | Up 71.3% |
| Orders received | 647 | 759 | Up 17.4% |
| Order backlog | 3,560 | 337 | Down 90.5% |

(2) Explanation of Financial Position

1) Assets, liabilities and net assets

Assets

Total assets at the end of the period under review increased 184 million yen from the end of the previous fiscal year to 55,025 million yen.

Current assets decreased 948 million yen to 39,275 million yen mainly due to decreases in accounts receivable-trade as well as advance payments-trade and consumption taxes refund receivable included in other, which were partially offset by an increase in cash and deposits.

Non-current assets increased 1,132 million yen to 15,750 million yen mainly due to increases in construction in progress and investment securities.

Liabilities

Total liabilities at the end of the period under review decreased 1,875 million yen from the end of the previous fiscal year to 5,153 million yen.

Current liabilities decreased 1,793 million yen to 4,554 million yen mainly due to decreases in notes and accounts payable-trade and income taxes payable.

Non-current liabilities decreased 81 million yen to 599 million yen mainly due to decreases in long-term borrowings and deferred tax liabilities.

Net assets

Total net assets at the end of the period under review increased 2,059 million yen from the end of the previous fiscal year to 49,872 million yen, mainly due to an increase in retained earnings from profit attributable to owners of parent.

2) Cash flows

Cash and cash equivalents at the end of the period under review increased 958 million yen from the end of the previous fiscal year to 25,771 million yen.

Cash flows from operating activities

Net cash provided by operating activities decreased 643 million yen year over year to 3,984 million yen.

This was mainly due to an increase in accounts receivable-trade, and contract assets.

Cash flows from investing activities

Net cash used in investing activities increased 968 million yen year over year to 985 million yen.

This was mainly due to an increase in purchase of property, plant and equipment.

Cash flows from financing activities

Net cash used in financing activities decreased 120 million yen year over year to 1,407 million yen.

This was mainly due to a net increase in short-term borrowings.

(3) Explanation of Consolidated Forecast and Other Forward-looking Statements

Regarding the future outlook, for chemicals for electronics components, we expect demand for PWBs and semiconductor package substrates related to our business to expand in the medium and long term, resulting from innovation of various digital technologies in the semiconductor-related market including the spread of AI and IoT as well as automated vehicle operation. On the other hand, we expect demand for chemicals for decoration to remain flat, affected by situations in the automotive parts category, our main target, such as changes in design trends and sluggish demand resulting from the spread of electronic vehicles.

Given these circumstances, the Group has set up its medium-to long-term direction, *Our Vision for 2035*, to become *a global organization that continuously grows with society by fully utilizing distinctive strengths and making contributions to society and protecting the environment*. We will strive to enhance our corporate value by pursuing social and economic values by constantly strengthening our technology and support system while responding to the ever-changing external environment.

To that end, we formulated a new medium-term management plan called “JCU VISION 2035–1st stage–” (covering the period from the fiscal year ended March 31, 2025 to the fiscal year ending March 31, 2027). We are committed to implementing this plan based on basic policies: *big investments in growing markets; strengthening the management foundation; utilization of data through the promotion of DX; higher profitability in current markets; sustainability management; and utilization of human capital, intellectual property, and intangible assets*. Regarding the consolidated forecasts for the fiscal year ending March 31, 2026, there are no revisions to the full-year forecasts announced on May 13, 2025.

2. Semi-annual Consolidated Financial Statements and Notes**(1) Semi-annual Consolidated Balance Sheet**

(Millions of yen)

| | FY3/25 (As of Mar. 31, 2025) | Second quarter of FY3/26 (As of Sep. 30, 2025) |
|--|---------------------------------|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 26,046 | 26,532 |
| Notes receivable-trade | 1,714 | 1,783 |
| Accounts receivable-trade | 8,324 | 7,492 |
| Contract assets | 356 | 242 |
| Securities | 66 | — |
| Merchandise and finished goods | 1,496 | 1,659 |
| Work in process | 106 | 88 |
| Raw materials and supplies | 711 | 758 |
| Other | 1,441 | 760 |
| Allowance for doubtful accounts | (42) | (42) |
| Total current assets | 40,223 | 39,275 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 3,401 | 3,195 |
| Machinery, equipment and vehicles, net | 1,025 | 896 |
| Tools, furniture and fixtures, net | 839 | 1,017 |
| Land | 915 | 1,124 |
| Leased assets, net | 21 | 17 |
| Construction in progress | 5,626 | 6,279 |
| Total property, plant and equipment | 11,830 | 12,531 |
| Intangible assets | | |
| Other | 135 | 259 |
| Total intangible assets | 135 | 259 |
| Investments and other assets | | |
| Investment securities | 1,402 | 1,712 |
| Deferred tax assets | 798 | 813 |
| Other | 451 | 433 |
| Total investments and other assets | 2,652 | 2,959 |
| Total non-current assets | 14,617 | 15,750 |
| Total assets | 54,841 | 55,025 |

(Millions of yen)

| | FY3/25 (As of Mar. 31, 2025) | Second quarter of FY3/26 (As of Sep. 30, 2025) |
|---|---------------------------------|---|
| Liabilities | | |
| Current liabilities | | |
| Notes and accounts payable-trade | 1,934 | 1,237 |
| Electronically recorded obligations-operating | 407 | 402 |
| Short-term borrowings | 300 | 300 |
| Current portion of long-term borrowings | 91 | 60 |
| Lease liabilities | 14 | 14 |
| Income taxes payable | 2,065 | 1,227 |
| Provision for bonuses | 407 | 427 |
| Provision for loss on construction contracts | — | 4 |
| Other | 1,126 | 881 |
| Total current liabilities | 6,347 | 4,554 |
| Non-current liabilities | | |
| Long-term borrowings | 30 | — |
| Lease liabilities | 21 | 14 |
| Retirement benefit liability | 146 | 168 |
| Deferred tax liabilities | 161 | 103 |
| Asset retirement obligations | 285 | 286 |
| Other | 34 | 25 |
| Total non-current liabilities | 680 | 599 |
| Total liabilities | 7,028 | 5,153 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 1,281 | 1,281 |
| Capital surplus | 1,222 | 1,226 |
| Retained earnings | 44,060 | 47,449 |
| Treasury shares | (4,975) | (5,313) |
| Total shareholders' equity | 41,589 | 44,644 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 304 | 516 |
| Foreign currency translation adjustment | 5,918 | 4,711 |
| Total accumulated other comprehensive income | 6,223 | 5,228 |
| Total net assets | 47,812 | 49,872 |
| Total liabilities and net assets | 54,841 | 55,025 |

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income**Semi-annual Consolidated Statement of Income**

(Millions of yen)

| | First six months of FY3/25 (Apr. 1, 2024–Sep. 30, 2024) | First six months of FY3/26 (Apr. 1, 2025–Sep. 30, 2025) |
|---|--|--|
| Net sales | 12,736 | 14,258 |
| Cost of sales | 4,121 | 4,448 |
| Gross profit | 8,615 | 9,810 |
| Selling, general and administrative expenses | | |
| Salaries and allowances | 1,231 | 1,257 |
| Bonuses | 358 | 368 |
| Retirement benefit expenses | 72 | 91 |
| Depreciation | 277 | 327 |
| Provision of allowance for doubtful accounts | – | 1 |
| Other | 2,010 | 1,983 |
| Total selling, general and administrative expenses | 3,950 | 4,029 |
| Operating profit | 4,665 | 5,781 |
| Non-operating income | | |
| Interest income | 105 | 67 |
| Dividend income | 19 | 23 |
| Foreign exchange gains | 206 | – |
| Subsidy income | 1 | 30 |
| Reversal of allowance for doubtful accounts | 2 | – |
| Other | 11 | 4 |
| Total non-operating income | 347 | 126 |
| Non-operating expenses | | |
| Interest expenses | 2 | 2 |
| Foreign exchange losses | – | 108 |
| Share of loss of entities accounted for using equity method | 24 | 5 |
| Other | 3 | 11 |
| Total non-operating expenses | 29 | 127 |
| Ordinary profit | 4,983 | 5,780 |
| Extraordinary income | | |
| Gain on sale of non-current assets | 0 | 11 |
| Total extraordinary income | 0 | 11 |
| Extraordinary losses | | |
| Loss on sale of non-current assets | – | 0 |
| Loss on retirement of non-current assets | 1 | 3 |
| Impairment losses | – | 8 |
| Loss on liquidation of subsidiaries | – | 24 |
| Total extraordinary losses | 1 | 37 |
| Profit before income taxes | 4,981 | 5,754 |
| Income taxes-current | 1,482 | 1,576 |
| Income taxes-deferred | 113 | (183) |
| Total income taxes | 1,595 | 1,393 |
| Profit | 3,385 | 4,360 |
| Profit attributable to owners of parent | 3,385 | 4,360 |

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

| | First six months of FY3/25 (Apr. 1, 2024–Sep. 30, 2024) | First six months of FY3/26 (Apr. 1, 2025–Sep. 30, 2025) |
|--|--|--|
| Profit | 3,385 | 4,360 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | (78) | 211 |
| Foreign currency translation adjustment | 1,926 | (1,206) |
| Share of other comprehensive income of entities accounted for using equity method | 4 | (0) |
| Total other comprehensive income | 1,851 | (995) |
| Comprehensive income | 5,237 | 3,365 |
| Comprehensive income attributable to: | | |
| Owners of parent | 5,237 | 3,365 |

(3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

| | First six months of FY3/25 (Apr. 1, 2024–Sep. 30, 2024) | First six months of FY3/26 (Apr. 1, 2025–Sep. 30, 2025) |
|---|--|--|
| Cash flows from operating activities | | |
| Profit before income taxes | 4,981 | 5,754 |
| Depreciation | 400 | 457 |
| Impairment losses | – | 8 |
| Loss on liquidation of subsidiaries | – | 24 |
| Increase (decrease) in allowance for doubtful accounts | (2) | 1 |
| Increase (decrease) in provision for bonuses | 20 | 18 |
| Increase (decrease) in retirement benefit liability | 14 | 23 |
| Interest and dividend income | (125) | (90) |
| Interest expenses | 2 | 2 |
| Foreign exchange losses (gains) | 58 | 115 |
| Share of loss (profit) of entities accounted for using equity method | 24 | 5 |
| Loss (gain) on sale of non-current assets | (0) | (11) |
| Loss on retirement of non-current assets | 1 | 3 |
| Decrease (increase) in accounts receivable-trade, and contract assets | 2,173 | 513 |
| Increase (decrease) in contract liabilities | 190 | (107) |
| Decrease (increase) in inventories | 315 | (451) |
| Increase (decrease) in trade payables | (1,221) | (458) |
| Decrease (increase) in advance payments-trade | (357) | 365 |
| Other, net | (338) | 100 |
| Subtotal | 6,138 | 6,276 |
| Interest and dividends received | 152 | 96 |
| Interest paid | (2) | (2) |
| Income taxes paid | (1,692) | (2,386) |
| Income taxes refund | 31 | 0 |
| Net cash provided by (used in) operating activities | 4,627 | 3,984 |
| Cash flows from investing activities | | |
| Decrease (increase) in time deposits | 577 | 503 |
| Purchase of property, plant and equipment | (622) | (1,369) |
| Proceeds from sale of property, plant and equipment | 0 | 11 |
| Purchase of intangible assets | (5) | (127) |
| Purchase of investment securities | (0) | (0) |
| Proceeds from sale of investment securities | 37 | – |
| Other, net | (2) | (2) |
| Net cash provided by (used in) investing activities | (16) | (985) |

| | (Millions of yen) | |
|---|--|--|
| | First six months of FY3/25 (Apr. 1, 2024–Sep. 30, 2024) | First six months of FY3/26 (Apr. 1, 2025–Sep. 30, 2025) |
| Cash flows from financing activities | | |
| Net increase (decrease) in short-term borrowings | (150) | – |
| Repayments of long-term borrowings | (104) | (61) |
| Repayments of finance lease obligations | (6) | (7) |
| Purchase of treasury shares | (381) | (367) |
| Dividends paid | (886) | (971) |
| Net cash provided by (used in) financing activities | (1,528) | (1,407) |
| Effect of exchange rate change on cash and cash equivalents | 741 | (633) |
| Net increase (decrease) in cash and cash equivalents | 3,823 | 958 |
| Cash and cash equivalents at beginning of period | 24,587 | 24,813 |
| Cash and cash equivalents at end of period | 28,410 | 25,771 |

(4) Notes to Semi-annual Consolidated Financial Statements**Going Concern Assumption**

Not applicable.

Significant Changes in Shareholders' Equity

The Company purchased its own shares totaling 83,700 based on a resolution at the Board of Directors' meeting held on August 7, 2025. As a result, treasury shares increased by 366 million yen during the period under review. In addition, the Company disposed of 9,536 of its treasury shares as restricted stock compensation based on a resolution at the Board of Directors' meeting held on July 25, 2025. As a result, treasury shares decreased by 29 million yen during the period under review. These transactions resulted in a treasury share balance of 5,313 million yen at the end of the period under review.

Segment Information

I. First six months of FY3/25 (Apr. 1, 2024–Sep. 30, 2024)

1. Information related to sales and profit or loss for each reportable segment

(Millions of yen)

| | Reportable segment | | | Adjustments (Note 1) | Amounts shown on semi- annual consolidated statement of income (Note 2) |
|--------------------------------------|-----------------------|---------------------|----------|-------------------------|--|
| | Chemicals Business | Machine Business | Subtotal | | |
| Sales | | | | | |
| Sales to outside customers | 11,384 | 1,352 | 12,736 | — | 12,736 |
| Inter-segment sales and transfers | — | — | — | — | — |
| Total | 11,384 | 1,352 | 12,736 | — | 12,736 |
| Segment profit | 4,967 | 172 | 5,139 | (474) | 4,665 |

Notes: 1. Details of the above adjustments to segment profit are as follows:

To segment profit (Millions of yen)

| | First six months of FY3/25 (Apr. 1, 2024–Sep. 30, 2024) |
|---------------------------------------|--|
| Inter-segment transaction elimination | — |
| Corporate expenses* | (474) |
| Total | (474) |

* Corporate expenses mainly include general and administrative expenses that cannot be attributed to any reportable segment.

2. Segment profit is adjusted to be consistent with operating profit shown on the semi-annual consolidated statement of income.

2. Information related to impairment losses on non-current assets or goodwill, etc. for each reportable segment

Significant impairment losses related to non-current assets

Not applicable.

Significant change in goodwill

Not applicable.

Significant gain on bargain purchase

Not applicable.

II. First six months of FY3/26 (Apr. 1, 2025–Sep. 30, 2025)

1. Information related to sales and profit or loss for each reportable segment

(Millions of yen)

| | Reportable segment | | | Adjustments (Note 1) | Amounts shown on semi- annual consolidated statement of income (Note 2) |
|--------------------------------------|-----------------------|---------------------|----------|-------------------------|--|
| | Chemicals Business | Machine Business | Subtotal | | |
| Sales | | | | | |
| Sales to outside customers | 12,501 | 1,757 | 14,258 | — | 14,258 |
| Inter-segment sales and transfers | — | — | — | — | — |
| Total | 12,501 | 1,757 | 14,258 | — | 14,258 |
| Segment profit | 5,972 | 295 | 6,267 | (486) | 5,781 |

Notes: 1. Details of the above adjustments to segment profit are as follows:

To segment profit (Millions of yen)

| | First six months of FY3/26 (Apr. 1, 2025–Sep. 30, 2025) |
|---------------------------------------|--|
| Inter-segment transaction elimination | — |
| Corporate expenses* | (486) |
| Total | (486) |

* Corporate expenses mainly include general and administrative expenses that cannot be attributed to any reportable segment.

2. Segment profit is adjusted to be consistent with operating profit shown on the semi-annual consolidated statement of income.

2. Information related to impairment losses on non-current assets or goodwill, etc. for each reportable segment

Significant impairment losses related to non-current assets

Following the resolution to dissolve and liquidate JCU INTERNATIONAL, INC., a consolidated subsidiary of the Company, an impairment loss has been recorded in the Chemicals business segment. The amount of the impairment loss recognized for the period under review was 8 million yen.

Significant change in goodwill

Not applicable.

Significant gain on bargain purchase

Not applicable.

* This summary report is solely a translation of “Kessan Tanshin” (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.