

# Consolidated Financial Statements for the 12- month period ended March 31<sup>st</sup>, 2026 (FY2026/3), Japan GAAP

May 13<sup>th</sup>, 2026

Company Name



Tokyo Seimitsu Co., Ltd.

Stock Listing: Tokyo

ACCRETECH

Code number: 7729

(URL: <https://www.accretech.com>)

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Date of Shareholders Meeting (planned): June 22<sup>nd</sup>, 2026

Dividend Payment Date (planned): June 23<sup>th</sup>, 2026

Date of Annual Financial Statement Filing (planned): June 19<sup>th</sup>, 2026

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 Period of FY2026/3 (April 1<sup>st</sup>, 2025 – March 31<sup>st</sup>, 2026)

### (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	166,839	10.8%	33,738	13.6%	34,825	16.3%	24,739	- 3.5%
FY2025/3	150,534	11.8%	29,703	17.4%	29,939	13.2%	25,637	32.3%

Note: Comprehensive Income in FY2026/3: 26,083 million yen (- 1.7%), in FY2025/3: 26,486 million yen (25.2%)

	Earnings per Share (Yen)	Earnings per Share (diluted) (Yen)	Return on Equity	Recurring Profit on Total Assets	Operating Profit Ratio
FY2026/3	610.02	606.14	13.6%	14.3%	20.2%
FY2025/3	633.75	628.31	15.5%	12.9%	19.7%

Note: Equity in earnings of affiliated companies in FY2026/3: - million yen, in FY2025/3: - million yen

### (2) Consolidated financial position

	Total Assets (Millions of Yen)	Net Assets (Millions of Yen)	Equity Ratio	Net Assets per Share (yen)
FY2026/3	249,917	192,205	76.2%	4,689.22
FY2025/3	237,952	176,229	73.2%	4,305.52

Note: Equity in FY2026/3: 190,324 million yen, in FY2025/3: 174,221 million yen

### (3) Consolidated Statements of Cash Flows

	Cash flows from operating activities (Millions of Yen)	Cash flows from investing activities: (Millions of Yen)	Cash flows from financing activities: (Millions of Yen)	Cash and cash equivalents at end of Fiscal Year (Millions of Yen)
FY2026/3	25,012	- 11,491	- 15,674	53,052
FY2025/3	28,824	2,541	- 13,991	54,516

## 2. Dividends

	Dividend per share					Total Dividend (for Year)	Dividend Pay Out Ratio (consolidated)	Dividend on Net Assets (consolidated)
	Q1 End	Q2 End	Q3 End	Q4 End	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of Yen	%	%
FY2025/3	-	114.00	-	139.00	253.00	10,287	40.1	5.8
FY2026/3	-	111.00	-	151.00	262.00	10,682	43.2	5.6
FY2027/3 (Projected)		138.00		138.00	276.00		40.0	

## 3. Forecast for FY2027/3 (April 1<sup>st</sup>, 2026 - March 31<sup>st</sup>, 2027)

(% 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)
Interim	87,500	13.5%	18,700	27.1%	18,700	24.8%	13,100	36.3%	322.76
Full Year	181,500	8.8%	40,000	18.6%	40,000	14.9%	28,000	13.2%	689.87

## \* Notes

- (1) Significant changes in subsidiaries during the term under review (ones that changes scope of consolidation):  
Yes

Included : - (Company Name: - ) Eliminated : 1 (Company Name: Accretech Powertro System Co., Ltd.)

- (2) 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

- (3) Number of shares outstanding (common shares)

1) Number of shares outstanding at the end of period (including treasury stock):	FY2026/3	42,282,881 shares	FY2025/3	42,170,081 shares
2) Number of treasury stock at the end of period:	FY2026/3	1,695,286 shares	FY2025/3	1,705,289 shares
3) Average Number of shares outstanding during the period:	FY2026/3	40,554,349 shares	FY2025/3	40,453,797 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, 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 (193,541 shares for the FY2026/3, 200,000 shares for the FY2025/3), held by the trust.

## Reference: Summary of Parent Company's results

### Parent Company's Results for the Period of FY2026/3 (April 1<sup>st</sup>, 2025 - March 31<sup>st</sup>, 2026)

- (1) Parent's Company's sales and earnings (percentage figures represent changes from previous year)

	Net Sales (Millions of Yen)		Operating Profit (Millions of Yen)		Recurring Profit (Millions of Yen)		Net Profit (Millions of Yen)	
FY2026/3	143,826	11.8%	24,893	15.1%	29,469	19.7%	24,122	4.9%
FY2025/3	128,647	16.2%	21,623	24.7%	24,620	15.0%	22,998	36.7%

	Earnings per Share (Yen)	Net Profit per Share (diluted) (Yen)
FY2026/3	594.81	591.03
FY2025/3	568.50	563.63

- (2) Parent's Company's financial position

	Total Assets (Millions of Yen)	Net Assets (Millions of Yen)	Equity Ratio (%)	Net Assets per Share (yen)
FY2026/3	210,712	156,951	74.2%	3,850.67
FY2025/3	199,707	142,373	70.8%	3,494.96

Notes : Equity in FY2026/3:156,289 million yen, in FY2025/3:141,422 million yen

**\* This Consolidated Financial Statements report is not subject to audit procedures.**

### \* 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

This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail. The Company assumes no responsibility for this translation or for direct, indirect or any other forms of damages arising from the translation.

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# 1. Overview of Business Performance and Financial Position

## (1) Overview of Business Performance

### [General]

Regarding the global economy during the consolidated fiscal year ended March 2026 (FY2026/3), domestic demand in the U.S. remained firm in the first half of the fiscal year, supported primarily by consumer spending. Japan and Europe also showed signs of a gradual recovery resulting in an overall upward trend. Toward the latter half of the fiscal year, uncertainty surrounding trade intensified due to changes in trade policies. At the same time, concerns grew about rising energy costs amid escalating tensions in the Middle East, increasing forward-looking risks.

Under these circumstances, the Company experienced an increased demand for HPC (High Performance Computing), including Generative AI-related equipment, driven by rising capital expenditures in AI and technology-related sectors. As a result, revenue in Semiconductor Production Equipment (SPE) segment increased year over year (YoY). Revenue in the Metrology Equipment Segment also increased YoY, due to stable domestic investment in Japan's manufacturing industries and the development of new business opportunities in the aerospace and defense sectors.

Although material and labor costs rose due to inflation and higher energy-related expenses, both operating profit and recurring profit increased YoY supported by record-high sales. Despite recognizing an extraordinary loss for countermeasures against potential future defects in specific products in the SPE segment, net profit remained roughly at the same level as FY2025/3. Furthermore, the deteriorating situation in the Middle East had minimal impact on business activities and financial performance during FY2026/3.

Consequently, the consolidated orders for the consolidated fiscal year for FY2026/3 (April 1<sup>st</sup>, 2025 to March 31<sup>st</sup>, 2026) were ¥163,096 million (up 12.0% YoY), sales were ¥166,839 million (up 10.8%), the operating profit was ¥33,738 million (up 13.6%), the recurring profit was ¥34,825 million (up 16.3%), and the net profit attributable to owners of the parent (company) was ¥24,739 million (down 3.5%).

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, particularly Probers for HBM(High Bandwidth Memory) and grinders for AI packaging processes, as well as continued demand for high-precision equipment in China.

Sales reached a new record high, driven by equipment shipments largely in-line with customer-requested delivery timing and increased shipments of high-value-added Probers. By region, sales of Probers performed well in South Korea, Taiwan, and China, while assembly equipment such as grinders and dicers performed well in Taiwan, China, and Japan.

In R&D activities, the Company continued developing products that meet customers' cutting-edge needs and strengthen advanced elemental technologies for future growth. On the production side, the *Nagoya* Plant was completed in anticipation of long-term growth in demand for assembly equipment, increasing the Company's manufacturing capacity.

Consequently, orders for the SPE segment in the same period were ¥123,396 million (up 14.6%), sales were ¥127,878 million (up 12.7%), and the operating profit was ¥28,404 million (up 16.8%).

### [Metrology Equipment Segment]

Orders in the Metrology Equipment segment increased YoY and reached a new all-time high, driven by stable replacement demand, additional investment related to hybrid vehicle production, and growing demand from high-growth sectors such as aerospace and defense.

Net sales also reached a record high, as the Company successfully secured planned shipments in accordance with customer delivery requirements.

In R&D, the Company continued to promote initiatives such as collaboration between measuring instruments and robots for automation and implemented measures to expand synergies with products in the SPE segment.

Consequently, orders for the Metrology Equipment segment were ¥39,700 million (up 4.7%), sales were ¥38,960 million (up 5.1%), and the operating profit was ¥5,333 million (down 1.1%).

## (2) Analysis of Financial Position

The total assets at the end of FY2026/3 amounted to ¥249,917 million, an increase of ¥11,965 million from the end of FY2025/3. The major factors underlying this change include an increase in accounts receivable, such as notes and accounts, contract assets, and electronically recorded monetary claims, of ¥8,067 million; an increase in tangible fixed assets of ¥5,970 million; a decrease in inventories, including finished goods, raw materials, and supplies, and work in progress of ¥1,490 million; and a decrease in cash and cash equivalents of ¥1,467 million.

The total liabilities decreased by ¥4,011 million to ¥57,712 million, primarily due to a decrease in long-term debt of ¥5,000 million and a decrease in income tax payable of ¥1,772 million.

Net assets increased by ¥15,976 million, to ¥192,205 million, and the equity ratio reached 76.2%.

## (3) Analysis of Cash flows

The cash and cash equivalents at the end of FY2026/3 amounted to ¥53,052 million, representing a decrease of ¥1,463 million compared with those at the end of FY2025/3. The cash flows and related factors are as follows.

The net cash provided by the operating activities was ¥25,012 million, which was primarily derived from the net profit before income taxes and minority interests of ¥33,186 million; payment of income taxes of ¥10,758 million; depreciation of ¥5,582 million; an increase in notes and accounts receivable of ¥7,093 million; and a decrease in inventories of ¥1,939 million.

The net cash used in the investing activities was ¥11,491 million, which primarily constitutes a payment for purchase of tangible fixed assets of ¥10,990 million and that of intangible fixed assets of 643 million.

The net cash used in the financing activities was ¥15,674 million, which is primarily derived from payment of dividends of ¥10,177 million and repayment of loans payable of ¥5,000 million.

Trends in financial indices are shown below.

	FY2024/3	FY2025/3	FY2026/3
Equity ratio (%)	69.4	73.2	76.2
Equity ratio, based on market value (%)	225.0	139.5	214.5
Interest- bearing debt/cash flow ratio	5.1	0.7	0.6
Interest coverage ratio (times)	192.7	181.4	168.9

Equity ratio: Equity/total assets

Equity ratio based on market value: Total market value of equity/total assets

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

Interest coverage ratio: Operating cash flows/interest payments

Notes:

1. All indices are calculated on consolidated financial statements.
2. The total market value of equity is calculated by multiplying market price at the end of FY by the number of shares outstanding at the end of FY.
3. “Operating cash flows” refers to cash flows from operating activities as shown in the consolidated cash flow statements.
4. Interest- bearing debts refer to all debts in the Consolidated Balance Sheet on which we pay interest. “Interest payments” denotes interest payments as reflected in the consolidated cash flow statements.

#### (4) Future Outlook

The Company is currently implementing its mid-term business plan (MTP) covering FY2026/3 through the fiscal year ending March 2028 (FY2028/3). To realize its purpose - “Gaging the Future with Metrology, Creating the Future with Semiconductors” and Tokyo Seimitsu Group long-term vision 2050 - “Pioneer a Future that We Have Yet to Experience Using Advanced Technology and Our High Level of Creativity,” the Company is committed to strengthening the foundations for sustainable growth and enhancing the corporate platform that supports these initiatives.

The basic policies of the MTP are as follows.

- Promoting the Growth of Strategic Products
- Pursuing Technological Synergy between Metrology and SPE
- Strengthening Recurring Businesses
- and enhancing the corporate platform that supports these initiatives

As a quantitative target for the MTP, the Company has set sales of ¥185,000 million, operating profits of ¥45,000 million, and an ROE of 15% for any single fiscal year.

In the next fiscal year ending March 2027(FY2027/3), which marks the second year of the MTP, the Company anticipates continued growth in demand in the SPE market, particularly in the HPC-related including generative AI area, and expects corresponding business expansion. The Company foresees an expansion of the business environment, centered on the SPE segment, and believes that the favorable market conditions projected in the MTP will be realized to some extent in FY2027/3. While the escalating tensions in the Middle East pose risks such as supply chain disruptions and shipment delays, the Company has not yet factored this impact into the forecasts, as it is currently difficult to estimate their impact on the performance of both divisions reasonably.

The consolidated earnings forecast for FY2027/3 ending March 31<sup>st</sup>, 2027, is as follows:

	Interim	Full Year
Sales	¥87,500 million (up 13.5% YoY)	¥181,500 million (up 8.8% YoY)
SPE	¥69,000 million (up 16.1% YoY)	¥141,500 million (up 10.7% YoY)
Metrology	¥18,500 million (up 4.8% YoY)	¥40,000 million (up 2.7% YoY)
Operating Profit	¥18,700 million (up 27.1% YoY)	¥40,000 million (up 18.6% YoY)
Recurring Profit	¥18,700 million (up 24.8% YoY)	¥40,000 million (up 14.9% YoY)
Net Profit attributable to owners of the parent	¥13,100 million (up 36.3% YoY)	¥28,000 million (up 13.2% YoY)

The following are overall and business segment- based forecasts.

##### A. Semiconductor Production Equipment (SPE) segment

The Company expects business conditions for the SPE segment in FY2027/3 to remain generally robust. This outlook is based on continued growth in demand for HPC-related including Generative AI, which has been growing since FY2026/3, as well as expected acceleration in capital investment for expanding production of general-purpose memory and logic semiconductors, including ASICs (Application-Specific Integrated Circuits). As these semiconductor devices become more precise, technical requirements, particularly for testing equipment (Prober), are increasing. The Company therefore anticipates the revenue mix of corresponding high-value-added products to rise. Based on these factors, the Company expects sales in the SPE segment to increase compared to FY2026/3. The Company also anticipates profit growth driven by the growing proportion of high-value-added products in total sales.

To meet these expectations, the Company will further strengthen R&D by expanding product development and the underlying core technologies needed to meet customers’ cutting-edge requirements. On the sales side, it will expand its overseas demonstration center facilities to quickly identify customer needs and reflect them in its development efforts. On the production side, it will proceed with the construction of a new factory near the Hanno Plant (Saitama Prefecture, Japan), which manufactures testing equipment. The Company also prepares to establish a new manufacturing facility in Hachioji City (Tokyo, Japan) in anticipation of long-term demand growth.

#### B. Metrology Equipment segment

In the Metrology Equipment segment, the slower-than-expected shift from toward NEVs (new energy vehicles) is viewed as a headwind to the rapid adoption of the Company's charge/discharge testing systems. However, capital investment in the auto sector is expected to accelerate with renewed focus on hybrid vehicles. The Company also expects intermittent growth in believes that demand for high-precision measuring instruments in the aerospace and defense sectors will continue to increase intermittently. Furthermore, as orders trends for Japanese machinery tools, - which serve as a leading indicator for this segment, - are expected to maintain a gradual recovery trend, the Company anticipates projects that the segment as a whole will continue on a moderate growth trajectory for this segment.

To capture this demand, the Company will focus on developing new products and features aimed at expanding to expand synergies with our the SPE segment. In addition, the Company will strive to strengthen its automation solutions by combining integrating a wide range of equipment, including general-purpose measuring systems, auto-gauges, charge/discharge testing systems, and X-ray CT systems.

### (5) Policy for Profit Distribution and Dividends for Current and Next Fiscal Year

Tokyo Seimitsu's management is committed to enhancing its corporate value and constantly distributing profits to shareholders through a business model that provides world-leading products based on state-of-the-art technologies in the SPE market and Metrology Equipment market. The Company determines profit distribution in accordance with its shareholder return policy, as outlined below.

For FY2026/3, based on profit projections that assume the exclusion of the extraordinary loss incurred during FY2026/3 for countermeasures against potential future defects in specific products in SPE segment, and the policy for profit distribution to shareholders targeting a consolidated dividend payout ratio of 40%, the Company plans to issue an additional ¥40 per share on top of the forecasted ¥111 per share year-end dividend, announced on February 6<sup>th</sup>, 2026, to total ¥151 per share. Consequently, including the interim dividend (¥111 per share) already paid on December 8<sup>th</sup>, 2025, dividend payments in FY2026/3 will be totaled to ¥262 per share.

Looking ahead to FY2027/3, the Company anticipates paying an interim dividend of ¥138 per share and a year-end dividend of ¥138 per share based on the consolidated earnings forecast.

#### < Policy for Profit Distribution to the Shareholders >

*The Company considers an important management issue to be to increase corporate value by providing the world's No. 1 products that make full use of state- of- the- art technology and to continuously return profits to our shareholders.*

*The Company considers maintaining a core policy regarding the distribution of profits linked to the business performance of the Company and aims to pay stable dividends targeting a consolidated dividend payout ratio of 40%. Also, considering the aim to provide stable and continuous dividend payments, the Company deems to maintain an annual dividend of ¥20 per share regardless of consolidated profits of the Company. However, it is at the discretion of the Board to review this policy if the Company experiences losses in two consecutive years.*

*The Company's normal operating procedure is to pay a dividend twice a year.*

*Retained earnings will be effectively used for research and development of advanced technologies, capital investment, overseas expansion, upgrading of information systems, development of new business fields, M&A investment, etc., while giving due consideration to maintaining and strengthening the soundness of our financial position.*

*The Company regards repurchase of own shares as a flexible profit return policy that complements the payment of dividends from retained earnings, while comprehensively taking into cash flow, retained earnings, and other factors.*

## 2. Selection of Accounting Standards

Considering the ease of comparing business results over several periods and/or against other enterprises, Tokyo Seimitsu plans to continue adopting Japan GAAP to present its Consolidated Financial Statements.

The Company will actively review the adoption of International Financial Reporting Standards (IFRS) in light of the changes that may emerge from convergence with Japan GAAP, and ongoing revisions to the IFRS.

### 3. Consolidated Financial Statements and Notes

#### (1) Consolidated Balance Sheet

(Millions of Yen)

	FY2025/3 (March 31 <sup>st</sup> , 2025)	FY2026/3 (March 31 <sup>st</sup> , 2026)
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	54,541	53,073
Notes, accounts receivable and contract assets	33,122	42,524
Electronically recorded monetary claims	6,687	5,353
Merchandise and finished goods	2,856	3,416
Work in progress	40,053	40,373
Raw materials and supplies	26,603	24,232
Others	5,523	5,717
Allowance for doubtful accounts	- 46	- 83
Total current assets	169,341	174,607
Fixed Assets		
Tangible Fixed Assets		
Building and structures	48,425	57,906
Accumulated depreciation	- 20,824	- 22,924
Building and structures(net)	27,600	34,982
Machinery, equipment and vehicles	11,742	12,575
Accumulated depreciation	- 9,291	- 9,880
Machinery, equipment and vehicles (net)	2,451	2,694
Equipment	13,834	15,471
Accumulated depreciation	- 9,223	- 10,290
Equipment(net)	4,611	5,180
Land	13,439	13,691
Lease assets	1,381	1,006
Accumulated depreciation	- 633	- 605
Lease assets (net)	747	401
Construction in process account	5,125	2,996
Total Tangible Fixed Assets	53,975	59,946
Intangible Fixed Assets		
Goodwill	224	183
Lease assets	17	3
Others	3,486	3,001
Total Intangible Fixed Assets	3,729	3,189
Investments and other assets		
Investment securities	3,246	4,307
Long- term loans receivable	138	25
Net defined benefit assets	2,936	2,710
Differed tax assets	4,104	4,549
Others	591	582
Allowance for doubtful accounts	- 112	-
Total Investments and other assets	10,906	12,174
Total Fixed Assets	68,610	75,309
Total Assets	237,952	249,917



(Millions of Yen)

	<b>FY2025/3</b> (March 31 <sup>st</sup> , 2025)	<b>FY2026/3</b> (March 31 <sup>st</sup> , 2026)
<b>LIABILITIES</b>		
Current Liabilities		
Notes and accounts payable	8,301	9,085
Electronically recorded obligations- operating	8,364	8,443
Short- term debt	1,300	1,300
Current portion of long- term debt	5,000	5,000
Lease liabilities	327	261
Income taxes payable	5,826	4,054
Contract liabilities	6,789	6,486
Reserves for bonus	2,655	3,453
Reserves for director's bonuses	19	-
Allowance for cost for countermeasures against potential future defects	-	1,688
Others	8,348	8,105
Total current liabilities	46,933	47,879
Fixed Liabilities		
Long- term debt	13,000	8,000
Lease liabilities	456	151
Allowance for director retirement benefits	54	64
Net defined benefit liabilities	811	877
Asset retirement obligations	104	105
Others	361	633
Total fixed liabilities	14,789	9,832
Total Liabilities	61,723	57,712
<b>NET ASSETS</b>		
Shareholder's Equity		
Common stock	11,573	11,748
Capital surplus	23,161	23,336
Retained earnings	141,546	156,094
Treasury stock	- 8,430	- 8,362
Total Shareholder's Equity	167,850	182,816
Accumulated other comprehensive income		
Holding gain or loss in investment	1,030	1,534
Foreign currency translation adjustment	4,306	5,209
Remeasurements of defined benefit plans	1,034	764
Total accumulated other comprehensive income	6,371	7,508
Share subscription rights	950	662
Non- controlling interests	1,056	1,218
Total Net Assets	176,229	192,205
Total Liabilities and Net Assets	237,952	249,917

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

### (Consolidated Statements of Income)

(Millions of Yen)

	FY2025/3 (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)	FY2026/3 (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)
Net Sales	150,534	166,839
Cost of goods sold	88,081	97,978
Gross Profit on Sales	62,453	68,860
Selling, general and administrative expenses	32,750	35,122
Operating Profit	29,703	33,738
Non- operating income		
Interest income	64	63
Dividend income	258	236
Gain on investments in investment partnerships	66	221
Foreign exchange gains	-	646
Compensation income	220	21
Subsidy income	59	89
Others	251	202
Total Non- operating income	921	1,481
Non- operating expenses		
Interest expenses	202	214
Loss on transportation accident	81	19
Loss on disposal of tangible fixed assets	0	3
Foreign exchange losses	247	-
Settlement income	-	67
Others	152	89
Total Non- operating expenses	684	394
Recurring Profit	29,939	34,825
Extraordinary gains		
Gain on sales of investment securities	179	191
Gain on reversal of subscription rights to shares	10	3
Gain on sales of tangible fixed assets	4,303	-
Total Extraordinary gains	4,493	194
Extraordinary losses		
Extra retirement payments	117	-
Loss on liquidation of subsidiaries	40	-
Cost for countermeasures against potential future defects in specific products	-	1,833
Total Extraordinary losses	158	1,833
Profit before income taxes and minority interests	34,275	33,186
Income tax and other taxes	9,329	8,945
Adjustment on income tax	- 798	- 590
Total Income tax and others	8,531	8,354
Net Profit before minority interests	25,744	24,831
Net Profit attributable to minority interests	106	92
Net Profit attributable to Owners of the Parent	25,637	24,739

**(Consolidated Statements of Comprehensive Income)**

(Millions of Yen)

	<b>FY2025/3</b> (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)	<b>FY2026/3</b> (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)
Net Profit before minority interests	25,744	24,831
Accumulated other comprehensive income		
Holding gain or loss in investment	40	503
Foreign currency translation adjustment	796	973
Remeasurements of defined benefit plans	- 95	- 270
Total accumulated other comprehensive income	741	1,206
Comprehensive Income	26,486	26,038
(breakdown)		
Comprehensive income attributable to owners of the parent	26,214	25,875
Comprehensive income attributable to non-controlling interests	271	162

### (3) Consolidated Statements of Changes in Net Assets

FY 2025/3 (April 1<sup>st</sup>, 2024 – March 31<sup>st</sup>, 2025)

(Millions of Yen)

	Shareholder's equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total Shareholder's equity
Balance as of beginning of the fiscal year	11,450	22,593	124,705	- 7,983	150,765
Changes during the fiscal year					
Issue of new shares	122	122			245
Cash dividends paid			- 8,796		- 8,796
Net Profit attributable to Owners of the Parent			25,637		25,637
Purchases of treasury stock				- 1,383	- 1,383
Disposal of treasury stock		444		936	1,381
Others					-
Changes of items other than Shareholders equity (net)					-
Total changes during the fiscal year	122	567	16,841	- 446	17,084
Balance as of end of the fiscal year	11,573	23,161	141,546	- 8,430	167,850

	Accumulated other comprehensive income				Share Subscription Rights	Minitory Interests	Total Net Assets
	Holding gain or loss in investment	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income			
Balance as of beginning of the fiscal year	989	3,674	1,130	5,794	1,082	784	158,427
Changes during the fiscal year							
Issue of new shares							245
Cash dividends paid							- 8,796
Net Profit attributable to Owners of the Parent							25,637
Purchases of treasury stock							- 1,383
Disposal of treasury stock							1,381
Others							-
Changes of items other than Shareholders equity (net)	40	631	- 95	576	- 131	271	716
Total changes during the fiscal year	40	631	- 95	576	- 131	271	17,801
Balance as of end of the fiscal year	1,030	4,306	1,034	6,371	950	1,056	176,229

**FY 2026/3 (April 1<sup>st</sup>, 2025 – March 31<sup>st</sup>, 2026)**

(Millions of Yen)

	Shareholder's equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total Shareholder's equity
Balance as of beginning of the fiscal year	11,573	23,161	141,546	- 8,430	167,850
Changes during the fiscal year					
Issue of new shares	175	175			350
Cash dividends paid			- 10,177		- 10,177
Net Profit attributable to Owners of the Parent			24,739		24,739
Purchases of treasury stock				- 3	- 3
Disposal of treasury stock		0		71	71
Others			-14		- 14
Changes of items other than Shareholders equity (net)					-
Total changes during the fiscal year	175	175	14,547	67	14,965
Balance as of end of the fiscal year	11,748	23,336	156,904	- 8,362	182,816

	Accumulated other comprehensive income				Share Subscription Rights	Minitory Interests	Total Net Assets
	Holding gain or loss in investment	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income			
Balance as of beginning of the fiscal year	1,030	4,306	1,034	6,371	950	1,056	176,229
Changes during the fiscal year							
Issue of new shares							350
Cash dividends paid							- 10,177
Net Profit attributable to Owners of the Parent							24,739
Purchases of treasury stock							- 3
Disposal of treasury stock							71
Others							- 14
Changes of items other than Shareholders equity (net)	503	903	- 270	1,136	- 288	162	1,010
Total changes during the fiscal year	503	903	- 270	1,136	- 288	162	15,976
Balance as of end of the fiscal year	1,534	5,209	764	7,508	662	1,218	192,205

#### (4) Consolidated Statements of Cash Flows

(Millions of Yen)

	FY2025/3 (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)	FY2026/3 (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)
Cash flows from operating activities:		
Profit before income taxes and minority interests	34,275	33,186
Depreciation	5,105	5,582
Amortization of goodwill	49	45
Change in Net defined benefit liabilities (- :decrease)	- 130	35
Change in allowance for director retirement benefits (- :decrease)	10	9
Change in allowance for doubtful accounts (- :decrease)	14	- 81
Interest and dividend income	- 322	- 300
Interest expense	202	214
Subsidy income	- 59	- 89
Settlement income	-	67
Compensation income	- 220	- 21
Gain(loss) on sales of investment securities (- : gain)	- 179	- 191
Gain(loss) on investments in investment partnerships (- : gain)	- 66	- 221
Change in provision for loss on litigation (- :decrease)	- 960	-
Gain(loss) on sales of fixed assets	- 4,303	3
Extra retirement payments	117	-
Loss on liquidation of subsidiaries	40	-
Change in trade notes and accounts receivable (- : increase)	3,033	- 7,093
Change in inventories (- : increase)	- 2,089	1,939
Change in trade notes and accounts payable(- :decrease)	- 958	- 209
Change in contract liabilities (- :decrease)	- 3,185	- 548
Change in allowance for cost for countermeasures against potential future defects contract liabilities (- :decrease)	-	1,688
Others	4,141	1,555
Subtotal	34,513	35,572
Proceeds from interest and dividend income	324	300
Payment of interest	- 192	- 212
Proceeds from Subsiry income	59	89
Payment of Extra retirement payments	- 117	-
Proceeds from Compensation income	220	21
Payment/Refund of income taxes (- : payment)	- 5,942	- 10,758
Others	- 40	-
Net cash provided by operating activities	28,824	25,012
Cash flows from investing activities:		
Payment for time deposits	- 435	- 31
Proceeds from time deposits	458	35
Payment for purchase of tangible fixed assets	- 9,574	- 10,990
Proceeds from sales of tangible fixed assets	12,017	33
Payment for purchase of intangible fixed assets	- 660	- 643
Payment for purchase of investment securities	- 3	- 3
Proceeds from sales of investment securities	647	364
Payment for purchase of investments in capital of affiliates	-	- 500
Payment for investments in investment partnerships	- 11	- 35
Proceeds from investments in investment partnerships	101	281
Payment for loans receivable	- 0	- 0
Proceeds from collection of loans receivable	0	1
Payments for lease deposits and guarantee deposits	- 14	- 10
Proceed from collection of lease deposits and guarantee deposits	16	10
Others	-	- 4
Net cash provided by investing activities	2,541	- 11,491

	<b>FY2025/3</b> (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)	<b>FY2026/3</b> (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)
Cash flows from financing activities:		
Repayment of long- term debt	- 5,000	- 5,000
Repayment of lease liability	- 317	- 559
Proceeds from exercise of stock options	124	65
Dividend payments	- 8,796	- 10,177
Proceeds from sales of treasury stock	1,381	1
Payments for purchase of treasury stock	- 1,383	- 3
Net cash provided by financing activities	- 13,991	- 15,674
Effect of exchange rate changes on cash and cash equivalents	404	689
Net increase/decrease in cash and cash equivalents (- : decrease)	17,779	- 1,463
Cash and cash equivalents at beginning of period	36,736	54,516
Cash and cash equivalents at end of period	54,516	53,052

**(5) Notes to Consolidated Financial Statements**

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

Not applicable.



**(Segment Information)**

**(i). Overview of reportable segments**

The reportable segments of the Company and consolidated subsidiaries are the business segments for which separate financial information can be obtained and are at the level where the Company's Board of Directors conducts periodic reviews leading to the allocation of resources and evaluation of business performance. The Company consists of internal companies known as the Semiconductor Company and the Metrology Company, and each company's products and services are managed under comprehensive strategies inside and outside of Japan.

Therefore, the Company defines "SPE" and "Metrology Equipment" as reportable segments based on the intercompany system and their outputs.

The "SPE" consists of manufacturing and sales of Assembly and Testing equipment to be applied to Semiconductor Manufacturing Processes and the "Metrology Equipment" consists of manufacturing and sales of precision measurement equipment such as 3D coordinate measuring machines, surface texture and contour measuring instruments.

**(ii). Method of calculation of sales, profit/loss, assets/liabilities and/or others in reportable segments**

The method of calculating segment results is mostly the same as applied to the consolidated financial statements. Therefore, segment profit is based on consolidated Operating Profit. Corporate assets are not allotted to each segment.

**(iii). Net sales, profit/loss assets/liabilities and/or others in reportable segments**

**FY2025/3 (April 1<sup>st</sup>, 2024 – March 31<sup>st</sup>, 2025)**

(Millions of yen)

	Reportable Segments			Adjustment *1	Consolidated Total *2
	SPE	Metrology Equipment	Total		
Sales					
Sales to third party:	113,481	37,053	150,534	-	150,534
Intersegment sales to transfer	-	-	-	-	-
Total	113,481	37,053	150,534	-	150,534
Segment Profit	24,311	5,392	29,703	-	29,703
Segment Assets	179,567	56,960	236,528	1,424	237,952
Others					
Depreciation	3,670	1,435	5,105	-	5,105
Amortization of goodwill	9	39	49	-	49
Increase in tangible / intangible Fixed assets	6,590	3,655	10,245	-	10,245

Notes \*1: Adjustment for corporate assets which are not allotted to the segments such as long- term investments (other investment securities).

\*2: Segment profit is same amount as Operating Profit stated in the Consolidated Financial Statements.

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

(Millions of yen)

	Reportable Segments			Adjustment *1	Consolidated Total *2
	SPE	Metrology Equipment	Total		
Sales					
Sales to third party:	127,878	38,960	166,839	-	166,839
Intersegment sales to transfer	-	-	-	-	-
Total	127,878	38,960	166,839	-	166,839
Segment Profit	28,404	5,333	33,738	-	33,738
Segment Assets	189,851	57,413	247,264	2,652	249,917
Others					
Depreciation	3,840	1,741	5,582	-	5,582
Amortization of goodwill	6	39	45	-	45
Increase in tangible / intangible Fixed assets	7,224	3,844	11,069	-	11,069

Notes \*1: Adjustment for corporate assets which are not allotted to the segments such as long- term investments (other investment securities).

\*2: Segment profit is same amount as Operating Profit stated in the Consolidated Financial Statements.

**(Per Share Information)**

FY2025/3 (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)			FY2026/3 (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)		
Net assets per share	4,305.52	yen	Net assets per share	4,689.22	yen
Earnings per share	633.75	yen	Earnings per share	610.02	yen
Diluted earnings per share	628.31	yen	Diluted earnings per share	606.14	yen

Notes 1: The Company adopted a stock benefit trust (BBT). 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 (193,541 shares for the FY2026/3, and 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).

Notes 2: Bases for calculation of net assets per share are as follows.

Item	FY2025/3 (March 31 <sup>st</sup> , 2025)	FY2026/3 (March 31 <sup>st</sup> , 2026)
Total net assets in consolidated balance sheet (millions of yen)	176,229	192,205
Amounts to be deducted from total net assets (millions of yen)	2,007	1,881
(Share subscription rights (millions of yen))	(950)	(662)
(Minority Interests(millions of yen))	(1,056)	(1,218)
Net assets related to common stock as at the end of Fiscal Year (millions of yen)	174,221	190,324
Number of outstanding shares that are bases for calculation of net assets per share as at the end of Fiscal Year (thousands of shares)	40,464	40,587

Notes 3: Bases for calculation of earnings per share and diluted earnings per share are as follows.

Item	FY2025/3 (April 1 <sup>st</sup> , 2024 – March 31 <sup>st</sup> , 2025)	FY2026/3 (April 1 <sup>st</sup> , 2025 – March 31 <sup>st</sup> , 2026)
Earnings per Share		
Net profit (loss) attributable to owners of the parent (millions of yen)	25,637	24,739
Amount not attributed to common shareholders (millions of yen)	-	-
Net profit (loss) attributable to owners of the parent related to common stock (millions of yen)	25,637	24,739
Average number of shares of common stock during the fiscal year (thousands of shares)	40,453	40,554
Diluted earnings per share		
Details of adjusted net profit (millions of yen)	-	-
Increase in common stock share subscription rights (thousands of shares)	350	259
Shares excluded from the calculation of diluted earnings per share due to the lack of dilutive effects	-	-

**(Significant subsequent events)**

Not applicable.

## 4. Additional Information

### (1) Production, Orders and Sales

#### (i). Actual Production

(Millions of yen)

Reportable Segment	<b>FY2025/3</b> (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)	<b>FY2026/3</b> (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)
SPE	104,680	118,160
Metrology Equipment	30,548	32,009
Total	135,228	149,747

Note: The above production results are based on the sales prices and are exclusive of consumption tax.

#### (ii). Actual Orders

(Millions of yen)

Reportable Segment	<b>FY2025/3</b> (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)		<b>FY2026/3</b> (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)	
	Orders received	Order backlog	Orders received	Order backlog
SPE	107,713	69,630	123,396	65,149
Metrology Equipment	37,917	13,470	39,700	14,210
Total	145,631	83,101	163,096	79,359

Note: The above amounts are exclusive of consumption tax.

#### (iii). Actual Sales

(Millions of yen)

Reportable Segment	<b>FY2025/3</b> (April 1 <sup>st</sup> , 2024 - March 31 <sup>st</sup> , 2025)	<b>FY2026/3</b> (April 1 <sup>st</sup> , 2025 - March 31 <sup>st</sup> , 2026)
SPE	113,481	127,878
Metrology Equipment	37,053	38,960
Total	150,534	166,839

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