

March 12, 2026

Non-consolidated Financial Results for the Six Months Ended January 31, 2026 (Under Japanese GAAP)

Company name: Samco Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 6387
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 Scheduled date to file semi-annual securities report: March 13, 2026
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Non-consolidated financial results for the six months ended January 31, 2026 (from August 1, 2025 to January 31, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended								
January 31, 2026	4,587	11.3	1,028	3.8	1,073	6.1	751	5.1
January 31, 2025	4,121	0.4	990	(2.2)	1,011	(5.0)	714	(4.4)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
January 31, 2026	93.52	-
January 31, 2025	88.94	-

(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
January 31, 2026	18,785	13,884	73.9	1,728.62
July 31, 2025	17,774	13,558	76.3	1,687.99

Reference: Equity
 As of January 31, 2026: ¥13,884 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	-	0.00			
Fiscal year ending July 31, 2026 (Forecast)				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
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 semi-annual 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 January 31, 2026	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 January 31, 2026	10,541 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)

Six months ended January 31, 2026	8,032,387 shares
Six months ended January 31, 2025	8,032,440 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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 the Interim Financial Results (3) Explanation of Forward-Looking Information such as Earnings Forecasts."

Semi-annual balance sheet

(Thousands of yen)

	As of July 31, 2025	As of January 31, 2026
Assets		
Current assets		
Cash and deposits	6,983,396	8,212,675
Notes receivable - trade	-	33,086
Electronically recorded monetary claims - operating	221,420	216,278
Accounts receivable - trade, and contract assets	2,849,067	2,253,938
Finished goods	6,975	52,760
Work in process	1,998,750	2,123,449
Raw materials and supplies	408,067	439,015
Prepaid expenses	30,520	17,672
Other	30,877	156,031
Allowance for doubtful accounts	(7,076)	(2,756)
Total current assets	12,521,999	13,502,151

	As of July 31, 2025	As of January 31, 2026
Non-current assets		
Property, plant and equipment		
Buildings	1,173,866	1,636,638
Accumulated depreciation	(876,766)	(900,595)
Buildings, net	297,099	736,043
Structures	27,285	50,295
Accumulated depreciation	(25,332)	(26,349)
Structures, net	1,953	23,946
Machinery and equipment	773,361	850,343
Accumulated depreciation	(734,732)	(748,816)
Machinery and equipment, net	38,628	101,527
Vehicles	54,529	54,529
Accumulated depreciation	(49,906)	(50,833)
Vehicles, net	4,623	3,696
Tools, furniture and fixtures	291,813	316,688
Accumulated depreciation	(261,602)	(270,067)
Tools, furniture and fixtures, net	30,211	46,620
Land	3,453,345	3,453,345
Leased assets	63,644	63,644
Accumulated depreciation	(53,136)	(54,672)
Leased assets, net	10,508	8,972
Construction in progress	618,673	53,781
Total property, plant and equipment	4,455,043	4,427,933
Intangible assets		
Telephone subscription right	2,962	2,962
Software	31,662	31,317
Right to use water facilities	-	447
Total intangible assets	34,624	34,727
Investments and other assets		
Investment securities	260,563	344,046
Shares of subsidiaries and associates	25,207	25,207
Investments in capital	5,000	5,000
Deferred tax assets	172,716	146,486
Guarantee deposits	78,074	79,125
Insurance funds	219,347	219,349
Other	1,646	1,327
Total investments and other assets	762,557	820,541
Total non-current assets	5,252,225	5,283,202
Total assets	17,774,224	18,785,354

	As of July 31, 2025	As of January 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	831,103	891,507
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	182,902
Accrued expenses	50,405	47,835
Income taxes payable	428,827	350,575
Contract liabilities	436,570	1,286,257
Deposits received	53,019	28,358
Accrued consumption taxes	97,484	-
Provision for bonuses	29,900	33,500
Provision for bonuses for directors (and other officers)	40,000	33,130
Provision for product warranties	18,700	16,700
Other	426	423
Total current liabilities	3,214,678	3,914,257
Non-current liabilities		
Long-term borrowings	23,351	3,353
Lease liabilities	7,436	5,900
Provision for retirement benefits	550,749	551,280
Provision for retirement benefits for directors (and other officers)	418,589	425,063
Other	743	590
Total non-current liabilities	1,000,870	986,187
Total liabilities	4,215,549	4,900,445
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	5,553,105
Total retained earnings	9,710,317	9,979,605
Treasury shares	(13,722)	(14,029)
Total shareholders' equity	13,439,769	13,708,751
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	118,905	176,158
Total valuation and translation adjustments	118,905	176,158
Total net assets	13,558,675	13,884,909
Total liabilities and net assets	17,774,224	18,785,354

Semi-annual statement of income

(Thousands of yen)

	Six months ended January 31, 2025	Six months ended January 31, 2026
Net sales	4,121,573	4,587,690
Cost of sales	2,014,724	2,357,802
Gross profit	2,106,849	2,229,888
Selling, general and administrative expenses	1,116,577	1,201,636
Operating profit	990,272	1,028,252
Non-operating income		
Interest income	156	1,577
Dividend income	2,746	3,434
Foreign exchange gains	934	17,756
Recoveries of written off receivables	-	26,657
Outsourcing service income	8,000	3,400
Rental income	5,500	5,581
Subsidy income	235	-
Miscellaneous income	9,632	1,550
Total non-operating income	27,205	59,958
Non-operating expenses		
Interest expenses	3,177	5,316
Fiduciary obligation expenses	3,150	3,150
Commission expenses	-	6,504
Total non-operating expenses	6,327	14,970
Ordinary profit	1,011,150	1,073,240
Profit before income taxes	1,011,150	1,073,240
Income taxes	296,689	322,006
Profit	714,460	751,233

Semi-annual statement of cash flows

(Thousands of yen)

	Six months ended January 31, 2025	Six months ended January 31, 2026
Cash flows from operating activities		
Profit before income taxes	1,011,150	1,073,240
Depreciation	40,178	53,706
Interest and dividend income	(2,903)	(5,012)
Interest expenses	3,177	5,316
Foreign exchange losses (gains)	2,154	(18,923)
Increase (decrease) in allowance for doubtful accounts	(1,662)	(4,320)
Increase (decrease) in provision for bonuses	1,600	3,600
Increase (decrease) in provision for bonuses for directors (and other officers)	(11,603)	(6,870)
Increase (decrease) in provision for product warranties	(800)	(2,000)
Increase (decrease) in provision for retirement benefits	7,555	530
Increase (decrease) in provision for retirement benefits for directors (and other officers)	5,199	6,474
Decrease (increase) in accounts receivable - trade, and contract assets	(828,925)	567,184
Decrease (increase) in inventories	(412,703)	(213,331)
Increase (decrease) in trade payables	78,432	60,404
Increase (decrease) in accrued consumption taxes	28,063	(97,484)
Increase (decrease) in contract liabilities	272,250	849,687
Other, net	29,140	(124,475)
Subtotal	220,303	2,147,727
Interest and dividends received	2,903	5,012
Interest paid	(1,600)	(2,198)
Income taxes refund (paid)	(332,503)	(397,479)
Net cash provided by (used in) operating activities	(110,897)	1,753,060
Cash flows from investing activities		
Payments into time deposits	(1,460,577)	(1,465,828)
Proceeds from withdrawal of time deposits	1,455,130	1,459,768
Purchase of property, plant and equipment	(392,557)	(16,744)
Purchase of intangible assets	-	(20,992)
Proceeds from collection of loans receivable	5,183	2,750
Other, net	(2,491)	(2,669)
Net cash provided by (used in) investing activities	(395,313)	(43,715)
Cash flows from financing activities		
Repayments of long-term borrowings	(19,998)	(19,998)
Dividends paid	(361,459)	(481,944)
Purchase of treasury shares	-	(307)
Other, net	(1,535)	(1,535)
Net cash provided by (used in) financing activities	(382,993)	(503,785)
Effect of exchange rate change on cash and cash equivalents	(65)	11,594
Net increase (decrease) in cash and cash equivalents	(889,270)	1,217,153
Cash and cash equivalents at beginning of period	4,637,782	5,022,029
Cash and cash equivalents at end of period	3,748,512	6,239,183

(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.