Financial Summary

First Quarter of Fiscal Year ending March 31, 2027

IKO

August 7, 2026

NIPPON THOMPSON CO., LTD.

INDEX

Note 1: The forecast of operations results in this summary is prepared based on the earnings preannouncement released on August 7, 2026.
Therefore the reader should be aware that actual results may be different from any future results expressed herein due to various factors.
Note 2: The Company changed its accounting policy (the method for elimination of unrealized profits and losses) beginning with the first quarter of the fiscal year ending March 31, 2026. The figures for FY2022 through FY2025 are stated after adjustment is applied retroactively for the change.
Note 3: Amounts in these graphs and tables are rounded down to the million of Yen.
Note 4: Percentages in these graphs and tables are rounded off the fractions to two decimal places.

Consolidated Financial Data

(Millions of yen)

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Net Sales	44,130	55,228	57,570	47,457	44,342	62,284	68,260	55,048	54,384	63,031
Operating Profit	1,145	2,649	4,883	1,341	(559)	6,514	9,724	3,324	1,173	4,102
Ordinary Profit	905	2,397	5,325	1,268	225	8,104	10,744	4,685	1,422	5,162
Profit attributable to owners of parent	(291)	1,678	3,718	(185)	215	4,618	7,653	3,048	559	4,069
Total Assets	99,627	98,493	101,468	98,118	100,946	107,379	114,832	120,046	121,106	125,459
Net Assets	58,605	59,666	60,195	57,439	59,425	64,275	72,147	77,023	76,072	83,184
Equity Ratio	58.4%	60.1%	59.1%	58.4%	58.7%	59.7%	62.7%	64.1%	62.7%	66.2%
EPS	(¥4.04)	¥23.35	¥51.95	(¥2.59)	¥3.02	¥65.08	¥107.50	¥43.12	¥8.11	¥58.51
Net Assets per share	¥810.11	¥828.26	¥837.24	¥796.63	¥836.43	¥902.82	¥1,010.08	¥1,116.81	¥1,099.01	¥1,191.00
PER	-	36.40x	9.80x	-	219.21x	8.31x	5.41x	14.89x	59.93x	14.58x
Cash Dividends per share	¥13.0	¥13.0	¥15.0	¥12.5	¥8.0	¥13.0	¥19.0	¥19.0	¥19.0	¥29.5
ROE	(0.5%)	2.9%	6.2%	(0.3%)	0.4%	7.5%	11.2%	4.1%	0.7%	5.1%

Note: 1. Treasury stock, which is used to determine net income per share and net assets per share includes the shares held by ESOP trust of Employee Shareholders Association.

2. Balance Sheets at the end of FY2018 is partly adjusted due to the application of the "Partial Amendments to Accounting Standard for Tax Effect Accounting".

Trend in Consolidated Business Results

(Millions of yen)

	FY2022	FY2023	FY2024	FY2025	FY2026					FY2027			
					1Q	2Q	3Q	4Q	Year	1Q	1st. Half（E）	2nd. Half （E）	Year （E）
Net Sales	62,284	68,260	55,048	54,384	14,938	15,316	15,391	17,384	63,031	19,847	39,800	40,200	80,000
Monthly average	5,190	5,688	4,587	4,532	4,979	5,105	5,130	5,794	5,252	6,615	6,633	6,700	6,666
Cost of Sales	42,331	43,518	36,885	37,680	10,259	10,570	10,457	11,545	42,832	12,741	25,500	25,500	51,000
	32.0%	36.2%	33.0%	30.7%	31.3%	31.0%	32.1%	33.6%	32.0%	35.8%	35.9%	36.6%	36.3%
Gross profit	19,953	24,742	18,162	16,703	4,678	4,745	4,934	5,839	20,198	7,106	14,300	14,700	29,000
Selling, General and Administrative expenses	13,438	15,017	14,838	15,529	3,947	3,933	4,116	4,098	16,095	4,312	8,700	8,800	17,500
	10.5%	14.2%	6.0%	2.2%	4.9%	5.3%	5.3%	10.0%	6.5%	14.1%	14.1%	14.7%	14.4%
Operating Profit	6,514	9,724	3,324	1,173	731	812	817	1,741	4,102	2,793	5,600	5,900	11,500
Non-Operating Income and Expenses	1,590	1,019	1,361	248	36	195	549	277	1,059	371	-	200	200
	13.0%	15.7%	8.5%	2.6%	5.1%	6.6%	8.9%	11.6%	8.2%	15.9%	14.1%	15.2%	14.6%
Ordinary Profit	8,104	10,744	4,685	1,422	768	1,007	1,366	2,019	5,162	3,164	5,600	6,100	11,700
Extraordinary Income and Losses	(1,500)	10	507	516	10	5	234	(659)	(409)	62	100	1,500	1,600
	10.6%	15.8%	9.4%	3.6%	5.2%	6.6%	10.4%	7.8%	7.5%	16.3%	14.3%	18.9%	16.6%
Profit before income taxes	6,604	10,754	5,193	1,938	779	1,013	1,601	1,359	4,752	3,226	5,700	7,600	13,300
Income Taxes	1,985	3,101	2,144	1,379	68	16	337	261	683	786	1,500	2,300	3,800
Profit	7.4%	11.2%	5.5%	1.0%	4.8%	6.5%	8.2%	6.3%	6.5%	12.3%	10.6%	13.2%	11.9%
	4,618	7,653	3,048	559	710	996	1,264	1,098	4,069	2,440	4,200	5,300	9,500
Profit attributable to owners of parent	7.4%	11.2%	5.5%	1.0%	4.8%	6.5%	8.2%	6.3%	6.5%	12.3%	10.6%	13.2%	11.9%
	4,618	7,653	3,048	559	710	996	1,264	1,098	4,069	2,440	4,200	5,300	9,500

※Change

	YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ	HOH	HOH	YOY
Net Sales	40.5	9.6	(19.4)	(1.2)	6.0	2.5	0.5	13.0	15.9	14.2	21.4	1.0	26.9
Operating Profit	-	49.3	(65.8)	(64.7)	51.3	11.0	0.7	113.1	249.6	60.4	118.8	5.4	180.3
Ordinary Profit	-	32.6	(56.4)	(69.6)	681.6	31.1	35.7	47.7	262.9	56.7	65.4	8.9	126.7
Profit attributable to owners of parent	-	65.7	(60.2)	(81.6)	(7.9)	40.4	26.9	(13.2)	626.8	122.3	77.8	26.2	133.5

USD	112.38	135.47	144.62	152.58	144.59	147.48	154.15	156.86	150.77	159.49	157.25	155.00	156.12
EURO	130.56	140.97	156.80	163.75	163.80	172.32	179.39	183.65	174.79	185.39	180.20	175.00	177.60
RMB	17.51	19.75	20.14	21.10	19.99	20.60	21.73	22.66	21.25	23.43	23.22	23.00	23.11

Trend in Consolidated Balance Sheets

(Millions of yen)

	FY2022	FY2023	FY2024	FY2025	FY2026 (A)	FY2027 1Q(B)	Change B-A	Change (%)
Cash and deposits	18,001	18,848	19,773	24,434	25,002	23,117	(1,885)	(7.5)
Notes and accounts receivable-trade	17,159	17,272	13,435	13,997	17,167	19,714	2,546	14.8
Inventories	34,009	38,882	42,663	39,234	35,249	34,069	(1,179)	(3.3)
Others	1,675	2,318	2,473	1,935	1,811	1,564	(247)	(13.6)
Total current assets	70,846	77,323	78,346	79,602	79,231	78,465	(765)	(1.0)
Buildings and structures	6,843	6,743	7,081	6,958	6,970	6,929	(41)	(0.6)
Machinery and vehicles	10,338	9,849	10,804	10,716	10,913	10,712	(200)	(1.8)
Others	5,383	5,860	6,040	6,002	6,044	6,028	(15)	(0.3)
Tangible fixed assets	22,565	22,453	23,926	23,677	23,928	23,671	(256)	(1.1)
Intangible fixed assets	1,093	1,056	1,650	1,949	1,996	2,002	6	0.3
Total investments and other assets	12,873	13,998	16,122	15,876	20,303	23,496	3,193	15.7
TOTAL ASSETS	107,379	114,832	120,046	121,106	125,459	127,637	2,178	1.7
Notes and accounts payable-trade	11,845	11,595	4,590	3,977	4,205	4,465	259	6.2
Short-term bank loans and Bonds, etc.	5,655	3,786	15,054	7,415	11,663	7,243	(4,420)	(37.9)
Others	7,301	8,955	5,739	5,652	6,645	7,260	614	9.3
Total current liabilities	24,802	24,337	25,383	17,046	22,514	18,969	(3,545)	(15.7)
Bonds, etc.	10,000	10,000	5,000	10,000	5,000	5,000	-	-
Long-term bank loans	6,928	6,718	11,166	16,190	12,294	13,172	878	7.1
Others	1,373	1,629	1,473	1,797	2,465	3,243	778	31.6
Total long-term liabilities	18,301	18,348	17,639	27,987	19,759	21,416	1,656	8.4
TOTAL LIABILITIES	43,104	42,685	43,022	45,034	42,274	40,385	(1,889)	(4.5)
Shareholders' equity	59,578	66,178	66,299	65,626	68,315	69,653	1,337	2.0
Total accumulated other Comprehensive income	4,552	5,847	10,609	10,346	14,795	17,534	2,739	18.5
Subscription rights to shares	144	121	114	99	73	63	(9)	(12.8)
TOTAL NET ASSETS	64,275	72,147	77,023	76,072	83,184	87,251	4,067	4.9
TOTAL LIABILITIES AND NET ASSETS	107,379	114,832	120,046	121,106	125,459	127,637	2,178	1.7
Equity ratio	59.7%	62.7%	64.1%	62.7%	66.2%	68.3%		

Trend in Consolidated Cash Flows

(Millions of yen)

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027 1Q
Profit (loss) before income taxes	6,604	10,754	5,193	1,938	4,752	3,226
Depreciation	3,885	3,423	3,325	3,240	3,217	828
Decrease (increase) in notes and accounts receivable – trade	(3,105)	78	4,255	(568)	(2,638)	(2,373)
Decrease (increase) in inventories	(1,637)	(3,860)	(1,888)	3,142	5,246	1,409
Others	4,519	(3,996)	(13,374)	(1,303)	(1,098)	221
Operating activities	10,265	6,398	(2,488)	6,449	9,479	3,311
Payments for purchase of property, plant and equipment	(1,797)	(2,187)	(4,305)	(3,180)	(3,256)	(855)
Others	(303)	(514)	(999)	(255)	(469)	565
Investing activities	(2,100)	(2,702)	(5,304)	(3,435)	(3,725)	(290)
Net increase (decrease) in bank loans	(466)	(2,079)	10,715	2,385	(4,647)	1,458
Proceeds from corporate bonds	5,000	-	-	5,000	-	-
Repayment of convertible bond	(10,000)	-	-	(5,000)	-	(5,000)
Cash dividends paid and others	(975)	(1,271)	(3,149)	(1,473)	(1,549)	(1,130)
Financing activities	(6,442)	(3,351)	7,566	912	(6,197)	(4,672)
Foreign currency translation adjustments on cash and cash equivalents	777	401	613	(229)	733	219
Net increase (decrease) in cash and cash equivalents	2,500	746	387	3,697	290	(1,431)
Cash and cash equivalents at beginning of year	15,346	17,847	18,593	18,980	22,678	22,968
Cash and cash equivalents at end of year	17,847	18,593	18,980	22,678	22,968	21,536

Trend in Consolidated Net Sales ≪By Product Segment≫

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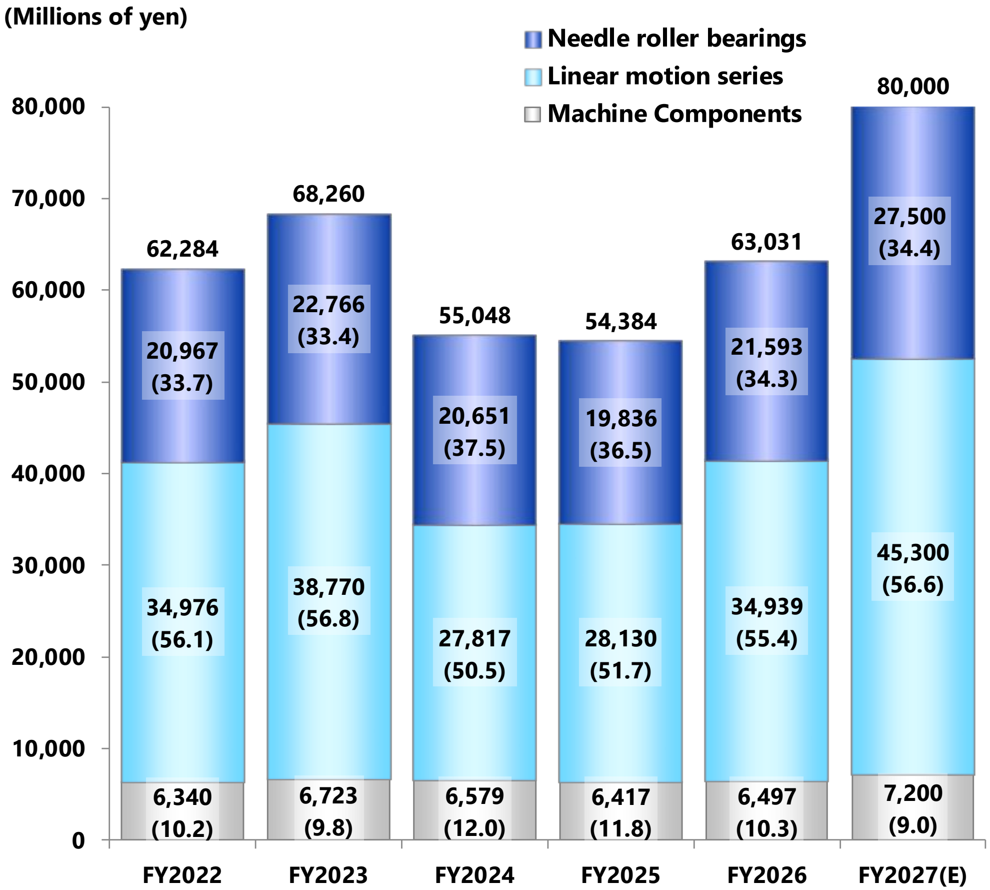

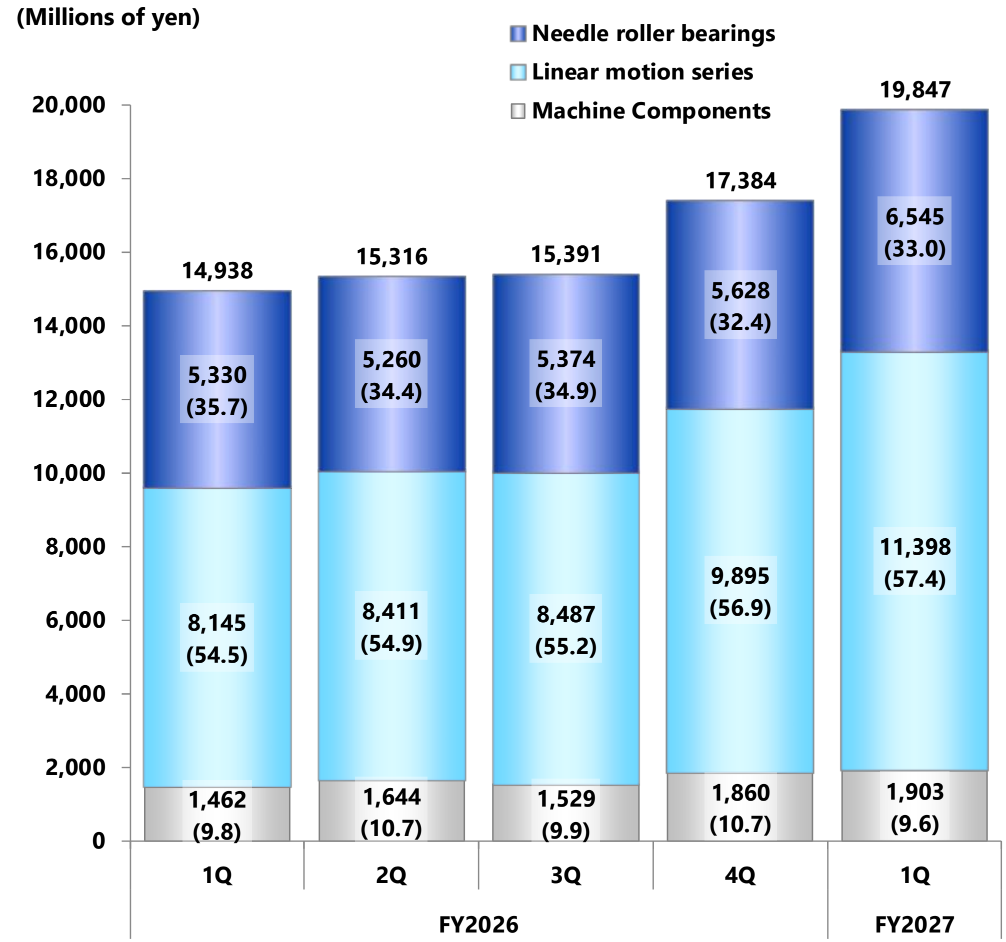

Change (%)

	FY2022	FY2023	FY2024	FY2025	FY2026					FY2027			
					1Q	2Q	3Q	4Q	Year	1Q	1st. Half(E)	2nd. Half(E)	Year(E)
	YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ	HOH	HOH	YOY
Needle roller bearings	33.5	8.6	(9.3)	(3.9)	7.4	(1.3)	2.2	4.7	8.9	16.3	24.5	0.7	27.4
Linear motion series	46.6	10.8	(28.3)	1.1	10.2	3.3	0.9	16.6	24.2	15.2	22.4	1.3	29.7
Machine Components	32.7	6.1	(2.2)	(2.5)	(15.9)	12.4	(7.0)	21.6	1.2	2.3	6.2	-	10.8
Total	40.5	9.6	(19.4)	(1.2)	6.0	2.5	0.5	13.0	15.9	14.2	21.4	1.0	26.9

Trend in Consolidated Net Sales ≪By Geographical Area≫

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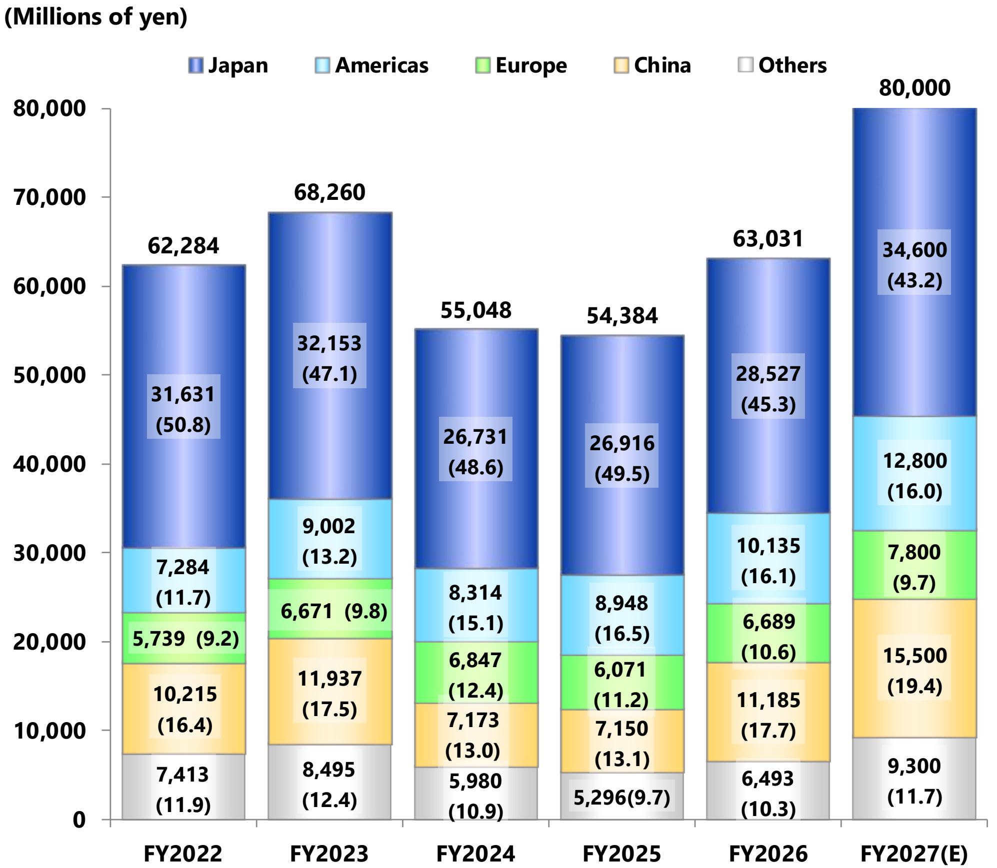
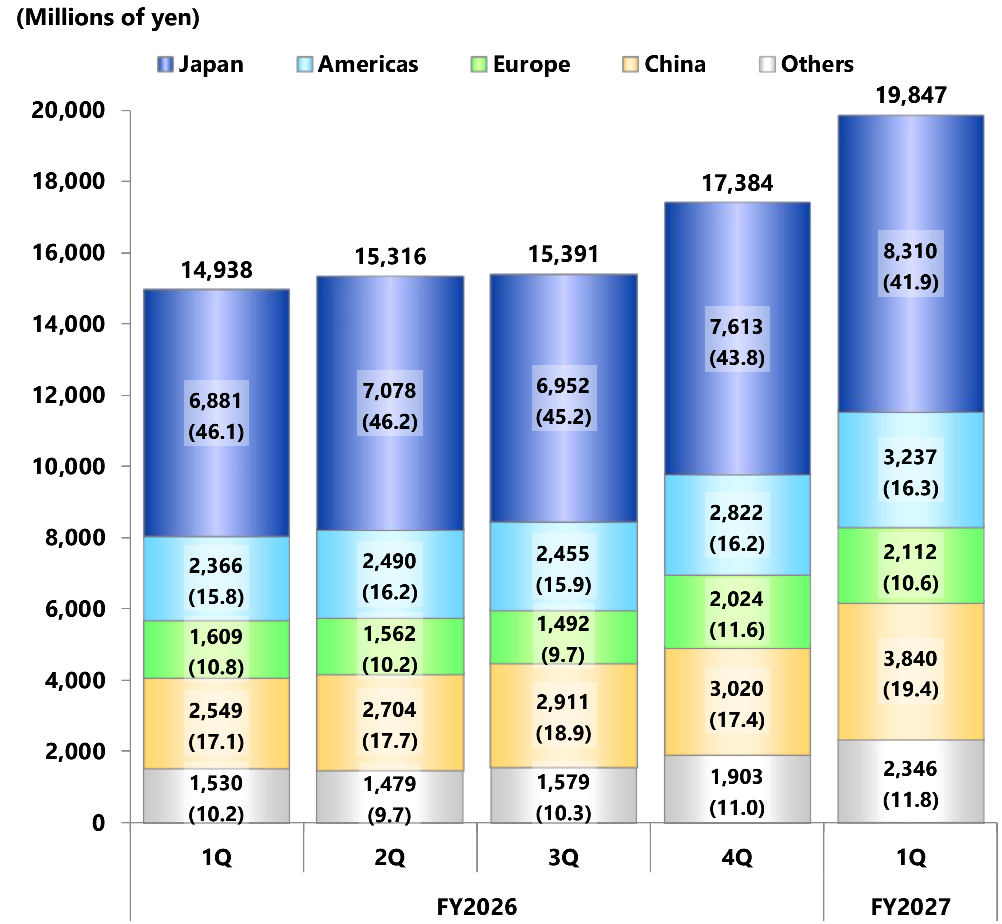
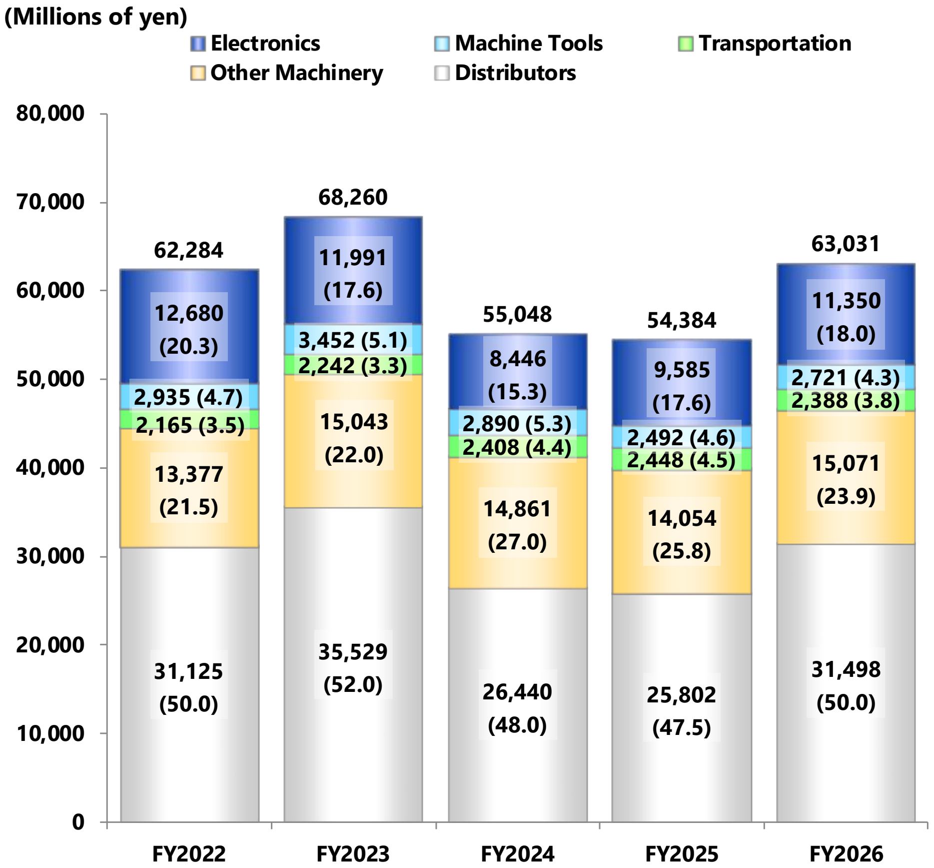


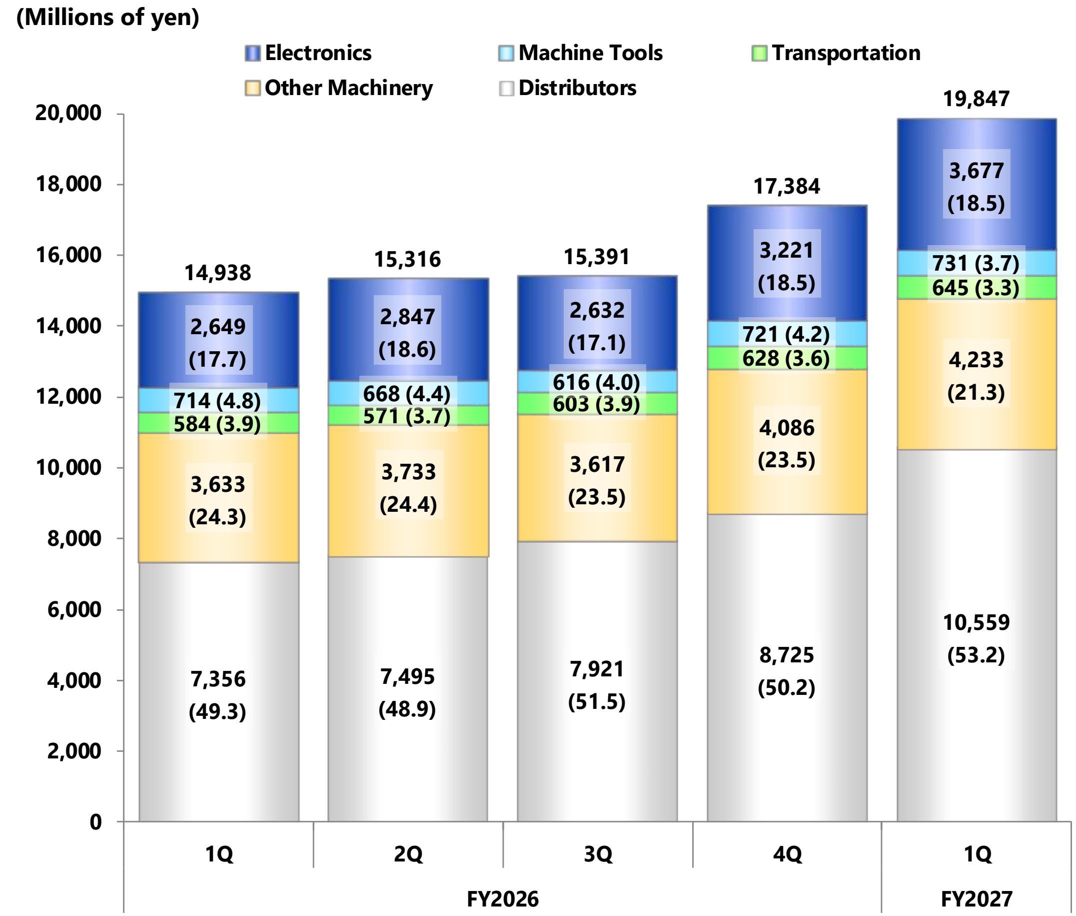


Change (%)

	FY2022	FY2023	FY2024	FY2025	FY2026					FY2027			
					1Q	2Q	3Q	4Q	Year	1Q	1st. Half(E)	2nd. Half(E)	Year(E)
	YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ	HOH	HOH	YOY
Japan	42.0	1.6	(16.9)	0.7	(0.1)	2.9	(1.8)	9.5	6.0	9.2	18.1	1.2	21.3
Americas	28.7	23.6	(7.6)	7.6	3.0	5.2	(1.4)	15.0	13.3	14.7	21.2	-	26.3
Europe	37.0	16.2	2.6	(11.3)	(1.0)	(2.9)	(4.5)	35.7	10.2	4.3	10.9	-	16.6
China	39.8	16.9	(39.9)	(0.3)	33.2	6.1	7.7	3.8	56.4	27.2	29.8	1.3	38.6
Others	51.3	14.6	(29.6)	(11.4)	11.6	(3.3)	6.8	20.5	22.6	23.3	32.1	2.2	43.2
Total	40.5	9.6	(19.4)	(1.2)	6.0	2.5	0.5	13.0	15.9	14.2	21.4	1.0	26.9

Trend in Consolidated Net Sales ≪By Industry Category≫



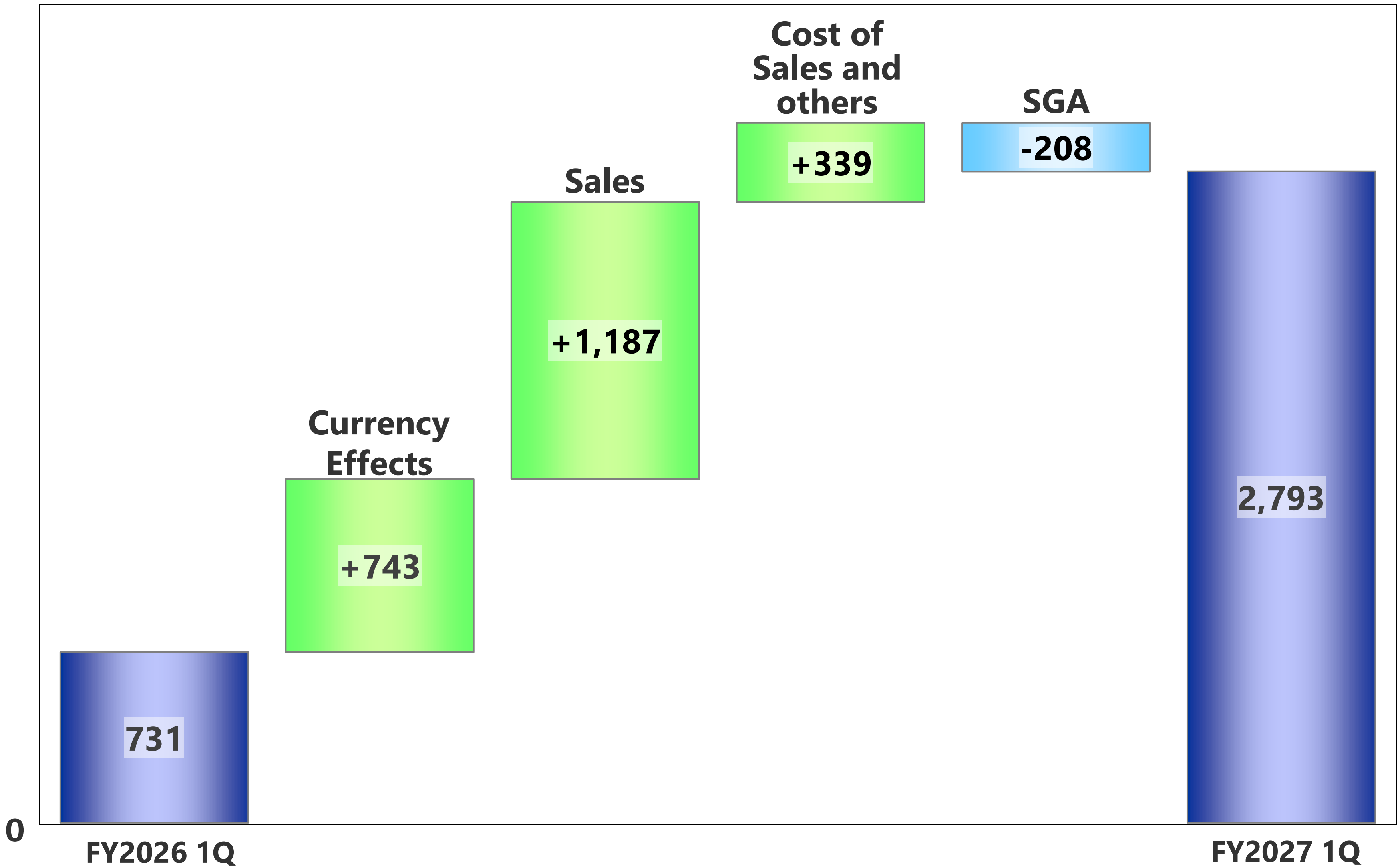


Change (%)

		FY2022	FY2023	FY2024	FY2025	FY2026					FY2027
						1Q	2Q	3Q	4Q	Year	1Q
		YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ
DD	Electronics	48.6	(5.4)	(29.6)	13.5	7.8	7.5	(7.6)	22.4	18.4	14.1
	Machine Tools	60.7	17.6	(16.3)	(13.7)	13.8	(6.5)	(7.8)	17.0	9.2	1.3
	Transportation	12.4	3.6	7.4	1.7	(7.8)	(2.3)	5.7	4.1	(2.5)	2.7
	Other Machinery	28.7	12.5	(1.2)	(5.4)	(2.3)	2.7	(3.1)	13.0	7.2	3.6
Distributors		43.7	14.1	(25.6)	(2.4)	10.5	1.9	5.7	10.2	22.1	21.0
Total		40.5	9.6	(19.4)	(1.2)	6.0	2.5	0.5	13.0	15.9	14.2

Analysis of Consolidated Operating Profit

(Millions of yen)



Trend in Consolidated Orders Received and Net production

(Millions of yen)

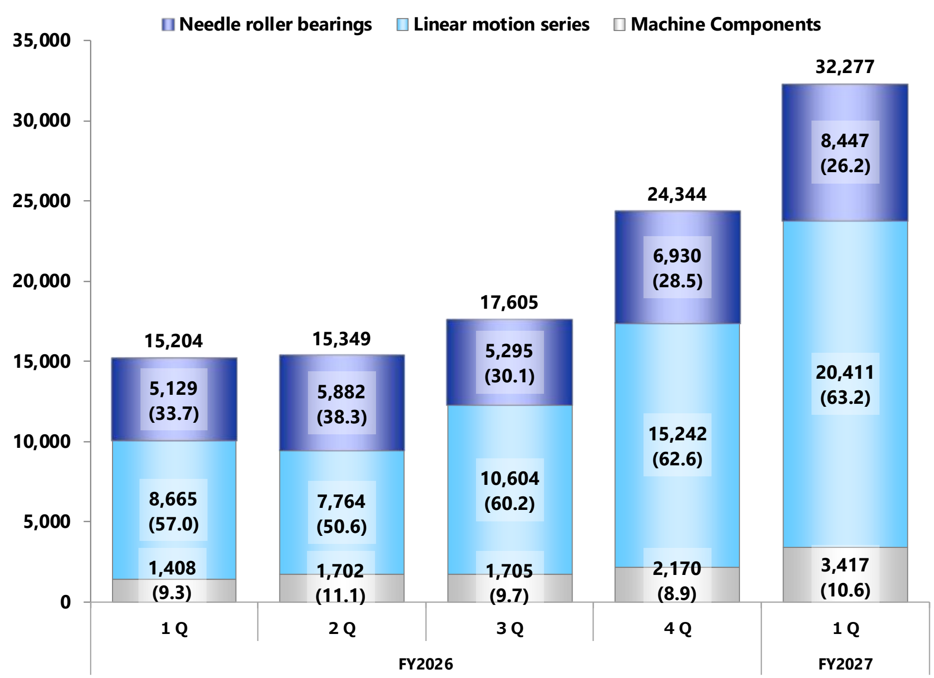
	FY2022	FY2023	FY2024	FY2025	FY2026					FY2027
					1Q	2Q	3Q	4Q	Year	1Q
Orders Received	78,548	61,939	44,908	55,867	15,204	15,349	17,605	24,344	72,503	32,277
Net sales	62,284	68,260	55,048	54,384	14,938	15,316	15,391	17,384	63,031	19,847
BB Ratio	1.26	0.91	0.82	1.03	1.02	1.00	1.14	1.40	1.15	1.63
Net production	57,166	65,915	50,231	46,136	11,900	12,722	13,168	14,577	52,369	15,536

※Change

	YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ
Orders Received	53.0	(21.1)	(27.5)	24.4	(0.5)	1.0	14.7	38.3	29.8	32.6
Net sales	40.5	9.6	(19.4)	(1.2)	6.0	2.5	0.5	13.0	15.9	14.2
Net production	51.5	15.3	(23.8)	(8.2)	7.6	6.9	3.5	10.7	13.5	6.6

Orders Received 《By Product Segment》

(Millions of yen)



Orders Received 《By Geographical Area》

(Millions of yen)