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May 13, 2026

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

Company name: A&D HOLON Holdings Company, Limited
 Listing: Tokyo Stock Exchange
 Securities code: 7745
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 Scheduled date of annual general meeting of shareholders: June 25, 2026
 Scheduled date to commence dividend payments: June 26, 2026
 Scheduled date to file annual securities report: June 23, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for institutional investors and 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		Net profit attributable to parent company shareholders	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended March 31, 2026	69,326	3.3	9,209	4.5	9,470	5.8	5,923	(8.4)
March 31, 2025	67,083	8.3	8,813	10.8	8,954	8.7	6,468	22.1

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥ 8,033 million [25.1%]
 For the fiscal year ended March 31, 2025: ¥ 6,420 million [4.3%]

	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
	Yen	Yen	%	%	%
Fiscal year ended March 31, 2026	216.33	216.13	12.9	13.1	13.3
March 31, 2025	235.63	235.41	16.1	12.7	13.1

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

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of March 31, 2026	75,277	49,577	65.7	1,806.70
March 31, 2025	69,005	42,797	61.9	1,560.29

Reference: Equity
 As of March 31, 2026: ¥ 49,480 million
 As of March 31, 2025: ¥ 42,711 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	6,469	(3,792)	(2,909)	13,618
March 31, 2025	6,578	(2,005)	(5,440)	13,257

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	—	20.00	—	20.00	40.00	1,109	17.0	2.7
Fiscal year ended March 31, 2026	—	25.00	—	30.00	55.00	1,524	25.4	3.3
Fiscal year ending March 31, 2027 (Forecast)	—	30.00	—	30.00	60.00		36.5	

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% indicates changes from the previous corresponding period, or corresponding quarter of previous year.)

	Net sales		Operating profit		Ordinary profit		Net profit attributable to parent company shareholders		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
2nd quarter (cumulative)	28,000	(7.8)	800	(74.7)	750	(77.5)	400	(76.5)	14.61
Full year	68,000	(1.9)	7,000	(24.0)	6,900	(27.1)	4,500	(24.0)	164.31

* **Notes**

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

Newly included: 0 companies (-)

Excluded: 1 company (A&D Technology Inc.)

An absorption-type merger was conducted, effective April 1, 2025, with A&D ENGINEERING, INC. as the surviving company and A&D Technology Inc. as the non-surviving company.

(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: None

(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	27,845,208 shares
As of March 31, 2025	27,845,208 shares

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

As of March 31, 2026	457,887 shares
As of March 31, 2025	471,447 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	27,380,567 shares
Fiscal year ended March 31, 2025	27,453,147 shares

Note: The total number of treasury stock at the end of the period and the total number of treasury stock which has been eliminated when calculating the average number of shares during the period include the Company's shares held by Custody Bank of Japan, Ltd. (Trust E Account) as trust properties of the stock benefit trust system.

* 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

Forward-looking statements in this document, including financial results forecasts, are based on information available and certain assumptions deemed reasonable by the Company at present, and the Company does not guarantee their achievement. Actual business results, etc., may differ significantly due to various factors. For matters regarding earnings forecasts, please refer to page 3 of the attached materials, "1. Overview of Business Results, etc. (4) Future Outlook."

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1. Overview of Business Results, etc.

(1) Overview of Business Results for the Period Under Review

During the fiscal year under review, the global economy remained generally firm, as inflation showed a downward trend in major countries and the end of monetary tightening came into sight. On the other hand, uncertainty about the outlook remains high due to prolonged geopolitical risks, including the situation in Ukraine and rising tensions in the Middle East, as well as uncertainties surrounding financial and trade policies in the United States and the slowdown of the Chinese economy.

Under these circumstances, the Group has been implementing business strategies for each segment and strengthening Group functions based on the Medium-term Business Plan (fiscal years 2025 to 2027), for which the current fiscal year is the first year.

In the Semiconductor-related Business, although the medium- to long-term trend of demand expansion remains unchanged, the business entered an adjustment phase in the current fiscal year due to a reaction to strong demand up to the previous fiscal year, resulting in declines in both sales and profit. In the Measuring and Weighing Equipment Business, although a difficult situation continued in the United States due to changes in the EV-related business environment and the impact of tariffs, stable earnings in Japan provided support, resulting in increases in both sales and profit. In the Medical and Healthcare Equipment Business, sales increased due to solid overseas demand and the impact of foreign exchange rates. Although operating profit was affected by increased costs due to U.S. tariffs, it maintained a level generally comparable to that of the previous fiscal year due to price optimization and productivity improvements.

As a result, net sales for the fiscal year under review were 69,326 million yen (up 3.3% year-on-year), operating profit was 9,209 million yen (up 4.5% year-on-year), ordinary profit was 9,470 million yen (up 5.8% year-on-year), and net profit attributable to parent company shareholders was 5,923 million yen (down 8.4% year-on-year).

We have recently discovered that our consolidated subsidiary in South Korea, A&D SCALES CO., LTD., made inappropriate expenditures in terms of fund management. As a result, we have recorded an extraordinary loss of 243 million yen, which will affect our performance for the current fiscal year. However, we are continuing our investigation into this matter, and the amount of loss may change. We sincerely apologize to our shareholders, investors, and all other stakeholders for the great inconvenience and concern this has caused. Going forward, we will formulate and thoroughly implement measures to prevent recurrence and strengthen our management system throughout the entire group.

Business results by segment are as follows.

1) Semiconductor-related Business

In the current fiscal year, amid variation in market conditions and demand trends among customers, sales decreased significantly due to the impact of a reactionary decline in advance demand at certain customers. On the profit side, profit also decreased due to changes in product mix and an increase in upfront investment aimed at expanding service operations.

As a result, net sales in the Semiconductor-related Business were 11,114 million yen (down 9.6% year-on-year), and operating profit was 3,628 million yen (down 12.0% year-on-year).

2) Measuring and Weighing Equipment Business

In Japan, sales increased due to steady demand for weighing equipment and contributions from large-scale DSP equipment projects. On the profit side, profit increased due to productivity improvements accompanying higher sales, as well as the success of profitability improvement measures for DSP equipment throughout the fiscal year.

In the Americas, while demand for weighing equipment remained solid, both sales and profit decreased due to factors such as restrained capital investment in response to changes in policies and market conditions surrounding EVs, as well as increased costs due to tariffs.

In Asia and Oceania, although demand for weighing equipment remained sluggish in South Korea, both sales and profit increased as demand in China and India remained strong.

As a result, net sales in the Measuring and Weighing Equipment Business were 31,545 million yen (up 2.9% year-on-year), and operating profit was 3,387 million yen (up 25.2% year-on-year).

3) Medical and Healthcare Equipment Business

In Japan, sales decreased due to sluggish demand for medical weighing devices and the impact of changes in commercial distribution for products destined for overseas markets, which resulted in part of the performance being recorded in other regions. On the other hand, profit remained at a level comparable to the previous fiscal year due to factors such as productivity improvements accompanying increased shipment volumes of products for overseas markets.

In the Americas, sales increased due to a significant expansion of performance for major customers in medical devices, as well as the expansion of medical DX-related products and sales channels in healthcare equipment. On the other hand, profit decreased due to increased costs associated with tariffs and the strengthening of sales activities.

In Europe, sales after yen conversion increased significantly due to changes in commercial distribution from Japan and the impact of foreign exchange. On the profit side, profit increased as increased costs associated with strengthened sales activities were offset by improved profitability through price optimization.

As a result, net sales in the Medical and Healthcare Equipment Business were 26,667 million yen (up 10.5% year-on-year), and operating profit was 4,009 million yen (down 2.4% year-on-year).

(2) Overview of Financial Position for the Period Under Review

Total assets as of the end of the fiscal year under review were 75,277 million yen, an increase of 6,272 million yen compared to the end of the previous fiscal year. This was due to an increase of 3,624 million yen in current assets, mainly consisting of notes and accounts receivable - trade, and contract assets and merchandise and finished goods, as well as an increase of 2,648 million yen in non-current assets, mainly consisting of buildings and structures.

Total liabilities as of the end of the fiscal year under review were 25,700 million yen, a decrease of 506 million yen compared to the end of the previous fiscal year. This was mainly due to an increase of 369 million yen in current liabilities, such as an increase

in current portion of long-term borrowings, while non-current liabilities decreased by 876 million yen due to a decrease in long-term borrowings and other factors.

Net assets as of the end of the fiscal year under review were 49,577 million yen, an increase of 6,779 million yen compared to the end of the previous fiscal year. This was mainly due to an increase of 4,689 million yen in shareholders' equity mainly resulting from net profit attributable to parent company shareholders, and an increase of 2,079 million yen in accumulated other comprehensive income due to an increase in foreign currency translation adjustments and other factors.

(3) Overview of Cash Flows for the Period Under Review

Cash and cash equivalents (hereinafter referred to as "cash") as of the end of the fiscal year under review amounted to 13,618 million yen (up 2.7% year-on-year), resulting from 6,469 million yen in cash flows from operating activities, (3,792) million yen in cash flows from investing activities, (2,909) million yen in cash flows from financing activities, and 593 million yen in foreign exchange effects on cash and cash equivalents.

The respective cash flows during the fiscal year under review and the factors thereof are as follows.

1) Cash flows from operating activities

Net cash provided by operating activities amounted to 6,469 million yen (down 1.7% year-on-year). This is mainly attributable to 8,669 million yen in profit before income taxes, 1,906 million yen in depreciation, and an increase of 1,828 million yen in trade receivables, despite income taxes paid of 2,523 million yen and a decrease of 1,122 million yen in trade payables.

2) Cash flows from investing activities

Net cash used in investing activities amounted to 3,792 million yen (up 89.1% year-on-year). This is mainly attributable to 3,047 million yen in purchase of property, plant and equipment and 575 million yen in purchase of intangible assets.

3) Cash flows from financing activities

Net cash used in financing activities amounted to 2,909 million yen (down 46.5% year-on-year). This is mainly attributable to a net decrease of 557 million yen in short-term borrowings, 731 million yen in repayments of long-term borrowings, and 1,248 million yen in dividends paid.

Reference: Cash flow indicators by year

	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023	Fiscal year ended March 31, 2024	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Equity ratio (%)	40.8	46.8	52.3	61.9	65.7
Equity ratio based on fair value (%)	33.8	56.3	110.7	72.7	91.0
Ratio of interest-bearing debt to cash flow (years)	10.9	5.3	2.5	2.1	2.0
Interest coverage ratio (times)	12.4	14.5	17.4	19.9	21.7

Equity ratio: Equity capital / Total assets

Equity ratio based on fair value: Total market value of shares / Total assets

Ratio of interest-bearing debts to cash flow: Interest-bearing debts / Cash flows

Interest coverage ratio: Cash flows / Interest payments

Note 1: All indicators are calculated using consolidated financial figures.

Note 2: The total market value of shares is calculated based on total number of issued shares excluding treasury shares.

Note 3: Cash flows use operating cash flows.

Note 4: Interest-bearing debt includes all debts recorded on the consolidated balance sheets for which interest is paid. Interest payments use the amount of interest paid in the consolidated statement of cash flows.

(4) Future Outlook

The Group recognizes that the business environment surrounding it will remain uncertain due to continued geopolitical risks, U.S. tariff policies, fluctuations in foreign exchange rates, and changes in the global economic and financial environment.

Under this recognition, the Group has been promoting the Medium-term Business Plan (fiscal years ending March 31, 2026 to March 31, 2028) as STEP1 toward the realization of its long-term vision. However, considering the impact of recent global economic trends and changes in the business environment on business performance, the Group has decided to revise the Medium-term Business Plan. While maintaining the basic themes and direction of growth strategies in the Medium-term Business Plan, the Group will further strengthen the earning power of each business and aim to achieve a recovery in business performance from the next fiscal year onward and a return to a medium- to long-term growth trajectory, thereby enhancing sustainable corporate value.

1) Semiconductor-related Business

Although the semiconductor-related market is expected to continue expanding over the medium to long term, the impact of a temporary demand adjustment in the Chinese market has become apparent in the short term. The Group will work to return to a medium- to long-term growth trajectory and strengthen its earnings base by enhancing its global sales and service structure and expanding its product lineup through new product development.

2) Measuring and Weighing Equipment Business

While global demand for measuring and weighing is becoming increasingly sophisticated due to factors such as stricter environmental regulations, progress in automation, and higher requirements for quality and certification, the impact of demand adjustment due to restrained EV-related investment has recently become apparent. The Group will work to secure stable earnings by deepening existing businesses through strengthening sales in key regions, while expanding target industries and application fields to build a stronger business foundation for future growth.

3) Medical and Healthcare Equipment Business

While medium- to long-term demand expansion is expected against the backdrop of the advancement of medical DX, rising costs associated with U.S. tariff policies and overseas inflation are affecting profitability. The Group will improve profitability through further cost reductions and expanded sales of high value-added products, while aiming for stable and sustainable business growth by capturing demand centered on growth fields.

The consolidated earnings forecast for the next fiscal year is net sales of 68,000 million yen, operating profit of 7,000 million yen, ordinary profit of 6,900 million yen, and net profit attributable to parent company shareholders of 4,500 million yen.

Note that these outlooks assume an exchange rate of USD 1 = JPY 150 and RUB 1 = JPY 1.9.

2. Basic Stance Concerning Choice of Accounting Standards

Regarding the timing of application of International Financial Reporting Standards (IFRS), the Group continues discussions in consideration of various circumstances.

3. Consolidated Financial Statements and Primary Notes

(1) Consolidated Balance Sheets

(Unit: million yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	13,346	13,758
Notes and accounts receivable - trade, and contract assets	16,567	19,086
Merchandise and finished goods	9,758	11,153
Work in process	4,373	3,867
Raw materials and supplies	5,872	5,755
Other	1,829	1,820
Allowance for doubtful accounts	(78)	(148)
Total current assets	51,668	55,292
Non-current assets		
Property, plant, and equipment		
Buildings and structures	10,739	13,041
Accumulated depreciation	(6,632)	(6,974)
Buildings and structures, net	4,106	6,067
Machinery, equipment, and vehicles	2,726	2,917
Accumulated depreciation	(2,232)	(2,415)
Machinery, equipment, and vehicles, net	493	501
Tools, furniture, and fixtures	8,087	8,432
Accumulated depreciation	(7,092)	(7,414)
Tools, furniture, and fixtures, net	994	1,018
Land	5,849	5,886
Leased assets	597	525
Accumulated depreciation	(255)	(285)
Leased assets, net	341	240
Right-of-use assets	1,153	1,280
Accumulated depreciation	(797)	(662)
Right-of-use assets, net	356	618
Construction in progress	732	273
Total property, plant, and equipment	12,875	14,606
Intangible assets		
Goodwill	3	146
Trademark right	0	0
Software	1,254	1,324
Other	79	70
Total intangible assets	1,338	1,543
Investments and other assets		
Investment securities	315	357
Retirement benefit assets	179	979
Deferred tax assets	1,980	1,762
Other	648	737
Allowance for doubtful accounts	(2)	(2)
Total investments and other assets	3,122	3,835
Total non-current assets	17,336	19,984
Total assets	69,005	75,277

(Unit: million yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,971	3,500
Short-term borrowings	10,811	10,447
Long-term borrowings to be repaid within one year	731	1,194
Lease liabilities	425	439
Income taxes payable	1,178	1,206
Contract liabilities	901	855
Provision for bonuses	1,411	1,448
Provision for product warranties	244	283
Provision for loss related to Measurement Act	—	419
Other	3,104	3,352
Total current liabilities	22,780	23,149
Non-current liabilities		
Long-term borrowings	1,267	174
Lease liabilities	345	496
Deferred tax liabilities	1	6
Provision for product warranties	26	29
Retirement benefit liability	1,052	1,101
Provision for share awards for directors (and other officers)	243	259
Asset retirement obligations	36	36
Other	454	445
Total non-current liabilities	3,426	2,550
Total liabilities	26,207	25,700
Net assets		
Shareholders' equity		
Share capital	6,388	6,388
Capital surplus	8,345	8,345
Retained earnings	28,831	33,507
Treasury shares	(446)	(432)
Total shareholders' equity	43,119	47,809
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	34	62
Foreign currency translation adjustment	(493)	1,059
Remeasurements of defined benefit plans	49	549
Total accumulated other comprehensive income	(408)	1,671
Non-controlling interests	86	96
Total net assets	42,797	49,577
Total liabilities and net assets	69,005	75,277

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

(Unit: million yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Net sales	67,083	69,326
Cost of sales	36,880	37,875
Gross profit	30,203	31,451
Selling, general, and administrative expenses	21,390	22,241
Operating profit	8,813	9,209
Non-operating income		
Interest income	443	547
Dividend income	29	34
Foreign exchange gains	—	153
Rental income from land and buildings	54	62
Other	97	71
Total non-operating income	624	869
Non-operating expenses		
Interest expenses	326	299
Tariffs of prior years, etc.	—	249
Foreign exchange losses	82	—
Other	74	60
Total non-operating expenses	483	609
Ordinary profit	8,954	9,470
Extraordinary income		
Gain on sale of non-current assets	5	6
Gain on sale of investment securities	13	—
Compensation income	200	—
Total extraordinary income	218	6
Extraordinary losses		
Provision expense for losses related to the Measurement Act	—	552
Loss due to embezzlement	—	243
Loss on sale of non-current assets	0	0
Loss on retirement of non-current assets	5	9
Impairment losses	69	—
Loss on valuation of investment securities	2	0
Total extraordinary losses	77	806
Net profit before taxes	9,095	8,669
Income taxes - current	2,257	2,700
Income taxes - deferred	343	21
Total income taxes	2,601	2,722
Net profit	6,494	5,947
Net profit attributable to non-controlling interests	25	23
Net profit attributable to parent company shareholders	6,468	5,923

Consolidated Statements of Comprehensive Income

(Unit: million yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Net profit	6,494	5,947
Other comprehensive income		
Valuation difference on available-for-sale securities	(10)	27
Foreign currency translation adjustment	8	1,559
Remeasurements of defined benefit plans, net of tax	(72)	499
Total other comprehensive income	(74)	2,086
Comprehensive income	6,420	8,033
(Breakdown)		
Comprehensive income attributable to owners of parent	6,404	8,000
Comprehensive income attributable to non-controlling interests	15	33

(3) Consolidated Statements of Changes in Equity

For the previous fiscal year (from April 1, 2024 to March 31, 2025)

(Unit: million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	6,388	8,319	23,471	(162)	38,017
Changes during period					
Dividends of surplus			(1,109)		(1,109)
Net profit attributable to parent company shareholders			6,468		6,468
Purchase of treasury shares				(299)	(299)
Disposal of treasury shares		26		16	42
Net changes in items other than shareholders' equity					
Total changes during period	—	26	5,359	(283)	5,102
Balance at the end of period	6,388	8,345	28,831	(446)	43,119

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	45	(511)	122	(344)	89	37,762
Changes during period						
Dividends of surplus						(1,109)
Net profit attributable to parent company shareholders						6,468
Purchase of treasury shares						(299)
Disposal of treasury shares						42
Net changes in items other than shareholders' equity	(10)	18	(72)	(63)	(2)	(66)
Total changes during period	(10)	18	(72)	(63)	(2)	5,035
Balance at the end of period	34	(493)	49	(408)	86	42,797

For the fiscal year under review (from April 1, 2025 to March 31, 2026)

(Unit: million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	6,388	8,345	28,831	(446)	43,119
Changes during period					
Dividends of surplus			(1,247)		(1,247)
Net profit attributable to parent company shareholders			5,923		5,923
Purchase of treasury shares				(0)	(0)
Disposal of treasury shares				14	14
Net changes in items other than shareholders' equity					
Total changes during period	—	—	4,675	14	4,689
Balance at the end of period	6,388	8,345	33,507	(432)	47,809

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	34	(493)	49	(408)	86	42,797
Changes during period						
Dividends of surplus						(1,247)
Net profit attributable to parent company shareholders						5,923
Purchase of treasury shares						(0)
Disposal of treasury shares						14
Net changes in items other than shareholders' equity	27	1,552	499	2,079	9	2,089
Total changes during period	27	1,552	499	2,079	9	6,779
Balance at the end of period	62	1,059	549	1,671	96	49,577

(4) Consolidated Statements of Cash Flows

(Unit: million yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Cash flows from operating activities		
Net profit before taxes	9,095	8,669
Depreciation	1,781	1,906
Impairment losses	69	—
Amortization of goodwill	17	19
Amortization of trademark rights	0	0
Increase (decrease) in allowance for doubtful accounts	(37)	60
Interest and dividend income	(472)	(582)
Interest expenses	326	299
Loss due to embezzlement	—	243
Compensation income	(200)	—
Loss (gain) on sale of non-current assets	(5)	(5)
Loss on retirement of non-current assets	5	9
Decrease (increase) in trade receivables	1,255	(1,828)
Decrease (increase) in inventories	284	287
Increase (decrease) in trade payables	(1,246)	(1,122)
Increase (decrease) in provision for bonuses	23	37
Increase (decrease) in provision for product warranties	(106)	36
Increase (decrease) in retirement benefit liabilities	(36)	729
Decrease (increase) in retirement benefit assets	(6)	(800)
Increase (decrease) in provision for share awards for directors (and other officers)	152	16
Decrease (increase) in provision for executive retirement benefits	(122)	—
Increase (decrease) in allowance for provision for loss related to Measurement Act	—	419
Other	(1,878)	552
Subtotal	8,899	8,948
Interest and dividends received	470	586
Interest paid	(330)	(298)
Loss due to embezzlement	—	(243)
Proceeds from Compensation	200	—
Income taxes paid	(2,660)	(2,523)
Cash flows from operating activities	6,578	6,469
Cash flows from investing activities		
Payments into time deposits	(344)	(109)
Proceeds from withdrawal of time deposits	882	49
Purchase of property, plant, and equipment	(1,525)	(3,047)
Proceeds from sale of property, plant, and equipment	12	16
Purchase of intangible assets	(493)	(575)
Purchase of investment securities	(154)	(1)
Proceeds from collection of loans receivable	7	-
Purchase of shares of subsidiaries and associates	—	0
Cash Outflows for Acquisition of Subsidiary Shares with Change in Consolidation Scope"	(84)	-
Payments for Business Acquisition	(316)	(144)
Other	12	21
Cash flows from investing activities	(2,005)	(3,792)

(Unit: million yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(2,499)	(481)
Proceeds from long-term borrowings	1,044	14
Repayments of long-term borrowings	(2,302)	(731)
Repayments of lease liabilities	(511)	(557)
Proceeds from sale and leaseback transactions	237	85
Payments for Acquisition of Treasury Shares	(299)	(0)
Proceeds from Sale of Treasury Shares	29	-
Dividends paid	(1,108)	(1,248)
Dividends paid to non-controlling interests	(17)	(25)
Cash Outflows for Acquisition of Subsidiary Shares with Change in Consolidation Scope"	(12)	-
Other	0	35
Cash flows from financing activities	(5,440)	(2,909)
Effect of exchange rate change on cash and cash equivalents	107	593
Net increase (decrease) in cash and cash equivalents	(759)	361
Balance of cash and cash equivalents at beginning of period	14,016	13,257
Balance of cash and cash equivalents at end of period	13,257	13,618

(5) Notes to Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Segment information, etc.)

1. Summary of reportable segments

Reportable segments of the Group are components of the Group about which separate financial statements are available, which are evaluated regularly at Board of Directors meetings to guide decisions in how to allocate the management resources and in assessing performance. The Group produces and sells semiconductor-related equipment, medical and healthcare equipment as well as measuring and weighing equipment. In Japan, the Company and its domestic subsidiaries are in charge. Outside Japan, overseas subsidiaries in the Americas (the U.S. and Canada), Europe (the UK, Germany, and Russia), Asia and Oceania (China, South Korea, India, Australia, etc.) are in charge of each region. Each of the overseas subsidiaries is an independent management unit which formulates each region's comprehensive strategies for the products handled and develops its business activities.

Accordingly, the Group consists of regional segments on a basis of production and sale of the products handled ("semiconductor-related equipment", "medical and healthcare equipment", and "measuring and weighing equipment"). Each of these three product lines has reportable segments of "Japan", "Americas", "Europe", and "Asia and Oceania". The main products under each product line are as below.

Product line	Main products
Semiconductor-related Business	A/D and D/A converters, electron guns, semiconductor electron beam measurement and inspection equipment
Measuring and Weighing Equipment Business	Measurement, control, and simulation systems, noise and vibration comparators, testing equipment, electronic balances, weight scales, bench scales, commercial scales, counting scales, weighing systems, indicators, load cells, checkweighers, metal detectors, industrial measuring equipment, hydraulic testing equipment, emission gas measuring equipment, etc.
Medical and Healthcare Equipment Business	Digital blood pressure monitors for household use, blood pressure monitoring systems, fully automatic blood pressure monitors, precision health scales, ultrasonic nebulizers, etc.

2. Method of measurement for the amounts of net sales, profit (loss), assets, and other items for each reportable segment

The accounting method used for reporting segments is generally the same as stated in "Notes on significant accounting policies for preparation of consolidated financial statements."

Reporting segment profit (loss) figures are based on operating profits and losses.

Inter-segment sales and transfers are based on market prices.

3. Information on net sales, profit (loss), assets, and other items by reportable segment
For the previous fiscal year (from April 1, 2024 to March 31, 2025)

(Unit: million yen)

	Semiconductor-related Business				
	Japan	Americas	Europe	Asia and Oceania	Total
Net sales					
Net sales to outside customers	12,295	—	—	—	12,295
Inter-segment net sales or transfers	—	—	—	—	—
Total	12,295	—	—	—	12,295
Segment profit (loss)	4,124	—	—	—	4,124
Segment assets	14,200	—	—	—	14,200
Other items					
Depreciation	231	—	—	—	231
Amortization of goodwill	—	—	—	—	—
Impairment losses	—	—	—	—	—
Increase in tangible and intangible assets	844	—	—	—	844
	Measuring and Weighing Equipment Business				
	Japan	Americas	Europe	Asia and Oceania	Total
Net sales					
Net sales to outside customers	18,712	5,719	649	5,583	30,665
Inter-segment net sales or transfers	3,464	389	0	3,495	7,350
Total	22,177	6,109	650	9,079	38,016
Segment profit (loss)	2,075	69	(28)	588	2,704
Segment assets	32,207	3,689	364	7,531	43,792
Other items					
Depreciation	642	65	2	159	869
Amortization of goodwill	—	—	—	17	17
Impairment losses	69	—	—	—	69
Increase in tangible and intangible assets	809	21	1	136	969

	Medical and Healthcare Equipment Business					Adjustment (Note 1)	Consolidation (Note 2)
	Japan	Americas	Europe	Asia and Oceania	Total		
Net sales							
Net sales to outside customers	4,805	10,003	8,820	493	24,122	—	67,083
Inter-segment net sales or transfers	12,887	2	0	8,168	21,058	(28,409)	—
Total	17,693	10,006	8,820	8,661	45,181	(28,409)	67,083
Segment profit (loss)	3,215	472	193	224	4,106	(2,123)	8,813
Segment assets	7,774	5,077	8,315	3,751	24,919	(13,907)	69,005
Other items							
Depreciation	219	68	95	232	616	64	1,781
Amortization of goodwill	—	—	—	—	—	—	17
Impairment losses	—	—	—	—	—	—	69
Increase in tangible and intangible assets	351	44	44	47	488	85	2,387

Note 1: (1) (1) The adjustment of (2,123) million yen in segment profit (loss) includes corporate expenses of (1,905) million yen not allocated to reportable segments and (158) million yen in elimination of unrealized income on inventories in transactions between reportable segments. Corporate expenses are primarily general and administrative expenses for management departments.

(2) The adjustment of (13,907) million yen in segment assets includes eliminations of inter-segment transactions of (17,466) million yen and corporate assets of 3,558 million yen not allocated to reportable segments.

(3) The adjustment of 85 million yen in increase in tangible and intangible assets is primarily capital expenditures for core systems.

(4) Depreciation and increase in tangible and intangible fixed assets include amortization in long-term prepaid expenses and increases in these expenses, respectively.

2: Segment profit (loss) is adjusted with operating profit on the Consolidated Statements of Income.

For the fiscal year under review (from April 1, 2025 to March 31, 2026)

(Unit: million yen)

	Semiconductor-related Business					Adjustment (Note 1)	Consolidation (Note 2)
	Japan	Americas	Europe	Asia and Oceania	Total		
Net sales							
Net sales to outside customers	11,099	—	—	15	11,114		
Inter-segment net sales or transfers	11	—	—	—	11		
Total	11,110	—	—	15	11,125		
Segment profit (loss)	3,620	—	—	7	3,628		
Segment assets	13,651	—	—	9	13,661		
Other items							
Depreciation	276	—	—	0	276		
Amortization of goodwill	—	—	—	—	—		
Impairment losses	—	—	—	—	—		
Increase in tangible and intangible assets	2,302	—	—	0	2,302		
	Measuring and Weighing Equipment Business					Adjustment (Note 1)	Consolidation (Note 2)
	Japan	Americas	Europe	Asia and Oceania	Total		
Net sales							
Net sales to outside customers	20,241	4,989	618	5,696	31,545		
Inter-segment net sales or transfers	3,698	103	—	3,436	7,238		
Total	23,939	5,092	618	9,132	38,783		
Segment profit (loss)	3,060	(345)	41	630	3,387		
Segment assets	35,342	4,351	260	7,845	47,799		
Other items							
Depreciation	664	48	9	152	875		
Amortization of goodwill	—	15	—	3	19		
Impairment losses	—	—	—	—	—		
Increase in tangible and intangible assets	808	16	43	111	979		
	Medical and Healthcare Equipment Business					Adjustment (Note 1)	Consolidation (Note 2)
	Japan	Americas	Europe	Asia and Oceania	Total		
Net sales							
Net sales to outside customers	4,348	11,129	10,598	590	26,667	—	69,326
Inter-segment net sales or transfers	12,698	8	0	7,802	20,509	(27,758)	—
Total	17,047	11,137	10,598	8,392	47,176	(27,758)	69,326
Segment profit (loss)	3,244	168	454	141	4,009	(1,815)	9,209
Segment assets	7,479	6,944	9,492	4,259	28,175	(14,359)	75,277
Other items							
Depreciation	259	81	114	224	678	75	1,906
Amortization of goodwill	—	—	—	—	—	—	19
Impairment losses	—	—	—	—	—	—	—
Increase in tangible and intangible assets	225	29	208	361	824	108	4,215

- Note 1: (1) The adjustment of (1,815) million yen in segment profit (loss) includes corporate expenses of (1,909) million yen not allocated to reportable segments and 79 million yen in elimination of unrealized income on inventories in transactions between reportable segments. Corporate expenses are primarily general and administrative expenses for management departments.
- (2) The adjustment of (14,359) million yen in segment assets includes eliminations of inter-segment transactions of (19,441) million yen and corporate assets of 5,082 million yen not allocated to reportable segments.
- (3) The adjustment of 108 million yen in increase in tangible and intangible assets is primarily capital expenditures for core systems.
- (4) Depreciation and increase in tangible and intangible fixed assets include amortization in long-term prepaid expenses and increases in these expenses, respectively.
- 2: Segment profit (loss) is adjusted with operating profit on the Consolidated Statements of Income.

(Per share information)

	Previous Consolidated Fiscal Year (From April 1, 2024 to March 31, 2025)	Consolidated Fiscal Year Under Review (From April 1, 2025 to March 31, 2026)
Net assets per share	1,560.29 yen	1,806.70 yen
Basic earnings per share	235.63 yen	216.33 yen
Diluted earnings per share	235.41 yen	216.13 yen

Note 1: The basis for the calculation of net assets per share is as follows.

	End of Previous Consolidated Fiscal Year (March 31, 2025)	End of Consolidated Fiscal Year Under Review (March 31, 2026)
Total net assets	42,797 million yen	49,577 million yen
Amount deducted from total net assets	86 million yen	96 million yen
(Of which, non-controlling interests)	(86 million yen)	(96 million yen)
Net assets at end of period relating to common shares	42,711 million yen	49,480 million yen
Number of common shares at end of period used to calculate net assets per share	27,373 thousand shares	27,387 thousand shares

2: The basis for the calculation of basic earnings per share and diluted earnings per share is as follows.

	Previous Consolidated Fiscal Year (From April 1, 2024 to March 31, 2025)	Consolidated Fiscal Year Under Review (From April 1, 2025 to March 31, 2026)
Basic earnings per share		
Net profit attributable to parent company shareholders	6,468 million yen	5,923 million yen
Amount not attributable to common shareholders	— million yen	— million yen
Net profit attributable to parent company shareholders relating to common shares	6,468 million yen	5,923 million yen
Average number of shares during the period	27,453 thousand shares	27,380 thousand shares
Diluted earnings per share		
Adjusted net profit attributable to parent company shareholders	— million yen	— million yen
Increase in number of common shares	25 thousand shares	25 thousand shares
(Of which, share acquisition rights)	(25 thousand shares)	(25 thousand shares)
Overview of potential shares not included in calculation of diluted earnings per share due to lack of dilutive effect	—	—

Note 3: The Company's own stock held in the Trust, which is included in "treasury shares" under shareholders' equity, is deducted from average number of shares of common stock when calculating basic earnings per share. It is also

deducted from the total number of issued shares at the end of the period when calculating net assets per share. In the calculation of basic earnings per share, the average number of the deducted treasury shares during the period is 252 thousand shares for the previous consolidated fiscal year and 272 thousand shares for the consolidated fiscal year under review. In the calculation of net assets per share, the number of deducted treasury shares at the end of the period is 241 thousand shares for the previous consolidated fiscal year and 351 thousand shares for the consolidated fiscal year under review.

(Significant subsequent events)

Not applicable.

(Additional information)

(Related to the Consolidated Balance Sheets)

(Provision for loss related to the Measurement Act)

A&D Company, Limited, a consolidated subsidiary of the Company, is proceeding with corrective measures, including re-repairs and replacement with new products, for equipment in which verification marks, etc. that fall under violations of Article 49 of the Measurement Act (obligation to remove verification marks) have not been removed.

In connection with these measures, the Company has recognized a Provision for loss related to the Measurement Act for the estimated costs of replacement products, shipping and collection, as well as personnel and other expenses of the repair department, to the extent that such costs can be reasonably estimated at this time.

(Related to the Consolidated Statements of Income)

(Provision expense for losses related to the Measurement Act)

In relation to violations of Article 49 of the Measurement Act (obligation to remove verification marks) by A&D Company, Limited, a consolidated subsidiary of the Company, the Company has recorded, as extraordinary losses, a provision expense of 552 million yen for estimated corrective action costs, based on the corrective measures and recurrence prevention measures announced on September 30, 2025.