Translation

February 6, 2026

Consolidated Financial Results for the First Nine Months of the Fiscal Year Ending March 31, 2026 <under IFRS>

Company name: **Yutaka Giken Co., Ltd.**
Listing: Tokyo Stock Exchange
Securities code: 7229
URL: https://www.yutakagiken.co.jp/en/index.html
Representative: Takao Aoshima, President & Representative Director
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Scheduled date to commence dividend payments: —
Preparation of supplementary results briefing material on quarterly financial results: None
Holding of quarterly financial results presentation meeting: None

(Millions of yen with fractional amounts rounded, unless otherwise noted.)

1. Consolidated financial results for first Nine months of the fiscal year ending March 31, 2026 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the period		Profit attributable to owners of parent		Total comprehensive income	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	126,144	(6.6)	3,341	(14.7)	4,792	2.9	3,254	(4.5)	2,763	(9.5)	7,221	19.0
December 31, 2024	135,006	(18.6)	3,916	(46.7)	4,655	(40.0)	3,406	(37.0)	3,053	(34.1)	6,068	(22.8)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	186.48	—
December 31, 2024	206.00	—

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets	Equity attributable to owners of parent per share
As of	Millions of yen	Millions of yen	Millions of yen	%	Yen
December 31, 2025	174,315	118,001	107,913	61.9	7,282.55
March 31, 2025	168,408	111,550	102,159	60.7	6,894.20

2. Cash dividends

	Annual cash dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	—	36.00	—	36.00	72.00
Fiscal year ending March 31, 2026	—	0.00	—		
Fiscal year ending March 31, 2026 (Forecast)				0.00	0.00

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

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the period		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	162,000	(9.6)	6,800	7.1	7,000	3.1	4,900	(2.8)	4,200	(7.7)	283.44

Note: Revisions to the consolidated earnings forecasts most recently announced:None

*** Notes**

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

Newly included: －

Excluded: －

(2) Changes in accounting policies and changes in accounting estimates

a. Changes in accounting policies required by IFRS: None

b. Changes in accounting policies other than the above: None

c. Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

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

As of December 31, 2025	14,820,000 shares
As of March 31, 2025	14,820,000 shares

b. Number of treasury shares at end of period

As of December 31, 2025	1,949 shares
As of March 31, 2025	1,949 shares

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

Six months ended December 31, 2025	14,818,051 shares
Six months ended December 31, 2024	14,818,099 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 notes

The forward-looking statements including earnings forecasts contained in these materials are based on information currently available to the Company and certain assumptions deemed reasonable by the Company, and are not intended as the Company’s commitment to achieve such forecasts. Actual business and other results may differ significantly from these forecasts due to a wide range of factors.

Condensed Quarterly Consolidated Financial Statements

(1) Condensed Quarterly Consolidated Statement of Financial Position

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
ASSETS		
Current assets		
Cash and cash equivalents	42,762	45,544
Trade and other receivables	50,308	51,023
Inventories	23,788	25,122
Other current assets	1,568	2,252
Total current assets	118,426	123,941
Non-current assets		
Property, plant and equipment	43,899	43,967
Intangible assets	862	901
Net defined benefit asset	2,444	2,635
Deferred tax assets	2,009	2,204
Other non-current assets	768	667
Total non-current assets	49,981	50,373
Total assets	168,408	174,315
LIABILITIES AND EQUITY		
Liabilities		
Current liabilities		
Trade and other payables	47,527	48,542
Income taxes payable	380	703
Other current liabilities	5,275	3,480
Total current liabilities	53,182	52,725
Non-current liabilities		
Net defined benefit liability	1,567	1,569
Deferred tax liabilities	30	—
Other non-current liabilities	2,079	2,020
Total non-current liabilities	3,676	3,589
Total liabilities	56,858	56,314
Equity		
Issued capital	1,754	1,754
Capital surplus	1,273	1,273
Retained earnings	89,061	91,291
Treasury shares	(3)	(3)
Other components of equity	10,075	13,599
Total equity attributable to owners of parent	102,159	107,913
Non-controlling interests	9,391	10,088
Total equity	111,550	118,001
Total liabilities and equity	168,408	174,315

(2) Condensed Quarterly Consolidated Statement of Comprehensive Income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Revenue	135,006	126,144
Cost of sales	117,711	109,541
Gross profit	17,295	16,604
Selling, general and administrative expenses	12,560	12,990
Other income	413	386
Other expense	1,232	658
Operating profit	3,916	3,341
Finance income	854	1,472
Finance costs	114	21
Profit before tax	4,655	4,792
Income tax expense	1,249	1,539
Profit for the period	3,406	3,254
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in financial assets at fair value through other comprehensive income	(1)	16
Total items that will not be reclassified to profit or loss	(1)	16
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	2,663	3,951
Total items that may be reclassified to profit or loss	2,663	3,951
Total other comprehensive income, net of tax	2,662	3,967
Comprehensive income for the period	6,068	7,221
Profit attributable to:		
Owners of parent	3,053	2,763
Non-controlling interests	354	490
Profit for the period	3,406	3,254
Total comprehensive income attributable to:		
Owners of parent	5,437	6,288
Non-controlling interests	631	933
Comprehensive income	6,068	7,221
Earnings per share (attributable to owners of parent)		
Basic earnings per share (Yen)	206.00	186.48

(3) Condensed Quarterly Consolidated Statement of Changes in Equity

(Millions of yen)

	Equity attributable to owners of parent				
	Issued capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity
					Net change in financial assets at fair value through other comprehensive income
Balance as of April 1, 2024	1,754	1,273	86,304	(3)	17
Profit for the period			3,053		
Other comprehensive income					(1)
Comprehensive income for the period	—	—	3,053	—	(1)
Dividends paid			(1,274)		
Total transactions with owners	—	—	(1,274)	—	—
Balance as of December 31, 2024	1,754	1,273	88,082	(3)	16

	Equity attributable to owners of parent			Non-controlling interests	Total equity
	Other components of equity		Total equity attributable to owners of parent		
	Exchange differences on translation of foreign operations	Total other components of equity			
Balance as of April 1, 2024	10,874	10,891	100,218	9,602	109,820
Profit for the period		—	3,053	354	3,406
Other comprehensive income	2,385	2,384	2,384	277	2,662
Comprehensive income for the period	2,385	2,384	5,437	631	6,068
Dividends paid		—	(1,274)	(313)	(1,588)
Total transactions with owners	—	—	(1,274)	(313)	(1,588)
Balance as of December 31, 2024	13,259	13,275	104,381	9,919	114,300

(Millions of yen)

	Equity attributable to owners of parent				
	Issued capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity
					Net change in financial assets at fair value through other comprehensive income
Balance as of April 1, 2025	1,754	1,273	89,061	(3)	18
Profit for the period			2,763		
Other comprehensive income					10
Comprehensive income for the period	—	—	2,763	—	10
Dividends paid			(533)		
Total transactions with owners	—	—	(533)	—	—
Balance as of December 31, 2025	1,754	1,273	91,291	(3)	28

	Equity attributable to owners of parent			Non-controlling interests	Total equity
	Other components of equity		Total equity attributable to owners of parent		
	Exchange differences on translation of foreign operations	Total other components of equity			
Balance as of April 1, 2025	10,056	10,075	102,159	9,391	111,550
Profit for the period		—	2,763	490	3,254
Other comprehensive income	3,515	3,525	3,525	442	3,967
Comprehensive income for the period	3,515	3,525	6,288	933	7,221
Dividends paid		—	(533)	(236)	(770)
Total transactions with owners	—	—	(533)	(236)	(770)
Balance as of December 31, 2025	13,571	13,599	107,913	10,088	118,001

(4) Condensed Quarterly Consolidated Statement of Cash Flows

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Cash flows from (used in) operating activities		
Profit before tax	4,655	4,792
Depreciation and amortization	6,954	5,837
Finance costs (income)	(391)	(1,003)
Decrease (increase) in trade and other receivables	8,718	1,619
Decrease (increase) in inventories	2,714	(263)
Increase (decrease) in trade and other payables	(9,641)	(323)
Increase (decrease) in net defined benefit liability	120	(41)
Increase (decrease) in deposits received	(11,882)	(1,302)
Other inflows (outflows) of cash	212	(1,114)
Subtotal	1,458	8,202
Interest received	503	386
Dividends received	2	2
Interest paid	(133)	(22)
Income taxes refund (paid)	(2,808)	(1,449)
Net cash flows from (used in) operating activities	(980)	7,119
Cash flows from (used in) investing activities		
Net decrease (increase) in term deposits	(199)	(161)
Purchase of property, plant and equipment	(2,472)	(4,698)
Proceeds from sales of property, plant and equipment	257	88
Purchase of intangible assets	(133)	(168)
Payments for loans receivable	(1)	(4)
Proceeds from collection of loans receivable	9	4
Net cash flows from (used in) investing activities	(2,540)	(4,939)
Cash flows from (used in) financing activities		
Net increase (decrease) in current borrowings	(3,153)	—
Repayments of lease obligations	(487)	(451)
Repayments of non-current borrowings	(286)	—
Purchase of treasury shares	—	—
Dividends paid	(1,271)	(535)
Dividends paid to non-controlling interests	(1,124)	(537)
Net cash flows from (used in) financing activities	(6,321)	(1,523)
Effect of exchange rate changes on cash and cash equivalents	1,373	1,805
Net increase (decrease) in cash and cash equivalents	(8,467)	2,462
Cash and cash equivalents at beginning of period	46,925	40,745
Cash and cash equivalents at end of period	38,458	43,207