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February 5, 2025

## Non-consolidated Financial Results for the Nine Months Ended December 31,2024 (Under Japanese GAAP)

Company name: Techno Medica Co., Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 6678  
 URL: <http://www.technomedica.co.jp>  
 Representative: Masatomo Saneyoshi, President and CEO  
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 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on quarterly financial results: None  
 Holding of quarterly financial results briefing: None

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

### 1. Non-consolidated financial results for the Nine months ended December 31,2024 (from April 1,2024 to December 31,2024)

#### (1) Non-consolidated operating results (cumulative)

(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	%
Nine months ended December 31,2024	6,447	0.4	584	△37.0	589	△37.2	426	△34.0
December 31,2023	6,424	6.0	928	12.6	937	13.0	646	14.6

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31,2024	61.66	—
December 31,2023	80.04	—

#### (2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31,2024	16,443	13,811	84.0
March 31,2024	17,433	13,818	79.3

Reference: Equity

As of December 31,2024: ¥13,811 million  
 As of December 31,2023: ¥13,818 million

**2. Cash dividends**

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2024	—	0.00	—	68.00	68.00
Fiscal year ending March 31, 2025	—	0.00	—		
Fiscal year ending March 31, 2025 (Forecast)				68.00	68.00

Note: Revisions to the forecast of cash dividends most recently announced: None

**\* Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: 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 December 31,2024	8,760,000 shares
As of March 31,2024	8,760,000 shares

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

As of December 31,2024	1,830,012 shares
As of March 31,2024	1,846,962 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31,2024	6,923,108 shares
Nine months ended December 31,2022	8,076,062 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm : Yes (voluntary).

\* Proper use of earnings forecasts, and other special matters

Earnings forecasts contained in these disclosure materials are based on available information to the company and assumptions believed to be reasonable by management. This is not a promise or guarantee by the company that it will achieve these goals. Actual results may differ substantially due to several factors such as economic situation, market trend, exchange rates and other factors.

(Thousands of yen)

	As of March 31, 2024	As of December 31, 2024
<b>Assets</b>		
Current assets		
Cash and deposits	8,586,360	8,949,062
Notes receivable - trade	56,013	17,349
Electronically recorded monetary claims - operating	757,670	473,135
Accounts receivable - trade	3,483,775	1,999,759
Merchandise and finished goods	1,853,507	2,198,450
Work in process	116,084	130,292
Raw materials and supplies	185,396	192,315
Prepaid expenses	36,669	53,404
Consumption taxes refund receivable	-	67,347
Other	5,970	161,734
Total current assets	15,081,448	14,242,851
Non-current assets		
Property, plant and equipment		
Buildings	1,265,594	1,265,594
Accumulated depreciation	△756,414	△786,011
Buildings, net	509,179	479,583
Structures	5,042	5,042
Accumulated depreciation	△2,625	△2,733
Structures, net	2,416	2,309
Machinery and equipment	347,519	354,269
Accumulated depreciation	△253,452	△267,488
Machinery and equipment, net	94,066	86,780
Tools, furniture and fixtures	331,875	335,293
Accumulated depreciation	△276,637	△293,584
Tools, furniture and fixtures, net	55,238	41,709
Land	787,326	787,326
Construction in progress	412	8,797
Total property, plant and equipment	1,448,640	1,406,506
Intangible assets		
Telephone subscription right	1,177	1,177
Patent right	636	462
Software	69,504	56,234
Software in progress	-	5,000
Total intangible assets	71,318	62,875
Investments and other assets		
Investments in capital	7,510	7,510
Long-term prepaid expenses	299,245	240,635
Deferred tax assets	422,969	383,148
Other	128,116	125,789
Allowance for doubtful accounts	△25,374	△25,374
Total investments and other assets	832,466	731,708
Total non-current assets	2,352,426	2,201,090
<b>Total assets</b>	<b>17,433,874</b>	<b>16,443,941</b>

(Thousands of yen)

	As of March 31, 2024	As of December 31, 2024
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,415,497	948,630
Accounts payable - other	331,047	85,780
Accrued expenses	92,179	109,703
Income taxes payable	319,253	-
Accrued consumption taxes	128,576	-
Advances received	762,908	949,053
Deposits received	10,061	42,214
Unearned revenue	96,018	132,952
Provision for bonuses	181,826	93,000
Provision for bonuses for directors (and other officers)	20,250	-
Other	1,779	1,940
Total current liabilities	3,359,397	2,363,274
Non-current liabilities		
Provision for retirement benefits	220,265	234,182
Provision for product warranties	24	5
Other	35,598	35,145
Total non-current liabilities	255,888	269,334
Total liabilities	3,615,285	2,632,608
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,069,800	1,069,800
Capital surplus	1,002,823	996,162
Retained earnings	15,730,645	15,687,353
Treasury shares	△3,984,680	△3,941,983
Total shareholders' equity	13,818,588	13,811,333
Total net assets	13,818,588	13,811,333
Total liabilities and net assets	17,433,874	16,443,941

(Thousands of yen)

	Nine months ended December 31, 2023	Nine months ended December 31, 2024
Net sales	6,424,175	6,447,258
Cost of sales	3,195,179	3,203,409
Gross profit	3,228,995	3,243,848
Selling, general and administrative expenses	2,300,961	2,659,310
Operating profit	928,034	584,538
Non-operating income		
Interest income	167	821
Dividend income	0	0
Foreign exchange gains	751	-
Rental income	5,618	6,975
Other	3,291	1,590
Total non-operating income	9,828	9,387
Non-operating expenses		
Foreign exchange losses	-	4,844
Other	-	2
Total non-operating expenses	-	4,847
Ordinary profit	937,863	589,078
Extraordinary losses		
Loss on retirement of non-current assets	0	-
Total extraordinary losses	0	-
Profit before income taxes	937,862	589,078
Income taxes - current	264,225	122,404
Income taxes - deferred	27,262	39,820
Total income taxes	291,488	162,225
Profit	646,374	426,852