August 6, 2026

Summary of Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2027 (Three Months Ended June 30, 2026)

[Japanese GAAP]

Company name:	JCU CORPORATION	Listing: Tokyo Stock Exchange	
Stock code:	4975	URL: https://www.jcu-i.com/english/	
Representative:	Masashi Kimura, Chairman & CEO		
Contact:	Yoji Inoue, Director, Managing Executive Officer, General Manager of Corporate Strategy Office Tel: +81-3-6895-7004		

Scheduled date of payment of dividend: –
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: None

Note: The original disclosure in Japanese was released on August 6, 2026 at 15:30. (GMT +9).

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

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026–June 30, 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	%
Three months ended Jun. 30, 2026	7,492	6.5	2,737	(2.3)	2,907	2.2	2,075	2.5
Three months ended Jun. 30, 2025	7,037	19.0	2,802	40.4	2,845	27.2	2,024	34.2

Note: Comprehensive income (million yen) Three months ended Jun. 30, 2026: 2,849 (up 298.0%)
Three months ended Jun. 30, 2025: 715 (down 70.9%)

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended Jun. 30, 2026	84.29	–
Three months ended Jun. 30, 2025	81.25	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jun. 30, 2026	60,605	56,087	92.5
As of Mar. 31, 2026	62,679	54,567	87.1

Reference: Shareholders' equity (million yen) As of Jun. 30, 2026: 56,087
As of Mar. 31, 2026: 54,567

2. Dividends

	Dividends per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY3/26	–	41.00	–	54.00	95.00
FY3/27	–				
FY3/27 (forecasts)		90.00	–	90.00	180.00

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

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

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 quarterly 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 Jun. 30, 2026:	26,219,049 shares	As of Mar. 31, 2026:	26,219,049 shares

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

As of Jun. 30, 2026:	1,599,326 shares	As of Mar. 31, 2026:	1,599,326 shares

3) Average number of shares outstanding during the period

Three months ended Jun. 30, 2026:	24,619,723 shares	Three months ended Jun. 30, 2025:	24,921,235 shares

- Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an auditing firm: None
- 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.

Contents of Attachments

1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Explanation of Results of Operations

During the first three months of the fiscal year ending March 31, 2027 (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, which had temporarily weakened. In the manufacturing sector, production activity experienced ups and downs, with some signs of recovery in electronic components, in addition to strong demand for production equipment, despite concerns over the potential impact of heightened tensions in the Middle East on the prices and supply of various raw materials. Corporate investment showed signs of recovery, particularly in response to labor-saving measures, while investment in digitalization moderated somewhat.

Overseas, the Chinese economy continued to experience a gradual slowdown as the impact of a prolonged real estate recession took its toll, although consumer spending showed signs of a temporary recovery following the Chinese New Year holidays. Meanwhile, the manufacturing industry in China showed signs of stabilization in exports to the United States, with exports of automobiles and semiconductors in particular also increasing. 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 continues to grow due to factors such as downward risks influenced by the situation in the Middle East and fluctuations in financial and capital 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 remained firm, leading to an increase in shipments of various products. In the automotive industry, production volume decreased in China, despite an increase in exports, due to domestic demand being weighed down by changes to government incentives for new energy vehicles.

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

(Millions of yen, unless otherwise stated)

	Previous period (Apr. 1, 2025–Jun. 30, 2025)	Current period (Apr. 1, 2026–Jun. 30, 2026)	Year-over-year change
Net sales	7,037	7,492	Up 6.5%
Operating profit	2,802	2,737	Down 2.3%
Ordinary profit	2,845	2,907	Up 2.2%
Profit attributable to owners of parent	2,024	2,075	Up 2.5%

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 server-related equipment, remained strong, resulting in a substantial year-over-year increase in sales of chemicals.

Taiwan: Demand for semiconductor package substrates for high-performance electronic devices, such as server-related equipment, remained strong. As a result, sales of chemicals increased year over year.

South Korea: Due to the rising demand for memory, the recovery in demand for semiconductor package substrates continued. As a result, sales of chemicals increased substantially year over year.

Chemicals for decoration

Japan: Demand for chemicals was sluggish due to changes in design trends. Nevertheless, sales of chemicals increased year over year, driven by increased demand for automotive parts which is related to our business.

China: Despite a decline in automobile production due to changes to government incentives for new energy vehicles weighing down demand in China, demand for automotive parts which is related to our business increased. As a result, sales of chemicals increased year over year.

(Millions of yen, unless otherwise stated)

	Previous period (Apr. 1, 2025–Jun. 30, 2025)	Current period (Apr. 1, 2026–Jun. 30, 2026)	Year-over-year change
Net sales	5,971	7,057	Up 18.2%
Segment profit	2,843	2,939	Up 3.4%

Machine Business

The ordered projects progressed on schedule. However, net sales and segment profit decreased substantially.

(Millions of yen, unless otherwise stated)

	Previous period (Apr. 1, 2025–Jun. 30, 2025)	Current period (Apr. 1, 2026–Jun. 30, 2026)	Year-over-year change
Net sales	1,065	435	Down 59.2%
Segment profit	204	57	Down 72.1%
Orders received	364	1,135	Up 212.0%
Order backlog	618	1,114	Up 80.3%

(2) Explanation of Financial Position

Assets, liabilities and net assets

Assets

Total assets at the end of the period under review decreased 2,073 million yen from the end of the previous fiscal year to 60,605 million yen.

Current assets decreased 2,360 million yen to 36,830 million yen mainly due to a decrease in cash and deposits.

Non-current assets increased 287 million yen to 23,775 million yen mainly due to increases in machinery, equipment and vehicles, net, and tools, furniture and fixtures, net, despite a decrease in construction in progress.

Liabilities

Total liabilities at the end of the period under review decreased 3,593 million yen from the end of the previous fiscal year to 4,518 million yen.

Current liabilities decreased 3,642 million yen to 3,927 million yen due to decreases in income taxes payable and accounts payable - facilities, which is included in “Other.”

Non-current liabilities increased 49 million yen to 591 million yen mainly due to an increase in deferred tax liabilities.

Net assets

Total net assets at the end of the period under review increased 1,519 million yen from the end of the previous fiscal year to 56,087 million yen mainly due to an increase in retained earnings.

(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, 2027, there are no revisions to the first-half and full-year forecasts announced on May 12, 2026.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	FY3/26 (As of Mar. 31, 2026)	First quarter of FY3/27 (As of Jun. 30, 2026)
Assets		
Current assets		
Cash and deposits	24,229	22,268
Notes receivable-trade	809	652
Accounts receivable-trade	8,287	8,123
Electronically recorded monetary claims-operating	575	491
Contract assets	436	203
Merchandise and finished goods	2,221	2,235
Work in process	84	173
Raw materials and supplies	842	942
Other	1,761	1,799
Allowance for doubtful accounts	(56)	(58)
Total current assets	39,191	36,830
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	9,835	10,215
Machinery, equipment and vehicles, net	1,013	3,571
Tools, furniture and fixtures, net	1,074	1,993
Land	2,153	2,988
Leased assets, net	13	10
Construction in progress	5,593	1,028
Total property, plant and equipment	19,682	19,808
Intangible assets		
Other	300	340
Total intangible assets	300	340
Investments and other assets		
Investment securities	2,008	2,445
Deferred tax assets	1,074	752
Other	422	427
Total investments and other assets	3,504	3,626
Total non-current assets	23,487	23,775
Total assets	62,679	60,605

(Millions of yen)

	FY3/26 (As of Mar. 31, 2026)	First quarter of FY3/27 (As of Jun. 30, 2026)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	2,027	1,036
Short-term borrowings	300	–
Current portion of long-term borrowings	30	15
Lease liabilities	15	15
Income taxes payable	1,895	814
Contract liabilities	276	238
Provision for bonuses	431	237
Other	2,593	1,569
Total current liabilities	7,569	3,927
Non-current liabilities		
Lease liabilities	6	2
Retirement benefit liability	184	194
Deferred tax liabilities	256	300
Asset retirement obligations	69	69
Other	25	25
Total non-current liabilities	542	591
Total liabilities	8,111	4,518
Net assets		
Shareholders’ equity		
Share capital	1,281	1,281
Capital surplus	1,222	1,222
Retained earnings	50,099	50,844
Treasury shares	(5,397)	(5,397)
Total shareholders’ equity	47,206	47,951
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	717	1,039
Foreign currency translation adjustment	6,643	7,096
Total accumulated other comprehensive income	7,361	8,135
Total net assets	54,567	56,087
Total liabilities and net assets	62,679	60,605

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income (For the Three-month Period)

(Millions of yen)

	First three months of FY3/26 (Apr. 1, 2025–Jun. 30, 2025)	First three months of FY3/27 (Apr. 1, 2026–Jun. 30, 2026)
Net sales	7,037	7,492
Cost of sales	2,262	2,321
Gross profit	4,774	5,170
Selling, general and administrative expenses		
Salaries and allowances	629	690
Bonuses	187	193
Retirement benefit expenses	53	45
Depreciation	158	370
Provision of allowance for doubtful accounts	–	1
Other	943	1,131
Total selling, general and administrative expenses	1,972	2,433
Operating profit	2,802	2,737
Non-operating income		
Interest income	23	24
Dividend income	23	23
Foreign exchange gains	–	123
Subsidy income	31	12
Reversal of allowance for doubtful accounts	1	–
Other	2	0
Total non-operating income	82	184
Non-operating expenses		
Interest expenses	1	1
Foreign exchange losses	31	–
Share of loss of entities accounted for using equity method	2	6
Loss on investments in investment partnerships	2	3
Other	0	3
Total non-operating expenses	39	15
Ordinary profit	2,845	2,907
Extraordinary income		
Gain on sale of non-current assets	10	2
Total extraordinary income	10	2
Extraordinary losses		
Loss on retirement of non-current assets	1	0
Total extraordinary losses	1	0
Profit before income taxes	2,855	2,909
Income taxes-current	635	603
Income taxes-deferred	195	229
Total income taxes	830	833
Profit	2,024	2,075
Profit attributable to owners of parent	2,024	2,075

Quarterly Consolidated Statement of Comprehensive Income
(For the Three-month Period)

(Millions of yen)

	First three months of FY3/26 (Apr. 1, 2025–Jun. 30, 2025)	First three months of FY3/27 (Apr. 1, 2026–Jun. 30, 2026)
Profit	2,024	2,075
Other comprehensive income		
Valuation difference on available-for-sale securities	79	321
Foreign currency translation adjustment	(1,386)	451
Share of other comprehensive income of entities accounted for using equity method	(1)	1
Total other comprehensive income	(1,308)	774
Comprehensive income	715	2,849
Comprehensive income attributable to:		
Owners of parent	715	2,849

(3) Notes to Quarterly Consolidated Financial Statements

Going Concern Assumption

Not applicable.

Significant Changes in Shareholders' Equity

Not applicable.

Segment Information

I. First three months of FY3/26 (Apr. 1, 2025–Jun. 30, 2025)

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

(Millions of yen)

	Reportable segment			Adjustments (Note 1)	Amounts shown on quarterly consolidated statement of income (Note 2)
	Chemicals Business	Machine Business	Subtotal		
Net sales					
Sales to outside customers	5,971	1,065	7,037	–	7,037
Inter-segment sales and transfers	–	–	–	–	–
Total	5,971	1,065	7,037	–	7,037
Segment profit	2,843	204	3,047	(245)	2,802

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

To segment profit (Millions of yen)

	First three months of FY3/26 (Apr. 1, 2025–Jun. 30, 2025)
Inter-segment transaction elimination	–
Corporate expenses*	(245)
Total	(245)

* 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 quarterly 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 three months of FY3/27 (Apr. 1, 2026–Jun. 30, 2026)

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

(Millions of yen)

	Reportable segment			Adjustments (Note 1)	Amounts shown on quarterly consolidated statement of income (Note 2)
	Chemicals Business	Machine Business	Subtotal		
Net sales					
Sales to outside customers	7,057	435	7,492	–	7,492
Inter-segment sales and transfers	–	–	–	–	–
Total	7,057	435	7,492	–	7,492
Segment profit	2,939	57	2,996	(259)	2,737

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

To segment profit (Millions of yen)

	First three months of FY3/27 (Apr. 1, 2026–Jun. 30, 2026)
Inter-segment transaction elimination	–
Corporate expenses*	(259)
Total	(259)

* 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 quarterly 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.

Statement of Cash Flows

The Quarterly Consolidated Statement of Cash Flows for the period under review has not been prepared. Depreciation (including amortization related to intangible assets) for the first three months of FY3/26 and FY3/27 is as follows.

(Millions of yen)

	First three months of FY3/26 (Apr. 1, 2025–Jun. 30, 2025)	First three months of FY3/27 (Apr. 1, 2026–Jun. 30, 2026)
Depreciation	223	572

** 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. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.*