September 14, 2026

Non-consolidated Financial Results for the Fiscal Year Ended July 31, 2026 (Under Japanese GAAP)

Company name: Samco Inc.
Listing: Tokyo Stock Exchange
Securities code: 6387
URL: https://www.samco.co.jp
Representative: Tsukasa Kawabe, President & COO
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Telephone: +81-75-621-7841
Scheduled date of annual general meeting of shareholders: October 27, 2026
Scheduled date to commence dividend payments: October 28, 2026
Scheduled date to file annual securities report: October 20, 2026
Preparation of supplementary material on financial results: Yes
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 fiscal year ended July 31, 2026 (from August 1, 2025 to July 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	10,800	15.6	3,004	28.2	3,110	31.0	2,230	31.4
July 31, 2025	9,342	13.9	2,342	16.1	2,373	13.6	1,697	15.3

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
July 31, 2026	277.73	-	15.3	15.8	27.8
July 31, 2025	211.30	-	13.1	14.0	25.1

(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
July 31, 2026	21,511	15,625	72.6	1,945.31
July 31, 2025	17,774	13,558	76.3	1,687.99

Reference: Equity
As of July 31, 2026: ¥15,625 million
As of July 31, 2025: ¥13,558 million

(3) Non-consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from 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
July 31, 2026	3,807	(146)	(525)	8,207
July 31, 2025	1,206	(414)	(404)	5,022

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio	Ratio of dividends to net assets
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended July 31, 2025	-	0.00	-	60.00	60.00	481	28.4	3.7
Fiscal year ended July 31, 2026	-	0.00	-	75.00	75.00	602	27.0	4.1
Fiscal year ending July 31, 2027 (Forecast)		0.00		75.00	75.00		22.0	

3. Forecast of non-consolidated financial results for the fiscal year ending July 31, 2027 (from August 1, 2026 to July 31, 2027)

(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, 2027	7,000	52.6	1,810	76.0	1,780	65.9	1,180	57.1	146.90
Fiscal year ending July 31, 2027	14,500	34.3	3,880	29.1	3,840	23.5	2,740	22.8	341.12

* **Notes**

(1) 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

(2) Number of issued shares (common shares)

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

As of July 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 July 31, 2026	10,573 shares
As of July 31, 2025	10,467 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended July 31, 2026	8,032,360 shares
Fiscal year ended July 31, 2025	8,032,434 shares

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

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors. For the assumptions and other matters related to the above forecasts, please refer to Appendix 2, "1. Summary of Business Results, etc. (1) Analysis of Business Results."

Balance sheet

(Thousands of yen)

	As of July 31, 2025	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	6,983,396	10,197,763
Electronically recorded monetary claims - operating	221,420	100,701
Accounts receivable - trade	1,542,608	996,354
Contract assets	1,306,459	646,629
Finished goods	6,975	159,529
Work in process	1,998,750	2,794,440
Raw materials and supplies	408,067	513,120
Prepaid expenses	30,520	37,653
Consumption taxes refund receivable	-	351,803
Other	30,877	42,078
Allowance for doubtful accounts	(7,076)	(182)
Total current assets	12,521,999	15,839,891

(Thousands of yen)

	As of July 31, 2025	As of July 31, 2026
Non-current assets		
Property, plant and equipment		
Buildings	1,173,866	1,809,012
Accumulated depreciation	(876,766)	(926,914)
Buildings, net	297,099	882,098
Structures	27,285	49,073
Accumulated depreciation	(25,332)	(27,026)
Structures, net	1,953	22,047
Machinery and equipment	773,361	850,973
Accumulated depreciation	(734,732)	(776,388)
Machinery and equipment, net	38,628	74,584
Vehicles	54,529	55,822
Accumulated depreciation	(49,906)	(52,297)
Vehicles, net	4,623	3,524
Tools, furniture and fixtures	291,813	338,535
Accumulated depreciation	(261,602)	(281,125)
Tools, furniture and fixtures, net	30,211	57,410
Land	3,453,345	3,464,083
Leased assets	63,644	63,644
Accumulated depreciation	(53,136)	(56,207)
Leased assets, net	10,508	7,436
Construction in progress	618,673	16,955
Total property, plant and equipment	4,455,043	4,528,141
Intangible assets		
Telephone subscription right	2,962	2,962
Software	31,662	28,163
Software in progress	-	4,576
Right to use water facilities	-	431
Total intangible assets	34,624	36,134
Investments and other assets		
Investment securities	260,563	725,038
Shares of subsidiaries and associates	25,207	25,207
Investments in capital	5,000	5,000
Deferred tax assets	172,716	54,790
Guarantee deposits	78,074	77,392
Insurance funds	219,347	219,349
Other	1,646	558
Total investments and other assets	762,557	1,107,337
Total non-current assets	5,252,225	5,671,612
Total assets	17,774,224	21,511,503

(Thousands of yen)

	As of July 31, 2025	As of July 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	831,103	1,147,803
Short-term borrowings	1,000,000	1,000,000
Current portion of long-term borrowings	39,996	23,351
Lease liabilities	3,071	3,071
Accounts payable - other	184,116	207,875
Accounts payable - facilities	1,056	125,476
Accrued expenses	50,405	53,970
Income taxes payable	428,827	583,955
Contract liabilities	436,570	1,544,526
Deposits received	53,019	58,047
Provision for bonuses	29,900	33,300
Provision for bonuses for directors (and other officers)	40,000	40,000
Provision for product warranties	18,700	18,400
Accrued consumption taxes	97,484	9,485
Other	426	66
Total current liabilities	3,214,678	4,849,329
Non-current liabilities		
Long-term borrowings	23,351	-
Lease liabilities	7,436	4,365
Provision for retirement benefits	550,749	600,494
Provision for retirement benefits for directors (and other officers)	418,589	431,532
Other	743	436
Total non-current liabilities	1,000,870	1,036,828
Total liabilities	4,215,549	5,886,158
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	7,032,744
Total retained earnings	9,710,317	11,459,244
Treasury shares	(13,722)	(14,515)
Total shareholders' equity	13,439,769	15,187,902
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	118,905	437,443
Total valuation and translation adjustments	118,905	437,443
Total net assets	13,558,675	15,625,345
Total liabilities and net assets	17,774,224	21,511,503

Statement of income

(Thousands of yen)

	Fiscal year ended July 31, 2025	Fiscal year ended July 31, 2026
Net sales	9,342,282	10,800,467
Cost of sales		
Beginning finished goods inventory	81,114	6,975
Cost of products manufactured	4,599,627	5,417,504
Total	4,680,742	5,424,480
Ending finished goods inventory	6,975	159,529
Cost of finished goods sold	4,673,766	5,264,951
Gross profit	4,668,515	5,535,515
Selling, general and administrative expenses	2,325,774	2,530,974
Operating profit	2,342,740	3,004,541
Non-operating income		
Recoveries of written off receivables	-	26,657
Interest income	1,831	4,813
Dividend income	5,980	7,220
Foreign exchange gains	2,582	70,278
Rental income	11,057	11,168
Outsourcing service income	11,000	7,000
Subsidy income	454	247
Electricity sale income	1,312	1,340
Vat refund	6,296	-
Miscellaneous income	4,221	1,791
Total non-operating income	44,736	130,517
Non-operating expenses		
Interest expenses	7,844	12,140
Loss on retirement of non-current assets	0	-
Fiduciary obligation expenses	6,300	6,300
Commission expenses	-	6,504
Total non-operating expenses	14,144	24,944
Ordinary profit	2,373,332	3,110,114
Extraordinary losses		
Loss on retirement of non-current assets	-	8,015
Total extraordinary losses	-	8,015
Profit before income taxes	2,373,332	3,102,099
Income taxes - current	706,546	899,239
Income taxes - deferred	(30,542)	(28,011)
Total income taxes	676,004	871,227
Profit	1,697,328	2,230,871

Statement of changes in equity

Fiscal year ended July 31, 2025

(Thousands of yen)

	Shareholders' equity								
	Share capital	Capital surplus		Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
					General reserve	Retained earnings brought forward			
Balance at beginning of period	1,663,687	2,079,487	2,079,487	59,500	4,367,000	3,947,948	8,374,448	(13,656)	12,103,966
Changes during period									
Dividends of surplus						(361,459)	(361,459)		(361,459)
Profit						1,697,328	1,697,328		1,697,328
Purchase of treasury shares								(65)	(65)
Net changes in items other than shareholders' equity									
Total changes during period	-	-	-	-	-	1,335,868	1,335,868	(65)	1,335,803
Balance at end of period	1,663,687	2,079,487	2,079,487	59,500	4,367,000	5,283,817	9,710,317	(13,722)	13,439,769

	Valuation and translation adjustments		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	195,827	195,827	12,299,793
Changes during period			
Dividends of surplus			(361,459)
Profit			1,697,328
Purchase of treasury shares			(65)
Net changes in items other than shareholders' equity	(76,921)	(76,921)	(76,921)
Total changes during period	(76,921)	(76,921)	1,258,882
Balance at end of period	118,905	118,905	13,558,675

Statement of changes in equity

Fiscal year ended July 31, 2026

(Thousands of yen)

	Shareholders' equity								
	Share capital	Capital surplus		Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
					General reserve	Retained earnings brought forward			
Balance at beginning of period	1,663,687	2,079,487	2,079,487	59,500	4,367,000	5,283,817	9,710,317	(13,722)	13,439,769
Changes during period									
Dividends of surplus						(481,944)	(481,944)		(481,944)
Profit						2,230,871	2,230,871		2,230,871
Purchase of treasury shares								(793)	(793)
Net changes in items other than shareholders' equity									
Total changes during period	-	-	-	-	-	1,748,926	1,748,926	(793)	1,748,133
Balance at end of period	1,663,687	2,079,487	2,079,487	59,500	4,367,000	7,032,744	11,459,244	(14,515)	15,187,902

	Valuation and translation adjustments		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	118,905	118,905	13,558,675
Changes during period			

Dividends of surplus			(481,944)
Profit			2,230,871
Purchase of treasury shares			(793)
Net changes in items other than shareholders' equity	318,537	318,537	318,537
Total changes during period	318,537	318,537	2,066,670
Balance at end of period	437,443	437,443	15,625,345

Statement of cash flows

(Thousands of yen)

	Fiscal year ended July 31, 2025	Fiscal year ended July 31, 2026
Cash flows from operating activities		
Profit before income taxes	2,373,332	3,102,099
Depreciation	81,954	131,694
Interest and dividend income	(7,811)	(12,034)
Interest expenses	7,844	12,140
Foreign exchange losses (gains)	15,900	(67,465)
Increase (decrease) in allowance for doubtful accounts	2,158	(6,894)
Increase (decrease) in provision for bonuses	2,600	3,400
Increase (decrease) in provision for product warranties	1,500	(300)
Increase (decrease) in provision for retirement benefits	44,919	49,744
Increase (decrease) in provision for retirement benefits for directors (and other officers)	11,668	12,943
Decrease (increase) in trade receivables	(548,413)	666,972
Decrease (increase) in contract assets	(398,449)	659,830
Decrease (increase) in inventories	(80,439)	(1,087,279)
Increase (decrease) in trade payables	115,730	316,699
Increase (decrease) in contract liabilities	38,801	1,107,956
Other, net	187,078	(329,941)
Subtotal	1,848,373	4,559,566
Interest and dividends received	6,623	10,815
Interest paid	(7,515)	(12,246)
Income taxes refund (paid)	(641,478)	(750,932)
Net cash provided by (used in) operating activities	1,206,003	3,807,202
Cash flows from investing activities		
Payments into time deposits	(2,689,289)	(2,727,667)
Proceeds from withdrawal of time deposits	2,677,811	2,714,713
Purchase of property, plant and equipment	(406,920)	(121,040)
Proceeds from collection of loans receivable	10,282	2,750
Purchase of insurance funds	(0)	-
Other, net	(6,084)	(15,537)
Net cash provided by (used in) investing activities	(414,202)	(146,782)
Cash flows from financing activities		
Repayments of long-term borrowings	(39,996)	(39,996)
Purchase of treasury shares	(65)	(793)
Dividends paid	(361,459)	(481,944)
Other, net	(3,071)	(3,071)
Net cash provided by (used in) financing activities	(404,592)	(525,806)
Effect of exchange rate change on cash and cash equivalents	(2,962)	50,704
Net increase (decrease) in cash and cash equivalents	384,246	3,185,318
Cash and cash equivalents at beginning of period	4,637,782	5,022,029
Cash and cash equivalents at end of period	5,022,029	8,207,348

(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.

Related Information

The previous fiscal year (August 1, 2024 to July 31, 2025)

1. Product and Service Information

(Thousands of yen)

	CVD equipment	Etching equipment	Cleaning equipment	Parts & Maintenance	sum
Sales to external customers	1,799,245	5,503,032	685,782	1,354,220	9,342,282

2. Regional Information

(1) Net sales

(Thousands of yen)

Japan	Taiwan	China	Korea	United States	Southeast Asia & India	other	sum
5,755,883	549,434	1,414,207	341,823	825,437	218,667	236,826	9,342,282

Note: Sales are categorized by country or region based on the location of the customer.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the balance sheet, so the description is omitted.

3. Information per main customer

Of the sales to external customers, sales to specific customers account for more than 10% of the sales in the income statement, so the description is omitted.

Current fiscal year (August 1, 2025 to July 31, 2026)

1. Product and Service Information

(Thousands of yen)

	CVD equipment	Etching equipment	Cleaning equipment	Parts & Maintenance	sum
Sales to external customers	1,440,136	7,004,567	832,347	1,523,416	10,800,467

2. Regional Information

(1) Net sales

(Thousands of yen)

Japan	Taiwan	China	Korea	United States	Southeast Asia & India	other	sum
4,346,267	717,317	2,771,660	463,604	1,435,488	572,743	493,385	10,800,467

Note: Sales are categorized by country or region based on the location of the customer.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the balance sheet, so the description is omitted.

3. Information per main customer

(Thousands of yen)

Name or surname of the customer	Revenues from external customers	Relevant Segment Names
Skyworks Filter Solutions Japan Co., Ltd.	1,083,248	Manufacture and sale of semiconductor and other electronic component manufacturing equipment

Information on impairment losses on fixed assets by reporting segment

Not applicable.

Information on amortization and unamortized balances of goodwill by reporting segment

Not applicable.

Information on Negative Goodwill Accrual Gains by Reporting Segment

Not applicable.