



May 12, 2026

Summary of Financial Results for the Fiscal Year Ended March 31, 2026

[Japanese GAAP]

Company name: JCU CORPORATION Listing: Tokyo Stock Exchange
 Stock code: 4975 URL: <https://www.jcu-i.com/english/>
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Scheduled date of Annual General Meeting of Shareholders: June 25, 2026
 Scheduled date of filing of Annual Securities Report: June 24, 2026
 Scheduled date of payment of dividend: June 11, 2026
 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 May 12, 2026 at 15:30. (GMT +9).

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

1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (April 1, 2025–March 31, 2026)

(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	%
FY3/26	29,672	4.6	12,156	15.6	12,447	14.0	9,074	21.0
FY3/25	28,356	14.1	10,513	30.8	10,920	32.9	7,497	35.6

Note: Comprehensive income (million yen) FY3/26: 10,212 (up 15.3%) FY3/25: 8,853 (up 24.6%)

	Net income per share	Diluted net income per share	Return on equity	Ordinary profit on total assets	Operating profit to sales
	Yen	Yen	%	%	%
FY3/26	365.74	–	17.7	21.2	41.0
FY3/25	297.71	–	16.7	20.9	37.1

Reference: Equity in earnings (loss) of affiliates (million yen) FY3/26: 42 FY3/25: (47)

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Mar. 31, 2026	62,679	54,567	87.1	2,216.41
As of Mar. 31, 2025	54,841	47,812	87.2	1,918.56

Reference: Shareholders' equity (million yen) As of Mar. 31, 2026: 54,567 As of Mar. 31, 2025: 47,812

(3) Consolidated cash flow position

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Million yen	Million yen	Million yen	Million yen
FY3/26	9,038	(8,350)	(3,596)	22,009
FY3/25	8,426	(5,218)	(3,650)	24,813

2. Dividends

	Dividends per share					Total dividends	Dividend payout ratio (consolidated)	Dividend on equity (consolidated)
	1Q-end	2Q-end	3Q-end	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
FY3/25	–	37.00	–	39.00	76.00	1,905	25.5	4.2
FY3/26	–	41.00	–	54.00	95.00	2,348	26.0	4.6
FY3/27 (forecasts)	–	90.00	–	90.00	180.00		50.4	

3. Consolidated Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026–March 31, 2027)

(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
First half	15,700	10.1	5,900	2.1	6,000	3.8	4,100	(6.0)	166.53
Full year	33,400	12.6	12,300	1.2	12,500	0.4	8,800	(3.0)	357.44

*** Notes**

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

Newly added: –

Excluded: –

(2) 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

(3) Number of issued shares (common stock)

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

As of Mar. 31, 2026: 26,219,049 shares As of Mar. 31, 2025: 26,529,949 shares

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

As of Mar. 31, 2026: 1,599,326 shares As of Mar. 31, 2025: 1,608,714 shares

3) Average number of shares outstanding during the period

FY3/26: 24,812,302 shares FY3/25: 25,185,415 shares

Reference: Summary of Non-consolidated Financial Results

1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (April 1, 2025–March 31, 2026)

(1) Non-consolidated results of operations

(Percentages represent year-over-year changes)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY3/26	16,498	2.9	6,044	18.7	10,998	4.9	9,110	12.3
FY3/25	16,028	15.9	5,091	38.2	10,489	26.5	8,110	24.3

	Net income per share		Diluted net income per share	
	Yen		Yen	
FY3/26	367.16		–	
FY3/25	322.01		–	

(2) Non-consolidated financial position

	Total assets		Net assets		Equity ratio		Net assets per share	
	Million yen		Million yen		%		Yen	
As of Mar. 31, 2026	47,185		42,836		90.8		1,739.94	
As of Mar. 31, 2025	40,728		36,865		90.5		1,479.30	

Reference: Shareholders' equity (million yen)

As of Mar. 31, 2026: 42,836

As of Mar. 31, 2025: 36,865

Note 1: The financial report is not subject to audit by certified public accountants or auditing firms.

Note 2: Cautionary statement with respect to forward-looking statements and other special items

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 consolidated financial statements had previously been presented in thousands of yen. However, beginning with the fiscal year ended March 31, 2026, the Company has changed the unit to millions of yen.

For the purpose of comparison, figures for the previous fiscal year are also presented in millions of yen.

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1. Overview of Results of Operations

(1) Results of Operations

In the fiscal year ended March 31, 2026 (hereinafter, “the fiscal year 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 continued recovery in consumer spending. In the manufacturing sector, production activity experienced ups and downs, with some signs of recovery in the weak demand for electronic components and the automotive industry. Corporate investment showed signs of recovery, particularly in response to digitalization and labor-saving measures.

Overseas, the Chinese economy slowed gradually as the effects of various policy measures ran its course and the impact of a prolonged real estate recession took its toll, leading to weaker consumer spending. Manufacturing industry in China showed signs of recovery mainly due to the diversification of export markets, although exports to the United States continued to decline due to the impact of U.S. trade policy. In Europe and the United States, while a gradual recovery continues, signs of weakness in the economic recovery have been observed in some regions, and the outlook remains uncertain. Looking ahead, uncertainty is growing due to factors such as developments in U.S. trade policy, surging energy and raw material prices driven by the materialization of geopolitical risks in the Middle East, and fluctuations in financial markets, including foreign exchange, making it necessary to monitor the situation even more closely.

As for the business environment surrounding the JCU Group, in the electronics industry, market growth continued to be driven by aggressive investment in server-related fields, including generative AI, and various high-performance electronic devices such as smartphones and PCs 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 factors such as the diversification of export markets.

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

(Millions of yen, unless otherwise stated)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)	Year-over-year change
Net sales	28,356	29,672	Up 4.6%
Operating profit	10,513	12,156	Up 15.6%
Ordinary profit	10,920	12,447	Up 14.0%
Profit attributable to owners of parent	7,497	9,074	Up 21.0%

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: Thanks to increases in automobile production due to the diversification of export markets boosting demand, demand for automobile parts which is subject to our business increased. As a result, sales of chemicals increased year over year.

(Millions of yen, unless otherwise stated)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)	Year-over-year change
Net sales	24,154	26,926	Up 11.5%
Segment profit	10,680	12,716	Up 19.1%

Machine Business

The ordered projects progressed on schedule. However, sales and order backlog decreased substantially.

(Millions of yen, unless otherwise stated)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)	Year-over-year change
Net sales	4,202	2,746	Down 34.7%
Segment profit	740	413	Down 44.2%
Orders received	1,224	1,794	Up 46.5%
Order backlog	1,303	397	Down 69.5%

(2) Financial Position

Assets, liabilities and net assets

Assets

Total assets at the end of the fiscal year under review increased 7,838 million yen from the end of the previous fiscal year to 62,679 million yen.

Current assets decreased 1,031 million yen to 39,191 million yen mainly due to a decrease in cash and deposits.

Non-current assets increased 8,869 million yen to 23,487 million yen mainly due to an increase in buildings and structures, net.

Liabilities

Total liabilities at the end of the fiscal year under review increased 1,083 million yen from the end of the previous fiscal year to 8,111 million yen.

Non-current liabilities increased 1,221 million yen to 7,569 million yen mainly due to an increase in accounts payable - facilities, which is included in “Other.”

Non-current liabilities decreased 137 million yen to 542 million yen mainly due to a decrease in asset retirement obligations.

Net assets

Total net assets at the end of the fiscal year under review increased 6,754 million yen from the end of the previous fiscal year to 54,567 million yen, due to increases in retained earnings.

(3) Cash Flows

Cash and cash equivalents at the end of the fiscal year under review decreased 2,804 million yen from the end of the previous fiscal year to 22,009 million yen.

Cash flows from operating activities

Net cash provided by operating activities increased 611 million yen year over year to 9,038 million yen.

This was mainly due to an increase in profit before income taxes.

Cash flows from investing activities

Net cash used in investing activities increased 3,131 million yen year over year to 8,350 million yen.

This was mainly due to an increase in time deposits.

Cash flows from financing activities

Net cash used in financing activities decreased 54 million yen year over year to 3,596 million yen.

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

(4) Outlook

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*.

2. Basic Approach for the Selection of Accounting Standards

The Group will continue to prepare its consolidated financial statements using Japanese GAAP for the time being, primarily to ensure cross-sectional as well as time-series comparability.

We will, however, make an appropriate policy decision on whether or not we should apply the International Financial Reporting Standards (IFRS) by carefully considering trends in our foreign investor ownership ratio and application of IFRS by our industry peers.

3. Consolidated Financial Statements and Notes
(1) Consolidated Balance Sheet

(Millions of yen)

	FY3/25 (As of Mar. 31, 2025)	FY3/26 (As of Mar. 31, 2026)
Assets		
Current assets		
Cash and deposits	26,046	24,229
Notes receivable-trade	1,714	1,384
Accounts receivable-trade	8,324	8,287
Contract assets	356	436
Securities	66	-
Merchandise and finished goods	1,496	2,221
Work in process	106	84
Raw materials and supplies	711	842
Other	1,441	1,761
Allowance for doubtful accounts	(42)	(56)
Total current assets	40,223	39,191
Non-current assets		
Property, plant and equipment		
Buildings and structures	6,473	13,101
Accumulated depreciation	(3,071)	(3,266)
Buildings and structures, net	3,401	9,835
Machinery, equipment and vehicles	3,670	3,853
Accumulated depreciation	(2,644)	(2,840)
Machinery, equipment and vehicles, net	1,025	1,013
Tools, furniture and fixtures	3,571	4,196
Accumulated depreciation	(2,731)	(3,121)
Tools, furniture and fixtures, net	839	1,074
Land	915	2,153
Leased assets	175	175
Accumulated depreciation	(153)	(162)
Leased assets, net	21	13
Construction in progress	5,626	5,593
Total property, plant and equipment	11,830	19,682
Intangible assets		
Other	135	300
Total intangible assets	135	300
Investments and other assets		
Investment securities	1,402	2,008
Deferred tax assets	798	1,074
Other	451	422
Total investments and other assets	2,652	3,504
Total non-current assets	14,617	23,487
Total assets	54,841	62,679

(Millions of yen)

	FY3/25 (As of Mar. 31, 2025)	FY3/26 (As of Mar. 31, 2026)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	1,934	2,027
Electronically recorded obligations-operating	407	—
Short-term borrowings	300	300
Current portion of long-term borrowings	91	30
Lease liabilities	14	15
Income taxes payable	2,065	1,895
Provision for bonuses	407	431
Contract liabilities	130	276
Other	996	2,593
Total current liabilities	6,347	7,569
Non-current liabilities		
Long-term borrowings	30	—
Lease liabilities	21	6
Retirement benefit liability	146	184
Deferred tax liabilities	161	256
Asset retirement obligations	285	69
Other	34	25
Total non-current liabilities	680	542
Total liabilities	7,028	8,111
Net assets		
Shareholders' equity		
Share capital	1,281	1,281
Capital surplus	1,222	1,222
Retained earnings	44,060	50,099
Treasury shares	(4,975)	(5,397)
Total shareholders' equity	41,589	47,206
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	304	717
Foreign currency translation adjustment	5,918	6,643
Total accumulated other comprehensive income	6,223	7,361
Total net assets	47,812	54,567
Total liabilities and net assets	54,841	62,679

(2) Consolidated Statements of Income and Comprehensive Income**Consolidated Statement of Income**

(Millions of yen)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)
Net sales	28,356	29,672
Cost of sales	9,754	9,062
Gross profit	18,602	20,610
Selling, general and administrative expenses		
Salaries and allowances	2,458	2,581
Bonuses	725	756
Retirement benefit expenses	136	176
Depreciation	602	737
Provision of allowance for doubtful accounts	0	11
Other	4,164	4,190
Total selling, general and administrative expenses	8,088	8,454
Operating profit	10,513	12,156
Non-operating income		
Interest income	185	127
Dividend income	40	46
Foreign exchange gains	225	35
Share of profit of entities accounted for using equity method	–	42
Subsidy income	–	63
Other	29	41
Total non-operating income	480	355
Non-operating expenses		
Interest expenses	4	4
Share of loss of entities accounted for using equity method	47	–
Commission for purchase of treasury shares	17	39
Loss on investments in investment partnerships	–	8
Other	4	12
Total non-operating expenses	74	64
Ordinary profit	10,920	12,447
Extraordinary income		
Gain on sale of non-current assets	0	20
Gain on sale of investment securities	45	–
Gain on reversal of asset retirement obligations	–	151
Total extraordinary income	45	171
Extraordinary losses		
Loss on sale of non-current assets	0	0
Loss on retirement of non-current assets	2	13
Impairment losses	–	8
Loss on liquidation of subsidiaries	–	27
Total extraordinary losses	3	49
Profit before income taxes	10,962	12,569
Income taxes-current	3,786	3,818
Income taxes-deferred	(321)	(324)
Total income taxes	3,464	3,494
Profit	7,497	9,074
Profit attributable to owners of parent	7,497	9,074

Consolidated Statement of Comprehensive Income

(Millions of yen)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)
Profit	7,497	9,074
Other comprehensive income		
Valuation difference on available-for-sale securities	(162)	412
Foreign currency translation adjustment	1,520	716
Share of other comprehensive income of entities accounted for using equity method	(2)	8
Total other comprehensive income	1,355	1,137
Comprehensive income	8,853	10,212
Comprehensive income attributable to:		
Owners of parent	8,853	10,212

(3) Consolidated Statement of Changes in Shareholders' Equity

FY3/25 (Apr. 1, 2024–Mar. 31, 2025)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,266	1,208	39,678	(4,770)	37,382
Changes during period					
Issuance of new shares	14	14			29
Dividends of surplus			(1,820)		(1,820)
Profit attributable to owners of parent			7,497		7,497
Purchase of treasury shares				(1,500)	(1,500)
Disposal of treasury shares					–
Cancellation of treasury shares			(1,295)	1,295	–
Net changes in items other than shareholders' equity					
Total changes during period	14	14	4,382	(204)	4,206
Balance at end of period	1,281	1,222	44,060	(4,975)	41,589

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	467	4,400	4,867	42,250
Changes during period				
Issuance of new shares				29
Dividends of surplus				(1,820)
Profit attributable to owners of parent				7,497
Purchase of treasury shares				(1,500)
Disposal of treasury shares				–
Cancellation of treasury shares				–
Net changes in items other than shareholders' equity	(162)	1,518	1,355	1,355
Total changes during period	(162)	1,518	1,355	5,562
Balance at end of period	304	5,918	6,223	47,812

FY3/26 (Apr. 1, 2025–Mar. 31, 2026)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,281	1,222	44,060	(4,975)	41,589
Changes during period					
Issuance of new shares					–
Dividends of surplus			(1,990)		(1,990)
Profit attributable to owners of parent			9,074		9,074
Purchase of treasury shares				(1,500)	(1,500)
Disposal of treasury shares		3		29	32
Cancellation of treasury shares		(3)	(1,045)	1,049	–
Net changes in items other than shareholders' equity					
Total changes during period	–	–	6,038	(421)	5,616
Balance at end of period	1,281	1,222	50,099	(5,397)	47,206

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	304	5,918	6,223	47,812
Changes during period				
Issuance of new shares				–
Dividends of surplus				(1,990)
Profit attributable to owners of parent				9,074
Purchase of treasury shares				(1,500)
Disposal of treasury shares				32
Cancellation of treasury shares				–
Net changes in items other than shareholders' equity	412	725	1,137	1,137
Total changes during period	412	725	1,137	6,754
Balance at end of period	717	6,643	7,361	54,567

(4) Consolidated Statement of Cash Flows

(Millions of yen)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)
Cash flows from operating activities		
Profit before income taxes	10,962	12,569
Depreciation	866	1,012
Impairment losses	–	8
Loss on liquidation of subsidiaries	–	27
Increase (decrease) in allowance for doubtful accounts	(17)	11
Increase (decrease) in provision for bonuses	19	22
Increase (decrease) in retirement benefit liability	21	32
Gain on reversal of asset retirement obligations	–	(151)
Interest and dividend income	(226)	(174)
Interest expenses	4	4
Foreign exchange losses (gains)	15	86
Share of loss (profit) of entities accounted for using equity method	47	(42)
Gain on sale of non-current assets	(0)	(20)
Loss on sale of non-current assets	0	0
Loss on retirement of non-current assets	2	13
Loss (gain) on sale of investment securities	(45)	–
Decrease (increase) in accounts receivable-trade, and contract assets	276	584
Increase (decrease) in contract liabilities	(113)	135
Decrease (increase) in inventories	459	(667)
Increase (decrease) in trade payables	(821)	(313)
Decrease (increase) in advance payments-trade	240	258
Other, net	(492)	(380)
Subtotal	11,200	13,018
Interest and dividends received	266	187
Interest paid	(4)	(4)
Income taxes paid	(3,066)	(4,162)
Income taxes refund	31	0
Net cash provided by (used in) operating activities	8,426	9,038
Cash flows from investing activities		
Decrease (increase) in time deposits	1,171	(849)
Purchase of property, plant and equipment	(6,452)	(7,329)
Proceeds from sale of property, plant and equipment	0	20
Purchase of intangible assets	(96)	(186)
Purchase of investment securities	(1)	(1)
Proceeds from sale of investment securities	163	–
Other, net	(2)	(3)
Net cash provided by (used in) investing activities	(5,218)	(8,350)

	(Millions of yen)	
	FY3/25	FY3/26
	(Apr. 1, 2024–Mar. 31, 2025)	(Apr. 1, 2025–Mar. 31, 2026)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(150)	–
Repayments of long-term borrowings	(166)	(91)
Repayments of finance lease obligations	(13)	(14)
Purchase of treasury shares	(1,500)	(1,500)
Dividends paid	(1,819)	(1,989)
Net cash provided by (used in) financing activities	(3,650)	(3,596)
Effect of exchange rate change on cash and cash equivalents	668	103
Net increase (decrease) in cash and cash equivalents	226	(2,804)
Cash and cash equivalents at beginning of period	24,587	24,813
Cash and cash equivalents at end of period	24,813	22,009

(5) Notes to Consolidated Financial Statements

Going Concern Assumption

Not applicable.

Segment and Other Information

1. Overview of reportable segments

(1) Method for identifying reportable segments

Segments used for financial reporting are the Company's constituent units for which separate financial information is available and for which the Board of Directors performs periodic studies for the purposes of determining the allocation of resources and evaluating performance.

(2) Types of products and services belonging to each reportable segment

The Chemicals Business develops, manufactures, and sells surface treatment chemicals as well as sells related materials in domestic and overseas markets.

The Machine Business designs, manufactures, and sells surface treatment machines, and sells PWB cleaning equipment utilizing the plasma technology, as well as generates and sells solar power in domestic and overseas markets.

2. Calculation methods for sales, profits/losses, assets, liabilities, and other items for each reportable segment

The accounting treatment methods for reportable business segments are generally the same as the accounting treatment method adopted in the preparation of consolidated financial statements.

Profits for reportable segments are generally operating profit figures.

Internal revenues and transfer amounts between segments are based on transaction prices determined as the result of price negotiations between the transaction parties using asking prices calculated, with market prices and total cost taken into account.

Segment assets and liabilities are not listed as they are not allocable by business segment.

3. Information related to sales, profit/losses, assets, liabilities, and other items for each reportable segment

FY3/25 (Apr. 1, 2024–Mar. 31, 2025)

(Millions of yen)

	Reportable segment			Adjustments (Note 1)	Amounts shown on consolidated statement of income (Note 3)
	Chemicals Business	Machine Business	Subtotal		
Sales					
Sales to outside customers	24,154	4,202	28,356	–	28,356
Inter-segment sales and transfers	–	–	–	–	–
Total	24,154	4,202	28,356	–	28,356
Segment profit	10,680	740	11,420	(907)	10,513
Other items					
Depreciation expense (Note 2)	826	22	849	17	866

FY3/26 (Apr. 1, 2025–Mar. 31, 2026)

(Millions of yen)

	Reportable segment			Adjustments (Note 1)	Amounts shown on consolidated statement of income (Note 3)
	Chemicals Business	Machine Business	Subtotal		
Sales					
Sales to outside customers	26,926	2,746	29,672	–	29,672
Inter-segment sales and transfers	–	–	–	–	–
Total	26,926	2,746	29,672	–	29,672
Segment profit	12,716	413	13,129	(973)	12,156
Other items					
Depreciation expense (Note 2)	977	20	998	14	1,012

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

To segment profit	(Millions of yen)	
	FY3/25	FY3/26
Inter-segment transaction elimination	–	–
Corporate expenses*	(907)	(973)
Total	(907)	(973)

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

2. Depreciation expenses include amortization related to long-term prepaid expenses. The adjusted amounts of depreciation for the previous fiscal year and the fiscal year under review are corporate expenses.
3. Segment profit is adjusted to be consistent with operating profit shown on the consolidated financial statements.

(Related information)

FY3/25 (Apr. 1, 2024–Mar. 31, 2025)

1. Information for each product and service

(Millions of yen)

	Surface treatment chemicals and related materials	Surface treatment machines	Plasma surface treatment machines	Environment-related equipment	Other	Total
Sales to outside customers	24,154	3,778	288	86	49	28,356

2. Information for each region

(1) Net sales

(Millions of yen)

Japan	China	Taiwan	South Korea	Other Asian regions	Other	Total
7,612	10,803	3,645	2,325	2,754	1,215	28,356

- Notes:
1. Net sales is based on the locations of customers and classified by country and region.
 2. Countries and regions are classified in accordance with geographical proximity.
 3. Details of the regions excluding Japan, China, Taiwan, and South Korea are as follows:
Other Asian regions Thailand, Vietnam, Indonesia, Malaysia, and India
Other Mexico and the United States of America

(2) Property, plant and equipment

(Millions of yen)

Japan	China	Other Asian regions	Other	Total
7,794	2,254	1,725	56	11,830

- Note:
1. Details of the regions excluding Japan and China are as follows:
Other Asian regions Taiwan, South Korea, Thailand, Vietnam, Indonesia, Malaysia, and India
Other Mexico and the United States of America

3. Information for each major customer

Since no net sales to a specific outside customer exceeded 10% of the net sales reported on the consolidated income statement, the disclosure of information for each major customer is omitted.

FY3/26 (Apr. 1, 2025–Mar. 31, 2026)

1. Information for each product and service

(Millions of yen)

	Surface treatment chemicals and related materials	Surface treatment machines	Plasma surface treatment machines	Environment-related equipment	Other	Total
Sales to outside customers	26,926	2,350	311	37	46	29,672

2. Information for each region

(1) Net sales

(Millions of yen)

Japan	China	Taiwan	South Korea	Other Asian regions	Other	Total
6,464	11,913	4,679	2,382	2,967	1,264	29,672

- Notes:
1. Net sales is based on the locations of customers and classified by country and region.
 2. Countries and regions are classified in accordance with geographical proximity.
 3. Details of the regions excluding Japan, China, Taiwan, and South Korea are as follows:
Other Asian regions Thailand, Vietnam, Indonesia, Malaysia, and India
Other Mexico and the United States of America

(2) Property, plant and equipment

(Millions of yen)

Japan	China	Other Asian regions	Other	Total
15,550	2,254	1,838	38	19,682

Note: 1. Details of the regions excluding Japan and China are as follows:

Other Asian regions Taiwan, South Korea, Thailand, Vietnam, Indonesia, Malaysia, and India

Other Mexico and the United States of America

3. Information for each major customer

Since no net sales to a specific outside customer exceeded 10% of the net sales reported on the consolidated income statement, the disclosure of information for each major customer is omitted.

(Information of impairment loss on non-current assets for each reportable segment)

FY3/25 (Apr. 1, 2024–Mar. 31, 2025)

Not applicable.

FY3/26 (Apr. 1, 2025–Mar. 31, 2026)

(Millions of yen)

	Reportable segment			Adjustments	Amounts shown on consolidated statement of income
	Chemicals Business	Machine Business	Subtotal		
Impairment losses	8	–	8	–	8

(Information related to goodwill amortization and the unamortized balance for each reportable segment)

FY3/25 (Apr. 1, 2024–Mar. 31, 2025)

Not applicable.

FY3/26 (Apr. 1, 2025–Mar. 31, 2026)

Not applicable.

(Information related to gain on bargain purchase for each reportable segment)

FY3/25 (Apr. 1, 2024–Mar. 31, 2025)

Not applicable.

FY3/26 (Apr. 1, 2025–Mar. 31, 2026)

Not applicable.

Per Share Information

(Yen)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)
Net assets per share	1,918.56	2,216.41
Net income per share	297.71	365.74

- Notes: 1. Diluted net income per share is not presented because there are no dilutive shares outstanding.
2. The basis for calculating net income per share is as follows:

(Millions of yen, unless otherwise stated)

	FY3/25 (Apr. 1, 2024–Mar. 31, 2025)	FY3/26 (Apr. 1, 2025–Mar. 31, 2026)
Net income per share		
Profit attributable to owners of parent	7,497	9,074
Net income not attributable to common shareholders	–	–
Net income attributable to owners of parent attributable to common stock	7,497	9,074
Average number of shares outstanding during the fiscal year (thousands of shares)	25,185	24,812

Significant Subsequent Events

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.