<Supplemental Information>

KOHOKU

Consolidated Financial Highlights for the First Quarter of the Fiscal Year Ending Dec 2026

KOHOKU KOGYO CO., LTD.

2026/5/13

		FY25 1Q Results	FY26 1Q Results	Change Amount	Change Ratio	FY26 2Q Estimate	Change Ratio	FY26 Estimate	Change Ratio
1. Statement of income									(Millions of Yen, %)
Net Sales		3,558	4,544	+986	+27.7%	9,275	+17.8%	19,613	+12.4%
Cost of sales		2,159	2,579	+419	+19.4%	5,149	+11.4%	10,760	+9.3%
Gross profit		1,398	1,965	+566	+40.5%	4,126	+26.8%	8,853	+16.3%
(Gross profit Ratio)		(39.3%)	(43.2%)	–	–	(44.5%)	–	(45.1%)	–
S.G.A. expenses		728	747	+19	+2.7%	1,659	+15.2%	3,448	+15.4%
Operating Profit		670	1,217	+546	+81.5%	2,466	+36.1%	5,404	+16.9%
(Operating Profit ratio)		(18.8%)	(26.8%)	–	–	(26.6%)	–	(27.6%)	–
Ordinary Profit		301	1,327	+1,026	+340.5%	2,287	+76.2%	5,247	+15.4%
(Ordinary Profit ratio)		(8.5%)	(29.2%)	–	–	(24.7%)	–	(26.8%)	–
Profit attributable to owners of parent		227	897	+670	+294.0%	1,571	+159.8%	3,536	+18.2%
(Net Profit Ratio)		(6.4%)	(19.8%)	–	–	(16.9%)	–	(18.0%)	–
Capital Expenditures		199	210	+10	+5.2%	1,097	+139.2%	2,177	+122.0%
Depreciation		241	244	+3	+1.3%	521	+9.0%	1,100	+13.1%
R&D Expenses		170	147	△ 22	△13.5%	383	+20.0%	786	+22.6%
2. Segment Information									
<Lead Terminals Segment>									
Net Sales		1,978	2,516	+538	+27.2%	4,911	+18.4%	10,356	+17.7%
Segment Profit		114	209	+94	+82.4%	469	+37.1%	1,125	+46.8%
(Segment Profit Ratio)		(5.8%)	(8.3%)	–	–	(9.6%)	–	(10.9%)	–
Capital Expenditures		18	17	+0	△4.9%	174	+487.3%	213	+40.7%
Depreciation		149	158	+8	+5.9%	332	+13.7%	670	+12.9%
R&D Expenses		24	23	+0	△1.1%	71	+36.8%	153	+33.8%
<Optical Components and Device Segment>									
Net Sales		1,580	2,028	+447	+28.3%	4,364	+17.1%	9,257	+7.0%
Segment Profit		555	1,008	+452	+81.4%	1,996	+35.9%	4,279	+10.9%
(Segment Profit Ratio)		(35.2%)	(49.7%)	–	–	(45.7%)	–	(46.2%)	–
Capital Expenditures		147	132	△ 14	△9.9%	607	+92.6%	1,051	+71.8%
Depreciation		91	85	△ 5	△6.3%	188	+1.7%	430	+13.3%
R&D Expenses		146	123	△ 22	△15.5%	311	+16.8%	633	+20.2%
<Common section>									
Capital Expenditures		33	59	+25	+76.6%	315	+177.8%	912	+320.0%
Depreciation		–	–	–	–	–	–	–	–
3. Others									
EBITDA	※	912	1,462	+550	+60.3%	2,987	+30.4%	6,505	+16.2%
ROIC	※	2.8%	3.9%	–	–	–	–	15.3%	–
Equity Ratio	※	83.3%	81.9%	–	–	–	–	82.9%	–
ROE	※	1.0%	3.8%	–	–	–	–	14.3%	–
ROA	※	1.1%	4.6%	–	–	–	–	17.5%	–
Net Profit per Share (Yen)	※	8.56	34.66	+26.10	+304.9%	60.67	+163.4%	136.51	+19.0%
Consolidated Payout Ratio	※	–	–	–	–	–	–	29.3%	–
DOE	※	–	–	–	–	–	–	4.2%	–
Employees (People)		1,488	1,755	+267	+17.9%	–	–	1,709	△0.1%
Foreign Exchange Rate (USD/JPY) (Average)		152.56	156.96	–	–	150.00	–	150.00	–
Foreign Exchange Rate (USD/JPY) (At year End)		149.53	159.93	–	–	150.00	–	150.00	–

(※) We repurchased and retired our own shares in accordance with the resolution of the Board of Directors meeting held on February 26, 2025.

■ Calculation ① ROIC : $\frac{\text{NOPAT (Net Operating income After Tax)}}{\text{Invested Capital (Equity + Liabilities at year end)}}$ ② EBITDA : Operating income + Depreciation