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Summary of Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Japanese GAAP)

October 9, 2026

Name of Listed Company: Marumae Co., Ltd. Stock Exchange Listing: Tokyo

Security Code: 6264

URL: <https://www.marumae.com/en/>

Representative: Toshikazu Maeda, President and Representative Director

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Scheduled date of General Meeting of Shareholders: November 27, 2026

Scheduled start date of dividend payments: November 30, 2026

Scheduled date for submission of securities report: November 24, 2026

Preparation of supplementary materials for financial results: Yes

Earnings release conference: Yes (for institutional investors)

Note: Amounts are rounded down to the nearest million yen.

1. Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (September 1, 2025, to August 31, 2026)

(1) Consolidated Operating Results

Note: Percentages indicate changes from the previous fiscal year.

	Fiscal year ended			
	August 31, 2025		August 31, 2026	
		%		%
Net sales (millions of yen)	11,403	-	20,434	79.2
Operating profit (millions of yen)	2,067	-	4,130	99.8
Ordinary profit (millions of yen)	1,900	-	3,904	105.5
Profit attributable to owners of parent (millions of yen)	1,344	-	3,464	157.6
Earnings per share of common stock (yen)				
Basic	53.12		132.56	
Diluted	-		-	
Return on equity (%)	16.5		27.7	
Ordinary profit to total assets (%)	7.3		13.6	
Operating profit to net sales (%)	18.1		20.2	

Comprehensive income: Fiscal year ended August 31, 2026: 3,623 million yen [158.9%]

Fiscal year ended August 31, 2025: 1,399 million yen [- %]

Profit (loss) on equity method: Fiscal year ended August 31, 2026: - million yen
 Fiscal year ended August 31, 2025: - million yen

Note: 1. Since the Company has started preparing consolidated financial statements from the fiscal year ended August 2025, year-on-year change rates for the fiscal year ended August 2025 are not stated. Furthermore, the return on equity and return on assets for the fiscal year ended August 2025 are calculated based on year-end equity and year-end total assets, respectively, as this is the first year of consolidation.

2. Diluted earnings per share are not reported because there are no dilutive shares.

3. The Company carried out a 2-for-1 stock split effective April 1, 2026. "Earnings per share" have been calculated on the assumption that this stock split had taken place at the beginning of the previous consolidated fiscal year.

4. During the fiscal year ended August 2026, the Company finalized the provisional accounting treatment related to business combinations, and the figures for the fiscal year ended August 2025 reflect the details of this finalized treatment. Accordingly, year-over-year change rates have also been calculated using the figures after this adjustment.

(2) Consolidated Financial Position

	As of	
	August 31, 2025	August 31, 2026
Total assets (millions of yen)	25,869	31,546
Net assets (millions of yen)	8,140	16,872
Equity ratio (%)	31.5	53.5
Net assets per share (yen)	321.44	594.77

Equity: 16,872 million yen (as of August 31, 2026)

 8,140 million yen (as of August 31, 2025)

Note: 1. The Company carried out a 2-for-1 stock split effective April 1, 2026. "Net assets per share" are calculated on the assumption that this stock split had taken place at the beginning of the previous consolidated fiscal year.

2. During the fiscal year ended August 2026, the Company finalized the provisional accounting treatment related to business combinations, and the figures for the fiscal year ended August 2025 reflect the details of this finalized treatment.

(3) Consolidated Cash Flows

	Fiscal year ended	
	August 31, 2025	August 31, 2026
Cash flows from operating activities (millions of yen)	3,058	2,928
Cash flows from investing activities (millions of yen)	(9,708)	(139)
Cash flows from financing activities (millions of yen)	7,875	490
Cash and cash equivalents at end of period (millions of yen)	4,252	7,535

2. Dividends

	Fiscal year ended		Fiscal year ending
	August 31, 2025	August 31, 2026	August 31, 2027 (forecast)
1Q-end dividends per share (yen)	-	-	-
2Q-end dividends per share (yen)	15.00	38.00	26.00
3Q-end dividends per share (yen)	-	-	-
Year-end dividends per share (yen)	25.00	28.00	26.00
Annual dividends per share (yen)	40.00	-	52.00
Total dividends (millions of yen)	506	1,275	
Payout ratio (%)	37.7	35.5	35.1
Dividend on equity (%)	6.2	10.3	

Note: 1. Since the Company began preparing consolidated financial statements for the fiscal year ended August 2025, the dividend payout ratio (consolidated) for that fiscal year is calculated based on the net assets at the end of the fiscal year.

2. The Company carried out a 2-for-1 stock split effective April 1, 2026. Since the dividend amounts listed for the fiscal year ended August 2025 and the second quarter of the fiscal year ended August 2026 are based on pre-split share counts, while the amount for the fiscal year ended August 2026 is based on post-split share counts, the total for the fiscal year ended August 2026 is not shown. Please note that the annual dividend for the fiscal year ended August 2026, excluding the effect of the stock split, would be 94 yen.

3. During the fiscal year ended August 2026, the Company finalized the provisional accounting treatment related to business combinations, and the figures for the fiscal year ended August 2025 reflect the details of this finalized treatment. Accordingly, the dividend payout ratio and the dividend-to-net-assets ratio have also been calculated using the figures after this adjustment.

3. Consolidated Financial Forecasts for the Fiscal Year Ending August 31, 2027 (September 1, 2026, to August 31, 2027)

Note: Percentages indicate changes from the corresponding period of the previous fiscal year.

	Six months ending February 28, 2027		Fiscal year ending	
	(cumulative)		August 31, 2027	
		%		%
Net sales (millions of yen)	13,800	58.4	28,000	37.0
Operating profit (millions of yen)	3,100	103.2	6,500	57.4
Ordinary profit (millions of yen)	3,000	110.8	6,300	61.4
Profit attributable to owners of parent (millions of yen)	2,100	26.6	4,200	21.2
Earnings per share (yen)	74.03		148.06	

(Reference) Summary of Non-Consolidated Financial Results**Non-Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (September 1, 2025, to August 31, 2026)****(1) Non-Consolidated Operating Results**

Note: Percentages indicate changes from the previous fiscal year.

	Fiscal year ended			
	August 31, 2025		August 31, 2026	
		%		%
Net sales (millions of yen)	7,709	62.3	9,143	18.6
Operating profit (millions of yen)	1,823	-	2,287	25.4
Ordinary profit (millions of yen)	1,795	-	2,136	19.0
Profit (millions of yen)	1,350	-	2,348	73.9
Earnings per share of common stock (yen)				
Basic	53.36		89.87	
Diluted	-		-	

Note: The Company carried out a 2-for-1 stock split effective April 1, 2026. "Earnings per share" have been calculated on the assumption that this stock split had taken place at the beginning of the previous fiscal year.

(2) Non-Consolidated Financial Position

	As of	
	August 31, 2025	August 31, 2026
Total assets (millions of yen)	13,433	26,846
Net assets (millions of yen)	8,083	15,747
Equity ratio (%)	60.2	58.7
Net assets per share (yen)	319.19	555.13

Equity: 15,747 million yen (as of August 31, 2026)

8,083 million yen (as of August 31, 2025)

Note: The Company carried out a 2-for-1 stock split effective April 1, 2026. "Net assets per share" are calculated on the assumption that this stock split had taken place at the beginning of the previous fiscal year.

Notes:

(1) Significant changes in the scope of consolidation during the period: Yes

Additions: 0 companies (Company name: —)

Exclusions: 1 company (Company name: KMX Co., Ltd.)

(2) Changes in accounting policies, changes in accounting estimates, and restatements

1. Changes in accounting policies along with changes in accounting standards: None

2. Changes in accounting policies other than those included in 1 above: Yes

3. Changes in accounting estimates: None

4. Restatements: None

Note: For details, please refer to page 16 of the attached document, "4. Consolidated Financial Statements and Principal Notes (5) Notes to the Consolidated Financial Statements (Changes in accounting policies that are difficult to distinguish from changes in accounting estimates)."

(3) Number of shares issued and outstanding (common stock)

1. Number of shares issued and outstanding (including treasury shares)

As of August 31, 2026:	28,423,200 shares
As of August 31, 2025:	26,106,000 shares

2. Number of treasury shares

As of August 31, 2026:	55,525 shares
As of August 31, 2025:	781,412 shares

3. Average number of shares outstanding

Fiscal year ended August 31, 2026:	26,135,294 shares
Fiscal year ended August 31, 2025:	25,318,519 shares

Note: The Company carried out a 2-for-1 stock split effective April 1, 2026. The "number of shares issued and outstanding," "number of treasury shares," and "average number of shares outstanding" have been calculated on the assumption that this stock split had taken place at the beginning of the previous consolidated fiscal year.

* Status of implementation of audit procedures

This Summary of Financial Results is exempt from audit procedures by certified public accountants or audit firms.

* Explanation regarding the appropriate use of financial forecasts and other notes

The financial forecasts and other forward-looking statements presented in this Summary of Financial Results are based on information available to the Group at the time of the issuance of this report and certain assumptions that the Group judges to be reasonable. Actual financial results may differ significantly due to various factors. Please refer to "1. Overview of Operating Results and Other Information, (4) Future Outlook" on page 5 for the assumptions underlying the financial forecasts and other notes on their use.

(Change in the unit of monetary amounts)

Effective from the current consolidated fiscal year, the Company has changed the unit of monetary amounts from thousands of yen to millions of yen. Consequently, the amounts for accounts and other items presented in the Company's consolidated financial statements, which were previously stated in thousands of yen, are now stated in millions of yen. To facilitate comparison, the figures for the previous consolidated fiscal year have also been restated in millions of yen.

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1. Overview of Operating Results and Other Information

(1) Overview of Operating Results during the Fiscal Year Ended August 31, 2026

Operating results for the fiscal year under review

During the current consolidated fiscal year, the Japanese economy experienced a moderate recovery, although close attention was required to the impact of the situation in the Middle East and natural disasters.

In the semiconductor sector—the Group's primary sales segment—capital investment in logic foundries and advanced DRAM was robust against the backdrop of growing demand for AI applications, and capital investment for NAND and CPUs also began to emerge. Furthermore, capital investment in China has remained at a high level. Additionally, the semiconductor manufacturing equipment market began to expand rapidly in 2026.

In the FPD sector, investment in G8 and G6 OLED resumed, leading to strong performance.

Amid these market conditions, financial results for the current consolidated fiscal year were as follows: net sales of 20,434 million yen (up 79.2% year-on-year), operating profit of 4,130 million yen (up 99.8% year-on-year), ordinary profit of 3,904 million yen (up 105.5% year-on-year), and profit attributable to owners of parent of 3,464 million yen (up 157.6% year-on-year).

The overview by business segment is as follows:

(Precision Components Business: Marumae)

In the semiconductor sector, rapid market expansion began in December 2025 and continued throughout the fiscal period. Demand for semiconductor manufacturing consumables also remained at levels exceeding all-time highs.

In the FPD sector as well, investment in G8 and G6 OLEDs for the Chinese market remained strong, and our order intake continued at a high level.

In other sectors, there were no significant developments.

On the expense side, variable costs, such as material costs and outsourcing fees, increased due to a rise in orders that exceeded initial forecasts. Furthermore, fixed costs rose as the Company actively invested in human resources, including securing personnel to meet increased production and implementing base salary increases to improve compensation for existing employees.

Profit margins improved as the cost-to-sales ratio improved due to higher equipment utilization rates, and as inventory increased while the provision for loss on orders received and the loss on valuation of inventories decreased by 60 million yen.

As a result, net sales totaled 9,118 million yen (up 18.3% year-on-year), and segment profit totaled 2,287 million yen (up 25.4% year-on-year).

(Functional Materials Business: KMAC)

In the IT equipment segment—a sales segment within the functional materials business—demand for target materials and materials for CVD processes remained strong, and net sales exceeded initial projections.

In the semiconductor equipment components and materials segment, the Company primarily manufactures vacuum chambers for semiconductor etching equipment. While it had previously restrained production to work through excess inventory, the inventory was completely depleted in February 2026, and since then, the Company has been receiving requests from customers for a sharp increase in production. Although it had spare capacity in its vacuum chamber production facilities, the Company has been responding to these production increase requests in stages due to its previous decision to limit headcount. The request to increase production to more than double the current level by 2027 has led the Company to begin expanding its casting and heat treatment facilities, in addition to increasing

its workforce and securing subcontractors.

Regarding the basic materials segment, the Company handles materials for electrolytic capacitors and hard disk drives (HDDs), as well as the sale of small-lot materials. In this segment, net sales increased due to rising demand for HDDs, continued strong performance in materials for electrolytic capacitors, and soaring prices in the aluminum market.

As for net sales, semiconductor equipment components—which have a high contribution margin—saw growth; however, in the basic materials segment, while net sales increased in line with market prices, the contribution margin decreased. In the IT equipment segment, sales of CVD materials increased, while sales of sputtering target materials to existing customers remained flat.

On the expense side, there were increases in personnel expenses to accommodate the rise in orders, as well as higher outsourcing costs. Furthermore, as a result of a significant revision to the allocation of the acquisition cost of shares, intangible assets were recognized, leading to an increase in the amortization of goodwill and other items, which amounted to 388 million yen. Additionally, the projected amount of amortization of goodwill and other items for the next fiscal year is 388 million yen.

As a result, net sales totaled 11,316 million yen (up 206.4% year-on-year), and segment profit, after deducting 191 million yen in goodwill amortization and 196 million yen in amortization of customer-related intangible assets, amounted to 1,848 million yen (up 428.5% year-on-year).

Note that the functional materials business became a consolidated subsidiary in April 2025; therefore, year-over-year comparisons are based on cumulative figures for the five-month period from April 2025 to August 2025.

(2) Overview of Financial Position during the Fiscal Year Ended August 31, 2026

Status of Assets, Liabilities, and Net Assets

Assets

Total assets at the end of the current consolidated fiscal year increased by 5,677 million yen compared to the end of the previous consolidated fiscal year, reaching 31,546 million yen.

Current assets increased by 5,481 million yen compared to the end of the previous consolidated fiscal year, totaling 15,959 million yen. This was primarily due to an increase in cash and deposits (up 3,282 million yen from the end of the previous consolidated fiscal year), an increase in accounts receivable - trade accompanying higher net sales (up 739 million yen from the end of the previous consolidated fiscal year), and an increase in work in process (up 831 million yen from the end of the previous consolidated fiscal year).

Non-current assets increased by 195 million yen compared to the end of the previous consolidated fiscal year, totaling 15,587 million yen. This was primarily due to an increase in construction in progress (up 599 million yen compared to the end of the previous consolidated fiscal year), an increase in buildings and structures (up 159 million yen compared to the end of the previous consolidated fiscal year), a decrease in machinery, equipment and vehicles (down 347 million yen compared to the end of the previous consolidated fiscal year), a decrease in customer-related intangible assets (down 196 million yen compared to the end of the previous consolidated fiscal year), and a decrease in goodwill (down 191 million yen compared to the end of the previous consolidated fiscal year).

Liabilities

Total liabilities at the end of the current consolidated fiscal year decreased by 3,054 million yen compared to the end of the previous consolidated fiscal year, totaling 14,674 million yen.

Current liabilities increased by 870 million yen compared to the end of the previous consolidated fiscal year, totaling 5,493 million yen. This was primarily due to an increase in income taxes payable (up 569 million yen compared to the end of the previous consolidated fiscal year), an increase in accounts payable - trade (up 405 million yen compared to the end of the previous consolidated fiscal year), and a decrease

in current portion of long-term borrowings (down 616 million yen compared to the end of the previous consolidated fiscal year).

Non-current liabilities decreased by 3,925 million yen compared to the end of the previous consolidated fiscal year, totaling 9,180 million yen. This was primarily due to a decrease in long-term borrowings (down 3,789 million yen compared to the end of the previous consolidated fiscal year).

Net Assets

Total net assets at the end of the current consolidated fiscal year increased by 8,731 million yen compared to the end of the previous consolidated fiscal year, totaling 16,872 million yen. This was primarily due to the following: capital stock and capital surplus each increased by 2,259 million yen as a result of the issuance of new shares through a public offering and a third-party allotment; treasury stock decreased by 475 million yen and capital surplus increased by 913 million yen due to the disposal of treasury stock and other factors; and retained earnings increased by 2,666 million yen due to the recording of profit attributable to owners of parent of 3,464 million yen, offsetting the payment of dividends totaling 798 million yen. As a result, the equity ratio stood at 53.5% (compared to 31.5% at the end of the previous consolidated fiscal year).

(3) Overview of Cash Flows for the Fiscal Year Ended August 31, 2026

Cash and cash equivalents (hereinafter referred to as "cash") at the end of the current consolidated fiscal year totaled 7,535 million yen.

The cash flow situation for the current consolidated fiscal year is as follows:

Cash Flows from Operating Activities

Cash provided by operating activities totaled 2,928 million yen. This was primarily due to the recognition of profit before income taxes of 4,905 million yen and depreciation of 1,133 million yen; a 405 million yen increase in cash resulting from an increase in trade payables; a 1,236 million yen decrease in cash resulting from an increase in inventory; income tax payments of 1,009 million yen; and a 950 million yen decrease in cash resulting from an increase in accounts receivable, among other factors.

Cash Flows from Investing Activities

Cash used in investing activities amounted to 139 million yen. This was primarily due to expenditures of 1,084 million yen for the acquisition of property, plant, and equipment, and the receipt of 957 million yen in subsidies, among other factors.

Cash Flows from Financing Activities

Cash provided by financing activities amounted to 490 million yen. This was primarily due to proceeds from issuance of shares of 4,490 million yen, proceeds from disposal of treasury shares of 1,364 million yen, proceeds from long-term borrowings of 800 million yen, repayments of long-term borrowings of 5,206 million yen, dividends paid of 798 million yen, and repayments of short-term borrowings of 150 million yen, among other factors.

(Reference) Trends in cash flow-related indicators are as follows:

	FY2025	FY2026
Equity ratio (%)	31.5	53.5
Equity ratio based on market value (%)	79.3	179.8
Interest-bearing debt to cash flow ratio (years)	4.4	3.1
Interest coverage ratio (multiples)	28.9	12.4

Equity ratio: Shareholders' equity / total assets

Equity ratio based on market value: Total market capitalization / total assets

Interest-bearing debt to cash flow ratio: Interest-bearing debt / cash flows

Interest coverage ratio: Cash flows / interest payments

- Notes:
1. Total market capitalization was calculated based on the total number of shares issued excluding treasury shares.
 2. The cash flows shown above were based on cash flows from operating activities.
 3. Interest-bearing debt includes all liabilities on the balance sheet that incur interest.
 4. During the fiscal year ended August 2026, the Company finalized the provisional accounting treatment related to business combinations, and the figures for the fiscal year ended August 2025 reflect the details of this finalized provisional accounting treatment.

(4) Future Outlook

Regarding the future outlook, capital investment is expected to remain extremely robust in the semiconductor and semiconductor manufacturing equipment markets, which have a significant impact on the Group's business. The Group's customer equipment manufacturers have presented long-term forecasts indicating growth through 2030 and beyond, and there is demand for the Group to expand its production capacity in a long-term and phased manner.

In this environment, the Group's consolidated earnings forecast for the next fiscal year (ending August 2027) is as follows: net sales of 28,000 million yen, operating profit of 6,500 million yen, ordinary profit of 6,300 million yen, and profit attributable to owners of parent of 4,200 million yen.

Furthermore, the above earnings forecast is based on information available as of the date of this document's release; actual results may differ from the forecast figures due to various factors in the future.

(5) Basic Policy on Profit Distribution and Dividends for the Current and Next Fiscal Years

The Company recognizes returning profits to shareholders as one of its key management priorities.

With regard to future profit distribution, the Company aims to distribute profits based on profitability while taking into account its operating performance and financial condition in conjunction with implementing investments from a long-term perspective. In calculating dividends, the Company incorporates the concept of a dividend payout ratio. The Company's medium-term target dividend payout ratio is 35% or higher during the period of the current medium-term business plan (from the fiscal year ended August 2026 to the fiscal year ending August 2028). Furthermore, provided that the Company does not record a net loss, the Company's policy is to pay a stable dividend of at least 15 yen per share (7.5 yen interim, 7.5 yen year-end) on a post-stock-split basis.

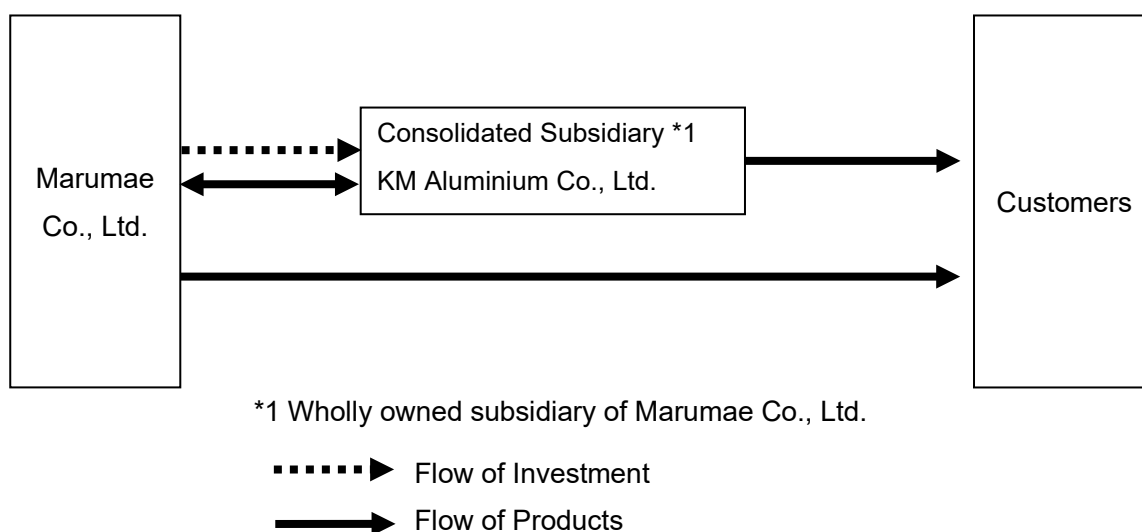
The Company implemented a stock split at a ratio of two shares for every one common share, effective April 1, 2026.

Regarding dividends for the current fiscal year, the Company plans to pay an interim dividend of 38 yen, which was paid prior to the aforementioned stock split, and a year-end dividend of 28 yen, which was calculated based on the post-split ratio. Please note that because the dividends before and after the stock split cannot be simply added together, the Company has not listed an "annual dividend" for the current fiscal year; however, when converted to a post-split basis, the interim dividend amounts to 19 yen, resulting in an effective annual dividend of 47 yen.

Furthermore, for the next fiscal year's dividends, based on the post-split criteria, the Company plans to pay an interim dividend of 26 yen and a year-end dividend of 26 yen, for a total of 52 yen.

2. Status of the Corporate Group

The Group consists of the Company and one subsidiary. The business structure is as follows:



3. Basic Approach to the Selection of Accounting Standards

The Group prepares consolidated financial statements based on Japanese GAAP, taking into consideration the burden of establishing a system for preparing financial statements based on International Financial Reporting Standards.

4. Consolidated Financial Statements and Primary Notes

(1) Consolidated Balance Sheet

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
ASSETS		
Current assets		
Cash and deposits	4,252	7,535
Notes receivable – trade	26	-
Accounts receivable – trade	2,360	3,099
Electronically recorded monetary claims – operating	1,019	1,257
Merchandise and finished goods	164	366
Work in process	1,826	2,658
Raw materials and supplies	767	969
Other	63	77
Allowance for doubtful accounts	(3)	(4)
Total current assets	10,477	15,959
Non-current assets		
Property, plant and equipment		
Buildings and structures	4,507	4,842
Accumulated depreciation	(2,324)	(2,499)
Buildings and structures, net	2,183	2,343
Machinery, equipment and vehicles	16,833	17,213
Accumulated depreciation	(12,446)	(13,173)
Machinery, equipment and vehicles, net	4,387	4,039
Land	2,503	2,503
Leased assets	59	55
Accumulated depreciation	(35)	(38)
Leased assets, net	23	17
Construction in progress	392	992
Other	224	273
Accumulated depreciation	(177)	(184)
Other, net	46	88
Total property, plant and equipment	9,538	9,984
Intangible assets		
Goodwill	2,990	2,798
Customer-related intangible assets	2,469	2,273
Other	41	43
Total intangible assets	5,501	5,114

	As of August 31, 2025	As of August 31, 2026
Investments and other assets		
Deferred tax assets	232	156
Other	119	331
Total investments and other assets	352	487
Total non-current assets	15,391	15,587
Total assets	25,869	31,546
LIABILITIES		
Current liabilities		
Accounts payable – trade	1,384	1,789
Short-term borrowings	150	-
Current portion of long-term borrowings	1,356	740
Lease liabilities	9	8
Income taxes payable	646	1,215
Provision for bonuses	211	285
Provision for product warranties	7	9
Provision for loss on orders received	12	10
Provision for share-based payments	24	31
Other	821	1,403
Total current liabilities	4,623	5,493
Non-current liabilities		
Long-term borrowings	12,000	8,210
Long-term lease liabilities	14	9
Deferred tax liabilities	483	395
Retirement benefit liability	494	488
Provision for retirement benefits for directors (and other officers)	42	6
Asset retirement obligations	66	66
Other	3	3
Total non-current liabilities	13,105	9,180
Total liabilities	17,728	14,674

	As of August 31, 2025	As of August 31, 2026
NET ASSETS		
Shareholders' equity		
Share capital	1,241	3,500
Capital surplus	1,964	5,136
Retained earnings	5,383	8,050
Treasury shares	(512)	(36)
Total shareholders' equity	8,077	16,650
Accumulated other comprehensive income		
Deferred gains or losses on hedges	57	207
Remeasurements of defined benefit plans	5	14
Total accumulated other comprehensive income	63	221
Total net assets	8,140	16,872
Total liabilities and net assets	25,869	31,546

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

(Consolidated Statements of Income)

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Net sales	11,403	20,434
Cost of sales	7,855	13,788
Gross profit	3,548	6,646
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	164	199
Salaries and allowances	337	577
Provision for bonuses	40	74
Retirement benefit expenses	16	13
Provision for retirement benefits for directors (and other officers)	19	21
Share-based payment expenses	24	31
Amortization of goodwill	79	191
Amortization of customer-related intangible assets	81	196
Provision of allowance for doubtful accounts	0	1
Other	716	1,208
Total selling, general and administrative expenses	1,480	2,515
Operating profit	2,067	4,130
Non-operating income		
Interest income	4	20
Foreign exchange gains	0	9
Other	10	11
Total non-operating income	16	40
Non-operating expenses		
Interest expenses	105	235
Share issuance costs	-	27
Other	77	3
Total non-operating expenses	183	267
Ordinary profit	1,900	3,904
Extraordinary income		
Subsidy income	-	1,013
Total extraordinary income	-	1,013
Extraordinary losses		
Impairment losses	0	-
Loss on retirement of non-current assets	0	12

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Total extraordinary losses	0	12
Profit before income taxes	1,899	4,905
Income taxes – current	622	1,525
Income taxes – deferred	(67)	(84)
Total income taxes	554	1,440
Profit	1,344	3,464
Profit attributable to owners of parent	1,344	3,464

(Consolidated Statement of Comprehensive Income)

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Profit	1,344	3,464
Other comprehensive income		
Deferred gains or losses on hedges	57	149
Remeasurements of defined benefit plans	(2)	9
Total other comprehensive income	54	158
Comprehensive income	1,399	3,623
Profit attributable to		
Comprehensive income attributable to owners of parent	1,399	3,623

(3) Consolidated Statement of Changes in Equity

Previous Fiscal Year (September 1, 2024, through August 31, 2025)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,241	1,963	4,481	(523)	7,163
Changes during period					
Dividends of surplus			(443)		(443)
Profit attributable to owners of parent			1,344		1,344
Disposal of treasury shares		0		11	12
Net changes in items other than shareholders' equity					-
Total changes during period	-	0	901	11	913
Balance at end of period	1,241	1,964	5,383	(512)	8,077

	Accumulated other comprehensive income			Total net assets
	Deferred gains or losses on hedges	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	-	8	8	7,171
Changes during period				
Dividends of surplus				(443)
Profit attributable to owners of parent				1,344
Disposal of treasury shares				12
Net changes in items other than shareholders' equity	57	(2)	54	54
Total changes during period	57	(2)	54	968
Balance at end of period	57	5	63	8,140

Current Fiscal Year (September 1, 2025, through August 31, 2026)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,241	1,964	5,383	(512)	8,077
Changes during period					
Issuance of new shares	2,259	2,259			4,518
Dividends of surplus			(798)		(798)
Profit attributable to owners of parent			3,464		3,464
Purchase of treasury shares				(0)	(0)
Disposal of treasury shares		913		475	1,388
Net changes in items other than shareholders' equity					
Total changes during period	2,259	3,172	2,666	475	8,573
Balance at end of period	3,500	5,136	8,050	(36)	16,650

	Accumulated other comprehensive income			Total net assets
	Deferred gains or losses on hedges	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	57	5	63	8,140
Changes during period				
Issuance of new shares				4,518
Dividends of surplus				(798)
Profit attributable to owners of parent				3,464
Purchase of treasury shares				(0)
Disposal of treasury shares				1,388
Net changes in items other than shareholders' equity	149	9	158	158
Total changes during period	149	9	158	8,731
Balance at end of period	207	14	221	16,872

(4) Consolidated Statement of Cash Flows

(Millions of yen)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	1,899	4,905
Depreciation	1,053	1,133
Impairment losses	0	-
Amortization of goodwill	79	191
Amortization of customer-related intangible assets	81	196
Increase (decrease) in allowance for doubtful accounts	0	1
Increase (decrease) in provision for bonuses	4	73
Increase (decrease) in provision for loss on orders received	(16)	(1)
Increase (decrease) in provision for share-based payments	24	31
Increase (decrease) in retirement benefit liability	38	7
Increase (decrease) in provision for retirement benefits for directors (and other officers)	12	(35)
Increase (decrease) in provision for product warranties	1	2
Interest and dividend income	(4)	(20)
Interest expenses	105	235
Insurance claim income	(2)	-
Share issuance costs	-	27
Subsidy income	-	(957)
Arrangement fees	60	-
Foreign exchange losses (gains)	1	(4)
Loss (gain) on sale of non-current assets	(0)	(0)
Loss on retirement of non-current assets	0	12
Decrease (increase) in trade receivables	(288)	(950)
Decrease (increase) in inventories	(431)	(1,236)
Increase (decrease) in trade payables	334	405
Increase (decrease) in accrued consumption taxes	93	116
Decrease (increase) in other current assets	20	(14)
Decrease (increase) in other non-current assets	(3)	(32)
Increase (decrease) in other current liabilities	233	69
Increase (decrease) in other non-current liabilities	(0)	(0)
Subtotal	3,300	4,156
Interest and dividends received	4	20
Interest paid	(92)	(239)

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Proceeds from insurance income	2	-
Income taxes refund	99	-
Income taxes paid	(255)	(1,009)
Net cash provided by operating activities	3,058	2,928
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,499)	(1,084)
Proceeds from sale of property, plant and equipment	0	0
Purchase of intangible assets	(21)	(13)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(8,187)	-
Subsidies received	-	957
Net cash used in investing activities	(9,708)	(139)
Cash flows from financing activities		
Proceeds from short-term borrowings	200	-
Repayments of short-term borrowings	(50)	(150)
Proceeds from long-term borrowings	10,840	800
Repayments of long-term borrowings	(2,664)	(5,206)
Proceeds from issuance of shares	-	4,490
Purchase of treasury shares	-	(0)
Proceeds from disposal of treasury shares	-	1,364
Dividends paid	(443)	(798)
Repayments of finance lease liabilities	(6)	(10)
Net cash provided by financing activities	7,875	490
Effect of exchange rate change on cash and cash equivalents	(1)	4
Net increase (decrease) in cash and cash equivalents	1,224	3,282
Cash and cash equivalents at beginning of period	3,028	4,252
Cash and cash equivalents at end of period	4,252	7,535

(5) Notes to the Consolidated Financial Statements

(Going-concern assumptions)

None

(Changes in accounting policies that are difficult to distinguish from changes in accounting estimates)

(Change in the depreciation method for property, plant, and equipment)

With regard to the depreciation method for property, plant, and equipment, the Company previously used the declining-balance method (except for buildings and structures acquired on or after April 1, 2016, for which the straight-line method was used); however, effective from the current consolidated fiscal year, the Company has changed the depreciation method to the straight-line method.

Aiming to expand our business activities in the semiconductor manufacturing equipment market, the Company made KM Aluminum Co., Ltd. a subsidiary and formulated and launched a new medium-term business plan, "Fusion2028." Taking this as an opportunity, and with a view toward standardizing accounting treatments within the Group, the Company reviewed the actual usage of tangible fixed assets. As a result, it determined that the tangible fixed assets used by the Company are expected to be used stably over their useful lives, and that adopting the straight-line method, which allocates costs evenly, more appropriately reflects the actual usage of these assets.

As a result of this change, compared to the previous method, operating profit, ordinary profit, and profit before income taxes for the current consolidated fiscal year each increased by 159 million yen.

(Change in presentation)

During the current consolidated fiscal year, the Company finalized the provisional accounting treatment related to business combinations; accordingly, the figures for the previous consolidated fiscal year have been adjusted to reflect the details of this finalized treatment.

(Consolidated balance sheet)

In the previous fiscal year, "deferred tax liabilities" were included under "other" within "non-current liabilities." However, due to the finalization of the provisional accounting treatment related to business combinations, these liabilities exceeded 1 percent of total liabilities and net assets; therefore, the Company has decided to present them separately beginning with the current fiscal year. To reflect this change in presentation, it has restated the consolidated financial statements for the previous fiscal year.

As a result, the 487 million yen (after retroactive application following the finalization of the provisional accounting treatment related to business combinations) that was presented under "other" within "non-current liabilities" on the consolidated balance sheet for the previous fiscal year has been reclassified as "deferred tax liabilities" of 483 million yen and "other" of 3 million yen.

(Consolidated statement of income)

In the previous fiscal year, "commission expenses," which was presented separately under "selling, general and administrative expenses," is now included in "other" in the current fiscal year because their amounts are no longer material. To reflect this change in presentation, the consolidated financial statements for the previous fiscal year have been reclassified.

As a result, in the consolidated statement of income for the previous fiscal year, 170 million yen previously reported under "commissions expenses" under "selling, general and administrative expenses," has been reclassified as "other."

In the previous consolidated fiscal year, "provision for bonuses," "provision for retirement benefits for directors (and other officers)," and "share-based payment expenses"—which were previously reported under "other" within "selling, general and administrative expenses"—have been presented separately beginning with the current consolidated fiscal year due to their increased materiality. To reflect this change in presentation, the consolidated financial statements for the previous consolidated fiscal year have been reclassified.

Furthermore, in the consolidated statement of income for the previous fiscal year, “provision for retirement benefits for directors (and other officers)” was 19 million yen, “provision for bonuses” was 40 million yen, and “share-based payment expenses” were 24 million yen, all of which were previously presented under “other” within “selling, general and administrative expenses.”

In the previous fiscal year, “dividends received,” “commission expenses,” “insurance claim income,” and “gain on sale of scraps,” which were previously presented separately under “non-operating income,” are now included in “other” for the current fiscal year because their amounts are no longer material. To reflect this change in presentation, the consolidated financial statements for the previous fiscal year have been reclassified.

As a result, in the consolidated statement of income for the previous fiscal year, the 0 million yen previously reported under “dividend income” in “non-operating income,” the 2 million yen reported under “commission income,” the 2 million yen reported under “insurance claim income,” and the 1 million yen reported under “gain on sale of scraps” have been reclassified as “other.”

“Commission expenses,” which were presented separately under “non-operating expenses” in the previous fiscal year, are now included in “other” in the current fiscal year because the amount is no longer material. To reflect this change in presentation, the consolidated financial statements for the previous fiscal year have been reclassified.

As a result, in the consolidated statement of income for the previous fiscal year, the 60 million yen previously reported as “commission expenses” under “non-operating expenses” has been reclassified as “other.”

“Gain on sale of non-current assets,” which was presented under “extraordinary income” in the previous fiscal year, has been reclassified to “other” under “non-operating income” because the amount is no longer material. To reflect this change in presentation, the consolidated financial statements for the previous fiscal year have been reclassified.

Consequently, in the consolidated statement of income for the previous fiscal year, the 0 million yen previously reported as “gain on sale of non-current assets” under “extraordinary income” has been reclassified to “other” under “non-operating income.”

(Business combinations, etc.)

(Finalization of provisional accounting treatment for business combinations)

The Company had applied a provisional accounting treatment in the previous consolidated fiscal year for the business combination with KM Aluminium Co., Ltd. that took place on April 8, 2025; however, this treatment was finalized during the current consolidated fiscal year.

As a result of finalizing this provisional accounting treatment, the comparative information included in the consolidated financial statements for the current consolidated fiscal year reflects a significant revision to the initial allocation of the acquisition cost, and a portion of the amount previously classified as “goodwill” has been reclassified to “customer-related intangible assets.”

As a result, the amount of goodwill provisionally calculated at 4,822 million yen decreased by 1,752 million yen following the finalization of the accounting treatment, resulting in a balance of 3,070 million yen; meanwhile, customer-related intangible assets increased by 2,551 million yen and deferred tax liabilities increased by 798 million yen.

In addition, in the consolidated statement of income for the previous fiscal year, selling, general, and administrative expenses increased by 36 million yen, while income taxes decreased by 24 million yen; consequently, operating profit, ordinary profit, and profit before income taxes decreased by 36 million yen each, and profit attributable to owners of parent decreased by 11 million yen. The amortization period for goodwill is 16 years, and the amortization period for customer-related intangible assets is 13 years.

(Segment information, etc.)

Segment information

1. Overview of Reportable Segments

The Group's reportable segments are components within the Group for which separate financial information is available and which are regularly reviewed by the Board of Directors to determine the allocation of management resources and evaluate performance. The Group is structured by product segment, with the "Precision Components Business" and the "Functional Materials Business" as its reportable segments.

The "Precision Components Business" manufactures and sells components for semiconductor manufacturing equipment, FPD manufacturing equipment, and other products. The "Functional Materials Business" manufactures and sells products such as IT equipment, semiconductor equipment components, and basic materials.

2. Method of calculating amounts for sales, profit or loss, assets, liabilities, and other items by reportable segment

The accounting treatment for the reported business segments is generally consistent with the description in "Significant Matters Forming the Basis for the Preparation of Consolidated Financial Statements."

Segment profit is based on operating profit figures. Inter-segment revenues and transfers are based on market prices.

Furthermore, during the current consolidated fiscal year, the Company finalized the provisional accounting treatment related to business combinations; accordingly, segment information for the previous consolidated fiscal year is disclosed using amounts that reflect a material revision to the initial allocation of the acquisition cost resulting from the finalization of this provisional accounting treatment.

3. Information on net sales, profit or loss, assets, liabilities, and other items by reportable segment

Previous Fiscal Year (September 1, 2024, through August 31, 2025)

(Millions of yen)

	Reportable segment		Total	Adjustment	Amounts reported in consolidated financial statements
	Precision Components Business	Functional Materials Business			
Net sales					
Semiconductor	6,136	-	6,136	-	6,136
FPD	1,286	-	1,286	-	1,286
IT Equipment	-	1,352	1,352	-	1,352
Semiconductor Equipment Components	-	712	712	-	712
Base Materials	-	1,624	1,624	-	1,624
Others	272	3	275	-	275
Revenue from contracts with customers	7,695	3,693	11,389	-	11,389
Other revenue	14	-	14	-	14
Net sales to external customers	7,709	3,693	11,403	-	11,403
Inter-segment net sales or transfers	-	1	1	(1)	-
Total	7,709	3,694	11,404	(1)	11,403
Segment profit	1,823	349	2,173	(105)	2,067
Segment assets	12,080	13,689	25,770	99	25,869
Other items					
Depreciation	919	133	1,053	-	1,053
Amortization of goodwill	-	79	79	-	79
Amortization of customer-related intangible assets	-	81	81	-	81
Impairment loss	0	-	0	-	0
Increase in property, plant and equipment and intangible non-current assets	1,713	167	1,881	-	1,881

Note:

- (1) The adjustment to segment profit of (105) million yen consists of inter-segment transactions of 0 million yen and corporate-wide expenses not allocated to any reportable segment of (105) million yen.
- (2) Segment profit has been reconciled to the operating profit reported in the consolidated financial statements.

- (3) The adjustment of 99 million yen to segment assets consists of the elimination of intersegment transactions of (10,617) million yen and corporate-level assets not allocated to any reportable segment of 10,716 million yen.
- (4) In the fiscal year ended August 31, 2026, the provisional accounting treatment for a business combination was finalized. The amounts presented in the segment information above reflect the significant revision to the initial allocation of the acquisition cost resulting from this finalization.

Current Fiscal Year (September 1, 2025, through August 31, 2026)

(Millions of yen)

	Reportable segment		Total	Adjustment	Amounts reported in consolidated financial statements
	Precision Components Business	Functional Materials Business			
Net sales					
Semiconductor	7,551	-	7,551	-	7,551
FPD	1,127	-	1,127	-	1,127
IT Equipment	-	3,588	3,588	-	3,588
Semiconductor Equipment Components	-	2,380	2,380	-	2,380
Base Materials	-	5,326	5,326	-	5,326
Others	407	20	428	-	428
Revenue from contracts with customers	9,086	11,316	20,402	-	20,402
Other revenue	32	-	32	-	32
Net sales to external customers	9,118	11,316	20,434	-	20,434
Inter-segment net sales or transfers	24	30	55	(55)	-
Total	9,143	11,346	20,490	(55)	20,434
Segment profit	2,287	1,848	4,135	(4)	4,130
Segment assets	15,947	15,598	31,546	-	31,546
Other items					
Depreciation	806	326	1,133	-	1,133
Amortization of goodwill	-	191	191	-	191
Amortization of customer-related intangible assets	-	196	196	-	196
Increase in property, plant and equipment and intangible non-current assets	1,099	526	1,626	-	1,626

Note:

- (1) The adjustment of (4) million yen to segment profit consists of (3) million yen resulting from the elimination of unrealized gains and (1) million yen in corporate-wide expenses not allocated to reportable segments.
- (2) Segment profit has been adjusted to align with the operating profit reported in the consolidated financial statements.
- (3) The segment information above reflects the amounts after the finalization of the provisional accounting treatment related to a business combination during the current consolidated fiscal year, which resulted in a significant revision to the initial allocation of the acquisition cost.

4. Changes in reportable segments

(Change in the depreciation method for property, plant and equipment)

As described in “Changes in accounting policies that are difficult to distinguish from changes in accounting estimates,” the “precision components business” segment of the Group previously used the declining-balance method for the depreciation of property, plant, and equipment (except for buildings and structures acquired on or after April 1, 2016, for which the straight-line method was used); however, effective from the current consolidated fiscal year, the segment has switched to the straight-line method.

As a result of this change in the depreciation method, segment profit for the “precision components business” increased by 159 million yen for the current consolidated fiscal year.

Related information

Previous Fiscal Year (September 1, 2024, through August 31, 2025)

1. Information by product and service

This information is omitted because similar details are disclosed in the segment information.

2. Information by region

(1) Net sales

This information has been omitted because sales to external customers in Japan account for more than 90% of net sales in the consolidated statement of income.

(2) Property, plant and equipment

This information is not applicable because the Company has no property, plant and equipment located outside of Japan.

3. Information by major customer

Name of customer	Net sales (millions of yen)	Name of related segment
NHK Spring Co., Ltd.	2,894	Precision Components Business, Functional Materials Business
Tokyo Electron Miyagi Ltd.	1,683	Precision Components Business, Functional Materials Business

Current Fiscal Year (September 1, 2025, through August 31, 2026)

1. Information by product and service

This information is omitted because similar details are disclosed in the segment information.

2. Information by region

(1) Net sales

This information has been omitted because sales to external customers in Japan account for more than 90% of net sales in the consolidated statement of income.

(2) Property, plant and equipment

This information is not applicable because the Company has no property, plant and equipment located outside of Japan.

3. Information by major customer

Name of customer	Net sales (millions of yen)	Name of related segment
Tokyo Electron Miyagi Ltd.	3,392	Precision Components Business, Functional Materials Business
UACJ Corporation	3,278	Functional Materials Business
NHK Spring Co., Ltd.	3,263	Precision Components Business, Functional Materials Business

Information on impairment loss on non-current assets by reportable segment

Previous Fiscal Year (September 1, 2024, through August 31, 2025)

(Millions of yen)

	Reportable segment			Eliminations and corporate	Total
	Precision Components Business	Functional Materials Business	Subtotal		
Impairment loss	0	-	0	-	0

Current Fiscal Year (September 1, 2025, through August 31, 2026)

(Millions of yen)

	Reportable segment			Eliminations and corporate	Total
	Precision Components Business	Functional Materials Business	Subtotal		
Impairment loss	-	-	-	-	-

Information on amortization and unamortized balance of goodwill by reportable segment

Previous Fiscal Year (September 1, 2024, through August 31, 2025)

(Millions of yen)

	Precision Components Business	Functional Materials Business	Subtotal	Eliminations and corporate	Total
(Goodwill)					
Ending balance	-	2,990	2,990	-	2,990
(Customer-related intangible assets)					
Ending balance	-	2,469	2,469	-	2,469

Note: Information regarding the amortization of goodwill and customer-related intangible assets has been omitted, as similar information is disclosed in the segment information.

Current Fiscal Year (September 1, 2025, through August 31, 2026)

(Millions of yen)

	Precision Components Business	Functional Materials Business	Subtotal	Eliminations and corporate	Total
(Goodwill)					
Ending balance	-	2,798	2,798	-	2,798
(Customer-related intangible assets)					
Ending balance	-	2,273	2,273	-	2,273

Note: Information regarding the amortization of goodwill and customer-related intangible assets has been omitted, as similar information is disclosed in the segment information.

Information on gain on negative goodwill by reportable segment

Previous Fiscal Year (September 1, 2024, through August 31, 2025): None

Current Fiscal Year (September 1, 2025, through August 31, 2026): None

(Notes on significant changes in shareholders' equity)

Pursuant to a resolution of the Board of Directors adopted on May 8, 2026, the Company issued new shares through a public offering with a payment date of May 25, 2026, for the disposal of treasury shares, and issued new shares through a third-party allotment with a payment

date of June 22, 2026. As a result, the number of the Company's common shares increased by 2,317,200 shares; capital stock and capital surplus each increased by 2,259 million yen; the number of treasury shares decreased by 700,000 shares; treasury stock decreased by 458 million yen; and capital surplus increased by 906 million yen.

As a result of these and other factors, as of the end of the current consolidated fiscal year, the Company's capital stock stood at 3,500 million yen, capital surplus at 5,136 million yen, and treasury stock at 36 million yen.

Per share information

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Net assets per share (yen)	321.44	594.77
Earnings per share (yen)	53.12	132.56

- Note:
1. Diluted earnings per share are not reported because there are no dilutive shares.
 2. During the current consolidated fiscal year, the Company finalized the provisional accounting treatment related to business combinations, and the figures for the previous consolidated fiscal year reflect the amounts after taking into account the significant revision that was made to the initial allocation of the acquisition cost as a result of the finalization of this provisional accounting treatment.
 3. The Company carried out a 2-for-1 stock split effective April 1, 2026. "net assets per share" and "earnings per share" have been calculated on the assumption that this stock split had taken place at the beginning of the previous consolidated fiscal year.
 4. The basis for calculating net assets per share is as follows:

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Total net assets (millions of yen)	8,140	16,872
Net assets at end of period attributable to common shares (millions of yen)	8,140	16,872
Number of common shares at end of period used in calculation of net assets per share (shares)	25,324,588	28,367,675

5. The basis for calculating earnings per share is as follows:

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2026
Profit attributable to owners of parent (millions of yen)	1,344	3,464
Amount not attributable to common shareholders (millions of yen)	-	-
Profit attributable to owners of parent for common shares (millions of yen)	1,344	3,464
Average number of shares outstanding during the period (shares)	25,318,519	26,135,294

(Significant subsequent events)

(Acquisition of a portion of a business)

The Company resolved at a meeting of its Board of Directors held on August 22, 2026, to acquire a portion of ULVAC TECHNO, Ltd.'s aluminum surface treatment business, and entered into a business transfer agreement dated August 28, 2026.

1. Overview of the Business Transfer

(1) Name of the transferee company

ULVAC TECHNO, Ltd.

(2) Details of the business transfer

Aluminum surface treatment business (limited to the Izumi Plant)

(3) Reason for the business transfer

As part of its surface treatment business, ULVAC TECHNO, Ltd. operates an anodizing business—a surface treatment process for aluminum alloys—at its Izumi Plant, located within the Company's Izumi Factory (Headquarters). Given that the Izumi Plant performs surface treatment exclusively for the Company's products, ULVAC TECHNO approached the Company regarding the sale of this business, and the two companies have held discussions on the matter.

Following its review, the Company resolved to acquire the business as a means to strengthen its integrated production capabilities and to create new competitive advantages, such as the development of surface treatments that have become required in recent years for semiconductor manufacturing equipment.

(4) Date of business acquisition

September 1, 2026

(5) Legal form of business transfer

Business transfer in exchange for cash

2. Acquisition cost of the acquired business and breakdown by type of consideration

The acquisition price was determined through discussions with the counterparty, taking into account a valuation by an independent third party.

3. Amount of goodwill recognized, reason for recognition, amortization method and amortization period

These items are currently under review and have not yet been finalized.

4. Amounts of assets acquired and liabilities assumed on the date of the business combination, and their major components

These amounts are currently under review and have not yet been finalized.

5. Others

(1) Board Member Changes: None

(2) Status of production, orders, and sales

The Group has concluded that order amounts and order backlogs are susceptible to short-term fluctuations and therefore do not align with medium- to long-term business value. Going forward, the Group intends to limit disclosures regarding order status to qualitative comments and strengthen information disclosure from a longer-term perspective.