

# Consolidated Financial Statements for the Third Quarter of the Fiscal Year Ending March 31<sup>st</sup>, 2026 (FY2026/3), Japan GAAP

February 6<sup>th</sup>, 2026

Company Name



**Tokyo Seimitsu Co., Ltd.**

Stock Listing: Tokyo

ACCRETECH

Code number: 7729

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Dividend Payment Date (planned): -

Supplementary Document for Financial Results: Yes

Holding of Financial Results Meeting: Yes (for Security Analysts, Investors)

(Millions of yen, rounded down)

## 1. Consolidated Results for the Accumulated Third Quarter of FY2026/3 (April 1<sup>st</sup> – December 31<sup>st</sup>, 2025)

### (1) Consolidated sales and earnings

(% figures represent changes from the previous year)

	Net Sales (Millions of Yen)		Operating Profit (Millions of Yen)		Recurring Profit (Millions of Yen)		Net Profit Attributable to Owners of the Parent (Millions of Yen)	
FY2026/3 3Q	112,971	9.5%	20,932	9.7%	21,717	9.7%	14,148	- 21.9%
FY2025/3 3Q	103,137	16.0%	19,075	32.6%	19,791	31.4%	18,125	70.7%

Note: Comprehensive Income FY2026/3 3Q 14,781 million yen (- 19.5%) in FY2025/3 3Q 18,361 million yen (53.6%)

	Earnings per Share (Yen)	Earnings per Share (diluted) (Yen)
FY2026/3 3Q	348.97	346.70
FY2025/3 3Q	448.08	444.19

### (2) Consolidated financial position

	Total Assets (Millions of Yen)	Net Assets (Millions of Yen)	Equity Ratio
FY2026/3 3Q	237,866	180,937	75.3%
FY2025/3	237,952	176,229	73.2%

Note: Equity in FY2026/3 3Q: 179,143 million yen: in FY2025/3: 174,221 million yen

## 2. Dividends

	Dividend per share				
	Q1 End	Q2 End	Q3 End	Q4 End	Total
	Yen	Yen	Yen	Yen	Yen
FY2025/3	-	114.00	-	139.00	253.00
FY2026/3	-	111.00	-		
FY2026/3 (Projected)				111.00	222.00

Note: Changes due to revision of dividend projection: No

## 3. Forecast for FY2026/3 (April 1<sup>st</sup>, 2025 - March 31<sup>st</sup>, 2026)

(% figures represent changes from the previous year)

	Net Sales (Millions of Yen)		Operating Profit (Millions of Yen)		Recurring Profit (Millions of Yen)		Net Profit attributable to Owners of the Parent (Millions of Yen)		Earnings per Share (yen)
Full Year	165,000	9.6%	32,000	7.7%	32,000	6.9%	21,500	- 16.1%	530.16

Note: Changes due to revision of dividend projection: Yes

## \* Notes

- (1) Significant changes in subsidiaries during the term under review (ones that changes scope of consolidation): No
- (2) Accounting procedures specific to the preparation of quarterly consolidated financial statements: No
- (3) Changes in accounting principles, estimates and restatements
  - 1) Changes due to revision of accounting standards, etc.: No
  - 2) Changes other than 1): No
  - 3) Changes in accounting estimates: No
  - 4) Restatement: No

(4) Number of shares outstanding (common shares)

1) Number of shares outstanding at the end of period (including treasury stock):	FY2026/3 3Q	42,275,481 shares	FY2025/3	42,170,081 shares
2) Number of treasury stock at the end of period:	FY2026/3 3Q	1,695,166 shares	FY2025/3	1,705,289 shares
3) Average Number of shares outstanding during the period:	FY2026/3 3Q	40,544,560 shares	FY2025/3 3Q	40,451,168 shares

(Note) The Company has adopted a stock benefit trust (BBT) from the first half of FY2025/3. The number of treasury stock at the end of the period and the one to be deducted in calculating the average number of shares outstanding during the period includes the Company's shares (189,700 shares for the FY2026/3 3Q, 200,000 shares for the FY2025/3) held by Custody Bank of Japan, Ltd., (Trust Account E) as trust assets related to the stock benefit trust (BBT). Also, the treasury shares deducted from the average number of shares during the period for the purpose of calculating earnings per share includes the Company's shares (194,798 shares for the FY2026/3 3Q), held by the trust.

**\* Review of the Attached Quarterly Consolidated Financial Statements by a Certified Public Accountant or Audit Firm: No**

**\* Cautionary Statements with respect to Forward- looking Statements**

All forecasts and other forward- looking statements in this document are based on information currently available to the Company and assumptions that the Company considers reasonable. Various uncertainties could cause actual results to significantly differ from these forecasts. Please refer to supplementary statement.

**\* Cautionary Statements with respect to the translation of the document**

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## 1. Qualitative information on Business Performance for Accumulated Third Quarter of FY2026/3

### (1) Overview of Business Performance

During the nine months (accumulated third quarter) of the Fiscal Year ending March 2026 (FY2026/3), the global economy continued its generally resilient recovery trend; however, downside risks persisted owing to trade friction and geopolitical tensions. While the U.S. economy maintained robust market conditions, primarily supported by domestic demand, the Chinese economy remained sluggish, hindered by stagnant real estate investment and personal consumption. Recovery in the European and Japanese economies remained weak.

Under these circumstances, the environment surrounding the Company experienced particularly resilient demand for HPC (High Performance Computing)-related equipment in the Semiconductor Production Equipment (SPE) segment, continuing from the previous period. In the Metrology Equipment segment, demand was underpinned by replacement needs for existing equipment, as well as demand from non-automotive sectors.

As a result, the consolidated orders for the nine months (accumulated third quarter) of the FY2026/3 (April 1<sup>st</sup> to December 31<sup>st</sup>, 2025) were ¥117,261 million (up 6.2% Year over Year, hereinafter referred to as YoY), sales were ¥112,971 million (up 9.5%), the operating profit was ¥20,932 million (up 9.7%), the recurring profit was ¥21,717 million (up 9.7%), and the net profit attributable to owners of the parent (company) was ¥14,148 million (down 21.9%). Note that extraordinary losses were recorded during the second quarter.

The business results during the term for each segment were as follows:

#### [SPE Segment]

Orders in the SPE segment increased YoY, driven by steady demand for HPC applications, including generative AI, particularly for testing equipment for HBM (High Bandwidth Memory) and assembly equipment for AI package manufacturing processes.

Sales increased YoY as shipments of orders received generally proceeded in line with customer-requested delivery requirements.

Consequently, orders for the SPE segment in the same period were ¥87,289 million (up 7.5%), sales were ¥86,786 million (up 12.2%), and the operating profit was ¥17,676 million (up 13.4%).

#### [Metrology Equipment Segment]

Orders in the Metrology Equipment segment increased YoY owing to stable replacement demand, additional investment related to hybrid vehicle production, and increased demand from growing sectors such as aerospace and defense.

Sales increased YoY owing to shipments being made in line with customer delivery schedules and the recording of a certain level of sales in the charge/discharge testing system business in the second quarter.

Consequently, orders for the Metrology Equipment segment were ¥29,971 million (up 2.6%), sales were ¥26,185 million (up 1.6%), and the operating profit was ¥3,255 million (down 6.6%).

## (2) Analysis of Financial Position

### [Assets, Liabilities, and Net Assets]

The total assets at the end of the third quarter of FY2026/3 amounted to ¥237,866 million, a decrease of ¥85 million from the end of FY2025/3. The major factors underlying this change include an increase in building and structures of ¥7,340 million; a decrease in accounts receivable, such as notes and accounts, contract assets, and electronically recorded monetary claims, of ¥4,719 million; an increase in inventories, including finished goods, raw materials, and supplies, and work in progress of ¥4,204 million; and a decrease in cash and cash equivalents of ¥3,861 million.

The total liabilities decreased by ¥4,794 million to ¥56,929 million, primarily owing to a decrease in income tax payable of ¥5,125 million; a decrease in long-term debt of ¥4,000 million; and an increase in accounts payable, such as notes and accounts, contract assets, and electronically recorded monetary claims, of ¥2,316 million.

Net assets increased by ¥4,708 million, to ¥180,937 million, and the equity ratio reached 75.3%.

## (3) Financial Estimates such as Consolidated Business Forecasts for current Fiscal Year

In response to the accumulated third quarter results and current business situation, the forecast for FY2026/3 previously announced on November 4<sup>th</sup>, 2025, has been revised as follows.

This revision reflects upward revisions for both SPE segment and Metrology Equipment segment forecasts based on current shipments, sales, and expenses plan for the fourth quarter.

### FY2026/3 Full Year (April 1<sup>st</sup>, 2025 – March 31<sup>st</sup>, 2026)

	Net Sales (Millions of Yen)	Operating Profit (Millions of Yen)	Recurring Profit (Millions of Yen)	Net Profit attributable to owners of the parent (Millions of Yen)	Net Profit per Share (Yen)
Previous Forecast (A) Announced on Nov. 4 <sup>th</sup> , 2025	164,000	31,500	31,500	20,500	505.52
Revised Forecast (B)	165,000	32,000	32,000	21,500	530.16
Change (B-A)	1,000	500	500	1,000	-
Change Ratio	0.6%	1.6%	1.6%	4.9%	-
Results for the FY2025/3	150,534	29,703	29,939	25,637	633.75

*Note: The forecasts contain forward-looking statements based on information available to the management at the time of this announcement that it has judged to be rational, including such factors as economic conditions in Japan and other countries or fluctuations in exchange rates, which may affect the Company's performance. These forecasts are subject to a number of risks and uncertainties, including market conditions, competition, and new product releases. Accordingly, actual results may differ materially from those projected in this earnings summary.*

## 2. Consolidated Financial Statements and Notes

### (1) Consolidated Balance Sheet

(Millions of Yen)

	FY2025/3 (March 31 <sup>st</sup> , 2025)	FY2026/3 3Q (December 31 <sup>st</sup> , 2025)
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	54,541	50,680
Notes, accounts receivable and contract assets	33,122	27,909
Electronically recorded monetary claims	6,687	7,180
Merchandise and finished goods	2,856	3,474
Work in progress	40,053	46,190
Raw materials and supplies	26,603	24,052
Others	5,523	5,391
Allowance for doubtful accounts	- 46	- 55
Total current assets	169,341	164,823
Fixed Assets		
Tangible fixed assets		
Building and structures(net)	27,600	34,941
Others (net)	26,375	23,847
Total Tangible Fixed Assets	53,975	58,788
Intangible Fixed Assets		
Goodwill	224	188
Others	3,504	3,050
Total Intangible Fixed Assets	3,729	3,238
Investments and other assets		
Others	11,018	11,016
Allowance for doubtful accounts	- 112	-
Total Investments and other assets	10,906	11,016
Total Fixed Assets	68,610	73,043
Total Assets	237,952	237,866

(Millions of Yen)

	<b>FY2025/3</b> (March 31 <sup>st</sup> , 2025)	<b>FY2026/3 3Q</b> (December 31 <sup>st</sup> , 2025)
<b>LIABILITIES</b>		
Current Liabilities		
Notes and accounts payable	8,301	9,782
Electronically recorded obligations- operating	8,364	9,199
Short- term debt	1,300	1,300
Current portion of long- term debt	5,000	5,000
Income taxes payable	5,826	701
Contract liabilities	6,789	6,739
Reserves for bonus	2,655	2,952
Reserves for director's bonuses	19	10
Allowance for cost for countermeasures against potential future defects	-	2,103
Others	8,676	8,302
Total current liabilities	46,933	46,091
Fixed Liabilities		
Long- term debt	13,000	9,000
Allowance for director retirement benefits	54	62
Net defined benefit liabilities	811	974
Asset retirement obligations	104	105
Others	818	695
Total fixed liabilities	14,789	10,837
Total Liabilities	61,723	56,929
<b>NET ASSETS</b>		
Shareholder's Equity		
Common stock	11,573	11,732
Capital surplus	23,161	23,320
Retained earnings	141,546	145,517
Treasury stock	- 8,430	- 8,361
Total Shareholder's Equity	167,850	172,208
Accumulated other comprehensive income		
Holding gain or loss in investment	1,030	1,373
Foreign currency translation adjustment	4,306	4,735
Remeasurements of defined benefit plans	1,034	825
Total accumulated other comprehensive income	6,371	6,934
Share subscription rights	950	668
Non- controlling interests	1,056	1,125
Total Net Assets	176,229	180,937
Total Liabilities and Net Assets	237,952	237,866

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

### (Consolidated Statements of Income)

(Millions of Yen)

	FY2025/3 3Q (April 1 <sup>st</sup> , 2024 - December 31 <sup>st</sup> , 2024)	FY2026/3 3Q (April 1 <sup>st</sup> , 2025 - December 31 <sup>st</sup> , 2025)
Net Sales	103,137	112,971
Cost of goods sold	60,471	66,944
Gross Profit on Sales	42,666	46,027
Selling, general and administrative expenses	23,590	25,095
Operating Profit	19,075	20,932
Non- operating income		
Interest income	33	40
Dividend income	251	229
Foreign exchange gains	131	506
Gain on investments in investment partnerships	66	-
Subsidy income	59	87
Compensation income	108	19
Others	215	169
Total Non- operating income	866	1,052
Non- operating expenses		
Interest expenses	99	197
Loss on disposal of tangible fixed assets	1	-
Others	48	69
Total Non- operating expenses	150	267
Recurring Profit	19,791	21,717
Extraordinary gains		
Gain on reversal of subscription rights to shares	10	3
Gain on sales of investment securities	179	191
Gain on sales of tangible fixed assets	4,303	-
Total Extraordinary gains	4,493	194
Extraordinary losses		
Loss on liquidation of subsidiaries	40	-
Extra retirement payments	117	-
Cost for countermeasures against potential future defects in specific products	-	2,103
Total Extraordinary losses	157	2,103
Profit before income taxes and minority interests	24,127	19,808
Income tax and other taxes	6,122	5,148
Adjustment on income tax	- 187	438
Total Income tax and others	5,935	5,586
Net Profit before minority interests	18,192	14,222
Net Profit attributable to minority interests	66	73
Net Profit attributable to Owners of the Parent	18,125	14,148



**(Consolidated Statements of Comprehensive Income)**

(Millions of Yen)

	<b>FY2025/3 3Q</b> (April 1 <sup>st</sup> , 2024 - December 31 <sup>st</sup> , 2024)	<b>FY2026/3 3Q</b> (April 1 <sup>st</sup> , 2025 - December 31 <sup>st</sup> , 2025)
Net Profit before minority interests	18,192	14,222
Accumulated other comprehensive income		
Holding gain or loss in investment	30	343
Foreign currency translation adjustment	269	425
Remeasurements of defined benefit plans	- 129	- 209
Total accumulated other comprehensive income	169	559
Comprehensive Income	18,361	14,781
(breakdown)		
Comprehensive income attributable to owners of the parent	18,260	14,711
Comprehensive income attributable to non- controlling interests	101	69

### (3) Notes to Consolidated Financial Statements

**(Note on Assumptions for Going Concern)**

Not applicable.

**(Significant Changes in Shareholder's Equity)**

Not applicable.

**(Segment Information and others)**

**Accumulated Third Quarter of FY2025/3 (April 1<sup>st</sup>, 2024 – December 31<sup>st</sup>, 2024)**  
**Net sales, profit and/or losses per each reportable segment**

(Millions of yen)

	Reportable Segments		Consolidated Total
	SPE	Metrology Equipment	
Sales			
Sales to third party:	77,362	25,774	103,137
Intersegment sales to transfer	—	—	—
Total	77,362	25,774	103,137
Segment Profit	15,589	3,486	19,075

Note) Total Segment profit of reportable segments equals Operating profit of Consolidated Financial Statement.

**Accumulated Third Quarter of FY2026/3 (April 1<sup>st</sup>, 2025 – December 31<sup>st</sup>, 2025)**  
**Net sales, profit and/or losses per each reportable segment**

(Millions of yen)

	Reportable Segments		Consolidated Total
	SPE	Metrology Equipment	
Sales			
Sales to third party:	86,786	26,185	112,971
Intersegment sales to transfer	-	-	-
Total	86,786	26,185	112,971
Segment Profit	17,676	3,255	20,932

Note) Total Segment profit of reportable segments equals Operating profit of Consolidated Financial Statement.

**(Notes to the Cash Flow Statement)**

A quarterly consolidated cash flow statement has not been prepared for the third quarter of FY2026/3. Of note, depreciation (including amortization of intangible assets excluding goodwill) and amortization of goodwill during the period are as follows.

	<b>FY2025/3 3Q</b> (April 1 <sup>st</sup> , 2024 - December 31 <sup>st</sup> , 2024)	<b>FY2026/3 3Q</b> (April 1 <sup>st</sup> , 2025 - December 31 <sup>st</sup> , 2025)
Depreciation and amortization	¥3,765 million	¥4,073 million
Amorization of goodwill	¥36 million	¥35 million

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