

Financial Summary

First Quarter of Fiscal Year ending March 31, 2026



August 7, 2025

NIPPON THOMPSON CO., LTD.

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Note 1: The forecast of operations results in this summary is prepared based on the earnings preannouncement released on May 12, 2025.

Therefore the reader should be aware that actual results may be different from any future results expressed herein due to various factors.

Note 2: Amounts in these graphs and tables are rounded down to the million of Yen.

Note 3: Percentages in these graphs and tables are rounded off the fractions to two decimal places.

Consolidated Financial Data



(Millions of yen)

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Net Sales	43,664	44,130	55,228	57,570	47,457	44,342	62,284	68,260	55,048	54,384
Operating Profit	3,018	1,145	2,649	4,883	1,341	(559)	5,898	9,459	3,164	1,173
Ordinary Profit	2,756	905	2,397	5,325	1,268	225	7,488	10,479	4,525	1,422
Profit attributable to owners of parent	1,569	(291)	1,678	3,718	(185)	215	4,134	7,469	2,674	559
Total Assets	89,197	99,627	98,493	101,468	98,118	100,946	107,078	114,347	119,187	121,106
Net Assets	58,056	58,605	59,666	60,195	57,439	59,425	63,974	71,662	76,164	76,072
Equity Ratio	65.0%	58.4%	60.1%	59.1%	58.4%	58.7%	59.6%	62.6%	63.8%	62.7%
EPS	¥21.6	(¥4.0)	¥23.4	¥52.0	(¥2.6)	¥3.0	¥58.3	¥104.9	¥37.8	¥8.1
Net Assets per share	¥802	¥810	¥828	¥837	¥797	¥836	¥899	¥1,003	¥1,104	¥1,099
PER	18.58x	-	36.40x	9.80x	-	219.21x	9.28x	5.54x	16.98x	59.93x
Cash Dividends per share	¥13.0	¥13.0	¥13.0	¥15.0	¥12.5	¥8.0	¥13.0	¥19.0	¥19.0	¥19.0
ROE	2.6%	(0.5%)	2.9%	6.2%	(0.3%)	0.4%	6.7%	11.0%	3.6%	0.7%

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".

3. The consolidated financial statements for FY2025 have been retroactively revised due to a change in the method for elimination of unrealized profits and losses.

Trend in Consolidated Business Results



(Millions of yen)

	FY2021	FY2022	FY2023	FY2024	FY2025					FY2026	
					1Q	2Q	3Q	4Q	Year	1Q	Year (E)
Net Sales	44,342	62,284	68,260	55,048	13,006	13,698	13,583	14,095	54,384	14,938	58,500
Monthly average	3,695	5,190	5,688	4,587	4,335	4,566	4,527	4,698	4,532	4,979	4,875
Cost of Sales	32,696	42,947	43,782	37,045	8,986	9,389	9,625	9,679	37,680	10,259	41,100
Gross profit	26.3%	31.0%	35.9%	32.7%	30.9%	31.5%	29.1%	31.3%	30.7%	31.3%	29.7%
	11,645	19,337	24,477	18,002	4,019	4,309	3,957	4,416	16,703	4,678	17,400
Selling, General and Administrative expenses	12,204	13,438	15,017	14,838	3,807	3,755	4,034	3,932	15,529	3,947	15,800
Operating Profit	(1.3%)	9.5%	13.9%	5.7%	1.6%	4.0%	(0.6%)	3.4%	2.2%	4.9%	2.7%
	(559)	5,898	9,459	3,164	212	554	(76)	483	1,173	731	1,600
Non-Operating Income and Expenses	785	1,590	1,019	1,361	740	(842)	736	(385)	248	36	(100)
Ordinary Profit	0.5%	12.0%	15.4%	8.2%	7.3%	(2.1%)	4.9%	0.7%	2.6%	5.1%	2.6%
	225	7,488	10,479	4,525	952	(287)	659	98	1,422	768	1,500
Extraordinary Income and Losses	(100)	(1,500)	10	507	-	(67)	(108)	691	516	10	700
Profit before income taxes	0.3%	9.6%	15.4%	9.1%	7.3%	(2.6%)	4.1%	5.6%	3.6%	5.2%	3.8%
	125	5,987	10,489	5,032	952	(355)	551	790	1,938	779	2,200
Income Taxes	(90)	1,852	3,020	2,358	1,129	(20)	250	19	1,379	68	700
Profit	0.5%	6.6%	10.9%	4.9%	(1.4%)	(2.4%)	2.2%	5.5%	1.0%	4.8%	2.6%
	215	4,134	7,469	2,674	(176)	(334)	300	771	559	710	1,500
Profit attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-
Profit attributable to owners of parent	0.5%	6.6%	10.9%	4.9%	(1.4%)	(2.4%)	2.2%	5.5%	1.0%	4.8%	2.6%
	215	4,134	7,469	2,674	(176)	(334)	300	771	559	710	1,500

※Change

	YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ	YOY
Net Sales	(6.6)	40.5	9.6	(19.4)	0.8	5.3	(0.8)	3.8	(1.2)	6.0	7.6
Operating Profit	-	-	60.4	(66.6)	65.4	160.6	-	-	(62.9)	51.3	36.3
Ordinary Profit	(82.2)	-	39.9	(56.8)	49.5	-	-	(85.1)	(68.6)	681.6	5.4
Profit attributable to owners of parent	-	-	80.7	(64.2)	-	-	-	156.5	(79.1)	(7.9)	167.9

USD	106.06	112.38	135.47	144.62	155.88	149.38	152.44	152.60	152.58	144.59	140.00
EURO	123.70	130.56	140.97	156.80	167.88	164.01	162.59	160.50	163.75	163.80	160.00
RMB	15.67	17.51	19.75	20.14	21.48	20.82	21.16	20.95	21.10	19.99	19.50

Note: The consolidated financial statements for FY2025 have been retroactively revised due to a change in the method for elimination of unrealized profits and losses.

Trend in Consolidated Balance Sheets



(Millions of yen)

	FY2021	FY2022	FY2023	FY2024	FY2025 (A)	FY2026 1Q(B)	Change	
							B-A	(%)
Cash and deposits	15,489	18,001	18,848	19,773	24,434	24,172	(261)	(1.1)
Notes and accounts receivable-trade	13,533	17,159	17,272	13,435	13,997	15,105	1,107	7.9
Inventories	31,485	33,575	38,183	41,804	39,234	37,690	(1,544)	(3.9)
Others	1,405	1,675	2,318	2,473	1,935	1,469	(466)	(24.1)
Total current assets	61,914	70,412	76,624	77,486	79,602	78,437	(1,165)	(1.5)
Buildings and structures	7,477	6,843	6,743	7,081	6,958	6,878	(80)	(1.2)
Machinery and vehicles	11,608	10,338	9,849	10,804	10,716	10,560	(156)	(1.5)
Others	5,440	5,383	5,860	6,040	6,002	5,937	(64)	(1.1)
Tangible fixed assets	24,526	22,565	22,453	23,926	23,677	23,376	(301)	(1.3)
Intangible fixed assets	1,702	1,093	1,056	1,650	1,949	1,944	(4)	(0.3)
Total investments and other assets	12,803	13,006	14,212	16,122	15,876	16,764	888	5.6
TOTAL ASSETS	100,946	107,078	114,347	119,187	121,106	120,523	(583)	(0.5)
Notes and accounts payable-trade	7,773	11,845	11,595	4,590	3,977	4,023	45	1.2
Short-term bank loans and Bonds, etc.	16,247	5,655	3,786	15,054	7,415	12,013	4,597	62.0
Others	4,384	7,301	8,955	5,739	5,652	6,318	665	11.8
Total current liabilities	28,405	24,802	24,337	25,383	17,046	22,356	5,309	31.1
Bonds, etc.	5,000	10,000	10,000	5,000	10,000	5,000	(5,000)	(50.0)
Long-term bank loans	6,803	6,928	6,718	11,166	16,190	14,950	(1,240)	(7.7)
Others	1,312	1,373	1,629	1,473	1,797	1,896	98	5.5
Total long-term liabilities	13,115	18,301	18,348	17,639	27,987	21,846	(6,141)	(21.9)
TOTAL LIABILITIES	41,521	43,104	42,685	43,022	45,034	44,202	(832)	(1.8)
Shareholders' equity	55,803	59,276	65,693	65,440	65,626	65,707	81	0.1
Total accumulated other comprehensive income	3,473	4,552	5,847	10,609	10,346	10,533	187	1.8
Subscription rights to shares	148	144	121	114	99	79	(20)	(20.2)
Non-controlling interests	-	-	-	-	-	-	-	-
TOTAL NET ASSETS	59,425	63,974	71,662	76,164	76,072	76,321	248	0.3
TOTAL LIABILITIES AND NET ASSETS	100,946	107,078	114,347	119,187	121,106	120,523	(583)	(0.5)
Equity ratio	58.7%	59.6%	62.6%	63.8%	62.7%	63.3%		

Note: The consolidated financial statements for FY2025 have been retroactively revised due to a change in the method for elimination of unrealized profits and losses.

Trend in Consolidated Cash Flows



(Millions of yen)

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 1 Q
Profit (loss) before income taxes	125	5,987	10,489	5,032	1,938	779
Depreciation	3,833	3,885	3,423	3,325	3,240	772
Decrease (increase) in notes and accounts receivable – trade	(1,605)	(3,105)	78	4,255	(568)	(1,154)
Decrease (increase) in inventories	2,637	(1,021)	(3,596)	(1,728)	3,142	1,443
Others	667	4,519	(3,996)	(13,374)	(1,303)	1,269
Operating activities	5,658	10,265	6,398	(2,488)	6,449	3,109
Payments for purchase of property, plant and equipment	(2,950)	(1,797)	(2,187)	(4,305)	(3,180)	(702)
Others	(57)	(303)	(514)	(999)	(255)	(257)
Investing activities	(3,007)	(2,100)	(2,702)	(5,304)	(3,435)	(960)
Net increase (decrease) in bank loans	843	(466)	(2,079)	10,715	2,385	(1,642)
Proceeds from corporate bonds	-	5,000	-	-	5,000	-
Repayment of convertible bond	-	(10,000)	-	-	(5,000)	-
Cash dividends paid and others	(1,256)	(975)	(1,271)	(3,149)	(1,473)	(660)
Financing activities	(412)	(6,442)	(3,351)	7,566	912	(2,302)
Foreign currency translation adjustments on cash and cash equivalents	261	777	401	613	(229)	(204)
Net increase (decrease) in cash and cash equivalents	2,498	2,500	746	387	3,697	(357)
Cash and cash equivalents at beginning of year	12,847	15,346	17,847	18,593	18,980	22,678
Cash and cash equivalents at end of year	15,346	17,847	18,593	18,980	22,678	22,320

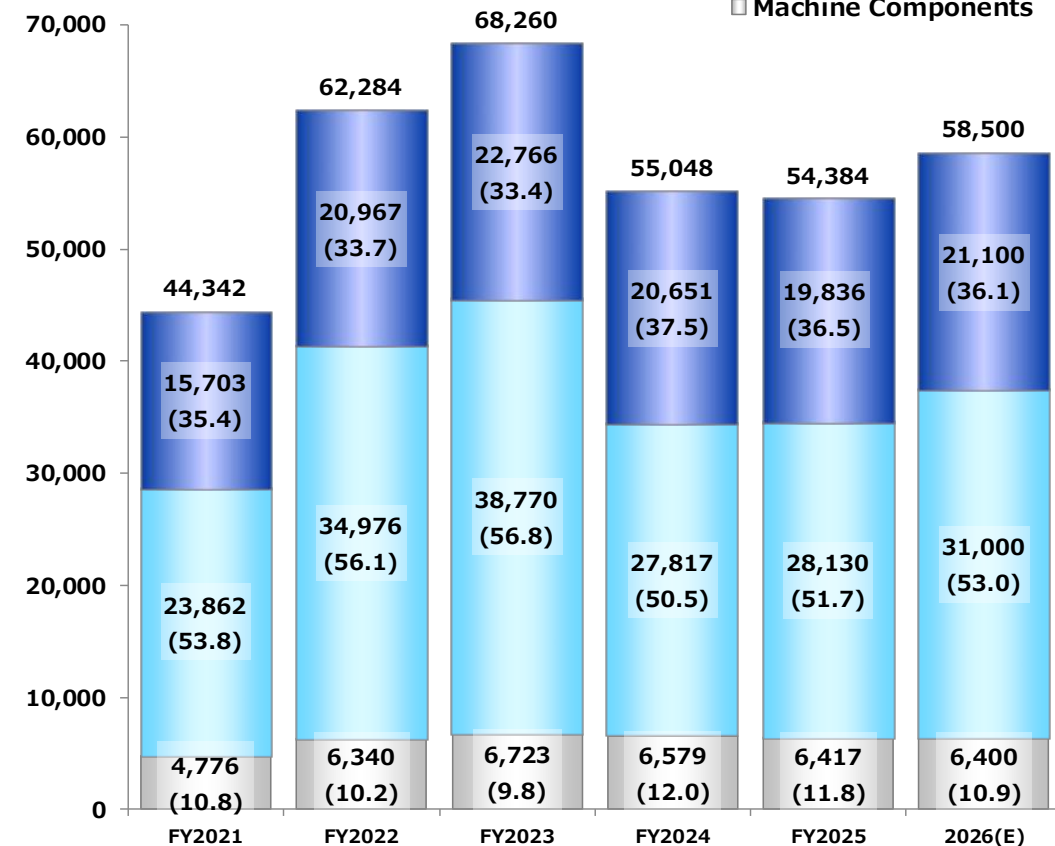
Note: The consolidated financial statements for FY2025 have been retroactively revised due to a change in the method for elimination of unrealized profits and losses.

Trend in Consolidated Net Sales «By Product Segment»



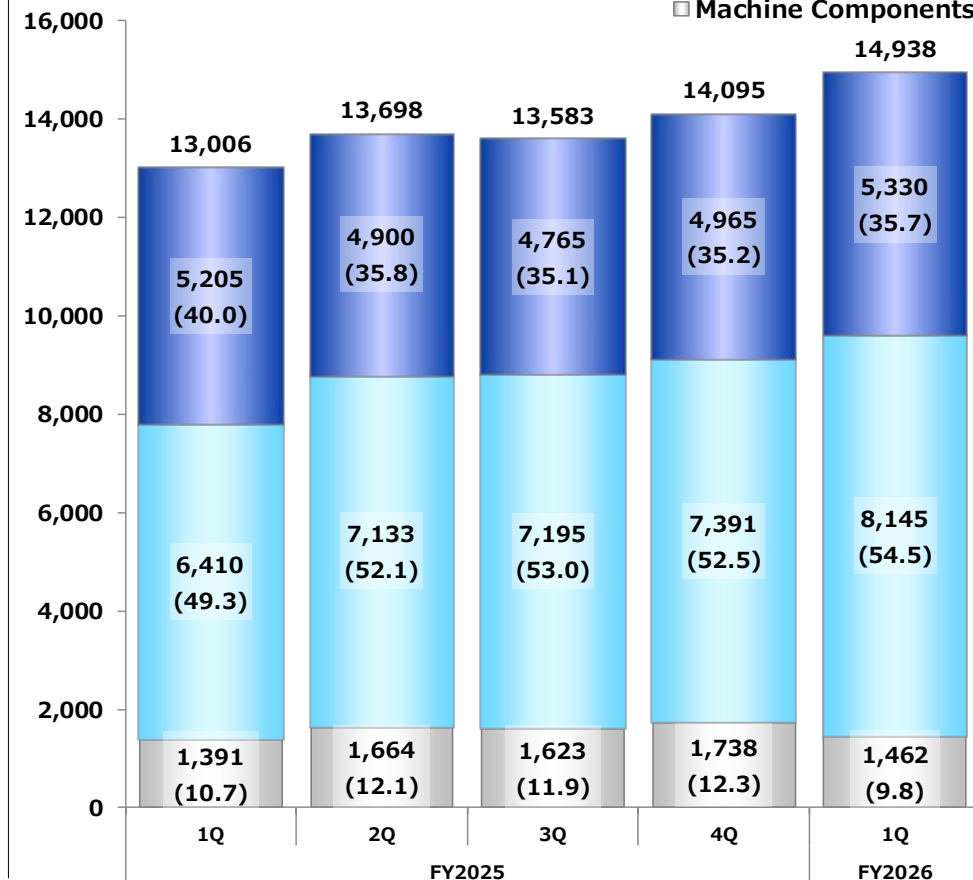
(Millions of yen)

■ Needle roller bearings
■ Linear motion series
■ Machine Components



(Millions of yen)

■ Needle roller bearings
■ Linear motion series
■ Machine Components



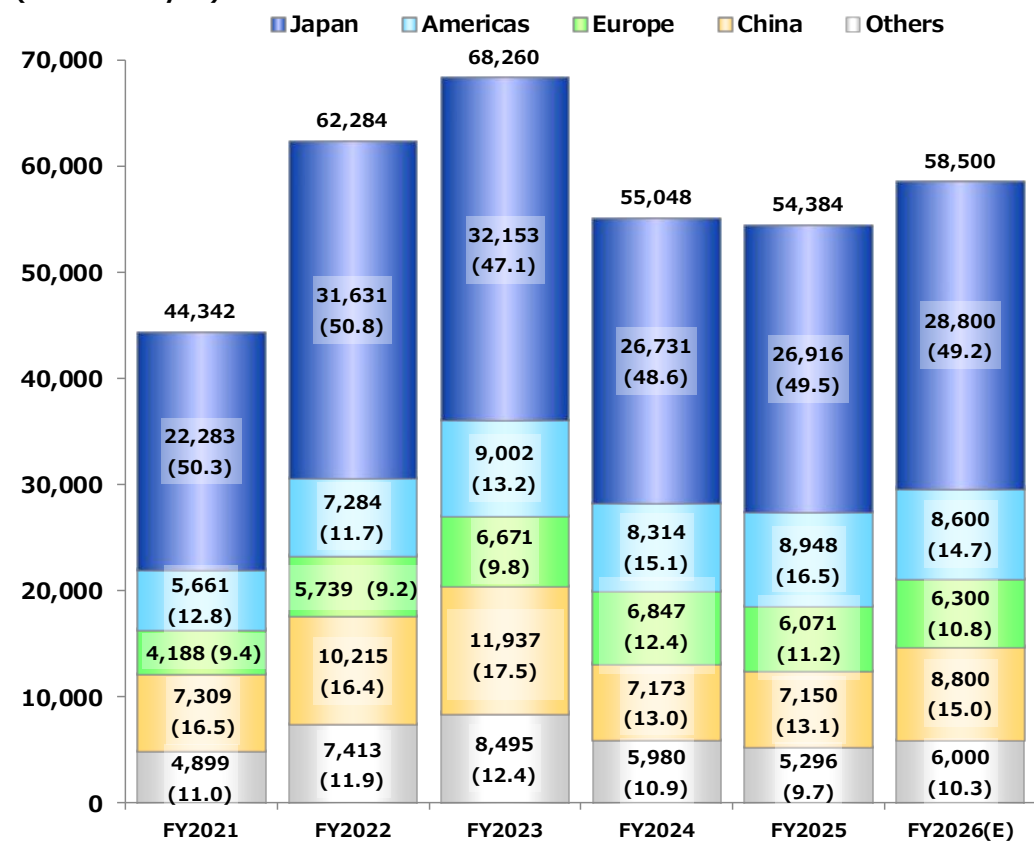
Change

	FY2021	FY2022	FY2023	FY2024	FY2025					FY2026	
					1Q	2Q	3Q	4Q	Year	1Q	Year(E)
	YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ	YOY
Needle roller bearings	(10.2)	33.5	8.6	(9.3)	8.2	(5.8)	(2.8)	4.2	(3.9)	7.4	6.4
Linear motion series	(3.6)	46.6	10.8	(28.3)	(3.4)	11.3	0.9	2.7	1.1	10.2	10.2
Machine Components	(8.6)	32.7	6.1	(2.2)	(4.8)	19.7	(2.5)	7.1	(2.5)	(15.9)	(0.3)
Total	(6.6)	40.5	9.6	(19.4)	0.8	5.3	(0.8)	3.8	(1.2)	6.0	7.6

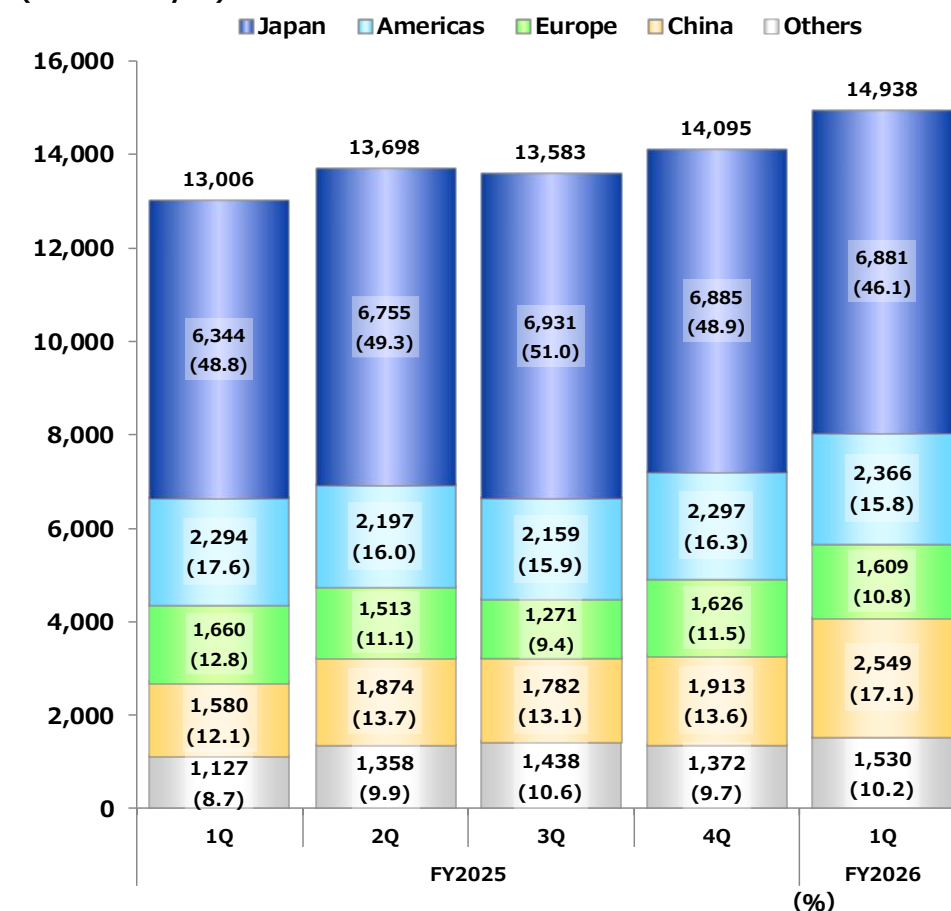
Trend in Consolidated Net Sales «By Geographical Area»



(Millions of yen)



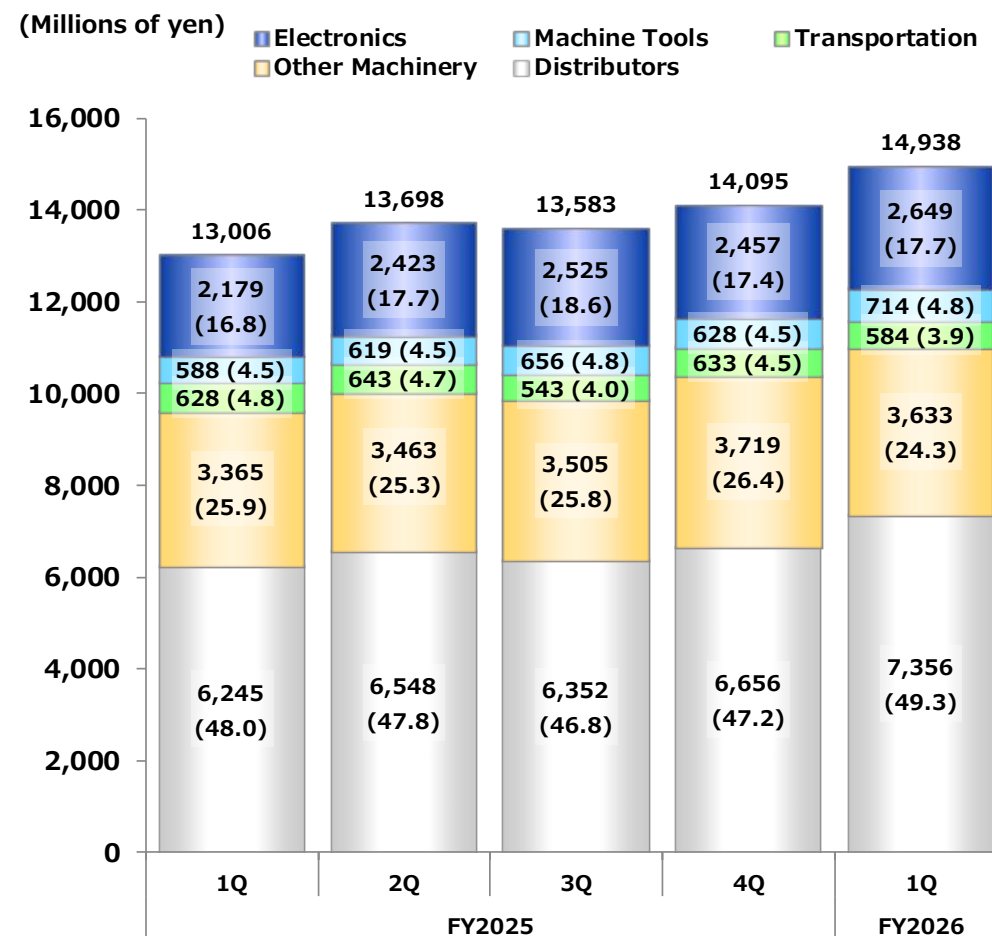
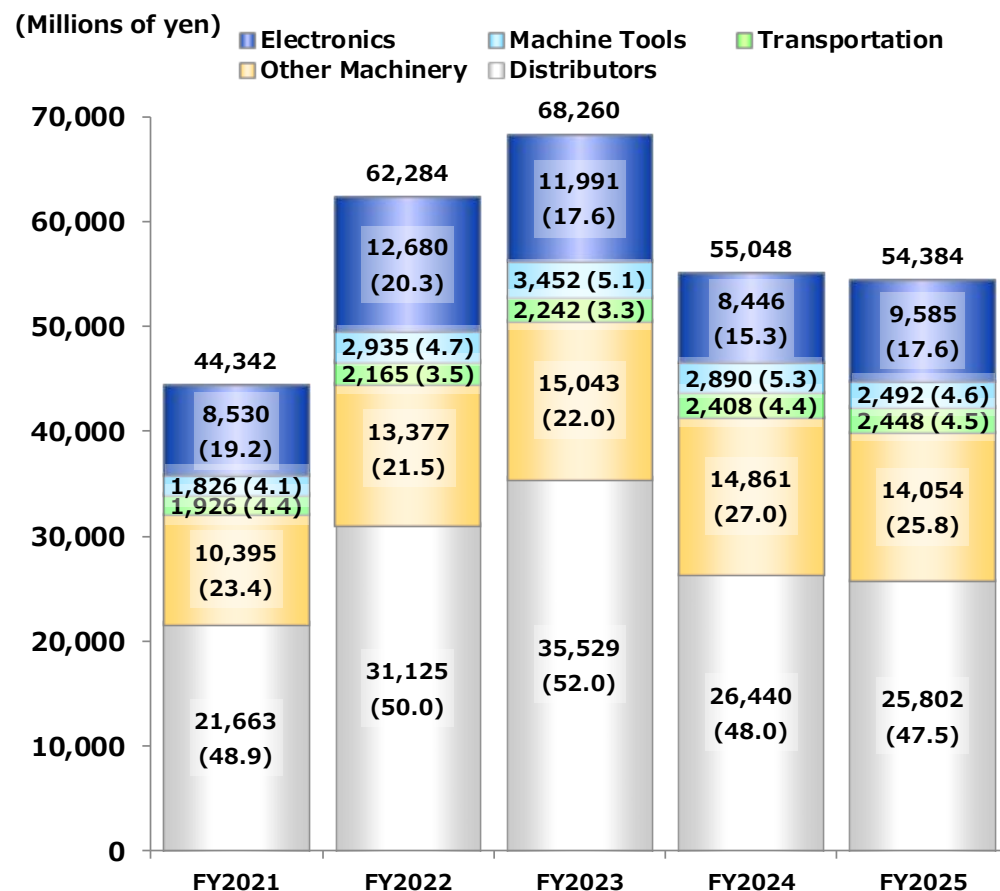
(Millions of yen)



Change

	FY2021	FY2022	FY2023	FY2024	FY2025					FY2026	
	YOY	YOY	YOY	YOY	1Q	2Q	3Q	4Q	Year	1Q	Year(E)
					QOQ	QOQ	QOQ	QOQ	YOY	QOQ	YOY
Japan	(13.3)	42.0	1.6	(16.9)	2.1	6.5	2.6	(0.7)	0.7	(0.1)	7.0
Americas	(12.6)	28.7	23.6	(7.6)	8.1	(4.2)	(1.7)	6.4	7.6	3.0	(3.9)
Europe	(8.7)	37.0	16.2	2.6	(9.1)	(8.9)	(16.0)	27.9	(11.3)	(1.0)	3.8
China	46.2	39.8	16.9	(39.9)	10.3	18.6	(4.9)	7.4	(0.3)	33.2	23.1
Others	(13.8)	51.3	14.6	(29.6)	(14.3)	20.5	5.9	(4.6)	(11.4)	11.6	13.3
Total	(6.6)	40.5	9.6	(19.4)	0.8	5.3	(0.8)	3.8	(1.2)	6.0	7.6

Trend in Consolidated Net Sales «By Industry Category»

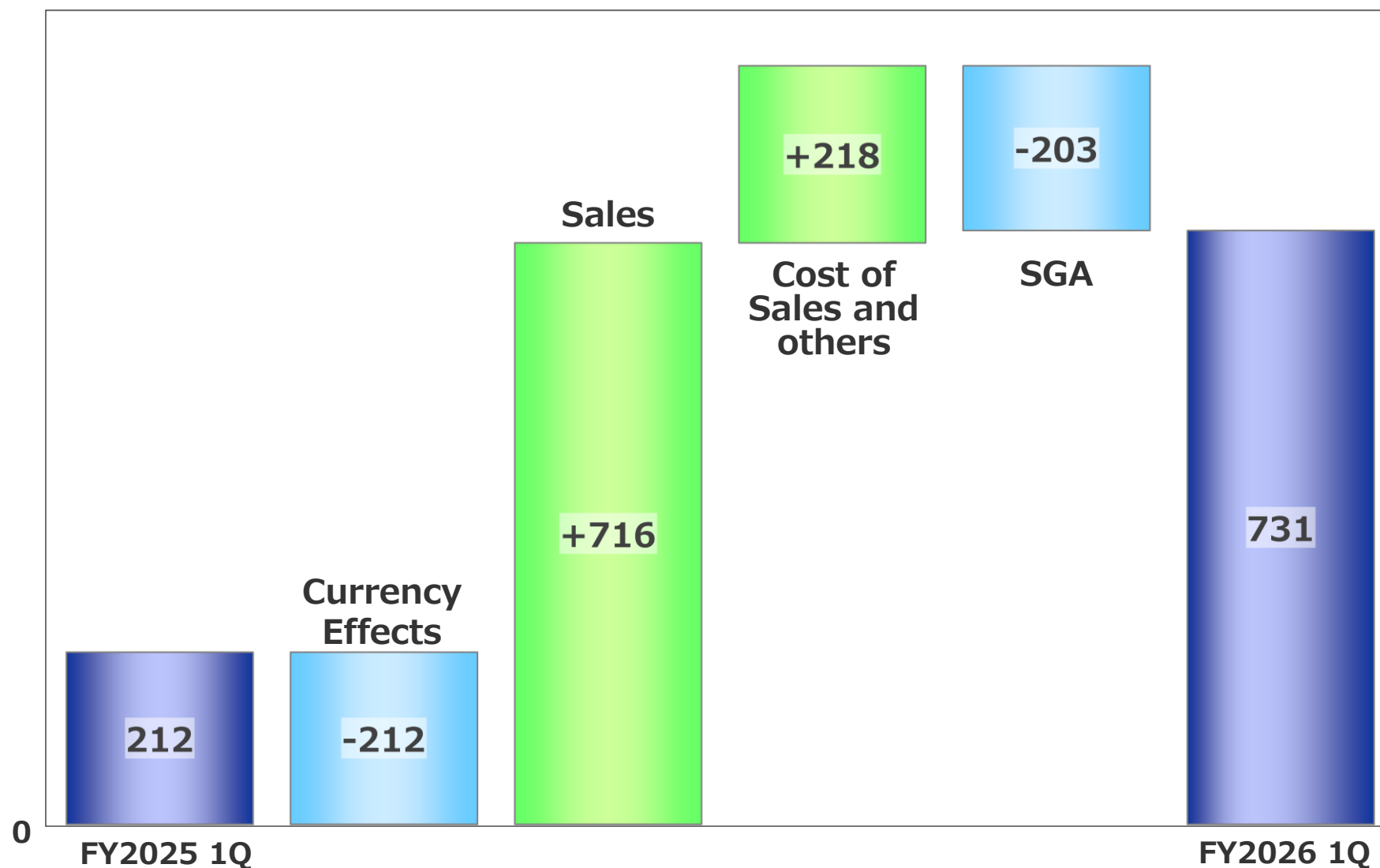


Change

		FY2021	FY2022	FY2023	FY2024	FY2025					FY2026
		YOY	YOY	YOY	YOY	1Q	2Q	3Q	4Q	Year(E)	1Q
		YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ
D	Electronics	10.7	48.6	(5.4)	(29.6)	6.4	11.2	4.2	(2.7)	13.5	7.8
D	Machine Tools	(39.2)	60.7	17.6	(16.3)	(12.8)	5.3	6.0	(4.3)	(13.7)	13.8
D	Transportation	(16.1)	12.4	3.6	7.4	16.8	2.5	(15.6)	16.6	1.7	(7.8)
	Other Machinery	(10.8)	28.7	12.5	(1.2)	(6.9)	2.9	1.2	6.1	(5.4)	(2.3)
	Distributors	(4.9)	43.7	14.1	(25.6)	3.5	4.8	(3.0)	4.8	(2.4)	10.5
	Total	(6.6)	40.5	9.6	(19.4)	0.8	5.3	(0.8)	3.8	(1.2)	6.0

Analysis of Consolidated Operating Profit

(Millions of yen)



Note: The consolidated financial statements for FY2025 have been retroactively revised due to a change in the method for elimination of unrealized profits and losses.

Trend in Consolidated Orders Received and Net production



(Millions of yen)

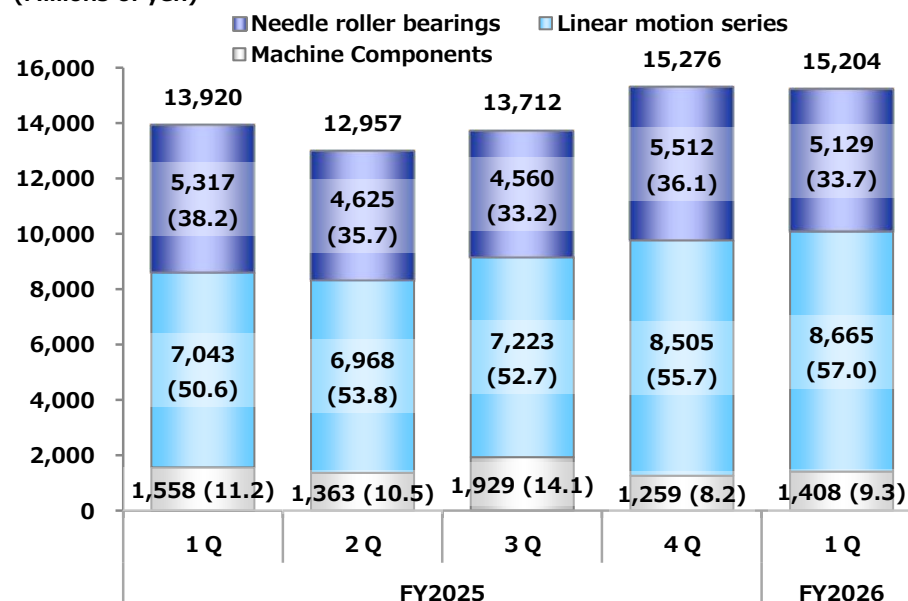
	FY2021	FY2022	FY2023	FY2024	FY2025					FY2026
					1Q	2Q	3Q	4Q	Year	1Q
Orders Received	51,348	78,548	61,939	44,908	13,920	12,957	13,712	15,276	55,867	15,204
Net sales	44,342	62,284	68,260	55,048	13,006	13,698	13,583	14,095	54,384	14,938
BB Ratio	1.16	1.26	0.91	0.82	1.07	0.95	1.01	1.08	1.03	1.02
Net production	37,722	57,166	65,915	50,231	11,444	11,255	12,373	11,062	46,136	11,900

※Change

	YOY	YOY	YOY	YOY	QOQ	QOQ	QOQ	QOQ	YOY	QOQ
Orders Received	25.9	53.0	(21.1)	(27.5)	15.5	(6.9)	5.8	11.4	24.4	(0.5)
Net sales	(6.6)	40.5	9.6	(19.4)	0.8	5.3	(0.8)	3.8	(1.2)	6.0
Net production	(15.6)	51.5	15.3	(23.8)	1.5	(1.6)	9.9	(10.6)	(8.2)	7.6

Orders Received 《By Product Segment》

(Millions of yen)



Orders Received 《By Geographical Area》

(Millions of yen)

