

## Document and entity information

Dec 2025

Company information	
Company information	
Document name	決算短信〔日本基準〕(連結)
FASF member mark	-
Filing date	2026-02-13
Company name	EM SYSTEMS CO.,LTD.
Securities code	4820
URL	<a href="https://emsystems.co.jp">https://emsystems.co.jp</a>
Representative	
Title	代表取締役社長執行役員
Name	國光 宏昌
Inquiries	
Title	上席執行役員 経営戦略本部長
Name	小林 大悟
Tel	06-6397-1888
Other	
Date of general shareholders' meeting (as planned)	2026-03-27
Dividend payable date (as planned)	2026-03-30
Annual securities report filing date (as planned)	2026-03-26
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(機関投資家・アナリスト向け)
Note to fraction processing method	(百万円未満切捨て)
Stock exchange listings	
Tokyo	true
Tokyo Prime	true
Tokyo Standard	-
Tokyo Growth	-
Tokyo PRO Market	-
Tokyo Others	-
Nagoya	-
Nagoya Premire	-
Nagoya Main	-
Nagoya Next	-
Nagoya Others	-
Sapporo	-
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	-
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Phoenix	-
Japan Securities Dealers Association	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2025-12-31

## Business Results-Operating results

(in millions of yens)

	Dec 2025	Dec 2024
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	23,658	24,837
% change	-4.7	22.0
Operating profit		
Operating profit	3,676	4,464
% change	-17.6	91.6
Ordinary profit		
Ordinary profit	4,313	5,184
% change	-16.8	80.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,452	2,425
% change	1.1	23.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,718	2,469
Change in comprehensive income	10.1	18.6
Other consolidated operating results		
Basic earnings per share (Yen)	35.44	34.54
Diluted earnings per share (Yen)	35.32	34.43
Rate of return on equity (%)	12.0	11.8
Ordinary profit to total assets ratio (%)	14.6	17.0
Operating profit to net sales ratio (%)	15.5	18.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

## Business Results-Financial positions

	Dec 2025	Dec 2024
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	27,506	31,669
Net assets	20,432	20,619
Capital adequacy ratio (%)	73.9	64.8
Net assets per share (Yen)	293.77	297.04
Note to consolidated financial positions		
Owner's equity	20,334	20,534
Note to financial positions	-	-

## Business Results-Cash flows

	Dec 2025	Dec 2024
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	2,008	5,756
Cash flows from investing activities	-2,222	194
Cash flows from financing activities	-3,840	-3,567
Cash and equivalents, end of period	7,847	11,884
Note to consolidated cash flows	-	-
Note to cash flows	-	-

## Business Results-Note to business results

	Dec 2025
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Dec 2026	Dec 2025	Dec 2024
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast		-	
Upper		-	
Lower		-	
Second quarter			
Result		17.00	9.00
Forecast	14.00		
Upper		-	
Lower		-	
Third quarter			
Result		-	-
Forecast		-	
Upper		-	
Lower		-	
Year end			
Result		22.00	26.00
Forecast	18.00		
Upper		-	
Lower		-	
Annual			
Result		39.00	35.00
Forecast	32.00		
Upper		-	
Lower		-	
Total dividend paid			
Total dividend paid			
Annual			
Result		2,699	2,428
Forecast			
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		110.1	101.3
Forecast	101.0		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		13.2	11.9
Note to dividends			
Note to dividends			
Annual		-	

## Forecasts

(in millions of yens)

	Dec 2026	Jun 2026
Forecasts		
Forecasts		
Title for forecasts	3 . 2026年12月期の 連結業績予想 (2026 年1月1日～2026年 12月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	22,762	10,242
Upper	-	-
Lower	-	-
% change		
Forecast	-3.8	-15.7
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	3,316	1,393
Upper	-	-
Lower	-	-
% change		
Forecast	-9.8	-33.1
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,939	1,654
Upper	-	-
Lower	-	-
% change		
Forecast	-8.7	-31.1
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,193	921
Upper	-	-
Lower	-	-
% change		
Forecast	-10.6	-42.5
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	31.69	13.31
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Dec 2025
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	true

Number of subsidiaries newly consolidated	1
Name of subsidiaries newly consolidated	
Name of subsidiaries excluded from consolidation	
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	

## Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2025
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	

## Notes-Number of issued and outstanding shares common stock

	Dec 2025	Dec 2024
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares (common stock)		
Others		
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	70,514,800	70,514,800
Number of treasury stock at the end of fiscal year	1,293,794	1,384,894
Average number of shares	69,191,973	70,206,024
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

## Business Results-Overview of nonconsolidated operating results

	(in millions of yens)	
	Dec 2025	Dec 2024
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	18,829	19,937
% change	-5.6	15.3
Operating profit		
Operating profit	2,768	3,668
% change	-24.5	110.3
Ordinary profit		
Ordinary profit	3,810	4,483
% change	-15.0	88.2
Profit		
Profit	2,229	1,969

% change	13.2	15.6
Other non-consolidated operating results		
Basic earnings per share (Yen)	32.22	28.06
Diluted earnings per share (Yen)	32.12	27.97
Note to non-consolidated operating results	-	
Note to operating results	-	

## Business Results-Overview of nonconsolidated financial positions

	(in millions of yens)	
	Dec 2025	Dec 2024
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	24,071	28,307
Net assets	19,105	19,543
Capital adequacy ratio (%)	79.1	68.8
Net assets per share (Yen)	275.21	281.91
Note to non-consolidated financial positions		
Owner's equity	19,050	19,488
Note to financial positions	-	

## Business Results-Note to overview of nonconsolidated business results

	Dec 2025
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

## Overview of nonconsolidated Forecasts

	(in millions of yens)	
	Dec 2026	
Non-consolidated forecasts		
Non-consolidated forecasts		
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Note to non-consolidated forecasts		
Note to forecasts	-	

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.