

February 6, 2026

**Consolidated Financial Results
for the Nine Months Ended December 31, 2025
(Under Japanese GAAP)**

Company name:	TAYCA CORPORATION	
Listing:	Tokyo Stock Exchange	
Securities code:	4027	
URL:	https://www.tayca.co.jp/	
Representative:	Shunji Idei, Representative Director, President Executive Officer	
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Scheduled date to commence dividend payments:	-	
Preparation of supplementary material on financial results:	None	
Holding of financial results briefing:	None	

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

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

(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, 2025	41,872	1.5	1,455	(49.9)	1,924	(42.5)	1,244	(41.1)
December 31, 2024	41,238	1.9	2,903	89.2	3,347	83.1	2,113	83.0
Note: Comprehensive income For the nine months ended December 31, 2025:			¥3,196 million		[53.6%]			
For the nine months ended December 31, 2024:			¥2,081 million		[(45.0)%]			

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	54.50	-
December 31, 2024	91.88	-

(2) Consolidated financial position

	Total assets		Net assets		Equity-to-asset ratio	
	Millions of yen		Millions of yen		Millions of yen	%
As of December 31, 2025		91,292		61,699		66.9
March 31, 2025		88,345		59,400		66.6

Reference: Equity

As of December 31, 2025: ¥61,111 million
As of March 31, 2025: ¥58,834 million

2. Cash dividends

	Annual dividends per share					
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total	Yen
Fiscal year ended March 31, 2025	Yen -	Yen 18.00	Yen -	Yen 20.00	Yen	38.00
Fiscal year ending March 31, 2026	Yen -	Yen 20.00	Yen -			
Fiscal year ending March 31, 2026 (Forecast)					40.00	60.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Forecast of consolidated financial results 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 attributable to owners of parent		Basic earnings per share	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	
Fiscal year ending March 31, 2026	58,000	4.1	1,700	(51.8)	2,100	(44.0)	1,300	(46.3)		56.09

Note: Revisions to the earnings forecasts most recently announced: Yes

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) 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

(4) 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	23,914,414 shares
As of March 31, 2025	23,914,414 shares

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

As of December 31, 2025	1,083,517 shares
As of March 31, 2025	1,095,970 shares

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

Nine months ended December 31, 2025	22,825,269 shares
Nine months ended December 31, 2024	23,000,232 shares

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

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	14,092	9,396
Notes and accounts receivable - trade	15,849	18,150
Electronically recorded monetary claims - operating	754	694
Merchandise and finished goods	10,334	9,481
Work in process	2,321	2,402
Raw materials and supplies	5,958	7,308
Other	658	1,361
Allowance for doubtful accounts	(6)	(6)
Total current assets	49,963	48,789
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,001	8,883
Machinery, equipment and vehicles, net	7,237	9,759
Other, net	9,438	5,611
Total property, plant and equipment	23,677	24,255
Intangible assets		
Goodwill	1,006	710
Other	143	500
Total intangible assets	1,149	1,211
Investments and other assets		
Investment securities	12,235	15,554
Other	1,339	1,502
Allowance for doubtful accounts	(20)	(20)
Total investments and other assets	13,554	17,036
Total non-current assets	38,382	42,502
Total assets	88,345	91,292

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	6,233	8,010
Short-term borrowings	4,553	4,691
Income taxes payable	716	91
Provision for bonuses	389	150
Other	4,780	4,326
Total current liabilities	<u>16,673</u>	<u>17,270</u>
Non-current liabilities		
Long-term borrowings	7,981	7,039
Retirement benefit liability	2,207	2,117
Other	2,082	3,164
Total non-current liabilities	<u>12,271</u>	<u>12,321</u>
Total liabilities	<u>28,944</u>	<u>29,592</u>
Net assets		
Shareholders' equity		
Share capital	9,855	9,855
Capital surplus	4,962	4,965
Retained earnings	36,294	36,625
Treasury shares	(1,210)	(1,197)
Total shareholders' equity	<u>49,902</u>	<u>50,249</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,563	8,833
Foreign currency translation adjustment	1,750	1,447
Remeasurements of defined benefit plans	618	581
Total accumulated other comprehensive income	<u>8,932</u>	<u>10,862</u>
Non-controlling interests	<u>565</u>	<u>587</u>
Total net assets	<u>59,400</u>	<u>61,699</u>
Total liabilities and net assets	<u>88,345</u>	<u>91,292</u>

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	41,238	41,872
Cost of sales	33,449	35,429
Gross profit	7,789	6,442
Selling, general and administrative expenses	4,885	4,987
Operating profit	2,903	1,455
Non-operating income		
Interest income	25	26
Dividend income	320	469
Foreign exchange gains	160	21
Other	68	72
Total non-operating income	574	589
Non-operating expenses		
Interest expenses	87	103
Other	43	17
Total non-operating expenses	131	120
Ordinary profit	3,347	1,924
Extraordinary income		
Gain on sale of investment securities	-	2
Total extraordinary income	-	2
Extraordinary losses		
Loss on retirement of non-current assets	227	151
Total extraordinary losses	227	151
Profit before income taxes	3,119	1,775
Income taxes - current	870	459
Income taxes - deferred	94	47
Total income taxes	964	506
Profit	2,155	1,269
Profit attributable to non-controlling interests	41	25
Profit attributable to owners of parent	2,113	1,244

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	2,155	1,269
Other comprehensive income		
Valuation difference on available-for-sale securities	(550)	2,270
Foreign currency translation adjustment	217	(306)
Remeasurements of defined benefit plans, net of tax	259	(37)
Total other comprehensive income	(73)	1,926
Comprehensive income	2,081	3,196
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,010	3,174
Comprehensive income attributable to non-controlling interests	71	22

(Notes on segment information, etc.)

Segment Information

- I. The nine months of the previous fiscal year (April 1, 2024 to December 31, 2024)
1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments			Other (Note) 1	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Functional chemical	Electronic material and Basic chemical	Total			
Sales						
Revenues from external customers	21,788	18,607	40,396	841	-	41,238
Transactions with other segments	-	-	-	1,031	(1,031)	-
Total	21,788	18,607	40,396	1,873	(1,031)	41,238
Segment Profit	1,291	1,434	2,726	179	(2)	2,903

Note: 1. The "Other" category refers to business segments that are not included in the reporting segments, including warehousing, engineering, etc.

2. The adjustment of segment profit of (2) million yen was due to the amount of inter-segment transaction elimination.

3. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The nine months of the current fiscal year (April 1, 2025 to December 31, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments			Other (Note) 1	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Functional chemical	Electronic material and Basic chemical	Total			
Sales						
Revenues from external customers	19,762	21,234	40,996	875	-	41,872
Transactions with other segments	-	-	-	1,042	(1,042)	-
Total	19,762	21,234	40,996	1,918	(1,042)	41,872
Segment profit (loss)	(603)	1,866	1,263	189	2	1,455

Note: 1. The "Other" category refers to business segments that are not included in the reporting segments, including warehousing, engineering, etc.

2. The adjustment for segment profit or loss of 2 million yen is due to the amount of inter-segment transaction elimination.

3. Segment profit or loss is adjusted to operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.