<Supplemental Information>

KOHOKU

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

KOHOKU KOGYO CO., LTD.

2026/11/12

| | FY25 3Q Results | FY26 3Q Results | Change Amount | Change Ratio | FY26 Original Estimate | FY26 Revised Estimate | Change Ratio |
|---|---|---|---|---|---|---|---|
| 1. Statement of income | | | | | | | (Millions of Yen, %) |
| Net Sales | 12,480 | 16,174 | +3,694 | +29.6% | 19,613 | 22,238 | +27.4% |
| Cost of sales | 7,110 | 8,650 | +1,540 | +21.7% | 10,760 | 12,059 | +22.5% |
| Gross profit | 5,370 | 7,523 | +2,153 | +40.1% | 8,853 | 10,179 | +33.7% |
| (Gross profit Ratio) | (43.0%) | (46.5%) | – | – | (45.1%) | (45.8%) | – |
| S.G.A. expenses | 2,171 | 2,377 | +205 | +9.5% | 3,448 | 3,425 | +14.7% |
| Operating Profit | 3,198 | 5,145 | +1,947 | +60.9% | 5,404 | 6,754 | +46.1% |
| (Operating Profit ratio) | (25.6%) | (31.8%) | – | – | (27.6%) | (30.4%) | – |
| Ordinary Profit | 2,827 | 5,111 | +2,283 | +80.8% | 5,247 | 6,888 | +51.5% |
| (Ordinary Profit ratio) | (22.7%) | (31.6%) | – | – | (26.8%) | (31.0%) | – |
| Profit attributable to owners of parent | 1,754 | 3,525 | +1,770 | +100.9% | 3,536 | 4,618 | +54.3% |
| (Net Profit Ratio) | (14.1%) | (21.8%) | – | – | (18.0%) | (20.8%) | – |
| Capital Expenditures | 625 | 1,128 | +502 | +80.3% | 2,177 | 1,201 | +22.5% |
| Depreciation | 719 | 767 | +48 | +6.7% | 1,100 | 1,093 | +12.3% |
| R&D Expenses | 457 | 506 | +49 | +10.8% | 786 | 741 | +15.7% |
| 2. Segment Information | | | | | | | |
| <Lead Terminals Segment> | | | | | | | |
| Net Sales | 6,359 | 8,442 | +2,082 | +32.8% | 10,356 | 11,349 | +28.9% |
| Segment Profit | 555 | 1,021 | +465 | +83.8% | 1,125 | 1,178 | +53.8% |
| (Segment Profit Ratio) | (8.7%) | (12.1%) | – | – | (10.9%) | (10.4%) | – |
| Capital Expenditures | 96 | 26 | △70 | △73.0% | 213 | 32 | △78.3% |
| Depreciation | 438 | 485 | +46 | +10.5% | 670 | 662 | +11.7% |
| R&D Expenses | 77 | 75 | △1 | △2.6% | 153 | 122 | +7.5% |
| <Optical Components and Device Segment> | | | | | | | |
| Net Sales | 6,120 | 7,731 | +1,611 | +26.3% | 9,257 | 10,888 | +25.9% |
| Segment Profit | 2,642 | 4,124 | +1,481 | +56.1% | 4,279 | 5,575 | +44.5% |
| (Segment Profit Ratio) | (43.2%) | (53.3%) | – | – | (46.2%) | (51.2%) | – |
| Capital Expenditures | 393 | 794 | +401 | +102.1% | 1,051 | 751 | +22.8% |
| Depreciation | 280 | 282 | +2 | +0.8% | 430 | 430 | +13.4% |
| R&D Expenses | 379 | 431 | +51 | +13.5% | 633 | 618 | +17.5% |
| <Common section> | | | | | | | |
| Capital Expenditures | 136 | 307 | +171 | +126.1% | 912 | 417 | +92.1% |
| Depreciation | – | – | – | – | – | – | – |
| 3. Others | | | | | | | |
| EBITDA | 3,917 | 5,913 | +1,995 | +50.9% | 6,505 | 7,847 | +40.2% |
| ROIC ※1 | 10.6% | 15.3% | – | – | 15.3% | 18.2% | – |
| Equity Ratio ※1 | 84.1% | 81.9% | – | – | 82.9% | 82.9% | – |
| ROE ※1 | 7.8% | 14.3% | – | – | 14.3% | 17.9% | – |
| ROA ※1 | 10.4% | 17.0% | – | – | 17.5% | 22.2% | – |
| Net Profit per Share (Yen) ※1 | 67.12 | 136.09 | +68.97 | +102.8% | 136.51 | 178.29 | +55.4% |
| Consolidated Payout Ratio ※1 | – | – | – | – | 29.3% | 22.4% | – |
| DOE ※1 | – | – | – | – | 4.2% | 4.0% | – |
| Employees (People) | 1,632 | 1,881 | +249 | +15.3% | 1,709 | 1,837 | +7.4% |
| Foreign Exchange Rate (USD/JPY) (Average) | 148.09 | 158.67 | – | – | 150.00 | ※2 160.00 | – |
| Foreign Exchange Rate (USD/JPY) (At year End) | 148.89 | 157.33 | – | – | 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 exchange 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