

**Translation**

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## Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2024 (Based on Japanese GAAP)

February 7, 2025

Company name: TAYCA CORPORATION  
 Stock exchange listing: Tokyo  
 Stock code: 4027 URL <https://www.tayca.co.jp/>  
 Representative: Representative Director, Shunji Idei  
 President Executive Officer  
 Inquiries: Director, Managing Executive Officer Yasuyuki Nakatsuka TEL 06-6943-6401  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on financial results: No  
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

### 1. Consolidated financial results for the nine months ended December 31, 2024 (from April 1, 2024 to December 31, 2024)

#### (1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

|                                     | Net sales       |       | Operating profit |        | Ordinary profit |        | Profit attributable to owners of parent |        |
|-------------------------------------|-----------------|-------|------------------|--------|-----------------|--------|---|--------|
|                                     | Millions of yen | %     | Millions of yen  | %      | Millions of yen | %      | Millions of yen                         | %      |
| Nine months ended December 31, 2024 | 41,238          | 1.9   | 2,903            | 89.2   | 3,347           | 83.1   | 2,113                                   | 83.0   |
| Nine months ended December 31, 2023 | 40,479          | (4.3) | 1,534            | (56.3) | 1,827           | (53.4) | 1,154                                   | (55.4) |

|                                     | Earnings per share |  | Diluted earnings per share |  |
|-------------------------------------|--------------------|--|----------------------------|--|
|                                     | Yen                |  | Yen                        |  |
| Nine months ended December 31, 2024 | 91.88              |  | –                          |  |
| Nine months ended December 31, 2023 | 49.83              |  | –                          |  |

#### (2) Consolidated financial position

|                         | Total assets    | Net assets      | Equity ratio | Net assets per share |
|-------------------------|-----------------|-----------------|--------------|----------------------|
|                         | Millions of yen | Millions of yen | %            | Yen                  |
| As of December 31, 2024 | 86,068          | 58,808          | 67.7         | 2,542.55             |
| As of March 31, 2024    | 82,709          | 57,764          | 69.3         | 2,489.06             |

### 2. Cash dividends

|                                       | Annual dividends per share |                 |                 |                 |       |
|---------------------------------------|----------------------------|-----------------|-----------------|-----------------|-------|
|                                       | 1st quarter-end            | 2nd quarter-end | 3rd quarter-end | Fiscal year-end | Total |
|                                       | Yen                        |                 |                 |                 |       |
| Year ended March 31, 2024             | –                          | 18.00           | –               | 20.00           | 38.00 |
| Year ending March 31, 2025            | –                          | 18.00           | –               |                 |       |
| Year ending March 31, 2025 (Forecast) |                            |                 |                 | 20.00           | 38.00 |

### 3. Forecast of consolidated financial results for the year ending March 31, 2025 (from April 1, 2024 to March 31, 2025)

Percentages indicate year-on-year changes

|           | Net sales       |     | Operating profit |      | Ordinary profit |      | Profit attributable to owners of parent |      | Earnings per share |
|-----------|-----------------|-----|------------------|------|-----------------|------|---|------|--------------------|
|           | Millions of yen | %   | Millions of yen  | %    | Millions of yen | %    | Millions of yen                         | %    | Yen                |
| Full year | 57,500          | 8.5 | 3,200            | 37.6 | 3,500           | 24.9 | 2,300                                   | 23.2 | 99.93              |

4. Notes

- (1) Significant changes in the scope of consolidation during the nine months ended December 31, 2024: No
- (2) Application of special accounting methods for preparing quarterly consolidated financial statements: No
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- |  |     |
|--|-----|
| Changes in accounting policies due to revisions to accounting standards and other regulations: | Yes |
| Changes in accounting policies due to other reasons:   | No  |
| Changes in accounting estimates:   | No  |
| Restatement of prior period financial statements:  | No  |

(4) Number of issued shares (common shares)

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

|                         |                   |                      |                   |
|-------------------------|-------------------|----------------------|-------------------|
| As of December 31, 2024 | 23,914,414 shares | As of March 31, 2024 | 25,414,414 shares |
|-------------------------|-------------------|----------------------|-------------------|

Number of treasury shares at the end of the period

|                         |                  |                      |                  |
|-------------------------|------------------|----------------------|------------------|
| As of December 31, 2024 | 1,000,680 shares | As of March 31, 2024 | 2,399,053 shares |
|-------------------------|------------------|----------------------|------------------|

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

|                                     |                   |                                     |                   |
|-------------------------------------|-------------------|-------------------------------------|-------------------|
| Nine months ended December 31, 2024 | 23,000,232 shares | Nine months ended December 31, 2023 | 23,177,160 shares |
|-------------------------------------|-------------------|-------------------------------------|-------------------|

**Quarterly consolidated financial statements**  
**Consolidated balance sheets**

(Millions of yen)

|   | As of March 31, 2024 | As of December 31, 2024 |
|---|----------------------|-------------------------|
| <b>Assets</b>                                       |                      |                         |
| Current assets                                      |                      |                         |
| Cash and deposits                                   | 14,308               | 14,852                  |
| Notes and accounts receivable - trade               | 15,731               | 16,595                  |
| Electronically recorded monetary claims - operating | 536                  | 622                     |
| Merchandise and finished goods                      | 9,625                | 9,842                   |
| Work in process                                     | 2,401                | 2,412                   |
| Raw materials and supplies                          | 6,193                | 5,906                   |
| Other   | 298                  | 757                     |
| Allowance for doubtful accounts                     | (5)                  | (4)                     |
| Total current assets                                | 49,089               | 50,987                  |
| Non-current assets                                  |                      |                         |
| Property, plant and equipment                       |                      |                         |
| Buildings and structures, net                       | 6,755                | 6,984                   |
| Machinery, equipment and vehicles, net              | 6,323                | 6,260                   |
| Other, net  | 4,315                | 6,729                   |
| Total property, plant and equipment                 | 17,395               | 19,974                  |
| Intangible assets                                   |                      |                         |
| Goodwill  | 1,203                | 984                     |
| Other   | 206                  | 150                     |
| Total intangible assets                             | 1,410                | 1,135                   |
| Investments and other assets                        |                      |                         |
| Investment securities                               | 13,365               | 12,578                  |
| Other   | 1,468                | 1,413                   |
| Allowance for doubtful accounts                     | (20)                 | (20)                    |
| Total investments and other assets                  | 14,814               | 13,972                  |
| Total non-current assets                            | 33,619               | 35,081                  |
| Total assets  | 82,709               | 86,068                  |

(Millions of yen)

|   | As of March 31, 2024 | As of December 31, 2024 |
|---|----------------------|-------------------------|
| <b>Liabilities</b>                                    |                      |                         |
| Current liabilities                                   |                      |                         |
| Notes and accounts payable - trade                    | 6,118                | 6,103                   |
| Short-term borrowings                                 | 3,820                | 3,941                   |
| Income taxes payable                                  | 407                  | 482                     |
| Provision for bonuses                                 | 379                  | 145                     |
| Other   | 3,384                | 4,379                   |
| Total current liabilities                             | 14,110               | 15,053                  |
| Non-current liabilities                               |                      |                         |
| Long-term borrowings                                  | 5,710                | 7,600                   |
| Retirement benefit liability                          | 2,928                | 2,454                   |
| Other   | 2,194                | 2,152                   |
| Total non-current liabilities                         | 10,834               | 12,207                  |
| Total liabilities                                     | 24,944               | 27,260                  |
| <b>Net assets</b>                                     |                      |                         |
| Shareholders' equity                                  |                      |                         |
| Share capital   | 9,855                | 9,855                   |
| Capital surplus                                       | 6,477                | 4,962                   |
| Retained earnings                                     | 34,746               | 35,985                  |
| Treasury shares                                       | (2,416)              | (1,064)                 |
| Total shareholders' equity                            | 48,663               | 49,739                  |
| Accumulated other comprehensive income                |                      |                         |
| Valuation difference on available-for-sale securities | 7,389                | 6,839                   |
| Foreign currency translation adjustment               | 1,056                | 1,244                   |
| Remeasurements of defined benefit plans               | 176                  | 436                     |
| Total accumulated other comprehensive income          | 8,622                | 8,519                   |
| Non-controlling interests                             | 478                  | 549                     |
| Total net assets                                      | 57,764               | 58,808                  |
| <b>Total liabilities and net assets</b>               | <b>82,709</b>        | <b>86,068</b>           |

**Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)**

**Consolidated statements of income (cumulative)**

(Millions of yen)

|  | Nine months ended<br>December 31, 2023 | Nine months ended<br>December 31, 2024 |
|--|--|--|
| Net sales  | 40,479                                 | 41,238                                 |
| Cost of sales                                    | 34,117                                 | 33,449                                 |
| Gross profit                                     | 6,362                                  | 7,789                                  |
| Selling, general and administrative expenses     | 4,827                                  | 4,885                                  |
| Operating profit                                 | 1,534                                  | 2,903                                  |
| Non-operating income                             |  |  |
| Interest income                                  | 16                                     | 25                                     |
| Dividend income                                  | 260                                    | 320                                    |
| Foreign exchange gains                           | 77                                     | 160                                    |
| Other  | 53                                     | 68                                     |
| Total non-operating income                       | 408                                    | 574                                    |
| Non-operating expenses                           |  |  |
| Interest expenses                                | 62                                     | 87                                     |
| Other  | 52                                     | 43                                     |
| Total non-operating expenses                     | 115                                    | 131                                    |
| Ordinary profit                                  | 1,827                                  | 3,347                                  |
| Extraordinary losses                             |  |  |
| Loss on retirement of non-current assets         | 115                                    | 227                                    |
| Total extraordinary losses                       | 115                                    | 227                                    |
| Profit before income taxes                       | 1,712                                  | 3,119                                  |
| Income taxes - current                           | 361                                    | 870                                    |
| Income taxes - deferred                          | 164                                    | 94                                     |
| Total income taxes                               | 526                                    | 964                                    |
| Profit   | 1,186                                  | 2,155                                  |
| Profit attributable to non-controlling interests | 31                                     | 41                                     |
| Profit attributable to owners of parent          | 1,154                                  | 2,113                                  |

**Consolidated statements of comprehensive income (cumulative)**

(Millions of yen)

|  | Nine months ended<br>December 31, 2023 | Nine months ended<br>December 31, 2024 |
|--|--|--|
| Profit   | 1,186                                  | 2,155                                  |
| Other comprehensive income                                     |  |  |
| Valuation difference on available-for-sale securities          | 2,053                                  | (550)                                  |
| Deferred gains or losses on hedges                             | (20)                                   | –                                      |
| Foreign currency translation adjustment                        | 550                                    | 217                                    |
| Remeasurements of defined benefit plans, net of tax            | 11                                     | 259                                    |
| Total other comprehensive income                               | 2,595                                  | (73)                                   |
| Comprehensive income   | 3,781                                  | 2,081                                  |
| Comprehensive income attributable to                           |  |  |
| Comprehensive income attributable to owners of parent          | 3,722                                  | 2,010                                  |
| Comprehensive income attributable to non-controlling interests | 59                                     | 71                                     |