<Supplemental Information>

KOHOKU

Consolidated Financial Highlights for the Six Months Ended June 30, 2026

KOHOKU KOGYO CO., LTD.

2026/8/6

	FY25 2Q Results	FY26 2Q Results	Change		FY26 Original Estimate	FY26 Revised Estimate	Change
			Amount	Ratio			Ratio
1. Statement of income							(Millions of Yen, %)
Net Sales	7,875	10,023	+2,147	+27.3%	19,613	22,238	+27.4%
Cost of sales	4,621	5,506	+884	+19.1%	10,760	12,059	+22.5%
Gross profit	3,253	4,516	+1,263	+38.8%	8,853	10,179	+33.7%
(Gross profit Ratio)	(41.3%)	(45.1%)	–	–	(45.1%)	(45.8%)	–
S.G.A. expenses	1,440	1,567	+126	+8.8%	3,448	3,425	+14.7%
Operating Profit	1,812	2,949	+1,137	+62.7%	5,404	6,754	+46.1%
(Operating Profit ratio)	(23.0%)	(29.4%)	–	–	(27.6%)	(30.4%)	–
Ordinary Profit	1,297	3,151	+1,854	+142.9%	5,247	6,888	+51.5%
(Ordinary Profit ratio)	(16.5%)	(31.4%)	–	–	(26.8%)	(31.0%)	–
Profit attributable to owners of parent	604	2,123	+1,518	+251.0%	3,536	4,618	+54.3%
(Net Profit Ratio)	(7.7%)	(21.2%)	–	–	(18.0%)	(20.8%)	–
Capital Expenditures	458	549	+90	+19.7%	2,177	1,201	+22.5%
Depreciation	478	504	+26	+5.6%	1,100	1,093	+12.3%
R&D Expenses	319	337	+17	+5.6%	786	741	+15.7%
2. Statement of cash flows							
Net cash provided by operating activities	803	4,083	+3,280	+408.3%	–	–	–
Cash flows from investing activities	△342	△863	△521	–	–	–	–
Cash flows from financing activity	△3,550	△925	+2,625	–	–	–	–
Cash and cash equivalents	6,520	10,905	+4,385	+67.2%	–	–	–
3. Segment Information							
<Lead Terminals Segment>							
Net Sales	4,149	5,360	+1,210	+29.2%	10,356	11,349	+28.9%
Segment Profit	342	549	+206	+60.2%	1,125	1,178	+53.8%
(Segment Profit Ratio)	(8.3%)	(10.2%)	–	–	(10.9%)	(10.4%)	–
Capital Expenditures	29	23	△6	△20.4%	213	32	△78.3%
Depreciation	292	322	+30	+10.3%	670	662	+11.7%
R&D Expenses	52	51	△0	△1.7%	153	122	+7.5%
<Optical Components and Device Segment>							
Net Sales	3,725	4,662	+937	+25.2%	9,257	10,888	+25.9%
Segment Profit	1,469	2,400	+930	+63.3%	4,279	5,575	+44.5%
(Segment Profit Ratio)	(39.4%)	(51.5%)	–	–	(46.2%)	(51.2%)	–
Capital Expenditures	315	308	△7	△2.4%	1,051	751	+22.8%
Depreciation	185	181	△3	△2.0%	430	430	+13.4%
R&D Expenses	267	285	+18	+7.0%	633	618	+17.5%
<Common section>							
Capital Expenditures	113	217	+104	+91.6%	912	417	+92.1%
Depreciation	–	–	–	–	–	–	–

		FY25 2Q Results	FY26 2Q Results	Change		FY26 Original Estimate	FY26 Revised Estimate	Change
				Amount	Ratio			Ratio
4. Others								(Millions of Yen, %)
EBITDA		2,290	3,454	+1,163	+50.8%	6,505	7,847	+40.2%
ROIC	※1	5.9%	8.9%	–	–	15.3%	18.2%	–
Equity Ratio	※1	83.3%	81.7%	–	–	82.9%	82.9%	–
ROE	※1	2.8%	8.7%	–	–	14.3%	17.9%	–
ROA	※1	4.9%	10.6%	–	–	17.5%	22.2%	–
Net Profit per Share (Yen)	※1	23.03	81.96	+58.93	+255.9%	136.51	178.29	+55.4%
Consolidated Payout Ratio	※1	–	–	–	–	29.3%	22.4%	–
DOE	※1	–	–	–	–	4.2%	4.0%	–
Employees (People)		1,524	1,792	+268	+17.6%	1,709	1,837	+7.4%
Foreign Exchange Rate (USD/JPY) (Average)		148.41	158.29	–	–	150.00	※2 160.00	–
Foreign Exchange Rate (USD/JPY) (At year End)		144.82	162.45	–	–	150.00	※2 160.00	–

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

2. Assumed average rate for the second half of the Fiscal Year Ending Dec 2026.

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