

December 11, 2025

Non-consolidated Financial Results for the Three Months Ended October 31, 2025 (Under Japanese GAAP)

Company name: Samco Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 6387
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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. Non-consolidated financial results for the three months ended October 31, 2025 (from August 1, 2025 to October 31, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
October 31, 2025	1,526	19.6	151	29.7	177	38.0	124	38.3
October 31, 2024	1,276	(7.5)	116	(49.9)	128	(53.7)	89	(53.9)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
October 31, 2025	15.44	-
October 31, 2024	11.16	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
October 31, 2025	17,344	13,250	76.4	1,649.63
July 31, 2025	17,774	13,558	76.3	1,687.99

Reference: Equity
 As of October 31, 2025: ¥13,250 million
 As of July 31, 2025: ¥13,558 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended July 31, 2025	-	0.00	-	60.00	60.00
Fiscal year ending July 31, 2026	-				
Fiscal year ending July 31, 2026 (Forecast)		0.00		60.00	60.00

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

3. Forecast of non-consolidated financial results for the fiscal year ending July 31, 2026 (from August 1, 2025 to July 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending January 31, 2026	4,750	15.3	1,070	8.1	1,060	4.8	740	3.6	93.24
Fiscal year ending July 31, 2026	10,200	9.2	2,460	5.0	2,440	2.8	1,720	1.4	214.38

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

* **Notes**

- (1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes
- (2) 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

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of October 31, 2025	8,042,881 shares
As of July 31, 2025	8,042,881 shares

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

As of October 31, 2025	10,505 shares
As of July 31, 2025	10,467 shares

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

Three months ended October 31, 2025	8,032,405 shares
Three months ended October 31, 2024	8,032,440 shares

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

* Proper use of earnings forecasts, and other special matters

The forward-looking and other forward-looking statements contained in this material are based on information available to the Company and certain assumptions that the Company deems reasonable, and actual results may differ due to various factors. For the assumptions and other matters related to the above forecasts, please refer to "1. Qualitative Information on Financial Results for the this quarter (3) Explanation of Forward-Looking Information such as Earnings Forecasts."

Quarterly balance sheet

(Thousands of yen)

	As of July 31, 2025	As of October 31, 2025
Assets		
Current assets		
Cash and deposits	6,983,396	6,781,310
Notes receivable - trade	-	33,086
Electronically recorded monetary claims - operating	221,420	70,122
Accounts receivable - trade, and contract assets	2,849,067	2,202,507
Finished goods	6,975	118,110
Work in process	1,998,750	2,259,199
Raw materials and supplies	408,067	474,468
Prepaid expenses	30,520	21,221
Other	30,877	140,218
Allowance for doubtful accounts	(7,076)	(3,925)
Total current assets	12,521,999	12,096,318

	As of July 31, 2025	As of October 31, 2025
Non-current assets		
Property, plant and equipment		
Buildings	1,173,866	1,633,418
Accumulated depreciation	(876,766)	(887,648)
Buildings, net	297,099	745,769
Structures	27,285	50,295
Accumulated depreciation	(25,332)	(25,747)
Structures, net	1,953	24,548
Machinery and equipment	773,361	783,644
Accumulated depreciation	(734,732)	(739,438)
Machinery and equipment, net	38,628	44,205
Vehicles	54,529	54,529
Accumulated depreciation	(49,906)	(50,369)
Vehicles, net	4,623	4,160
Tools, furniture and fixtures	291,813	314,798
Accumulated depreciation	(261,602)	(265,421)
Tools, furniture and fixtures, net	30,211	49,376
Land	3,453,345	3,453,345
Leased assets	63,644	63,644
Accumulated depreciation	(53,136)	(53,904)
Leased assets, net	10,508	9,740
Construction in progress	618,673	66,699
Total property, plant and equipment	4,455,043	4,397,844
Intangible assets		
Telephone subscription right	2,962	2,962
Software	31,662	33,294
Right to use water facilities	-	454
Total intangible assets	34,624	36,711
Investments and other assets		
Investment securities	260,563	333,297
Shares of subsidiaries and associates	25,207	25,207
Investments in capital	5,000	5,000
Deferred tax assets	172,716	149,863
Guarantee deposits	78,074	79,098
Insurance funds	219,347	219,349
Other	1,646	1,487
Total investments and other assets	762,557	813,303
Total non-current assets	5,252,225	5,247,859
Total assets	17,774,224	17,344,178

	As of July 31, 2025	As of October 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	831,103	878,380
Short-term borrowings	1,000,000	1,000,000
Current portion of long-term borrowings	39,996	39,996
Lease liabilities	3,071	3,071
Accounts payable - other	185,172	165,583
Accrued expenses	50,405	54,735
Income taxes payable	428,827	63,733
Contract liabilities	436,570	721,268
Deposits received	53,019	73,194
Accrued consumption taxes	97,484	-
Provision for bonuses	29,900	68,800
Provision for bonuses for directors (and other officers)	40,000	-
Provision for product warranties	18,700	18,200
Other	426	13,562
Total current liabilities	3,214,678	3,100,525
Non-current liabilities		
Long-term borrowings	23,351	13,352
Lease liabilities	7,436	6,668
Provision for retirement benefits	550,749	550,620
Provision for retirement benefits for directors (and other officers)	418,589	421,826
Other	743	666
Total non-current liabilities	1,000,870	993,134
Total liabilities	4,215,549	4,093,660
Net assets		
Shareholders' equity		
Share capital	1,663,687	1,663,687
Capital surplus		
Legal capital surplus	2,079,487	2,079,487
Total capital surplus	2,079,487	2,079,487
Retained earnings		
Legal retained earnings	59,500	59,500
Other retained earnings		
General reserve	4,367,000	4,367,000
Retained earnings brought forward	5,283,817	4,925,925
Total retained earnings	9,710,317	9,352,425
Treasury shares	(13,722)	(13,869)
Total shareholders' equity	13,439,769	13,081,731
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	118,905	168,786
Total valuation and translation adjustments	118,905	168,786
Total net assets	13,558,675	13,250,517
Total liabilities and net assets	17,774,224	17,344,178

Quarterly statement of income

(Thousands of yen)

	Three months ended October 31, 2024	Three months ended October 31, 2025
Net sales	1,276,466	1,526,986
Cost of sales	631,426	776,900
Gross profit	645,040	750,086
Selling, general and administrative expenses	528,452	598,904
Operating profit	116,587	151,182
Non-operating income		
Interest income	83	1,432
Foreign exchange gains	3,759	23,319
Rental income	2,806	2,845
Outsourcing service income	6,000	1,600
Miscellaneous income	1,179	787
Total non-operating income	13,830	29,984
Non-operating expenses		
Interest expenses	1,564	2,780
Fiduciary obligation expenses	-	525
Total non-operating expenses	1,564	3,305
Ordinary profit	128,853	177,861
Profit before income taxes	128,853	177,861
Income taxes	39,165	53,807
Profit	89,687	124,053

(Notes on segment information, etc.)

Segment Information

Since the Company is a single segment of the manufacturing and sales business of semiconductor and other electronic component manufacturing equipment, it is omitted.