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January 29, 2026

Non-consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: YOMEISHU SEIZO CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 2540

URL: <https://www.yomeishu.co.jp/>

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

Representative Director President
Director Senior Executive Officer General Manager Corporate
Planning Department

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

1. Non-consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	7,327	(5.2)	128	28.5	728	27.3	488	15.0
December 31, 2024	7,725	(3.3)	100	(76.8)	572	(35.1)	424	(31.0)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	35.22	-
December 31, 2024	30.66	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of December 31, 2025	Millions of yen 57,721	Millions of yen 48,880	% 84.7
March 31, 2025	53,518	46,062	86.1

Reference: Equity

As of December 31, 2025: ¥ 48,880 million

As of March 31, 2025: ¥ 46,062 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen -	Yen -	Yen -	Yen 45.00	Yen 45.00
Fiscal year ending March 31, 2026	-	-	-		
Fiscal year ending March 31, 2026 (Forecast)				45.00	45.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Non-consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	9,630	(3.9)	140	9.1	760	21.3	840	23.6	60.61

Note: Revisions to the financial result forecast most recently announced: None

* Notes

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: 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: 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 December 31, 2025	16,500,000 shares
As of March 31, 2025	16,500,000 shares

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

As of December 31, 2025	2,636,998 shares
As of March 31, 2025	2,648,345 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	13,859,121 shares
Nine months ended December 31, 2024	13,845,413 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

Financial forecasts and other forward-looking statements in this release are based on data currently available to the Company and certain assumptions that the Company believes are reasonable. They are not intended as a guarantee that the Company will achieve such results. Actual results may differ materially from them for various reasons.

Quarterly Non-consolidated Financial Statements and Primary Notes

Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	5,710,818	7,330,567
Accounts receivable - trade	2,072,423	2,725,125
Securities	-	995,390
Merchandise and finished goods	611,696	546,353
Work in process	143,265	181,030
Raw materials and supplies	1,135,552	1,149,921
Other	499,191	197,650
Total current assets	<u>10,172,947</u>	<u>13,126,039</u>
Non-current assets		
Property, plant and equipment		
Buildings, net	7,392,220	7,175,918
Other, net	4,790,421	4,615,534
Total property, plant and equipment	<u>12,182,641</u>	<u>11,791,453</u>
Intangible assets	125,359	102,895
Investments and other assets		
Investment securities	24,834,328	28,074,422
Long-term time deposits	5,200,000	3,600,000
Other	1,010,442	1,033,344
Allowance for doubtful accounts	(6,740)	(6,740)
Total investments and other assets	<u>31,038,031</u>	<u>32,701,026</u>
Total non-current assets	<u>43,346,032</u>	<u>44,595,375</u>
Total assets	<u>53,518,979</u>	<u>57,721,415</u>
Liabilities		
Current liabilities		
Accounts payable - trade	173,575	219,364
Income taxes payable	49,858	-
Provision for bonuses	190,689	103,295
Other	841,068	1,331,100
Total current liabilities	<u>1,255,191</u>	<u>1,653,759</u>
Non-current liabilities		
Provision for retirement benefits for directors (and other officers)	30,000	-
Other	6,171,606	7,186,963
Total non-current liabilities	<u>6,201,606</u>	<u>7,186,963</u>
Total liabilities	<u>7,456,797</u>	<u>8,840,722</u>

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	1,650,000	1,650,000
Capital surplus	760,741	760,741
Retained earnings	39,209,239	39,070,768
Treasury shares	(4,785,046)	(4,759,004)
Total shareholders' equity	36,834,934	36,722,505
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	9,227,248	12,158,186
Total valuation and translation adjustments	9,227,248	12,158,186
Total net assets	46,062,182	48,880,692
Total liabilities and net assets	53,518,979	57,721,415

Quarterly Non-consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	7,725,413	7,327,414
Cost of sales	3,234,457	3,319,539
Gross profit	4,490,955	4,007,875
Selling, general and administrative expenses	4,390,714	3,879,081
Operating profit	100,241	128,794
Non-operating income		
Interest income	40,469	49,500
Dividend income	425,957	559,712
Other	28,337	17,820
Total non-operating income	494,764	627,034
Non-operating expenses		
Interest expenses	20,375	25,460
Other	1,955	1,473
Total non-operating expenses	22,331	26,934
Ordinary profit	572,675	728,894
Extraordinary income		
Gain on sale of non-current assets	-	1,450
Gain on sale of investment securities	64,944	117
Compensation for expropriation	736	-
Total extraordinary income	65,681	1,568
Extraordinary losses		
Loss on sale of non-current assets	-	1,658
Loss on retirement of non-current assets	66,916	11,119
Impairment losses	-	66,521
Total extraordinary losses	66,916	79,299
Profit before income taxes	571,440	651,163
Income taxes - current	127,000	174,000
Income taxes - deferred	19,982	(10,949)
Total income taxes	146,982	163,050
Profit	424,457	488,112