

Consolidated Financial Results for the Fiscal Year Ended 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 for holding annual general meeting of shareholders: Not yet determined
 Scheduled date to commence dividend payments: —
 Scheduled date to file annual securities report: Not yet determined
 Preparation of supplementary results briefing material on consolidated financial results: None
 Holding of consolidated financial results presentation meeting: None

(Millions of yen with fractional amounts rounded, 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.)

	Revenue		Operating profit		Profit before tax		Profit for the period		Profit attributable to owners of parent		Total comprehensive income	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	171,936	(4.1)	6,411	1.0	8,564	26.2	6,200	23.0	5,579	22.7	8,423	132.0
March 31, 2025	179,213	(17.1)	6,347	(42.9)	6,789	(43.5)	5,043	(39.8)	4,548	(38.9)	3,630	(74.9)

	Basic earnings per share	Diluted earnings per share	Ratio of profit to equity attributable to owners of parent	Ratio of profit before tax to total assets	Ratio of operating profit to revenue
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	376.48	—	5.3	4.8	3.7
March 31, 2025	306.95	—	4.5	3.8	3.5

(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
March 31, 2026	186,016	118,889	108,900	58.5	7,349.15
March 31, 2025	168,408	111,550	102,159	60.7	6,894.20

(3) Consolidated cash flows

	Net cash flows from (used in) operating activities	Net cash flows from (used in) investing activities	Net cash flows from (used in) 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	11,804	(3,416)	(1,687)	49,605
March 31, 2025	3,822	(3,478)	(6,488)	40,745

2. Cash dividends

	Annual cash dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to equity attributable to owners of parent (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2025	—	36.00	—	36.00	72.00	1,067	23.5	1.1
March 31, 2026	—	—	—	—	—	—	—	—
Fiscal year ending March 31, 2027 (Forecast)	—	—	—	—	—		—	

Note: As stated in the “Notice Regarding Revision of Dividend Forecast (No Dividend) for the Fiscal Year Ending March 31, 2026” announced on August 29, 2025, no dividend will be paid for the fiscal year ending March 31, 2026 in light of the tender offer (the “Tender Offer”) for the Company’s common shares (the “Company Shares”) conducted by Motherson Global Investments B.V. (the “Tender Offeror”).

In addition, as stated in the “Notice Regarding the Results of the Tender Offer for the Company’s Shares by Motherson Global Investments B.V.” announced on March 11, 2026, the Company Shares are scheduled to be delisted through the Tender Offer by the Tender Offeror and the subsequent series of procedures. Accordingly, no dividend forecast for the fiscal year ending March 31, 2027 is provided.

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

As stated in the “Notice Regarding the Results of the Tender Offer for the Company’s Shares by Motherson Global Investments B.V.” announced on March 11, 2026, the Company Shares are scheduled to be delisted through the Tender Offer by the Tender Offeror and the subsequent series of procedures. Accordingly, no consolidated earnings forecast for the fiscal year ending March 31, 2027 is provided.

*** 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 March 31, 2026	14,820,000 shares
As of March 31, 2025	14,820,000 shares

- b. Number of treasury shares at end of period

As of March 31, 2026	1,950 shares
As of March 31, 2025	1,949 shares

- c. Average number of outstanding shares during the period

Fiscal year ended March 31, 2026	14,818,051 shares
Fiscal year ended March 31, 2025	14,818,097 shares

* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special notes

As stated in the “Notice Regarding the Results of the Tender Offer for the Company’s Shares by Motherison Global Investments B.V.” announced on March 11, 2026, the Company Shares are scheduled to be delisted through the Tender Offer by the Tender Offeror and the subsequent series of procedures. Accordingly, no consolidated earnings forecast for the fiscal year ending March 31, 2027 is provided.

In addition, the Company plans to submit an application for exemption from filing of the annual securities report, and therefore the scheduled filing date of the annual securities report has not been determined.

Consolidated Financial Statements

(1) Consolidated Statement of Financial Position

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
ASSETS		
Current assets		
Cash and cash equivalents	42,762	51,657
Trade and other receivables	50,308	60,183
Inventories	23,788	24,407
Other current assets	1,568	2,648
Total current assets	118,426	138,895
Non-current assets		
Property, plant and equipment	43,899	42,999
Intangible assets	862	886
Net defined benefit asset	2,444	514
Deferred tax assets	2,009	2,026
Other non-current assets	768	697
Total non-current assets	49,981	47,121
Total assets	168,408	186,016
LIABILITIES AND EQUITY		
Liabilities		
Current liabilities		
Trade and other payables	47,527	55,223
Income taxes payable	380	732
Other current liabilities	5,275	7,260
Total current liabilities	53,182	63,214
Non-current liabilities		
Net defined benefit liability	1,567	1,714
Deferred tax liabilities	30	119
Other non-current liabilities	2,079	2,079
Total non-current liabilities	3,676	3,913
Total liabilities	56,858	67,127
Equity		
Issued capital	1,754	1,754
Capital surplus	1,273	1,273
Retained earnings	89,061	91,413
Treasury shares	(3)	(3)
Other components of equity	10,075	14,463
Total equity attributable to owners of parent	102,159	108,900
Non-controlling interests	9,391	9,989
Total equity	111,550	118,889
Total liabilities and equity	168,408	186,016

(2) Consolidated Statement of Comprehensive Income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Revenue	179,213	171,936
Cost of sales	155,477	148,317
Gross profit	23,736	23,620
Selling, general and administrative expenses	17,403	16,966
Other income	546	972
Other expense	532	1,216
Operating profit	6,347	6,411
Finance income	634	2,176
Finance costs	193	23
Profit before tax	6,789	8,564
Income tax expense	1,746	2,364
Profit for the period	5,043	6,200
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Remeasurements of net defined benefit liability (asset)	(517)	(2,692)
Net change in financial assets at fair value through other comprehensive income	2	37
Total items that will not be reclassified to profit or loss	(515)	(2,655)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(897)	4,878
Total items that may be reclassified to profit or loss	(897)	4,878
Total other comprehensive income, net of tax	(1,412)	2,223
Comprehensive income for the period	3,630	8,423
Profit attributable to:		
Owners of parent	4,548	5,579
Non-controlling interests	494	621
Profit for the period	5,043	6,200
Comprehensive income attributable to:		
Owners of parent	3,215	7,275
Non-controlling interests	415	1,148
Comprehensive income	3,630	8,423
Earnings per share (attributable to owners of parent)		
Basic earnings per share (Yen)	306.95	376.48

(3) 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	
					Remeasurements of net defined benefit liability (asset)	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			4,548			
Other comprehensive income					(517)	1
Comprehensive income for the period	—	—	4,548	—	(517)	1
Dividends paid			(1,274)			
Purchase and sales of treasury shares				(0)		
Transfer from other components of equity to retained earnings			(517)		517	
Total transactions with owners	—	—	(1,791)	(0)	517	—
Balance as of March 31, 2025	1,754	1,273	89,061	(3)	—	18

	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		—	4,548	494	5,043
Other comprehensive income	(817)	(1,333)	(1,333)	(79)	(1,412)
Comprehensive income for the period	(817)	(1,333)	3,215	415	3,630
Dividends paid		—	(1,274)	(625)	(1,900)
Purchase and sales of treasury shares		—	(0)		(0)
Transfer from other components of equity to retained earnings		517	—		—
Total transactions with owners	—	517	(1,274)	(625)	(1,900)
Balance as of March 31, 2025	10,056	10,075	102,159	9,391	111,550

(Millions of yen)

	Equity attributable to owners of parent					
	Issued capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity	
					Remeasurements of net defined benefit liability (asset)	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			5,579			
Other comprehensive income					(2,692)	23
Comprehensive income for the period	—	—	5,579	—	(2,692)	23
Dividends paid			(533)			
Purchase and sales of treasury shares				(0)		
Transfer from other components of equity to retained earnings			(2,692)		2,692	
Total transactions with owners	—	—	(3,226)	(0)	2,692	—
Balance as of March 31, 2026	1,754	1,273	91,413	(3)	—	41

	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		—	5,579	621	6,200
Other comprehensive income	4,366	1,696	1,696	527	2,223
Comprehensive income for the period	4,366	1,696	7,275	1,148	8,423
Dividends paid		—	(533)	(551)	(1,084)
Purchase and sales of treasury shares		—	(0)		(0)
Transfer from other components of equity to retained earnings		2,692	—		—
Total transactions with owners	—	2,692	(533)	(551)	(1,084)
Balance as of March 31, 2026	14,422	14,463	108,900	9,989	118,889

(4) Consolidated Statement of Cash Flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from (used in) operating activities		
Profit before tax	6,789	8,564
Depreciation and amortization	8,990	7,801
Finance costs (income)	(510)	(1,155)
Decrease (increase) in trade and other receivables	2,764	(6,460)
Decrease (increase) in inventories	2,616	841
Increase (decrease) in trade and other payables	(4,810)	5,092
Increase (decrease) in net defined benefit liability	(246)	109
Increase (decrease) in deposits received	(10,141)	1,898
Other inflows (outflows) of cash	1,232	(3,306)
Subtotal	6,683	13,386
Interest received	629	537
Dividends received	2	2
Interest paid	(143)	(25)
Income taxes refund (paid)	(3,349)	(2,097)
Net cash flows from (used in) operating activities	3,822	11,804
Cash flows from (used in) investing activities		
Net decrease (increase) in term deposits	177	(30)
Purchase of property, plant and equipment	(3,957)	(6,528)
Proceeds from sales of property, plant and equipment	604	110
Purchase of intangible assets	(307)	(107)
Payments for loans receivable	(4)	(16)
Proceeds from collection of loans receivable	9	4
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	—	3,152
Net cash flows from (used in) investing activities	(3,478)	(3,416)
Cash flows from (used in) financing activities		
Net increase (decrease) in current borrowings	(2,969)	—
Repayments of finance lease obligations	(741)	(615)
Repayments of non-current borrowings	(382)	—
Purchase and sale of treasury shares	(0)	—
Dividends paid	(1,272)	(535)
Dividends paid to non-controlling interests	(1,124)	(537)
Net cash flows from (used in) financing activities	(6,488)	(1,687)
Effect of exchange rate changes on cash and cash equivalents	(36)	2,160
Net increase (decrease) in cash and cash equivalents	(6,180)	8,860
Cash and cash equivalents at beginning of period	46,925	40,745
Cash and cash equivalents at end of period	40,745	49,605