



# Financial Results for the Third Quarter Ended December 31, 2025 [Japan GAAP] (Consolidated)

February 5, 2026

Company KOMATSU MATERE Co.,Ltd.  
Stock Code 3580 URL: <https://www.komatsumatere.co.jp/>  
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Scheduled starting date of dividend payment: -  
Preparation of supplementary financial document: Yes  
Financial results briefing: No

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(Rounded down to million yen)

## 1. Consolidated financial results for the nine months ended December 2025 (April 1, 2025, through December 31, 2025)

### (1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec. 2025	30,601	3.6	1,920	-0.8	2,484	1.3	764	-71.3
Nine months ended Dec. 2024	29,529	8.8	1,935	38.9	2,451	20.9	2,665	82.8

(Note) Comprehensive income

Nine months ended December 2025: 1,211 million yen (-60.2%)

Nine months ended December 2024: 3,046 million yen (42.5%)

	Basic earnings per share	Diluted net income per share
	Yen	Yen
Nine months ended Dec. 2025	19.52	—
Nine months ended Dec. 2024	66.54	—

### (2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of December 31, 2025	50,927	39,046	76.4	1,007.34
As of March 31, 2025	53,026	39,701	74.6	998.19

(Reference) Shareholders' equity

As of December 31, 2025: 38,904 million yen

As of March 31, 2025: 39,558 million yen

## 2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Mar. 2025	—	12.00	—	13.00	25.00
Year ending Mar. 2026	—	14.00	—		
Year ending Mar. 2026 (forecast)				13.00	27.00

(Note) Revisions to dividend forecast for the current quarter: No

## 3. Forecast of consolidated financial results for the fiscal year ending March 2026 (April 1, 2025, through March 31, 2026)

(% figures for the full year are the year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	41,000	3.7	2,650	21.5	3,200	12.7	1,400	-52.3	35.33

(Note) Revisions to financial forecast for the current quarter: No

**\* Notes**

(1) Significant changes in the scope of consolidation during the period under review: Yes

New: 1 company (Company name) KOMATSU MATERE (SOZHOU) CONSULTING CO., LTD.

(2) Application of accounting procedures specific to preparation of the consolidated quarterly financial statements: No

(3) Changes in accounting policies, accounting estimates and restatement

- |                                                                                     |      |
|-------------------------------------------------------------------------------------|------|
| 1) Changes in accounting policies associated with revision of accounting standards: | : No |
| 2) Changes in accounting policies other than 1) above                               | : No |
| 3) Changes in accounting estimates                                                  | : No |
| 4) Restatement                                                                      | : No |

(4) Number of shares outstanding (common stock)

1) Number of shares outstanding at the end of the period (treasury stock included)

As of December 31, 2025	39,240,999shares
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As of March 31, 2025	43,140,999shares
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2) Number of Treasury stock at the end of the period

As of December 31, 2025	619,882shares
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As of March 31, 2025	3,510,396shares
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3) Average number of stock during period (cumulative total)

Nine months ended December 31, 2025	39,168,560shares
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Nine months ended December 31, 2024	40,050,627shares
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\* Review by certified public accountants or audit firm of the accompanying quarterly consolidated financial statements: No

\* Explanation of the proper use of financial forecasts and other special notes

- The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. The Company does not guarantee that it will achieve these forecasts. Actual results may differ materially from these forecasts due to various factors. For the assumptions underlying the earnings forecasts and notes on the use of earnings forecasts, please refer to “(3) Consolidated Financial Forecasts and Other Forward-Looking Information” on page 3 of the attached document.
- Supplementary materials for the financial statements will be posted on the Company's website immediately after the announcement of the financial statements.

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## 1. Qualitative Information on Quarterly Financial Results

### (1) Results of Operations

During the nine months of the current consolidated cumulative period, the Japanese economy showed a moderate recovery, supported by improvements in the employment and income environment. Meanwhile, the outlook remained uncertain due to factors including fluctuations in resource prices driven by U.S. trade policy trends and geopolitical risks, exchange rate movements, and the impact of ongoing price increases on corporate activity and consumer spending.

In this economic environment, our domestic market performance remained firm, with gains primarily in the apparel sector, where we strengthened sales, and in the daily-life materials sector, which performed well. In overseas markets, we worked to expand sales in Europe, the United States, the Middle East, Asia, and other regions. At the same time, as part of Group initiatives, we made capital investments to review our profit structure and improve the work environment. Specifically, as part of future DX promotion, we are developing a new core system and introducing high-efficiency equipment to improve profitability and optimize energy use.

Under these circumstances, the Group has been implementing concrete measures since 2024 to achieve the medium-term management plan “KFW-2026,” which aims to enhance corporate value and become a highly profitable company.

In line with this fiscal year’s business plan, formulated in accordance with the above medium-term management plan, we released a new material, “QUATTRONI TK,” in November in response to market needs. In addition to the four characteristics of the conventional material “QUATTRONI” (“lightweight,” “thin,” “soft,” and “less prone to stiffness”), this new material newly achieves “low swelling,” which means that no change in appearance is likely to occur even when immersed in water. This new material is being developed not only for markets demanding high functionality, such as sports, outdoor, and uniforms, but also for expansion into the fashion sector.

Furthermore, our sludge volume-reducing bio-agent “Bellefomer” received the “Good Design Best 100” award in October 2025. It was highly evaluated for its excellent idea and technology, which aim to reduce excess sludge generation by up to 100%, and for its alignment with the SDGs. Taking this award as an opportunity, we will work to increase awareness of the Bellefomer brand, expand sales channels, and accelerate our sustainability efforts.

As a result of the above, during the nine months of the current consolidated cumulative period, net sales were 30,601 million yen (up 3.6% YoY), operating profit was 1,920 million yen (down 0.8% YoY), and ordinary profit was 2,484 million yen (up 1.3% YoY). Profit attributable to owners of parent was 764 million yen (down 71.3% YoY).

Segment performance was as follows.

#### (Textile business)

In the Fashion fabrics division, we actively promoted high-value-added and environmentally friendly products to domestic and overseas markets to meet market needs and expand sales. During the nine months of the current consolidated period, demand for European luxury brands remained firm, while domestic fashion and traditional clothing in the Middle East increased. On the other hand, orders for fashion in Asia, including China, and for Sports & Functions declined, resulting in an overall decrease in this division.

In the Highly functional fabrics division, although we exited unprofitable businesses in the living field, the living and housing increased substantially, resulting in overall sales growth in this division.

In the Products division, sales increased due to business expansion at the consolidated subsidiary.

As a result of the above, sales in this business were 30,226 million yen for the nine months of the current consolidated cumulative period.

#### (Other businesses)

Sales in the logistics field were 375 million yen for the nine months of the current consolidated cumulative period.

(2) Financial Position

Assets, liabilities, and net assets

(Assets)

Total assets at the end of the third quarter of the current consolidated accounting period were 50,927 million yen, a decrease of 2,098 million yen from the end of the previous consolidated fiscal year. This was mainly due to increases of 1,330 million yen in property, plant, and equipment and 603 million yen in intangible assets. In comparison, cash and deposits decreased by 3,124 million yen, and securities and investment securities decreased by 947 million yen.

(Liabilities)

Liabilities at the end of the third quarter of the current consolidated accounting period were 11,881 million yen, a decrease of 1,443 million yen from the end of the previous consolidated fiscal year. This was mainly due to decreases of 617 million yen in notes and accounts payable - trade, 411 million yen in income taxes payable, and 367 million yen in provision for bonuses.

(Net assets)

Net assets at the end of the third quarter of the current consolidated accounting period were 39,046 million yen, a decrease of 654 million yen from the end of the previous consolidated fiscal year. This was mainly due to a 3,313 million yen reduction in treasury shares due to cancellations and a 461 million yen increase in the valuation difference on marketable securities. In comparison, retained earnings decreased by 4,415 million yen due to cancellations of treasury shares, etc.

(3) Consolidated Financial Forecasts and Other Forward-Looking Information

With respect to the consolidated earnings forecast for the fiscal year ending March 2026, there are no changes from the earnings forecast announced on October 30, 2025.

## 2. Quarterly Consolidated Financial Statements and Major Notes

## (1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	9,430	6,306
Notes receivable - trade	1,231	1,333
Accounts receivable - trade	6,471	6,145
Securities	4,000	4,290
Merchandise and finished goods	1,656	1,620
Work in process	948	879
Raw materials and supplies	1,985	2,565
Other	182	233
Allowance for doubtful accounts	-20	-17
Total current assets	25,885	23,357
Non-current assets		
Property, plant and equipment	8,009	9,340
Intangible assets	1,800	2,403
Investments and other assets		
Investment securities	16,185	14,948
Deferred tax assets	908	620
Other	382	404
Allowance for doubtful accounts	-145	-145
Total investments and other assets	17,331	15,826
Total non-current assets	27,140	27,570
Total assets	53,026	50,927

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	5,508	4,891
Income taxes payable	645	233
Contract liabilities	131	46
Provision for bonuses	770	403
Other	2,114	2,319
Total current liabilities	9,171	7,894
Non-current liabilities		
Retirement benefit liability	3,506	3,558
Other	647	428
Total non-current liabilities	4,153	3,986
Total liabilities	13,324	11,881
<b>Net assets</b>		
Shareholders' equity		
Share capital	4,680	4,680
Capital surplus	4,610	4,610
Retained earnings	31,998	27,583
Treasury shares	-3,830	-517
Total shareholders' equity	37,458	36,356
Accumulated other comprehensive income		
Valuation difference on marketable securities	1,984	2,446
Foreign currency translation adjustment	93	82
Remeasurements of defined benefit plans	22	19
Total accumulated other comprehensive income	2,100	2,547
Non-controlling interests	142	142
Total net assets	39,701	39,046
Total liabilities and net assets	53,026	50,927

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

## Quarterly Consolidated Statements of Income

The third quarter of the current consolidated cumulative period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	29,529	30,601
Cost of sales	23,174	23,761
Gross profit	6,355	6,840
Selling, general and administrative expenses	4,419	4,920
Operating profit	1,935	1,920
Non-operating profit		
Dividend income	171	166
Share of profit of entities accounted for using equity method	248	275
Foreign exchange gains	3	—
Other	148	140
Total non-operating profit	571	582
Non-operating expenses		
Interest expenses	1	5
Foreign exchange losses	—	4
Rental costs on real estate	25	—
Exchange rate contract valuation loss	—	4
Provision of allowance for doubtful accounts	25	—
Other	2	3
Total non-operating expenses	55	18
Ordinary profit	2,451	2,484
Extraordinary profit		
Gain on sale of non-current assets	82	1
Gain on sale of investment securities	400	321
Gain on redemption of investment securities	101	—
Gain on liquidation of subsidiaries and associates	711	—
Total extraordinary profit	1,296	323
Extraordinary losses		
Loss on retirement of non-current assets	51	49
Loss on valuation of investment securities	0	1,232
Loss on disaster	26	0
Difference in fulfillment of asset retirement obligations	14	—
Total extraordinary losses	92	1,282
Profit before income taxes	3,655	1,525
Income taxes - current	598	676
Income taxes - deferred	374	84
Total income taxes	972	760
Profit	2,682	764
Profit (loss) attributable to non-controlling interests	17	-0
Profit attributable to owners of parent	2,665	764



Quarterly Consolidated Statements of Comprehensive Income  
The third quarter of the current consolidated cumulative period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	2,682	764
Other comprehensive income		
Valuation difference on available-for-sale securities, before tax	776	466
Foreign currency translation adjustment	-432	-11
Remeasurements of defined benefit plans, net of tax	-0	-3
Share of other comprehensive income of entities accounted for using equity method	20	-4
Total other comprehensive income	364	447
Comprehensive income	3,046	1,211
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,028	1,211
Comprehensive income attributable to non-controlling interests	17	0

## (3) Notes to the quarterly consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes on significant changes in shareholders' equity)

(Cancellation of treasury shares)

Based on the resolution of the Board of Directors meeting held on October 30, 2025, the Company canceled 3,900,000 shares of treasury shares on November 14, 2025. As a result, during the nine months of the current consolidated cumulative period, retained earnings and treasury shares decreased by 4,092 million yen, respectively.

(Notes to the Consolidated Statements of Cash Flows)

The Company has not prepared a consolidated statement of cash flows for the third quarter of the current consolidated cumulative period. Depreciation and amortization (including amortization of intangible assets) for the third quarter of the current consolidated cumulative period is as follows.

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Depreciation	952 million yen	1,105 million yen

(Notes on segment information, etc.)

**【Segment information】**

I Nine months ended December 31, 2024 (from April 1, 2024 to December 31, 2024)

Information about sales and profit by reportable segment

(Millions of yen)

	Reportable segments			Adjustment account (Note 1)	Quarterly consolidated statements of income (Note 2)
	Textile	Others	Subtotal		
Sales					
Sales to external customers	29,144	385	29,529	-	29,529
Intersegment sales or transfers	24	1,463	1,487	-1,487	-
Total	29,168	1,848	31,017	-1,487	29,529
Segment profit	1,877	49	1,927	8	1,935

- (Notes) 1. Adjustments to segment profit refer to eliminating inter-segment transactions.  
2. Segment profit is adjusted with an operating profit in the quarterly consolidated statement of income.

II Nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

Information about sales and profit by reportable segment

(Millions of yen)

	Reportable segments			Adjustment account (Note 1)	Quarterly consolidated statements of income (Note 2)
	Textile	Others	Subtotal		
Sales					
Sales to external customers	30,226	375	30,601	-	30,601
Intersegment sales or transfers	24	1,491	1,515	-1,515	-
Total	30,250	1,866	32,117	-1,515	30,601
Segment profit	1,866	45	1,911	8	1,920

- (Notes) 1. Adjustments to segment profit refer to eliminating inter-segment transactions.  
2. Segment profit is adjusted with an operating profit in the quarterly consolidated statement of income.