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May 15, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: Asahi Diamond Industrial Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 6140
URL: https://www.asahidia.co.jp/
Representative: Kazuki Kataoka, President and Representative Director
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Telephone: +81-3-3222-6311

Scheduled date of annual general meeting of shareholders: June 26, 2026
Scheduled date to commence dividend payments: June 27, 2026
Scheduled date to file annual securities report: June 25, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and securities analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit atiributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	41,983	2.4	2,403	4.0	3,346	9.0	2,009	(19.4)
March 31, 2025	41,006	6.1	2,311	51.4	3,070	27.5	2,493	18.2

Note: Comprehensive income For the Fiscal year ended March 31, 2026: ¥ 4,655 million [236.0%]
For the Fiscal year ended March 31, 2025: ¥ 1,385 million [(69.4)%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	40.92	—	3.2	4.3	5.7
March 31, 2025	48.36	—	4.0	4.1	5.6

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended March 31, 2026: ¥ 199 million
For the fiscal year ended March 31, 2025: ¥ 328 million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	79,203	64,133	78.5	1,292.35
March 31, 2025	76,351	63,579	80.7	1,200.54

Reference: Equity
As of March 31, 2026: ¥ 62,209 million
As of March 31, 2025: ¥ 61,652 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	5,412	(2,120)	(1,883)	16,156
March 31, 2025	5,765	(3,820)	(212)	14,810

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	—	15.00	—	15.00	30.00	1,552	62.0	2.5
Fiscal year ended March 31, 2026	—	15.00	—	15.00	30.00	1,466	73.3	2.4
Fiscal year ending March 31, 2027 (Forecast)	—	17.00	—	17.00	34.00		62.9	

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit atiributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
First half	21,000	2.5	1,200	20.9	1,200	(12.5)	800	(47.3)	16.62
Full year	44,000	4.8	3,700	54.0	3,800	13.5	2,600	29.4	54.01

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: Yes
- (iv) Restatement: None

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	48,430,000	shares
As of March 31, 2025	51,888,600	shares

(ii) Number of treasury shares at the end of the period

As of March 31, 2026	293,501	shares
As of March 31, 2025	534,933	shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	49,118,453	shares
Fiscal year ended March 31, 2025	51,556,451	shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	32,175	5.3	1,669	16.1	3,328	51.2	1,395	(39.0)
March 31, 2025	30,554	2.4	1,438	62.3	2,201	0.4	2,289	3.4

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2026	28.42	—
March 31, 2025	44.41	—

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	59,691	44,697	74.9	928.56
March 31, 2025	56,959	46,074	80.9	897.20

Reference: Equity

As of March 31, 2026: ¥44,697 million

As of March 31, 2025: ¥46,074 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

（Cautionary concerning forward-looking statements)

The forward-looking statements in this document are based on information currently available to the Company and certain assumptions the Company deems reasonable.

Actual results may differ significantly due to various factors.

① Consolidated Financial Statements

1) Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	14,752	16,077
Notes and accounts receivable - trade	10,038	10,757
Securities	57	79
Merchandise and finished goods	3,652	3,724
Work in process	1,702	1,829
Raw materials and supplies	3,404	3,814
Other	908	656
Allowance for doubtful accounts	(60)	(96)
Total current assets	34,456	36,841
Non-current assets		
Property, plant and equipment		
Buildings and structures	28,508	29,132
Accumulated depreciation	(16,182)	(16,226)
Buildings and structures, net	12,326	12,905
Machinery, equipment and vehicles	34,902	35,093
Accumulated depreciation	(28,081)	(29,430)
Machinery, equipment and vehicles, net	6,820	5,662
Land	6,626	6,640
Construction in progress	1,771	202
Other	7,281	7,388
Accumulated depreciation	(5,981)	(6,356)
Other, net	1,300	1,032
Total property, plant and equipment	28,845	26,443
Intangible assets	408	1,057
Investments and other assets		
Investment securities	10,778	13,252
Deferred tax assets	947	566
Other	1,385	1,054
Allowance for doubtful accounts	(470)	(11)
Total investments and other assets	12,640	14,861
Total non-current assets	41,895	42,362
Total assets	76,351	79,203

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,658	1,733
Short-term borrowings	234	44
Income taxes payable	222	1,036
Provision for bonuses	979	1,020
Provision for business restructuring	217	17
Asset retirement obligations	—	161
Other	3,326	2,699
Total current liabilities	6,640	6,712
Non-current liabilities		
Long-term borrowings	2,000	4,500
Retirement benefit liability	3,188	2,173
Deferred tax liabilities for land revaluation	360	360
Asset retirement obligations	84	59
Provision for share awards	174	213
Other	322	1,050
Total non-current liabilities	6,131	8,357
Total liabilities	12,772	15,070
Net assets		
Shareholders’ equity		
Share capital	4,102	4,102
Capital surplus	7,154	7,154
Retained earnings	44,783	42,581
Treasury shares	(423)	(217)
Total shareholders' equity	55,615	53,620
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,997	3,249
Revaluation reserve for land	185	185
Foreign currency translation adjustment	3,000	3,303
Remeasurements of defined benefit plans	853	1,849
Total accumulated other comprehensive income	6,036	8,588
Non-controlling interests	1,927	1,924
Total net assets	63,579	64,133
Total liabilities and net assets	76,351	79,203

2) Consolidated Statements of Income and Comprehensive Income

Consolidated Statements of Income

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Net sales	41,006	41,983
Cost of sales	29,704	30,164
Gross profit	11,302	11,819
Selling, general and administrative expenses		
Selling expenses	5,818	6,144
General and administrative expenses	3,172	3,270
Total selling, general and administrative expenses	8,991	9,415
Operating profit	2,311	2,403
Non-operating income		
Interest income	118	126
Dividend income	142	127
Foreign exchange gains	61	464
Share of profit of entities accounted for using equity method	328	199
Subsidy income	53	44
Miscellaneous income	98	80
Total non-operating income	801	1,042
Non-operating expenses		
Interest expenses	20	66
Commission expenses	0	7
Miscellaneous losses	20	25
Total non-operating expenses	42	98
Ordinary profit	3,070	3,346
Extraordinary income		
Gain on sale of non-current assets	—	620
Gain on sale of investment securities	730	1,304
Reversal of provision for business restructuring	—	36
Insurance claim income	—	31
Total extraordinary income	730	1,992
Extraordinary losses		
Loss on sales of investment securities	1	—
Impairment losses	—	1,920
Loss on disaster	—	40
Total extraordinary losses	1	1,960
Profit before income taxes	3,799	3,378
Income taxes - current	673	1,335
Income taxes - deferred	456	(24)
Total income taxes	1,130	1,310
Profit	2,668	2,067
Profit attributable to non-controlling interests	175	58
Profit attributable to owners of parent	2,493	2,009

Consolidated Statements of Comprehensive Income

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Profit	2,668	2,067
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,701)	1,252
Revaluation reserve for land	(10)	—
Foreign currency translation adjustment	811	156
Remeasurements of defined benefit plans, net of tax	(540)	974
Share of other comprehensive income of entities accounted for using equity method	157	203
Total other comprehensive income	(1,283)	2,587
Comprehensive income	1,385	4,655
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,468	4,677
Comprehensive income attributable to non-controlling interests	(83)	(22)

3) Consolidated Statement of Changes in Equity

Fiscal year ended March 31, 2025(from April 1, 2024 to March 31, 2025)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	4,102	7,129	43,846	(248)	54,829
Changes during period					
Dividends of surplus			(1,556)		(1,556)
Profit attributable to owners of parent			2,493		2,493
Purchase of treasury shares				(201)	(201)
Disposal of treasury shares		0		25	25
Cancellation of treasury shares					—
Change in ownership interest of parent due to transactions with non-controlling interests		24			24
Net changes in items other than shareholders' equity					
Total changes during period	—	24	936	(175)	786
Balance at end of period	4,102	7,154	44,783	(423)	55,615

	Accumulated other comprehensive income					Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Revaluation reserve for land	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	3,699	196	2,094	1,422	7,412	1,752	63,993
Changes during period							
Dividends of surplus							(1,556)
Profit attributable to owners of parent							2,493
Purchase of treasury shares							(201)
Disposal of treasury shares							25
Cancellation of treasury shares							—
Change in ownership interest of parent due to transactions with non-controlling interests							24
Net changes in items other than shareholders' equity	(1,701)	(10)	905	(569)	(1,375)	175	(1,200)
Total changes during period	(1,701)	(10)	905	(569)	(1,375)	175	(414)
Balance at end of period	1,997	185	3,000	853	6,036	1,927	63,579

Fiscal year ended March 31, 2026(from April 1, 2025 to March 31, 2026)

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	4,102	7,154	44,783	(423)	55,615
Changes during period					
Dividends of surplus			(1,514)		(1,514)
Profit attributable to owners of parent			2,009		2,009
Purchase of treasury shares				(2,489)	(2,489)
Disposal of treasury shares		0	0	0	0
Cancellation of treasury shares			(2,696)	2,696	—
Change in ownership interest of parent due to transactions with non-controlling interests					—
Net changes in items other than shareholders' equity					
Total changes during period	—	0	(2,201)	206	(1,994)
Balance at end of period	4,102	7,154	42,581	(217)	53,620

	Accumulated other comprehensive income					Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Revaluation reserve for land	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	1,997	185	3,000	853	6,036	1,927	63,579
Changes during period							
Dividends of surplus							(1,514)
Profit attributable to owners of parent							2,009
Purchase of treasury shares							(2,489)
Disposal of treasury shares							0
Cancellation of treasury shares							—
Change in ownership interest of parent due to transactions with non-controlling interests							—
Net changes in items other than shareholders' equity	1,252	—	303	996	2,551	(3)	2,548
Total changes during period	1,252	—	303	996	2,551	(3)	554
Balance at end of period	3,249	185	3,303	1,849	8,588	1,924	64,133

4) Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	3,799	3,378
Depreciation	3,328	3,475
Impairment losses	—	1,920
Increase (decrease) in allowance for doubtful accounts	(86)	(438)
Increase (decrease) in provision for bonuses	72	31
Increase (decrease) in retirement benefit liability	(347)	401
Increase (decrease) in provision for share awards	10	38
Increase (decrease) in provision for business restructuring	(28)	(225)
Interest and dividend income	(260)	(253)
Interest expenses	20	66
Share of loss (profit) of entities accounted for using equity method	(328)	(199)
Loss on retirement of property, plant and equipment	18	13
Loss (gain) on sale of property, plant and equipment	(10)	(617)
Loss (gain) on sale of investment securities	(729)	(1,304)
Decrease (increase) in trade receivables	549	(578)
Decrease (increase) in inventories	(397)	(512)
Increase (decrease) in trade payables	115	(38)
Amortization of goodwill	27	27
Other, net	702	482
Subtotal	6,458	5,668
Interest and dividends received	260	253
Interest paid	(20)	(66)
Income taxes paid	(932)	(444)
Net cash provided by (used in) operating activities	5,765	5,412
Cash flows from investing activities		
Payments into time deposits	(83)	(17)
Proceeds from withdrawal of time deposits	—	36
Purchase of property, plant and equipment	(4,999)	(2,956)
Proceeds from sale of property, plant and equipment	8	643
Purchase of investment securities	(24)	(516)
Proceeds from sale of investment securities	1,207	1,545
Other, net	71	(857)
Net cash provided by (used in) investing activities	(3,820)	(2,120)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(344)	(210)
Proceeds from long-term borrowings	2,000	2,500
Purchase of treasury shares	(201)	(2,489)
Proceeds from sale of treasury shares	25	0
Dividends paid	(1,553)	(1,511)
Dividends paid to non-controlling interests	(67)	(96)
Repayments of lease liabilities	(72)	(75)
Net cash provided by (used in) financing activities	(212)	(1,883)
Effect of exchange rate change on cash and cash equivalents	259	(61)
Net increase (decrease) in cash and cash equivalents	1,991	1,346
Cash and cash equivalents at beginning of period	12,818	14,810
Cash and cash equivalents at end of period	14,810	16,156

② Non-Consolidated Financial Statements

1) Non-Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	7,009	8,163
Notes receivable - trade	2,001	2,006
Accounts receivable - trade	6,044	6,824
Merchandise and finished goods	2,135	2,109
Work in process	962	1,094
Raw materials and supplies	1,956	2,328
Accounts receivable - other	847	553
Other	215	1,291
Allowance for doubtful accounts	(9)	(1,064)
Total current assets	21,163	23,306
Non-current assets		
Property, plant and equipment		
Buildings	10,293	10,258
Structures	379	337
Machinery and equipment	4,753	4,093
Vehicles	4	2
Tools, furniture and fixtures	797	608
Land	5,907	5,907
Leased assets	144	122
Construction in progress	28	184
Total property, plant and equipment	22,309	21,516
Intangible assets		
Software	73	85
Other	122	794
Total Intangible assets	196	879
Investments and other assets		
Investment securities	4,025	5,584
Shares of subsidiaries and associates	5,050	5,050
Long-term loans receivable	2,457	2,560
Deferred tax assets	1,285	833
Guarantee deposits	365	512
Other	116	112
Allowance for doubtful accounts	(10)	(665)
Total investments and other assets	13,290	13,988
Total non-current assets	35,795	36,384
Total assets	56,959	59,691

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,142	1,351
Accounts payable - other	1,493	1,174
Accrued expenses	246	289
Income taxes payable	107	932
Deposits received	134	160
Provision for bonuses	587	654
Asset retirement obligations	—	161
Other	53	48
Total current liabilities	3,765	4,773
Non-current liabilities		
Long-term borrowings	2,000	4,500
Provision for retirement benefits	4,379	4,977
Deferred tax liabilities for land revaluation	360	360
Asset retirement obligations	66	44
Provision for share awards	174	213
Other	138	124
Total non-current liabilities	7,119	10,220
Total liabilities	10,885	14,994
Net assets		
Shareholders' equity		
Share capital	4,102	4,102
Capital surplus		
Legal capital surplus	7,129	7,129
Other capital surplus	0	—
Total capital surplus	7,129	7,129
Retained earnings		
Legal capital surplus	1,025	1,025
Other retained earnings		
Reserve for technical research	350	350
General reserve	25,000	25,000
Retained earnings brought forward	6,692	3,877
Total retained earnings	33,067	30,252
Treasury shares	(423)	(217)
Total shareholders' equity	43,875	41,266
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	2,012	3,244
Revaluation reserve for land	185	185
Total valuation and translation adjustments	2,198	3,430
Total net assets	46,074	44,697
Total liabilities and net assets	56,959	59,691

2) Non-Consolidated Statement of Income

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Net sales	30,554	32,175
Cost of sales	23,568	24,549
Gross profit	6,986	7,626
Selling, general and administrative expenses	5,547	5,956
Operating profit	1,438	1,669
Non-operating income		
Interest income	70	137
Dividend income	636	987
Foreign exchange gains	—	506
Rental income from real estate	72	74
Subsidy income	28	26
Miscellaneous income	31	17
Total non-operating income	839	1,750
Non-operating expenses		
Interest expenses	5	25
Foreign exchange losses	21	—
Commission expenses	0	7
Administrative expenses on real estate	45	48
Miscellaneous losses	2	10
Total non-operating expenses	76	91
Ordinary profit	2,201	3,328
Extraordinary income		
Gain on sale of investment securities	730	1,304
Total extraordinary income	730	1,304
Extraordinary losses		
Loss on sale of investment securities	1	—
Loss on valuation of shares of subsidiaries and associates	—	500
Provision of allowance for doubtful accounts for subsidiaries and associates	—	1,708
Impairment losses	—	119
Total extraordinary losses	1	2,328
Profit before income taxes	2,930	2,304
Income taxes - current	301	1,010
Income taxes - deferred	339	(101)
Income taxes	641	908
Profit	2,289	1,395

3) Non-consolidated Statement of Changes in Equity

Fiscal year ended March 31, 2025(from April 1, 2024 to March 31, 2025)

(Millions of yen)

	Shareholders' equity								
	Share capital	Capital surplus			Retained earnings				
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings			Total retained earnings
						Reserve for technical research	General reserve	Retained earnings brought forward	
Balance at beginning of period	4,102	7,129	—	7,129	1,025	350	25,000	5,958	32,334
Changes during period									
Dividends of surplus								(1,556)	(1,556)
Profit								2,289	2,289
Purchase of treasury shares									
Disposal of treasury shares			0	0					
Cancellation of treasury shares									
Net changes in items other than shareholders' equity									
Total changes during period	—	—	0	0	—	—	—	733	733
Balance at end of period	4,102	7,129	0	7,129	1,025	350	25,000	6,692	33,067

	Shareholders' equity		Valuation and translation adjustment			Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Revaluation reserve for land	Total valuation and translation adjustments	
Balance at beginning of period	(248)	43,317	3,705	196	3,901	47,219
Changes during period						
Dividends of surplus		(1,556)				(1,556)
Profit		2,289				2,289
Purchase of treasury shares	(201)	(201)				(201)
Disposal of treasury shares	25	25				25
Cancellation of treasury shares		—				—
Net changes in items other than shareholders' equity			(1,692)	(10)	(1,702)	(1,702)
Total changes during period	(175)	557	(1,692)	(10)	(1,702)	(1,145)
Balance at end of period	(423)	43,875	2,012	185	2,198	46,074

Fiscal year ended March 31, 2026(from April 1, 2025 to March 31, 2026)

(Millions of yen)

	Shareholders' equity								
	Share capital	Capital surplus			Retained earnings				
						Other retained earnings			Total retained earnings
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Reserve for technical research	General reserve	Retained earnings brought forward	
Balance at beginning of period	4,102	7,129	0	7,129	1,025	350	25,000	6,692	33,067
Changes during period									
Dividends of surplus								(1,514)	(1,514)
Profit								1,395	1,395
Purchase of treasury shares									
Disposal of treasury shares			(0)	(0)				0	0
Cancellation of treasury shares								(2,696)	(2,696)
Net changes in items other than shareholders' equity									
Total changes during period	—	—	(0)	(0)	—	—	—	(2,815)	(2,815)
Balance at end of period	4,102	7,129	—	7,129	1,025	350	25,000	3,877	30,252

	Shareholders' equity		Valuation and translation adjustment			Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Revaluation reserve for land	Total valuation and translation adjustments	
Balance at beginning of period	(423)	43,875	2,012	185	2,198	46,074
Changes during period						
Dividends of surplus		(1,514)				(1,514)
Profit		1,395				1,395
Purchase of treasury shares	(2,489)	(2,489)				(2,489)
Disposal of treasury shares	0	0				0
Cancellation of treasury shares	2,696	—				—
Net changes in items other than shareholders' equity			1,231	—	1,231	1,231
Total changes during period	206	(2,608)	1,231	—	1,231	(1,376)
Balance at end of period	(217)	41,266	3,244	185	3,430	44,697

③ Financial Data

1) Consolidated Financial Indicator

		For the fiscal year ended			Forecast
		March 31, 2024	March 31, 2025	March 31, 2026	March 31, 2027
Operating profit ratio	(%)	4.0	5.6	5.7	8.4
Ordinary profit ratio	(%)	6.2	7.5	8.0	8.6
Return on assets〔ROA〕	(%)	2.8	3.3	2.6	—
Return on equity〔ROE〕	(%)	3.4	4.0	3.2	—
Capital expenditures	Millions of yen	4,998	5,298	2,726	3,000
Depreciation [Property, plant and equipment]	Millions of yen	2,886	3,257	3,414	3,500
Research and development expenses	Millions of yen	2,236	2,596	2,568	2,700
Number of employees		2,059	2,064	2,040	—

※ Apart from the above capital expenditures, actual ERP investment for fiscal year 2026 totaled 766 million yen, and the forecast for fiscal year 2027 is 1,660 million yen.

2) Consolidated Net Sales Breakdown

Consolidated Net Sales Breakdown by Industry

Millions of yen, %

	For the fiscal year ended						Forecast	
	March 31, 2024		March 31, 2025		March 31, 2026		March 31, 2027	
	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
Electronics and Semiconductor	14,684	38.0	16,667	40.7	16,978	40.4	18,300	41.6
Transportation	9,204	23.8	9,692	23.6	9,632	22.9	10,100	23.0
Machinery	9,434	24.4	9,430	23.0	10,373	24.7	11,000	25.0
Stone and Construction	4,218	10.9	3,975	9.7	3,885	9.3	3,700	8.4
Other	1,111	2.9	1,240	3.0	1,113	2.7	900	2.0
Net sales	38,653	100.0	41,006	100.0	41,983	100.0	44,000	100.0

Consolidated Net Sales Breakdown by Geographical Region

Millions of yen, %

	For the fiscal year ended						Forecast	
	March 31, 2024		March 31, 2025		March 31, 2026		March 31, 2027	
	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
Japan	17,387	45.0	18,217	44.4	19,512	46.5	20,400	46.4
Asia and Oceania								
Taiwan	3,080	8.0	3,111	7.6	2,889	6.9	3,000	6.8
China	3,704	9.6	4,275	10.4	4,928	11.7	5,000	11.4
Other	6,041	15.6	6,535	16.0	6,819	16.2	7,400	16.8
Europe	4,366	11.3	4,514	11.0	4,330	10.3	4,800	10.9
North America	2,885	7.4	2,869	7.0	2,172	5.2	2,100	4.8
Other	1,187	3.1	1,482	3.6	1,331	3.2	1,300	2.9
Net sales	38,653	100.0	41,006	100.0	41,983	100.0	44,000	100.0