



## 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, 2025	-	26.00	-	32.00	58.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				0.00	0.00

Note: Revisions to the forecast for dividends announced most recently: None

## 3. Consolidated earnings forecast for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

	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	%	
Full year	202,000	(2.0)	13,000	(4.9)	15,500	(10.3)	11,000	(16.8)	192.24

Note: Revisions to the financial results forecast announced most recently: None

### \*Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statement: None
- (3) 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
- (4) 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, 2025	61,312,896shares
As of March 31, 2025	61,312,896shares
  - (ii) Number of treasury shares at the end of the period
 

As of December 31, 2025	4,088,847shares
As of March 31, 2025	4,102,109shares
  - (iii) Average number of shares outstanding during the period
 

Nine months ended December 31, 2025	57,218,763shares
Nine months ended December 31, 2024	57,672,777shares

\* Review of the accompanying quarterly consolidated financial statements by certified public accountants or an auditing firm: None

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

Explanation about appropriate use of the financial results forecasts, and other noteworthy matters  
 Statements related to the future, including the forecasts of financial results, described in this document are based on information currently available to Pacific industrial and on certain assumptions deemed by Pacific industrial to be rational.

# Consolidated Balance Sheets

(Million Yen)

	FY2024 As of March 31, 2025	FY2025 As of December 31, 2025		FY2024 As of March 31, 2025	FY2025 As of December 31, 2025
(Assets)			(Liabilities)		
Current Assets	97,080	91,049	Current Liabilities	61,439	90,369
Cash and time deposits	35,609	36,032	Trade notes and accounts payable	15,996	13,771
Trade notes and accounts receivable	27,618	22,427	Electronically recorded obligations - operating	5,953	4,553
Merchandise and finished goods	7,908	10,508	Short-term borrowings	6,005	6,005
Work in process	8,833	9,799	Current portion of long-term borrowings	9,822	44,914
Raw materials and supplies	7,438	7,854	Accounts payable - Others	9,437	5,975
Other current assets	9,841	4,651	Income taxes payable	1,065	3,281
Less: Allowance for doubtful accounts	(168)	(225)	Allowance for bonuses	1,963	1,093
			Other current liabilities	11,195	10,775
Fixed Assets	194,344	209,351			
Property, Plant and Equipment	140,807	147,871	Noncurrent Liabilities	62,238	22,548
Buildings and structures	53,195	62,631			
Machinery and vehicles	43,985	44,158	Long-term borrowings	45,114	—
Tools, Furniture, and fixtures	2,413	2,780	Provision for directors retirement benefit	180	183
Land	11,365	11,661	Net defined benefit liabilities	710	752
Lease Asset	5,876	8,135	Other noncurrent liabilities	16,232	21,612
Construction in progress	23,970	18,502			
Intangible Fixed Assets	4,839	4,377	Total Liabilities	123,677	112,918
Goodwill	2,202	1,800			
Other	2,636	2,577	(Net assets)		
Investments and Other Assets	48,697	57,102	Shareholders' Equity	127,430	138,220
Investments in securities	38,290	46,730	Capital stock	7,316	7,316
Other fixed assets	10,409	10,375	Capital surplus	7,689	7,691
Less: Allowance for doubtful accounts	(2)	(2)	Retained earnings	116,876	127,649
			Less: Treasury stock at cost	(4,452)	(4,437)
			Valuation and Translation Adjustment	39,163	47,909
			Valuation difference on available securities	14,801	19,975
			Foreign currency translation adjustments	22,482	26,199
			Remeasurement of defined benefit plan	1,879	1,734
			Subscription rights to shares	97	97
			Minority Interests	1,055	1,255
			Total Net Assets	167,747	187,482
Total Assets	291,424	300,400	Total Liabilities and Net Assets	291,424	300,400

# Consolidated Statements of Income

(Million Yen)

	FY2024 For the Nine Months ended December 31, 2024	FY2025 For the Nine Months ended December 31, 2025
Net sales	151,309	162,875
Cost of sales	131,160	136,347
Gross profit	20,148	26,528
Selling, general and administrative expenses	11,072	11,711
Operating Income (loss)	9,075	14,816
Non-operating income	4,290	3,671
Interest income	585	466
Dividend income	662	769
Equity in earnings of affiliated companies	1,033	1,033
Foreign exchange gain	1,134	1,113
Other non-operating income	874	288
Non-operating Expenses	307	407
Interest expense	251	345
Other non-operating expense	55	61
Ordinary income (loss)	13,058	18,081
Extraordinary income	359	—
Gain on sales of fixed assets	359	—
Extraordinary Losses	340	289
Loss on sales and retirements of fixed assets	340	224
Impairment loss	—	64
Profit (loss) before income taxes and non controlling interests	13,077	17,792
Income taxes	2,894	5,098
Current term net profit (loss)	10,182	12,693
Profit (loss) attributable to non-controlling interests	43	75
Profit (loss) attributable to owners of parent	10,138	12,617