

# 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.**

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<br>(Millions of Yen) |       | Operating Profit<br>(Millions of Yen) |       | Recurring Profit<br>(Millions of Yen) |       | Net Profit Attributable to<br>Owners of the Parent<br>(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<br>(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         |
| FY2025/3                | Yen<br>-           | Yen<br>114.00 | Yen<br>- | Yen<br>139.00 | Yen<br>253.00 |
| FY2026/3                | Yen<br>-           | Yen<br>111.00 | Yen<br>- | Yen<br>111.00 | Yen<br>222.00 |
| FY2026/3<br>(Projected) |                    |               |          |               |               |

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<br>(Millions of Yen) |      | Operating Profit<br>(Millions of Yen) |      | Recurring Profit<br>(Millions of Yen) |      | Net Profit attributable to<br>Owners of the Parent<br>(Millions of Yen) |         | Earnings<br>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<br>(Millions of Yen) | Operating Profit<br>(Millions of Yen) | Recurring Profit<br>(Millions of Yen) | Net Profit<br>attributable to<br>owners of the<br>parent (Millions<br>of Yen) | Net Profit per<br>Share (Yen) |
|---|--------------------------------|---------------------------------------|---------------------------------------|---|-------------------------------|
| Previous Forecast (A)<br>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<br>(March 31 <sup>st</sup> , 2025) | FY2026/3 3Q<br>(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                           | <u>169,341</u>                              | <u>164,823</u>                                    |
| Fixed Assets                                   |   |   |
| Tangible fixed assets                          |   |   |
| Building and structures(net)                   | 27,600                                      | 34,941  |
| Others (net)                                   | 26,375                                      | 23,847  |
| Total Tangible Fixed Assets                    | <u>53,975</u>                               | <u>58,788</u>                                     |
| Intangible Fixed Assets                        |   |   |
| Goodwill                                       | 224   | 188   |
| Others   | 3,504                                       | 3,050   |
| Total Intangible Fixed Assets                  | <u>3,729</u>                                | <u>3,238</u>                                      |
| Investments and other assets                   |   |   |
| Others   | 11,018                                      | 11,016  |
| Allowance for doubtful accounts                | - 112                                       | -   |
| Total Investments and other assets             | <u>10,906</u>                               | <u>11,016</u>                                     |
| Total Fixed Assets                             | <u>68,610</u>                               | <u>73,043</u>                                     |
| Total Assets                                   | <u>237,952</u>                              | <u>237,866</u>                                    |

(Millions of Yen)

|   | FY2025/3<br>(March 31 <sup>st</sup> , 2025) | FY2026/3 3Q<br>(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   |
| <b>Total current liabilities</b>  | <b>46,933</b>                               | <b>46,091</b>                                     |
| 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   |
| <b>Total fixed liabilities</b>  | <b>14,789</b>                               | <b>10,837</b>                                     |
| <b>Total Liabilities</b>  | <b>61,723</b>                               | <b>56,929</b>                                     |
| <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   |
| <b>Total Shareholder's Equity</b>                                       | <b>167,850</b>                              | <b>172,208</b>                                    |
| 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   |
| <b>Total accumulated other comprehensive income</b>                     | <b>6,371</b>                                | <b>6,934</b>                                      |
| Share subscription rights   | 950   | 668   |
| Non- controlling interests  | 1,056                                       | 1,125   |
| <b>Total Net Assets</b>   | <b>176,229</b>                              | <b>180,937</b>                                    |
| <b>Total Liabilities and Net Assets</b>                                 | <b>237,952</b>                              | <b>237,866</b>                                    |

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

### (Consolidated Statements of Income)

|  | (Millions of Yen)   |   |
|--|---|---|
|  | FY2025/3 3Q<br>(April 1 <sup>st</sup> , 2024 -<br>December 31 <sup>st</sup> , 2024) | FY2026/3 3Q<br>(April 1 <sup>st</sup> , 2025 -<br>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><br>(April 1 <sup>st</sup> , 2024 -<br>December 31 <sup>st</sup> , 2024) | <b>FY2026/3 3Q</b><br>(April 1 <sup>st</sup> , 2025 -<br>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<br>(breakdown)                                | <u>18,361</u>  | <u>14,781</u>  |
| Comprehensive income attributable to owners of<br>the parent       | 18,260   | 14,711   |
| Comprehensive income attributable to non-<br>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

|                                | 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

|                                | 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.

|                               | FY2025/3 3Q<br>(April 1 <sup>st</sup> , 2024 -<br>December 31 <sup>st</sup> , 2024) | FY2026/3 3Q<br>(April 1 <sup>st</sup> , 2025 -<br>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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