



The Financial Statement Briefing For Q3 of the Year Ending March 31, 2026

February 2, 2026

JPX Company Code: 6467

株式会社 ニチダイ

NICHIDAI CORPORATION

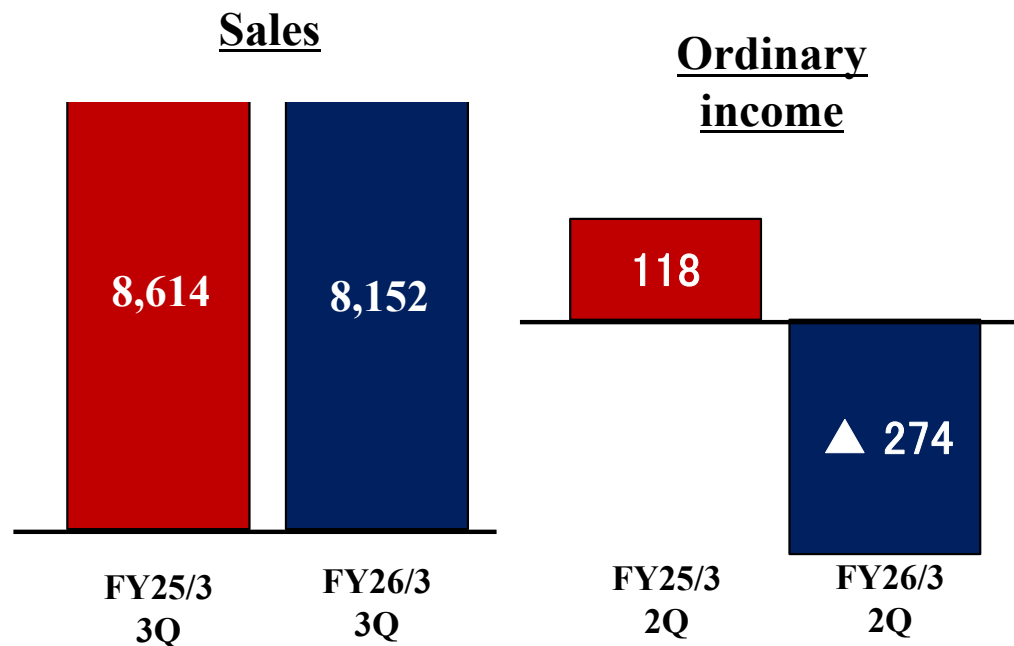
<https://www.nichidai.jp/english/index.html>

First Quarter Results

Net Sales 8,152 Million yen (year on year 5.4% decreased)

Ordinary income ▲274 Million yen (year on year ▲393 Million yen decreased)

(Million yen)



• Although signs of recovery were observed in some areas amid easing inflation, uncertainties surrounding trade policies and monetary policies persisted, and the business environment remained uncertain going forward.

• In the Japanese automotive industry, which is our principal customer base, production system adjustments and inventory adjustments continued, resulting in a limited recovery in the market.

1) Business Overview

2) FY2025 3rd Quarter Results – Financial Summary

3) FY2025 Full-Year Earnings Forecast

Precision Die Business

Total support dies for the Production of high-precision automotive parts



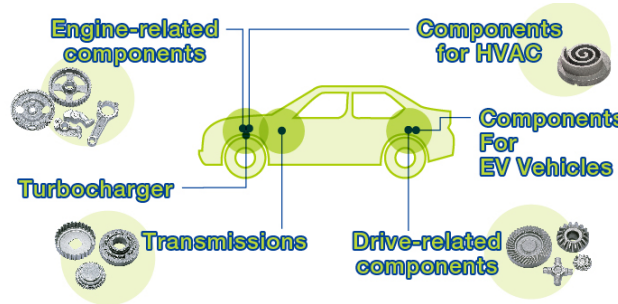
High-precision • Resource-saving • High strength

Automotive Precision Die Production



Precision Parts Business

Utilizing die know-how, mass production of precision forged parts and assembly turbocharger parts



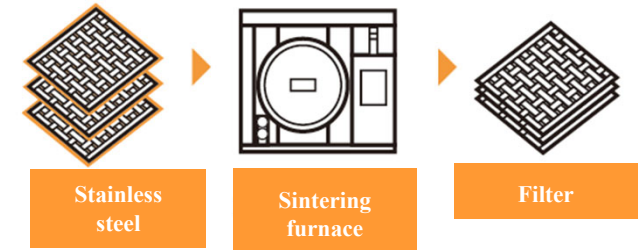
High quality • Automation • Bipolar production

Precision forged parts and assembly turbocharger parts



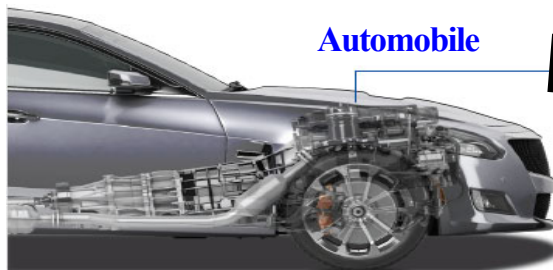
Filter Business

Providing metal filters that can be used under severe conditions to various industries



High strength • Heat resistance • Oxidization resistance

Multi-layer sintered filters



Automobile



Beverage

Medicine

Aerospace

1)Business Overview

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3)FY2025 Full-Year Earnings Forecast

2) FY26/3 3rd Quarter Summary of financial results

Net sales: Overseas sales performed steadily, while domestic sales remained weak, resulting in a decline in net sales.

Profit: In addition to the decline in gross profit resulting from lower sales, cost reduction measures did not prove effective, leading to the recording of a loss.

		(Million yen)		
		FY25/3 3Q Result	FY26/3 3Q Result	Growth rate
Net Sales		8,614	8,152	▲5.4%
Operating income		83 (1.0%)	▲309 (▲3.8%)	—
Ordinary income		118 (1.4%)	▲274 (▲3.4%)	—
Net income Attributable to Owners of the Parent		14 (0.2%)	▲423 (▲5.2%)	—
Exchange rate				
	USD	150.65	148.83	▲1.82
(yen)	THB	4.24	4.49	+0.25

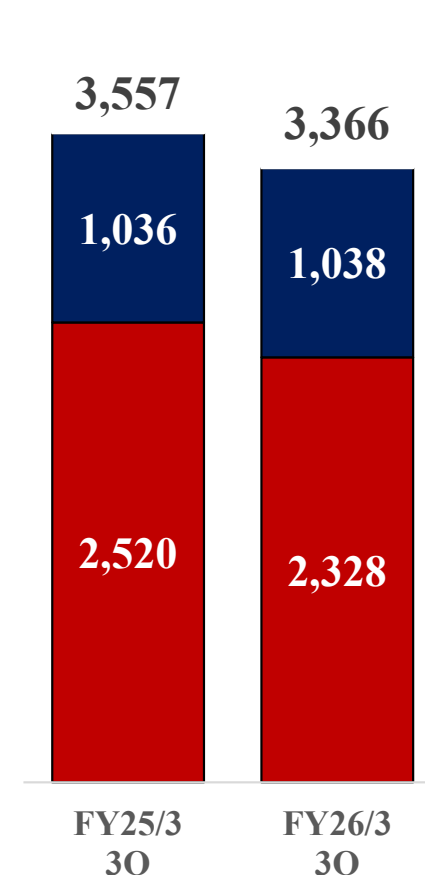
※Rounded down to the nearest million yen

※The exchange rates used for the cumulative results of the third quarter of FY2024 are the average rates for the period from April 2024 to September 2024.
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2) FY26/3 3rd Quarter Summary of financial results 【Precision Die Business】

Net sales: Due in part to customers' inventory adjustments, domestic sales declined.

Profit: In addition to the decrease in gross profit resulting from lower sales, investments in marketing-related initiatives led to the recording of a loss.

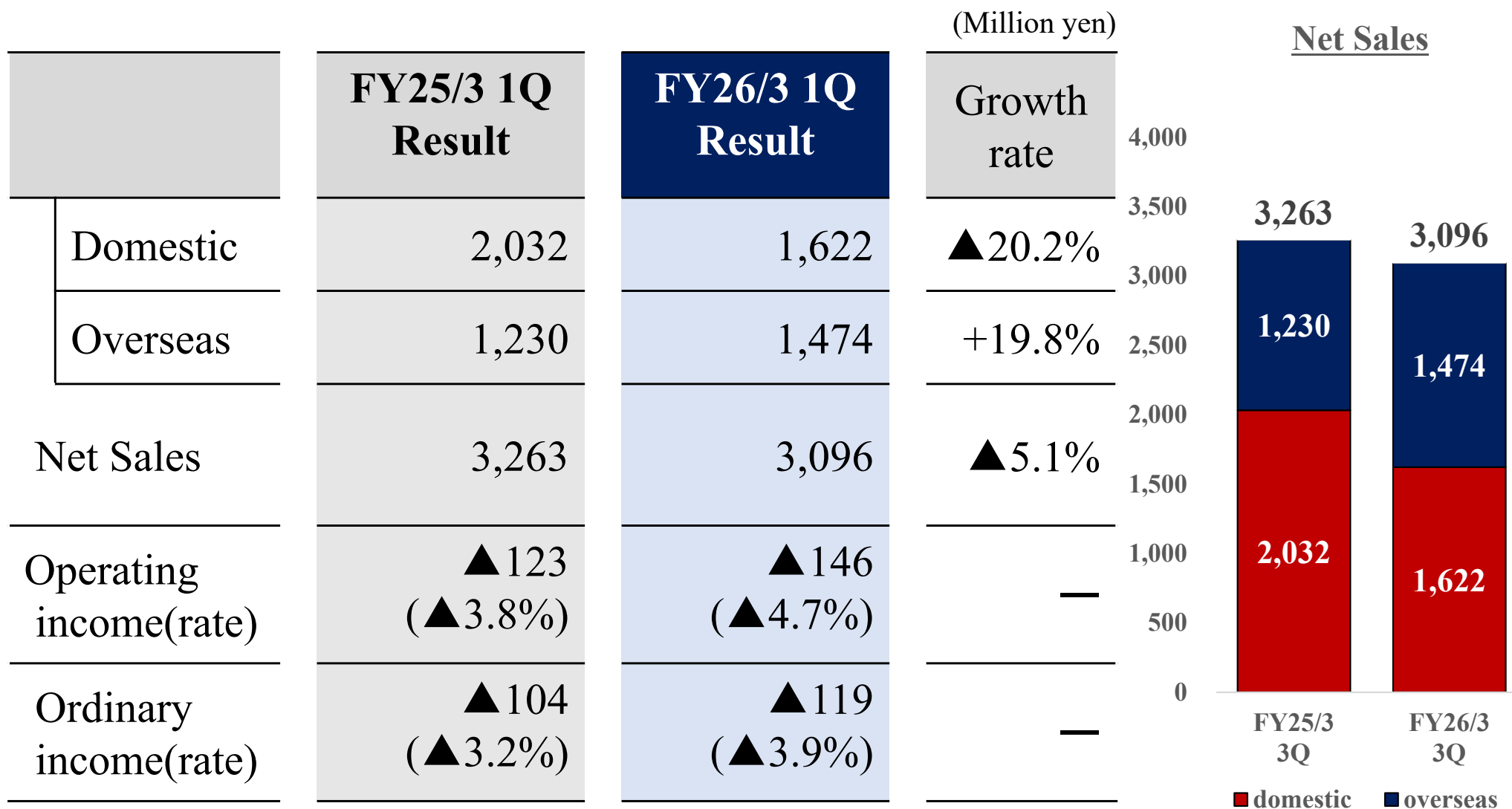
	FY25/3 3Q Result	FY26/3 3Q Result	(Million yen) Growth rate	<u>Net Sales</u>	
Domestic	2,520	2,328	▲7.6%		FY25/3 3Q FY26/3 3Q
Overseas	1,036	1,038	+0.1%		
Net Sales	3,557	3,366	▲5.4%		
Operating income(rate)	51 (1.4%)	▲183 (▲5.5%)	—		
Ordinary income(rate)	63 (1.8%)	▲177 (▲5.3%)	—		

※Rounded down to the nearest million yen

2) FY26/3 3rd Quarter Summary of financial results 【Precision Parts Business】

Net Sales: The increase in overseas sales was insufficient to offset the decline in domestic sales, resulting in a decrease in net sales.

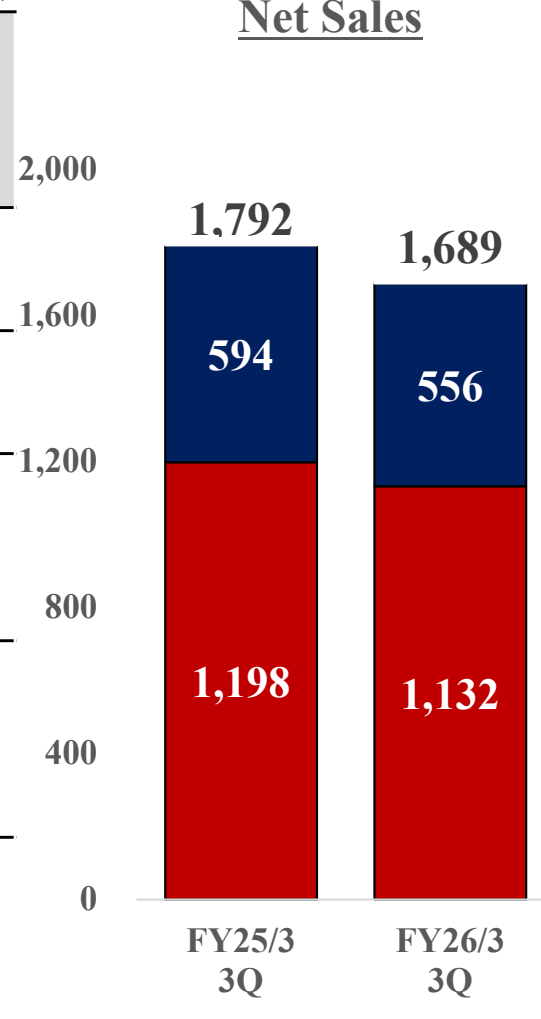
Profit: Profit declined due to a reduction in gross profit associated with lower sales, as well as higher facility-related costs, including increased depreciation expenses from strategic capital investments.



2) FY26/3 3rd Quarter Summary of financial results 【Filter Business】

Net Sales : Both domestic and overseas sales declined.

Profit : Profit decreased due to lower gross profit resulting from reduced sales, investments in marketing-related initiatives, and temporary factors such as the restructuring in Thailand.

	FY25/3 3Q Result	FY26/3 3Q Result	(Million yen) Growth rate	Net Sales	
Domestic	1,198	1,132	▲5.5%		2,000 1,600 1,200 800 400 0
Overseas	594	556	▲6.3%		
Net Sales	1,792	1,689	▲5.8%		
Operating income(rate)	155 (8.7%)	21 (1.3%)	▲86.3%		
Ordinary income(rate)	159 (8.9%)	22 (1.4%)	▲85.7%		

※Rounded down to the nearest million yen

References : Summary of Financial Results for the 3rd Quarter of Fiscal Year 2025 – Status of B/S : Assets -

(Million yen)

	FY25/3 Result	FY26/3 3Q Result	Increase/ Decrease Amounts
Cash and Cash Equivalents	3,003	1,829	▲1,173
Sales Receivables	3,214	2,815	▲399
Inventory	1,867	1,951	83
Other Current Assets	287	350	63
Total Current Assets	8,372	6,946	▲1,426
Tangible Fixed Assets	5,579	5,875	295
Intangible Assets	460	402	▲58
Investments and Other Assets	761	802	41
Total Fixed Assets	6,800	7,080	279
Total Assets	15,173	14,026	▲1,146

References : Summary of Financial Results for the 3rd Quarter of Fiscal Year 2025 – Status of B/S : Liabilities -

		(Million yen)		
		FY25/ Result	FY26/ 3Q Result	Increase/ Decrease Amounts
	Accounts Payable	1,057	1,004	▲52
	Short-Term Borrowings	1,694	1,150	▲544
	Other Current Liabilities	749	809	59
	Total Current Liabilities	3,501	2,964	▲537
	Long-Term Borrowings	250	105	▲144
	Other Long-Term Liabilities	251	321	69
	Total Long-Term Liabilities	501	426	▲74
	Total Liabilities	4,003	3,391	▲612
	Shareholders' Equity	9,394	8,910	▲484
	Accumulated Other Comprehensive Income	1,567	1,517	▲50
	Non-controlling Interests	208	208	0
	Total Equity	11,170	10,635	▲534
	Total Liabilities and Equity	15,173	14,026	▲1,146

※ Rounded down to the nearest million yen

- 1) Business Overview
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FY2025 Full-Year Earnings Forecast

There have been no changes from the revised plan dated October 31, 2025.

(Million yen)		FY25/3 Result	FY2025 Revised Plan	Growth rate
	Precision Die Business	4,860	4,684	▲3.6%
	Precision Parts Business	4,364	4,307	▲1.3%
	Firter Business	2,376	2,261	▲4.8%
Net Sales		11,602	11,252	▲3.0%
Operating income(rate)		153 (1.3%)	▲200 (▲1.8%)	—
Ordinary income(rate)		185 (1.6%)	▲180 (▲1.6%)	—
Net income Attributable to Owners of the Parent(rate)		56 (0.5%)	▲237 (▲2.1%)	—
Exchange rate (yen)	USD	152.50	147.65	▲4.85
	THB	4.38	4.53	+0.15

On January 29, 2026, NICHIDAI CORPORATION announced the establishment of a joint venture company with Sansera Engineering Limited in India.

■ Purpose



Acquisition of New Customers



Expansion of the Precision Parts Business



Strengthening the Global Revenue Base

By leveraging the respective management resources and know-how of both companies, the joint venture aims to improve operational efficiency, expand profitability, and enhance competitiveness and sales activities in the Indian market.

■ Overview

Company Name

Nichidai Sansera Private Limited

Location

Bengaluru, Republic of India

Business Activities

Manufacturing and sales of precision parts

■ Date of Establishment

February 2026 (planned)

■ Capital Structure

●●●● 40%

NICHIDAI CORPORATION

●●●● 60%

Sansera Engineering Limited

■ Impact on Financial Results

The joint venture will be accounted for using the equity method and is expected to contribute to the Company's medium- to long-term performance and corporate value. The impact of this matter on the Company's consolidated financial results for the fiscal year ending March 2026 is expected to be immaterial. Should any matters requiring disclosure arise in the future, the Company will make prompt announcements as appropriate.

Thank you very much

株式会社 ニチダイ
NICHIDAI CORPORATION

This document has been prepared based on the judgments and assumptions made through information available for our company at this time. Therefore, actual operating results may differ from forecasts due to intrinsic uncertainties.

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