



## Financial Results for the Third Quarter Ended December 31, 2025 [According to IFRS] (Consolidated)

February 12, 2026

Name of Listed Company UACJ Corporation  
 Stock Exchange Listings Tokyo  
 Code Number 5741 URL <https://www.uacj.co.jp/english/>  
 Representative (Title) Representative Director, President  
 (Name) Shinji Tanaka  
 Contact Person (Title) General Manager, Accounting Department, Finance and Accounting Division  
 (Name) Tomohiro Nagata Phone +81-3-6202-2600  
 Scheduled Date of Dividend Distribution —  
 Supplementary materials available on financial results: Yes  
 Financial results briefing: Yes (For institutional investors and securities analysts)

Note: Figures have been rounded to the nearest million yen.

### 1. Consolidated Business Performance for the Third Quarter Ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated business performance (cumulative) (% indicates year-on-year change)

	Revenue		Operating income		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
	¥million	%	¥million	%	¥million	%	¥million	%	¥million	%	¥million	%
Nine months ended												
December 31, 2025	841,644	14.0	51,144	3.8	40,194	0.6	30,210	5.9	24,924	(0.2)	52,042	9.6
December 31, 2024	738,361	11.8	49,263	122.0	39,967	197.6	28,515	238.6	24,966	267.5	47,494	106.5

	Basic earnings per share	Diluted earnings per share
Nine months ended	¥	¥
December 31, 2025	137.66	—
December 31, 2024	129.37	—

(Note) The Company conducted a 4-for-1 split of its common shares with an effective date of October 1, 2025. Basic earnings per share has been calculated on the assumption that the share split occurred at the beginning of the previous fiscal year.

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of:	¥million	¥million	¥million	%
December 31, 2025	1,093,045	364,358	328,873	30.1
March 31, 2025	970,006	319,588	290,622	30.0

### 2. Dividends

	Annual dividends				
	1st quarter	2nd quarter	3rd quarter	Year-end	Total
Year ended/ending:	¥	¥	¥	¥	¥
March 31, 2025	—	70.00	—	80.00	150.00
March 31, 2026	—	80.00	—		
March 31, 2026 (Forecasts)				25.00	—

(Notes) 1. Changes in dividend forecast during the quarter under review: Yes

2. The Company conducted a 4-for-1 split of its common shares with an effective date of October 1, 2025. Therefore, the annual dividend forecast is not shown because a simple sum cannot be calculated. Without adjustment for the share split, the year-end dividend forecast would be 100.00 yen, and the annual dividend forecast would be 180.00 yen, for the fiscal year ending March 31, 2026.

3. For details, please refer to “UACJ Revises Consolidated Earnings Forecasts and Dividend forecasts (Increase),” which was released today (February 12, 2026).

3. Forecast for Consolidated Business Performance in the Term Ending March 31, 2026  
(from April 1, 2025 to March 31, 2026)

(% indicates year-on-year change)

	Revenue		Operating income		Profit attributable to owners of parent		Basic earnings per share
	¥million	%	¥million	%	¥million	%	¥
Full year	1,140,000	14.1	66,000	15.1	27,000	(3.5)	149.12

(Notes) 1. Changes in consolidated business performance forecasts during the quarter under review: Yes

2. The Company conducted a 4-for-1 split of its common shares with an effective date of October 1, 2025. Basic earnings per share has been calculated on the assumption that the share split occurred at the beginning of the current fiscal year.

3. For details, please refer to “UACJ Revises Consolidated Earnings Forecasts and Dividend Forecasts (Increase),” which was released today (February 12, 2026).

Notes

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

(2) Changes in accounting policies, changes in estimates

a. Changes in accounting policies required by IFRS: None

b. Changes in accounting policies other than a. above: None

c. Changes in accounting estimates: None

(3) Number of shares outstanding (common stock)

a. Number of shares issued at the end of the period (including treasury stock)

As of December 31, 2025	185,312,772 shares	As of March 31, 2025	185,312,772 shares
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b. Number of shares of treasury stock at the end of the period

As of December 31, 2025	4,243,347 shares	As of March 31, 2025	4,278,320 shares
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c. Average number of shares outstanding during the period (calculated cumulatively from the beginning of the fiscal year)

For the nine months ended December 31, 2025	181,057,825 shares	For the nine months ended December 31, 2024	192,982,871 shares
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(Note) The Company conducted a 4-for-1 split of its common shares with an effective date of October 1, 2025. The number of shares outstanding (common stock) has been calculated on the assumption that the share split occurred at the beginning of the previous fiscal year.

\*Review of the attached quarterly consolidated financial statements by certified public accountants or accounting auditors: None

\*Explanations pertaining to the appropriate use of information concerning future forecasts

The operating results forecasts and certain other statements contained in this document are forward-looking statements that are rationally determined based on information available to the UACJ Group at the time the results were announced. Actual performance may differ substantially from these projections due to fluctuations in the economy or a variety of other known and unknown factors.

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## 1. Overview of Business Performance

For an overview of business performance, please refer to “Supplementary Materials for FY2025 Q3 Financial Results” announced today (February 12, 2026) on the TDnet.

## 2. Condensed Quarterly Consolidated Financial Statements and Main Notes

### (1) Condensed Quarterly Consolidated Statements of Financial Position

	(Millions of yen)	
	Previous fiscal year (as of March 31, 2025)	Current fiscal year (as of December 31, 2025)
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	26,329	31,996
Trade and other receivables	187,343	213,205
Inventories	244,108	288,126
Other financial assets	7,940	15,287
Other current assets	13,826	22,743
<b>Total current assets</b>	<b>479,545</b>	<b>571,356</b>
<b>Non-current assets</b>		
Property, plant and equipment	394,346	419,617
Right-of-use assets	7,104	8,871
Goodwill and intangible assets	42,510	43,072
Investment property	5,506	5,477
Investments accounted for using equity method	21,069	22,248
Other financial assets	10,660	14,145
Retirement benefit assets	1,317	1,451
Deferred tax assets	4,604	3,562
Other non-current assets	3,346	3,245
<b>Total non-current assets</b>	<b>490,461</b>	<b>521,688</b>
<b>Total assets</b>	<b>970,006</b>	<b>1,093,045</b>

	(Millions of yen)	
	Previous fiscal year (as of March 31, 2025)	Current fiscal year (as of December 31, 2025)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	140,615	160,280
Loans payable	147,232	182,354
Lease obligations	1,430	1,622
Income taxes payable	1,788	1,875
Other financial liabilities	77,478	79,161
Provisions	87	259
Other current liabilities	15,702	20,468
Total current liabilities	<u>384,333</u>	<u>446,020</u>
Non-current liabilities		
Loans payable	193,503	199,773
Lease obligations	7,388	9,320
Other financial liabilities	23,975	24,305
Retirement benefit obligations	16,956	17,118
Provisions	1,033	968
Deferred tax liabilities	17,877	25,386
Other non-current liabilities	5,353	5,797
Total non-current liabilities	<u>266,085</u>	<u>282,667</u>
Total liabilities	<u>650,418</u>	<u>728,686</u>
Equity		
Capital stock	52,277	52,277
Capital surplus	69,395	69,544
Retained earnings	129,594	147,168
Treasury stock	(5,337)	(5,293)
Other components of equity	44,693	65,178
Total equity attributable to owners of parent	<u>290,622</u>	<u>328,873</u>
Non-controlling interests	28,966	35,485
Total equity	<u>319,588</u>	<u>364,358</u>
Total liabilities and equity	<u>970,006</u>	<u>1,093,045</u>

(2) Condensed Quarterly Consolidated Statements of Income and Condensed Comprehensive Income  
(Condensed Quarterly Consolidated Statements of Income)

	(Millions of yen)	
	FY2024 3rd Quarter (From April 1, 2024 to December 31, 2024)	FY2025 3rd Quarter (From April 1, 2025 to December 31, 2025)
Revenue	738,361	841,644
Cost of sales	(635,183)	(738,200)
Gross profit	103,178	103,444
Selling, general and administrative expenses	(57,279)	(60,110)
Share of profit (loss) of entities accounted for using equity method	1,095	1,289
Other revenue	4,376	8,985
Other expenses	(2,107)	(2,464)
Operating income	49,263	51,144
Financial revenue	1,092	1,363
Financial expenses	(10,387)	(12,313)
Profit before tax	39,967	40,194
Income tax expenses	(11,452)	(9,984)
Profit	28,515	30,210
Profit attributable to		
Owners of parent	24,966	24,924
Non-controlling interests	3,550	5,286
Profit	28,515	30,210
Earnings per share for the period		
Basic earnings per share (¥)	129.37	137.66
Diluted earnings per share for the period (¥)	—	—

## (Condensed Quarterly Consolidated Statements of Comprehensive Income)

	(Millions of yen)	
	FY2024 3rd Quarter (From April 1, 2024 to December 31, 2024)	FY2025 3rd Quarter (From April 1, 2025 to December 31, 2025)
Profit	28,515	30,210
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of financial assets measured through other comprehensive income	(837)	1,799
Remeasurements of defined benefit plans	14	(7)
Share of other comprehensive income of investments accounted for using equity method	(128)	(144)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	19,328	21,092
Effective portion of change in fair value of cash flow hedges	143	(222)
Share of other comprehensive income of investments accounted for using equity method	458	(686)
Other comprehensive income, net of tax	18,979	21,832
Comprehensive income	47,494	52,042
Comprehensive income attributable to		
Owners of parent	42,688	45,301
Non-controlling interests	4,806	6,741
Total comprehensive income for the period	47,494	52,042

## (3) Condensed Quarterly Consolidated Statement of Changes in Equity

First Nine Months of the Fiscal Year Ended March 31, 2025 (April 1, 2024 to December 31, 2024)

(Millions of yen)

	Equity attributable to owners of parent					
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Other components of equity	
					Exchange differences on translation of foreign operations	Effective portion of change in fair value of cash flow hedges
Balance as of April 1, 2024	52,277	79,520	107,183	(348)	35,719	(135)
Profit	—	—	24,966	—	—	—
Other comprehensive income	—	—	—	—	18,530	117
Comprehensive income	—	—	24,966	—	18,530	117
Purchase of treasury stock	—	—	—	(11)	—	—
Dividends	—	—	(5,548)	—	—	—
Share-based payment transactions	—	(177)	—	133	—	—
Transfer from other components of equity to retained earnings	—	—	(88)	—	—	—
Total transactions with owners, etc.	—	(177)	(5,636)	123	—	—
Balance as of December 31, 2024	52,277	79,343	126,512	(225)	54,250	(18)

	Equity attributable to owners of parent					
	Other components of equity			Total	Non-controlling interests	Total equity
	Net change in fair value of financial assets measured through other comprehensive income	Remeasurements of defined benefit plans	Total			
Balance as of April 1, 2024	2,824	—	38,409	277,040	25,006	302,046
Profit	—	—	—	24,966	3,550	28,515
Other comprehensive income	(837)	(88)	17,723	17,723	1,256	18,979
Comprehensive income	(837)	(88)	17,723	42,688	4,806	47,494
Purchase of treasury stock	—	—	—	(11)	—	(11)
Dividends	—	—	—	(5,548)	(607)	(6,155)
Share-based payment transactions	—	—	—	(44)	—	(44)
Transfer from other components of equity to retained earnings	—	88	88	—	—	—
Total transactions with owners, etc.	—	88	88	(5,603)	(607)	(6,209)
Balance as of December 31, 2024	1,987	—	56,219	314,126	29,205	343,331

First Nine Months of the Fiscal Year Ending March 31, 2026 (April 1, 2025 to December 31, 2025)

(Millions of yen)

	Equity attributable to owners of parent					
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Other components of equity	
					Exchange differences on translation of foreign operations	Effective portion of change in fair value of cash flow hedges
Balance as of April 1, 2025	52,277	69,395	129,594	(5,337)	42,800	64
Profit	—	—	24,924	—	—	—
Other comprehensive income	—	—	—	—	18,792	(93)
Comprehensive income	—	—	24,924	—	18,792	(93)
Purchase of treasury stock	—	—	—	(5)	—	—
Dividends	—	—	(7,242)	—	—	—
Share-based payment transactions	—	149	—	48	—	—
Transfer from other components of equity to retained earnings	—	—	(108)	—	—	—
Increase in consolidated subsidiaries – non-controlling interests	—	—	—	—	—	—
Total transactions with owners, etc.	—	149	(7,350)	43	—	—
Balance as of December 31, 2025	52,277	69,544	147,168	(5,293)	61,592	(29)

	Equity attributable to owners of parent					
	Other components of equity			Total	Non-controlling interests	Total equity
	Net change in fair value of financial assets measured through other comprehensive income	Remeasurements of defined benefit plans	Total			
Balance as of April 1, 2025	1,829	—	44,693	290,622	28,966	319,588
Profit	—	—	—	24,924	5,286	30,210
Other comprehensive income	1,799	(123)	20,376	20,376	1,456	21,832
Comprehensive income	1,799	(123)	20,376	45,301	6,741	52,042
Purchase of treasury stock	—	—	—	(5)	—	(5)
Dividends	—	—	—	(7,242)	(522)	(7,764)
Share-based payment transactions	—	—	—	197	—	197
Transfer from other components of equity to retained earnings	(14)	123	108	—	—	—
Increase in consolidated subsidiaries – non-controlling interests	—	—	—	—	300	300
Total transactions with owners, etc.	(14)	123	108	(7,050)	(222)	(7,272)
Balance as of December 31, 2025	3,614	—	65,178	328,873	35,485	364,358

(4) Notes to the Condensed Quarterly Consolidated Financial Statements

(Segment Information)

Information for each reportable segment is omitted because the Group operates a single segment of "Aluminum products business."

(Notes on the Assumption of a Going Concern)

Not applicable.

(Notes on the Condensed Quarterly Consolidated Statements of Cash Flows)

Condensed quarterly consolidated statements of cash flows are not prepared for the nine months ended December 31, 2025. Depreciation and amortization for the first nine months are as follows.

(Millions of yen)

	FY2024 3rd Quarter (From April 1, 2024 to December 31, 2024)	FY2025 3rd Quarter (From April 1, 2025 to December 31, 2025)
Depreciation and amortization	28,301	29,731

(Subsequent Events)

Not applicable.