

May 13, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: C. Uyemura & Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 4966
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 Scheduled date of annual general meeting of shareholders: June 26, 2026
 Scheduled date to commence dividend payments: June 29, 2026
 Scheduled date to file annual securities report: June 24, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	91,784	9.5	21,327	13.3	22,085	10.2	13,946	(0.9)
March 31, 2025	83,845	4.5	18,829	25.6	20,041	26.3	14,078	28.9

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥16,080 million [(2.9)%]
 For the fiscal year ended March 31, 2025: ¥16,563 million [16.2%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
March 31, 2026	864.57	-	12.5	16.3	23.2
March 31, 2025	872.87	-	14.2	16.1	22.5

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	139,570	116,665	83.6	7,251.67
March 31, 2025	130,589	106,119	81.3	6,578.64

Reference: Equity
 As of March 31, 2026: ¥116,665 million
 As of March 31, 2025: ¥106,119 million

(3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	13,888	(3,086)	(5,959)	51,816
March 31, 2025	19,203	(3,590)	(3,527)	46,003

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended March 31, 2025	-	0.00	-	280.00	280.00	4,516	32.1	4.5
Fiscal year ended March 31, 2026	-	0.00	-	290.00	290.00	4,665	33.5	4.2
Fiscal year ending March 31, 2027 (Forecast)		0.00		290.00	290.00		32.2	

3. Forecast of consolidated financial results 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	44,710	7.2	9,330	(2.6)	9,620	(0.2)	7,100	3.5	440.02
Fiscal year ending March 31, 2027	95,840	4.4	20,330	(4.7)	20,890	(5.4)	14,530	4.2	900.48

*Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) 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
- (3) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	18,099,000 shares
As of March 31, 2025	18,099,000 shares

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

As of March 31, 2026	2,010,838 shares
As of March 31, 2025	1,968,132 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	16,131,634 shares
Fiscal year ended March 31, 2025	16,128,691 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended March 31, 2026	45,370	14.3	7,753	12.3	15,642	14.1	10,463	(4.9)
March 31, 2025	39,701	(7.2)	6,903	(13.2)	13,713	(19.9)	11,005	(18.6)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2026	648.60	-
March 31, 2025	682.33	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	88,421	77,615	87.8	4,824.36
March 31, 2025	83,383	72,254	86.7	4,479.26

Reference: Equity

As of March 31, 2026: ¥77,615 million

As of March 31, 2025: ¥72,254 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. Please refer to “(4) Future outlook” of “1. Overview of Operating Results and Others” on page 4 of the attached materials for the conditions that form the assumptions for the forecasts of financial results and cautions concerning the use thereof.

(Changing the display unit of the amount)

The amounts of items and other matters displayed in the Company's consolidated financial statements were previously stated in units of 1 thousand yen, but have been changed to in units of 1,000 thousand yen from the current fiscal year. In order to facilitate comparison, the previous fiscal year has also been changed to millions of yen.

Consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	52,152	58,474
Notes receivable - trade	424	45
Electronically recorded monetary claims - operating	5,156	5,505
Accounts receivable - trade	16,085	18,796
Contract assets	1,481	1,636
Merchandise and finished goods	4,285	4,706
Work in process	1,750	1,711
Raw materials and supplies	3,162	3,622
Other	2,302	1,575
Allowance for doubtful accounts	(148)	(174)
Total current assets	86,652	95,899
Non-current assets		
Property, plant and equipment		
Buildings and structures	27,352	27,987
Accumulated depreciation	(18,469)	(19,548)
Buildings and structures, net	8,883	8,439
Machinery, equipment and vehicles	15,603	16,768
Accumulated depreciation	(12,671)	(13,712)
Machinery, equipment and vehicles, net	2,932	3,055
Land	10,100	8,966
Leased assets	813	755
Accumulated depreciation	(460)	(466)
Leased assets, net	353	289
Construction in progress	291	792
Other	7,843	8,477
Accumulated depreciation	(5,778)	(6,182)
Other, net	2,064	2,295
Total property, plant and equipment	24,626	23,839
Intangible assets	322	396
Investments and other assets		
Investment securities	16,971	17,587
Retirement benefit asset	331	484
Deferred tax assets	992	683
Other	776	765
Allowance for doubtful accounts	(84)	(85)
Total investments and other assets	18,987	19,435
Total non-current assets	43,936	43,670
Total assets	130,589	139,570

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,641	3,399
Electronically recorded obligations - operating	3,834	3,067
Short-term borrowings	400	350
Lease liabilities	260	244
Income taxes payable	3,053	3,619
Contract liabilities	4,465	2,351
Provision for bonuses	183	187
Provision for bonuses for directors (and other officers)	310	385
Other	2,301	2,643
Total current liabilities	18,450	16,249
Non-current liabilities		
Long-term guarantee deposits	694	702
Lease liabilities	570	554
Deferred tax liabilities	2,666	3,072
Retirement benefit liability	1,684	1,878
Long-term accounts payable - other	237	198
Other	166	249
Total non-current liabilities	6,019	6,655
Total liabilities	24,469	22,904
Net assets		
Shareholders' equity		
Share capital	1,336	1,336
Capital surplus	1,311	1,361
Retained earnings	96,802	106,232
Treasury shares	(7,843)	(8,909)
Total shareholders' equity	91,607	100,021
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	971	1,402
Foreign currency translation adjustment	13,409	15,029
Remeasurements of defined benefit plans	131	213
Total accumulated other comprehensive income	14,511	16,644
Total net assets	106,119	116,665
Total liabilities and net assets	130,589	139,570

Consolidated statement of income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	83,845	91,784
Cost of sales	51,250	55,801
Gross profit	32,595	35,982
Selling, general and administrative expenses		
Packing and Carrying expense	949	1,002
Provision of allowance for doubtful accounts	(21)	21
Salaries and allowances	3,701	3,917
Bonuses	953	955
Provision for bonuses	89	85
Provision for bonuses for directors (and other officers)	310	385
Retirement benefit expenses	159	199
Communication and transportation expenses	464	436
Depreciation	726	776
Taxes and dues	232	239
Research and development expenses	2,552	2,702
Other	3,645	3,933
Total selling, general and administrative expenses	13,766	14,654
Operating profit	18,829	21,327
Non-operating income		
Interest income	495	486
Dividend income	88	134
Valuable resource recovery income	52	45
Foreign exchange gains	102	6
Subsidy income	417	9
Technical advisory fee income	2	2
Other	117	135
Total non-operating income	1,275	819
Non-operating expenses		
Interest expenses	23	26
Commission expenses	24	25
Other	14	9
Total non-operating expenses	62	61
Ordinary profit	20,041	22,085

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Extraordinary income		
Gain on sale of non-current assets	68	8
Reversal of impairment loss	79	-
Total extraordinary income	147	8
Extraordinary losses		
Loss on sale and retirement of non-current assets	78	13
Impairment losses	-	1,476
Total extraordinary losses	78	1,490
Profit before income taxes	20,110	20,603
Income taxes - current	5,752	6,162
Income taxes - deferred	279	493
Total income taxes	6,032	6,656
Profit	14,078	13,946
Profit attributable to		
Profit attributable to owners of parent	14,078	13,946
Other comprehensive income		
Valuation difference on available-for-sale securities	(121)	431
Foreign currency translation adjustment	2,564	1,619
Remeasurements of defined benefit plans, net of tax	42	82
Total other comprehensive income	2,485	2,133
Comprehensive income	16,563	16,080
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	16,563	16,080

Consolidated statement of changes in equity

Fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,336	1,269	85,948	(7,867)	80,687
Changes during period					
Dividends of surplus			(3,224)		(3,224)
Profit attributable to owners of parent			14,078		14,078
Purchase of treasury shares				(2)	(2)
Disposal of treasury shares		41		27	69
Net changes in items other than shareholders' equity					
Total changes during period	-	41	10,853	24	10,919
Balance at end of period	1,336	1,311	96,802	(7,843)	91,607

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	1,093	10,844	88	12,026	92,713
Changes during period					
Dividends of surplus					(3,224)
Profit attributable to owners of parent					14,078
Purchase of treasury shares					(2)
Disposal of treasury shares					69
Net changes in items other than shareholders' equity	(121)	2,564	42	2,485	2,485
Total changes during period	(121)	2,564	42	2,485	13,405
Balance at end of period	971	13,409	131	14,511	106,119

Consolidated statement of changes in equity

Fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,336	1,311	96,802	(7,843)	91,607
Changes during period					
Dividends of surplus			(4,516)		(4,516)
Profit attributable to owners of parent			13,946		13,946
Purchase of treasury shares				(1,096)	(1,096)
Disposal of treasury shares		49		30	80
Net changes in items other than shareholders' equity					
Total changes during period	-	49	9,430	(1,066)	8,413
Balance at end of period	1,336	1,361	106,232	(8,909)	100,021

	Accumulated other comprehensive income				Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	971	13,409	131	14,511	106,119
Changes during period					
Dividends of surplus					(4,516)
Profit attributable to owners of parent					13,946
Purchase of treasury shares					(1,096)
Disposal of treasury shares					80
Net changes in items other than shareholders' equity	431	1,619	82	2,133	2,133
Total changes during period	431	1,619	82	2,133	10,546
Balance at end of period	1,402	15,029	213	16,644	116,665

Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	20,110	20,603
Depreciation	2,262	2,425
Reversal of impairment loss	(79)	-
Impairment losses	-	1,476
Increase (decrease) in allowance for doubtful accounts	(21)	21
Increase (decrease) in provision for bonuses for directors (and other officers)	81	74
Increase (decrease) in retirement benefit liability	29	124
Decrease (increase) in retirement benefit asset	16	(4)
Interest and dividend income	(583)	(620)
Interest expenses	23	26
Loss (gain) on sale and retirement of non-current assets	10	5
Decrease (increase) in trade receivables	3,649	(2,310)
Decrease (increase) in inventories	795	(593)
Increase (decrease) in trade payables	(1,909)	(772)
Other, net	808	(1,506)
Subtotal	25,196	18,948
Interest and dividends received	598	616
Interest paid	(23)	(26)
Income taxes paid	(6,567)	(5,650)
Net cash provided by (used in) operating activities	19,203	13,888
Cash flows from investing activities		
Payments into time deposits	(4,842)	(5,314)
Proceeds from withdrawal of time deposits	4,396	5,032
Purchase of non-current assets	(2,201)	(2,853)
Proceeds from sale of non-current assets	73	9
Purchase of investment securities	(2,228)	(15)
Proceeds from redemption of investment securities	1,200	-
Other, net	11	53
Net cash provided by (used in) investing activities	(3,590)	(3,086)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	-	(50)
Repayments of lease liabilities	(299)	(295)
Purchase of treasury shares	(2)	(1,096)
Dividends paid	(3,224)	(4,516)
Net cash provided by (used in) financing activities	(3,527)	(5,959)
Effect of exchange rate change on cash and cash equivalents	1,051	971
Net increase (decrease) in cash and cash equivalents	13,137	5,813
Cash and cash equivalents at beginning of period	32,865	46,003
Cash and cash equivalents at end of period	46,003	51,816

Balance sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	26,729	31,278
Notes receivable - trade	402	17
Electronically recorded monetary claims - operating	3,633	3,974
Accounts receivable - trade	6,655	7,746
Contract assets	1,842	1,703
Merchandise and finished goods	938	1,146
Work in process	63	57
Raw materials and supplies	1,079	1,031
Prepaid expenses	238	213
Advance payments to suppliers	434	156
Accounts receivable - other	3,141	3,757
Other	68	95
Allowance for doubtful accounts	(2)	(3)
Total current assets	45,226	51,176
Non-current assets		
Property, plant and equipment		
Buildings	5,904	5,511
Structures	95	128
Machinery and equipment	670	786
Vehicles	12	8
Tools, furniture and fixtures	678	662
Land	7,397	5,921
Leased assets	353	289
Construction in progress	34	316
Total property, plant and equipment	15,147	13,624
Intangible assets		
Software	193	133
Other	22	16
Total intangible assets	215	150
Investments and other assets		
Investment securities	16,971	17,587
Shares of subsidiaries and associates	5,047	5,047
Investments in capital of subsidiaries and associates	120	120
Long-term loans receivable	0	-
Prepaid pension costs	120	143
Long-term prepaid expenses	31	23
Deferred tax assets	120	170
Other	408	403
Allowance for doubtful accounts	(27)	(27)
Total investments and other assets	22,793	23,470
Total non-current assets	38,156	37,245
Total assets	83,383	88,421

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes payable - trade	61	4
Electronically recorded obligations - operating	3,805	3,067
Accounts payable - trade	1,906	2,497
Short-term borrowings	400	350
Lease liabilities	165	133
Accounts payable - other	293	418
Accrued expenses	109	113
Income taxes payable	1,123	1,703
Contract liabilities	1,512	770
Advances received	26	17
Deposits received	47	48
Provision for bonuses	183	187
Provision for bonuses for directors (and other officers)	310	385
Other	19	19
Total current liabilities	9,966	9,717
Non-current liabilities		
Long-term guarantee deposits	690	698
Lease liabilities	234	192
Long-term accounts payable - other	237	198
Total non-current liabilities	1,161	1,089
Total liabilities	11,128	10,806
Net assets		
Shareholders' equity		
Share capital	1,336	1,336
Capital surplus		
Legal capital surplus	1,644	1,644
Other capital surplus	41	91
Total capital surplus	1,686	1,736
Retained earnings		
Legal retained earnings	334	334
Other retained earnings		
Reserve for tax purpose reduction entry	4	4
Reserve for dividend equalization	810	810
General reserve	59,715	64,715
Retained earnings brought forward	15,239	16,185
Total retained earnings	76,103	82,049
Treasury shares	(7,843)	(8,909)
Total shareholders' equity	71,283	76,212
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	971	1,402
Total valuation and translation adjustments	971	1,402
Total net assets	72,254	77,615
Total liabilities and net assets	83,383	88,421

Statement of income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	39,701	45,370
Cost of sales	27,475	32,025
Gross profit	12,226	13,345
Selling, general and administrative expenses	5,322	5,591
Operating profit	6,903	7,753
Non-operating income		
Interest and dividend income	6,549	7,828
Foreign exchange gains	50	61
Other	224	12
Total non-operating income	6,824	7,903
Non-operating expenses		
Interest expenses	6	8
Commission for purchase of treasury shares	-	3
Loss of Cancellation fee	8	2
Other	0	0
Total non-operating expenses	14	14
Ordinary profit	13,713	15,642
Extraordinary income		
Gain on sale of non-current assets	62	-
Gain on extinguishment of tie-in shares	6	-
Total extraordinary income	69	-
Extraordinary losses		
Loss on sale and retirement of non-current assets	55	11
Transfer Pricing Adjustment	-	733
Impairment losses	-	1,476
Total extraordinary losses	55	2,220
Profit before income taxes	13,726	13,421
Income taxes - current	2,800	3,208
Income taxes - deferred	(78)	(249)
Total income taxes	2,721	2,958
Profit	11,005	10,463

Statement of changes in equity

Fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity											
	Share capital	Capital surplus			Retained earnings						Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings				Total retained earnings		
						Reserve for tax purpose reduction entry	Reserve for dividend equalization	General reserve	Retained earnings brought forward			
Balance at beginning of period	1,336	1,644	-	1,644	334	4	810	58,715	8,459	68,322	(7,867)	63,436
Changes during period												
Provision of general reserve								1,000	(1,000)	-		-
Dividends of surplus									(3,224)	(3,224)		(3,224)
Profit									11,005	11,005		11,005
Purchase of treasury shares											(2)	(2)
Disposal of treasury shares			41	41							27	69
Net changes in items other than shareholders' equity												
Total changes during period	-	-	41	41	-	-	-	1,000	6,780	7,780	24	7,846
Balance at end of period	1,336	1,644	41	1,686	334	4	810	59,715	15,239	76,103	(7,843)	71,283

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	1,093	1,093	64,529
Changes during period			
Provision of general reserve			-
Dividends of surplus			(3,224)
Profit			11,005
Purchase of treasury shares			(2)
Disposal of treasury shares			69
Net changes in items other than shareholders' equity	(121)	(121)	(121)
Total changes during period	(121)	(121)	7,724
Balance at end of period	971	971	72,254

Statement of changes in equity

Fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity											
	Share capital	Capital surplus			Retained earnings						Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings				Total retained earnings		
						Reserve for tax purpose reduction entry	Reserve for dividend equalization	General reserve	Retained earnings brought forward			
Balance at beginning of period	1,336	1,644	41	1,686	334	4	810	59,715	15,239	76,103	(7,843)	71,283
Changes during period												
Provision of general reserve								5,000	(5,000)	-		-
Dividends of surplus									(4,516)	(4,516)		(4,516)
Profit									10,463	10,463		10,463
Purchase of treasury shares											(1,096)	(1,096)
Disposal of treasury shares			49	49							30	80
Net changes in items other than shareholders' equity												
Total changes during period	-	-	49	49	-	-	-	5,000	946	5,946	(1,066)	4,929
Balance at end of period	1,336	1,644	91	1,736	334	4	810	64,715	16,185	82,049	(8,909)	76,212

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	971	971	72,254
Changes during period			
Provision of general reserve			-
Dividends of surplus			(4,516)
Profit			10,463
Purchase of treasury shares			(1,096)
Disposal of treasury shares			80
Net changes in items other than shareholders' equity	431	431	431
Total changes during period	431	431	5,360
Balance at end of period	1,402	1,402	77,615

(Notes on segment information, etc.)

Segment Information

1. Overview of Reporting Segments

The Company's reporting segments are those of the Company's constituent units for which segregated financial information is available and is subject to periodic review by the Board of Directors in order to determine the allocation of management resources and evaluate performance.

The Company has established a sales system for each type and nature of its products and services, formulates comprehensive strategies for the products and services it handles, and develops business activities in Japan.

Accordingly, the Company is comprised of segments by type and nature of products and services, and the Company has four reporting segments: "Surface Treatment Materials Business," "Surface Treatment Machinery Business," "Plating Processing Business," and "Real Estate Leasing Business."

The Surface Treatment Materials segment mainly sells plating chemicals for printed circuit boards, plating chemicals for aluminum magnetic disks, industrial chemicals, and non-ferrous metals. The Surface Treatment Machinery segment mainly sells plating machines for printed circuit boards and plating machines for aluminum magnetic disks. The "Plating Business" is engaged in plastic plating and printed circuit board plating. The Real Estate Leasing Business is engaged in the leasing of office buildings and condominiums.

2. Method of calculating the amount of sales, profits or losses, assets and other items for each reporting segment

The method of accounting for the reported business segments is the same as described in the "Fundamental Important Matters for the Preparation of Consolidated Financial Statements".

Internal revenues and transfers between segments are based on prevailing market prices.

3. Information on the amount of sales, profits or losses, assets and other items for each reported segment, and information on the breakdown of revenues

The previous fiscal year (April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments					Other (Note) 1	Total	Adjustment amount (Note) 2	Amount recorded in consolidated financial statements (Note)3
	Surface Finishing Materials	Surface Finishing Machinery	Plating Job	Real Estate Rental	Total				
Sales									
Japan	22,496	4,747	-	-	27,243	24	27,267	-	27,267
Taiwan	15,719	1,489	548	-	17,757	-	17,757	-	17,757
China	16,846	1,774	-	-	18,621	-	18,621	-	18,621
Korea	5,454	23	-	-	5,477	-	5,477	-	5,477
Singapore	3,218	1,072	-	-	4,290	-	4,290	-	4,290
Thailand	442	-	3,219	-	3,662	-	3,662	-	3,662
North America	5,402	51	-	-	5,454	-	5,454	-	5,454
Other	-	-	482	-	482	-	482	-	482
Revenue generated from customer contracts	69,581	9,157	4,250	-	82,988	24	83,013	-	83,013
Other Earnings	-	-	-	832	832	-	832	-	832
Revenues from external customers	69,581	9,157	4,250	832	83,821	24	83,845	-	83,845
Transactions with other segments	-	-	-	-	-	-	-	-	-
Total	69,581	9,157	4,250	832	83,821	24	83,845	-	83,845
Segment profit (loss)	17,805	582	(47)	467	18,807	21	18,829	-	18,829
Segment Assets	66,422	12,671	5,366	2,282	86,743	-	86,743	43,846	130,589
Other items									
Depreciation	1,663	341	152	105	2,262	-	2,262	-	2,262
Increase in property, plant and equipment and intangible assets	2,284	126	228	74	2,712	-	2,712	-	2,712

Note: 1. The "Other" category is for business segments that are not included in the reporting segments and include royalty income.

2. Segment assets adjusted to ¥43,846 million include ¥43,846 million in company-wide assets.

The main assets of the company are the parent company's surplus assets under management (cash and deposits) and long-term investment funds (investment certificates) Ticket).

3. The sum of segment profits or losses (loss) is consistent with operating income in the consolidated income and comprehensive income statement.

4. Net sales are broken down by reporting segment by country or region in which the Company and its consolidated subsidiaries are located.

	Reportable segments					Other (Note) 1	Total	Adjustment amount (Note) 2	Amount recorded in consolidated financial statements (Note)3
	Surface Finishing Materials	Surface Finishing Machinery	Plating Job	Real Estate Rental	Total				
Sales									
Japan	24,869	5,288	-	-	30,158	29	30,187	-	30,187
Taiwan	17,948	1,780	756	-	20,485	-	20,485	-	20,485
China	17,918	310	-	-	18,228	-	18,228	-	18,228
Korea	5,546	47	-	-	5,593	-	5,593	-	5,593
Singapore	3,601	913	-	-	4,515	-	4,515	-	4,515
Thailand	741	-	3,693	-	4,435	-	4,435	-	4,435
North America	7,031	66	-	-	7,098	-	7,098	-	7,098
Other	-	-	379	-	379	-	379	-	379
Revenue generated from customer contracts	77,658	8,406	4,829	-	90,894	29	90,923	-	90,923
Other Earnings	-	-	-	860	860	-	860	-	860
Revenues from external customers	77,658	8,406	4,829	860	91,754	29	91,784	-	91,784
Transactions with other segments	3	-	8	-	12	-	12	(12)	-
Total	77,661	8,406	4,838	860	91,767	29	91,796	(12)	91,784
Segment profit (loss)	20,428	862	168	(157)	21,301	26	21,327	-	21,327
Segment Assets	71,030	11,455	5,709	2,220	90,414	-	90,414	49,155	139,570
Other items									
Depreciation	1,877	283	162	102	2,425	-	2,425	-	2,425
Impairment losses	1,476	-	-	-	1,476	-	1,476	-	1,476
Increase in property, plant and equipment and intangible assets	2,729	112	79	8	2,930	-	2,930	-	2,930

Note: 1. The "Other" category is for business segments that are not included in the reporting segments and include royalty income.

2. Segment assets adjusted to ¥49,155 million include ¥49,155 million in company-wide assets.

The main assets of the company are the parent company's surplus assets under management (cash and deposits) and long-term investment funds (investment certificates).

Ticket).

3. The sum of segment profits or losses (loss) is consistent with operating income in the consolidated income and comprehensive income statement.

4. Net sales are broken down by reporting segment by country or region in which the Company and its consolidated subsidiaries are located.

Related Information

The previous fiscal year (April 1, 2024 to March 31, 2025)

1. Product and Service Information

Since the same information is disclosed in the segment information, it is omitted.

2. Regional Information

(1) Net sales

(Millions of yen)

Japan	Taiwan	China	Other	Total
27,210	17,919	18,285	20,429	83,845

Note: Sales are based on the customer's location and are categorized by country or region.

(2) Property, plant and equipment

(Millions of yen)

Japan	Taiwan	Thailand	Other	Total
15,147	3,989	1,100	4,389	24,626

3. Information per main customer

Since we do not have counterparties that account for more than 10% of our sales to external customers in the consolidated income and comprehensive income statements, we do not have a counterparty.

The list is omitted.

The current fiscal year (April 1, 2025 to March 31, 2026)

1. Product and Service Information

Since the same information is disclosed in the segment information, it is omitted.

2. Regional Information

(1) Net sales

(Millions of yen)

Japan	Taiwan	China	Other	Total
30,506	20,755	17,492	23,029	91,784

Note: Sales are based on the customer's location and are categorized by country or region.

(2) Property, plant and equipment

(Millions of yen)

Japan	Taiwan	Thailand	Other	Total
13,624	4,104	1,372	4,737	23,839

3. Information per main customer

Since we do not have counterparties that account for more than 10% of our sales to external customers in the consolidated income and comprehensive income statements, we do not have a counterparty.

The list is omitted.

Information on impairment losses on fixed assets by reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Not applicable.

The current fiscal year (April 1, 2025 to March 31, 2026)

Since the same information is disclosed in the segment information, it is omitted.

Information on amortization and unamortized balances of goodwill by reporting segment

Not applicable.

Information on Negative Goodwill Accrual Gains by Reporting Segment

Not applicable.