



The Financial Statement Briefing For the Year Ended March 31, 2026

May 13, 2026

JPX Company Code : 6467

株式会社 ニチダイ
NICHIDAI CORPORATION

<https://www.nichidai.jp/>

Key Points of the FY2026 Financial Results

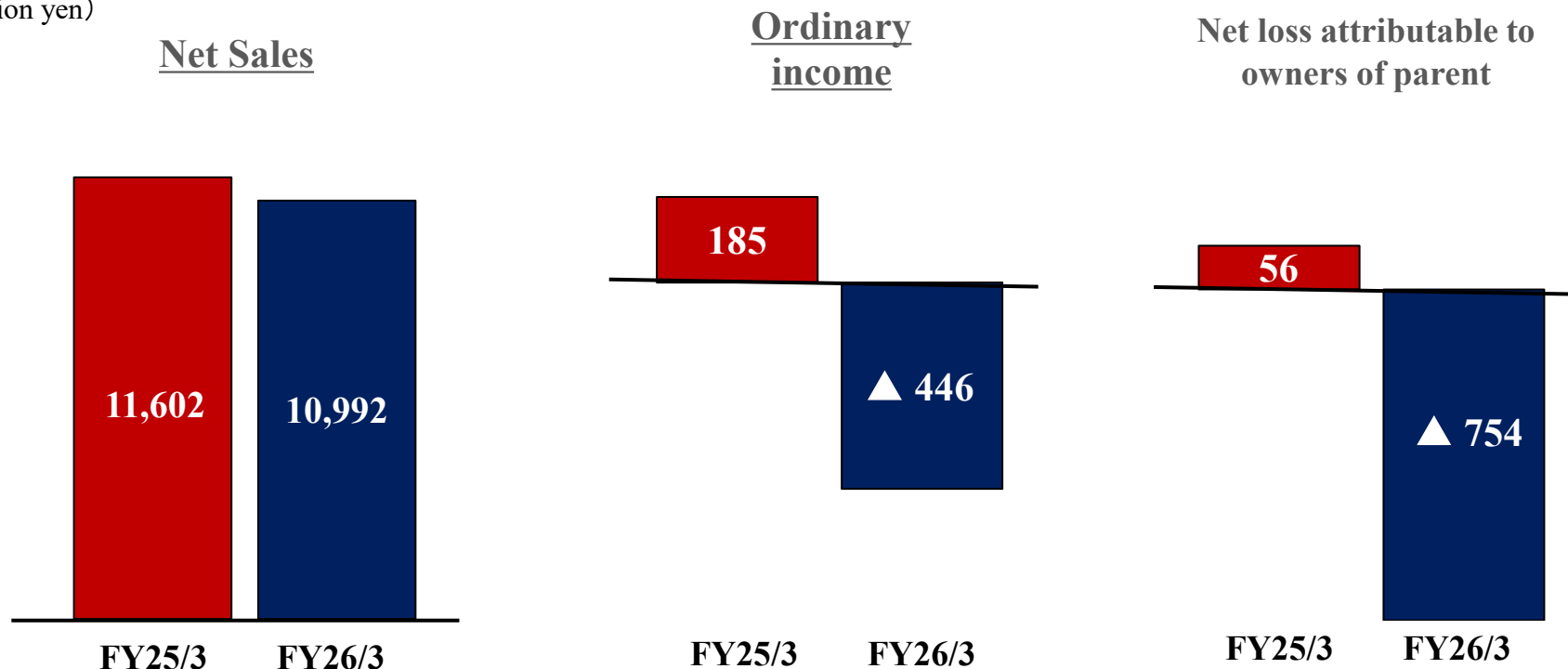
First Quarter Results

- **Net sales: 10,992 million yen**(down 5.3% year on year)
- **Ordinary loss: 446 million yen**(decrease of 631 million year on year)
- **Net loss attributable to owners of parent: 754 million yen**(decrease of 810 million yen year on year)

Net sales: Revenue decreased mainly due to sluggish domestic demand, reflecting customers' production restructuring and inventory adjustments.

Profit: A loss was recorded due to a decline in gross profit associated with lower sales, as well as increased material costs

(Million yen)

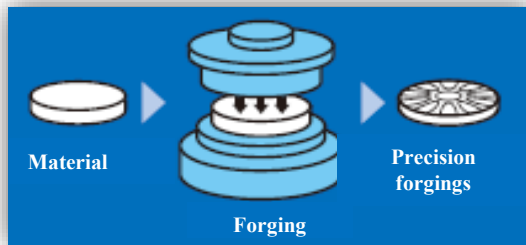


1. **Business Overview**
2. Summary of FY2026 Financial Results
3. FY2027 Full-Year Earnings Forecast
4. Progress of Medium-Term Management Strategy
5. Dividends

1) Business Overview

Precision Die Business

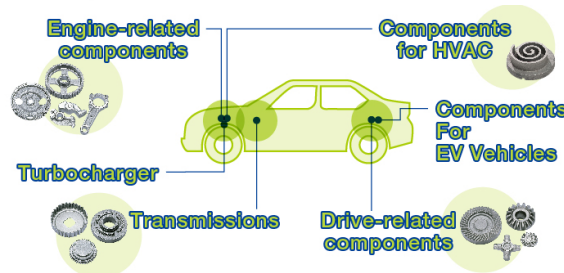
Total support dies for the Production of high-precision automotive parts



High-precision · Resource-saving · High strength

Precision Parts Business

Utilizing die know-how, we can handle a wide range of precision parts from mass production to assembly



High quality · Automation · Bipolar production

Filter Business

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

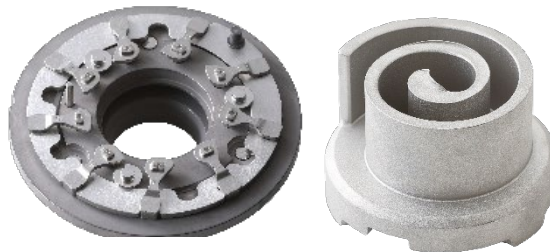


High strength · Heat resistance · Oxidization resistance

Automotive Precision Die Production



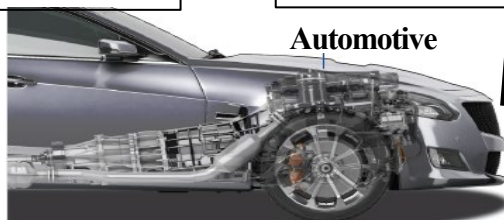
Precision forging parts production and Assembly of VG turbocharger parts



Multi-layer sintered filters



Automotive



Beverage



Aero space



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2) Summary of FY2026 Financial Results (vs plan)

Sales: Revenue decreased mainly due to sluggish domestic demand, reflecting customers' production restructuring and inventory adjustments.

Profit: Loss recorded due to lower gross profit from decreased sales and increased material costs.

*Round down to less than one million yen

(Millions of Yen)

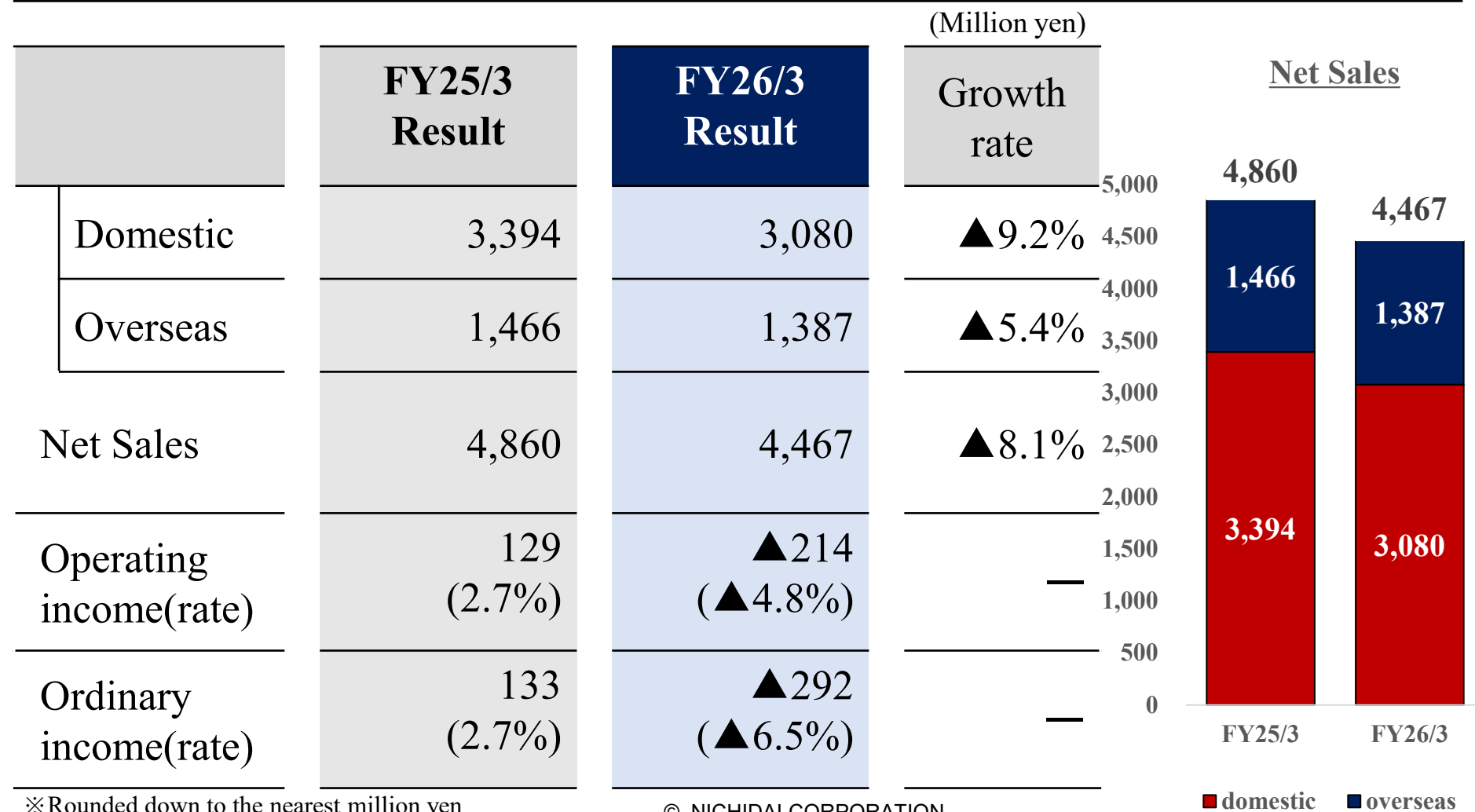
	FY2025 Results	FY2025 Initially Planned Announced in May, 2025	FY2025 Revised Plan (Announced in March 2026)	FY2026 Results	Growth rate
Net Sales	11,602	12,100	10,985	10,992	▲5.3%
Operating Income(%)	153 (1.3%)	160 (1.3%)	▲425 (▲3.9%)	▲408 (▲3.7%)	—
Operating Income(%)	185 (1.6%)	190 (1.6%)	▲469 (▲4.3%)	▲446 (▲4.1%)	—
Net income Attributable to Owners of the Parent	56 (0.5%)	100 (0.8%)	▲792 (▲7.2%)	▲754 (▲6.9%)	—
FOREX	USD	152.50	140.00	150.42	△2.08
(JPY)	THB	4.38	4.20	4.57	+0.19

[Exchange Rate] FY2025 actuals: Average exchange rate from Jan–Dec 2024. FY2026 actuals: Average exchange rate from Jan–Dec 2025.

2) FY26/3 Summary of financial results 【Precision Die Business】

Net sales: Revenue decreased for both domestic and overseas markets due to customers' inventory adjustments and other factors.

Profit: A loss was recorded due to lower gross profit resulting from decreased sales, as well as the impact of increased material costs and other factors.



※Rounded down to the nearest million yen

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

Net Sales: Revenue declined, as the increase in overseas sales was insufficient to offset the decrease in domestic sales.

Profit: Losses widened due to a decrease in gross profit accompanying the decline in revenue.

	FY25/3 Result	FY26/3 Result	(Million yen) Growth rate	
Domestic	2,611	2,303	▲ 11.8%	
Overseas	1,753	1,941	+10.7%	
Net Sales	4,364	4,244	▲ 2.8%	
Operating income(rate)	▲ 153 (▲ 3.5%)	▲ 256 (▲ 6.0%)	—	
Ordinary income(rate)	▲ 119 (▲ 2.7%)	▲ 220 (▲ 5.2%)	—	

Net Sales

Fiscal Year	Domestic	Overseas	Total
FY25/3	2,611	1,753	4,364
FY26/3	2,303	1,941	4,244

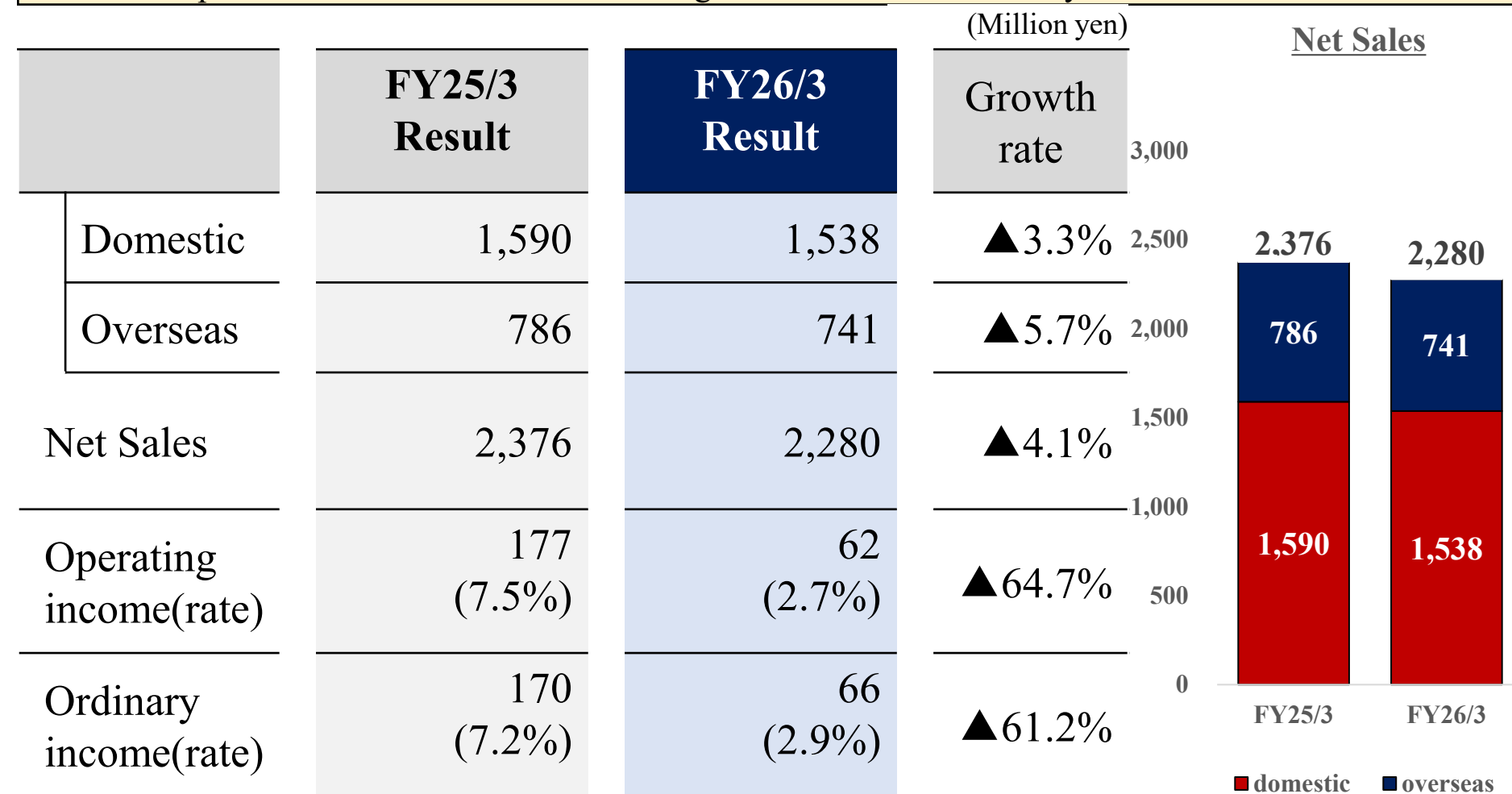
■ domestic ■ overseas

※Rounded down to the nearest million yen

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

Net Sales : Domestic sales decreased due to a reactionary decline following the completion of special demand projects, while overseas sales declined due to a temporary reduction in demand associated with the restructuring of the Thailand subsidiary.

Profit : Profit decreased due to lower gross profit resulting from reduced sales, as well as the temporary impact associated with the restructuring of the Thailand subsidiary and other factors.



※Rounded down to the nearest million yen

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References : Summary of Financial Results for the Fiscal Year 2026

– Status of B/S : Assets –

(Million yen)

		FY25/ Result	FY26/ Result	Increase/ Decrease Amounts
	Cash and Cash Equivalents	3,003	2,245	▲757
	Sales Receivables	3,214	2,496	▲717
	Inventory	1,867	1,691	▲176
	Other Current Assets	287	335	47
	Total Current Assets	8,372	6,768	▲1,603
	Tangible Fixed Assets	5,579	5,742	162
	Intangible Assets	460	391	▲68
	Investments and Other Assets	761	1,079	318
	Total Fixed Assets	6,800	7,213	412
	Total Assets	15,173	13,982	▲1,191

References : Summary of Financial Results for the Fiscal Year 2026

– Status of B/S : Liabilities –

					(Million yen)
			FY25/3 Result	FY26/3 Result	Increase/ Decrease Amounts
		Accounts Payable	1,057	643	▲413
		Short-Term Borrowings	1,694	1,388	▲305
		Other Current Liabilities	749	818	68
	Total Current Liabilities		3,501	2,850	▲651
		Long-Term Borrowings	250	61	▲188
		Other Long-Term Liabilities	251	313	61
	Total Long-Term Liabilities		501	374	▲127
Total Liabilities			4,003	3,224	▲778
		Shareholders' Equity	9,394	8,579	▲815
		Accumulated Other Comprehensive Income	1,567	1,993	425
		Non-controlling Interests	208	185	▲23
	Total Equity		11,170	10,757	▲412
Total Liabilities and Equity			15,173	13,982	▲1,191

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FY2027 Full-Year Earnings Forecast

Net sales: Although sales growth is expected to remain limited, the Company will steadily promote improvement measures from both pricing and cost perspectives.

Profit: Operating profit is expected to return to profitability. However, due to the recording of initial investment costs associated with the launch of “Nichidai Sansera Private Limited,” which is scheduled to become an equity-method affiliate, ordinary loss and loss attributable to owners of parent are expected to be recorded.

(Million yen)		FY26/3 Result	FY2027 Revised Plan	Growth rate
Net Sales		10,992	11,200	1.9%
Operating income(rate)		▲408 (▲3.7%)	10 (0.1%)	—
Ordinary income(rate)		▲446 (▲4.1%)	▲85 (▲0.8%)	—
Net income Attributable to Owners of the Parent(rate)		▲754 (▲6.9%)	▲126 (▲1.1%)	—
Exchange rate (yen)	USD	150.42	150.00	▲0.42
	THB	4.57	4.80	+0.23

※The exchange rate used for FY2025 actual results is based on the average trading rate from April 2024 to March 2025.

The exchange rate applied to FY26/3 planned figures is as specified in the company's internal control sheet.

FY2027 Full-Year Earnings Forecast

– Sales by Business Segment –

Die Business: In light of conditions in the automotive industry, the Company plans to further promote customer development and achieve increased sales.

Precision Parts Business: For FY2026, sales are expected to decline due to reduced customer demand. However, the Company will focus on launching new products from FY2027 onward while improving production efficiency to achieve earnings recovery.

Filter Business: The Company plans to strengthen marketing initiatives, further expand its customer base both in Japan and overseas, and achieve increased sales.

(Million yen)	FY26/3 Result	FY2027 Revised Plan	Growth rate
Precision Die	4,467	5,090	+13.9%
Precision Parts	4,244	3,658	▲ 13.8%
Filter	2,280	2,452	+7.5%
Consolidated	10,992	11,200	+1.9%

※Rounded down to the nearest million yen

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CHANGE

ニチノバージョン 2026

CHANGE① Create Value for Customers with VSOP_{※1} Spirit

- **Grow the Business and Build Earning Capacity**
- **Create New Businesses and Evolve into a Global Corporation**

CHANGE② Build a Company that Allows Employees to Shine

- **Establish an Appreciation of the Mutuality of Employee Growth and Company Growth**
- **Grow into a Company that Employees can Take Pride In**

CHANGE③ Contribute to Building a Sustainable Society

- **Be a Company that Society Needs and Prefers**
- **Help Evolve into a Next-Generation Society**

※ 1 : VSOP : Vitality, Specialty, Originality, Passion. The spirit that has been passed down since the founding of the NICHIDAI group. It is included in our management vision.

CHANGE ~ NICHINOVAION 2026~ Executing Initiatives Through Three Key Pillars

CHANGE①

Create Value for Customers with VSOP

- Grow the Business and Build Earning Capacity
- Create New Businesses and Evolve into a Global Corporation

- Organizational restructuring implemented Established the Precision Dies Business and Precision Parts Business.
- Reached an agreement with a major automobile manufacturer to cooperate toward the practical application of “Forging DX (Sensing)”.
- Promoted exploration beyond the precision forging field.
- Implemented the integration of two consolidated subsidiaries in Thailand.
- Established a joint venture company In India.

CHANGE②

Build a Company that Allows Employees to Shine

- Establish an Appreciation of the Mutuality of Employee Growth and Company Growth
- Grow into a Company that Employees can Take Pride In

- Introduced a new personnel system.
- Supported employee skill development(enhanced training and education programs)
- Held employee events
- Promoted health and productivity management Obtained certification as a “Certified Health & Productivity Management Organization”
- Introduced “Work Smart Day”

CHANGE③

Contribute to Building a Sustainable Society

- Be a Company that Society Needs and Prefers
- Help Evolve into a Next- Generation Society

- Introduced solar power generation systems.
- Promoted development initiatives to extend product life cycles.
- Announced the “Partnership Building Declaration”.
- Sponsored local community events and held “Youth Baseball Clinics”.
- Promoted sustainability initiatives Obtained ISO 14001 certification.

Development of Company-wide Strategy From “Defense” to “Offense”

FY2025: Foundation Building and Start of Offensive Strategy

FY2026 onward: Advancing Toward Growth

Defense

Offense

■ Operational Efficiency

- Visualization of production operations
- Introduction of an AI data platform
- Standardization and efficiency improvement of drawing-sharing processes

■ Human Capital Management

- Introduction of a new personnel system
- Expansion of training and self-development programs
- Certified Health & Productivity Management Organization certification obtained
- Introduction of “Work Smart Day”

■ Sustainability Initiatives

- Installation of solar power generation at the Ujitawara Factory
- Acquisition of ISO 14001 certification

■ Business Restructuring

- Reorganization from Net Shape Business and Assembly Business to Die Business and Precision Parts Business
- Integration of two consolidated subsidiaries in Thailand into wholly owned subsidiaries Execution Establishment of a joint venture company in India

■ Global Strategy Execution

- Establishment of a joint venture company in India

■ Synergy and Expansion into New Areas

- Promotion of sensing commercialization development (Forging DX)
- Entry into semiconductor molding dies and resin Precision Die
- Entry into battery-related products
- Synergy between filter and precision parts businesses
- Expansion into aerospace forging products
- Forging consulting services

■ Global Strategy Execution

- Maximization of synergy at Thailand bases
- Full-scale operation of the joint venture in India

■ Branding Enhancement

- Strengthening web marketing or SNS initiatives

■ AI and DX Utilization

- Assetization of accumulated technologies
- Expansion of DX investment and business process reform

■ Strengthening Business Structure

- Focus on selection and concentration
- Management with emphasis on cash generation

Offense

Defense

- Established a joint venture with a major Indian manufacturer to build a business base in India.
- Strengthening existing businesses while expanding into growth markets and segments.



- Investment in growth markets
- Expansion of sales channels in the Asian region



- Strength of the “Nichidai” brand
- Expertise in precision die technology

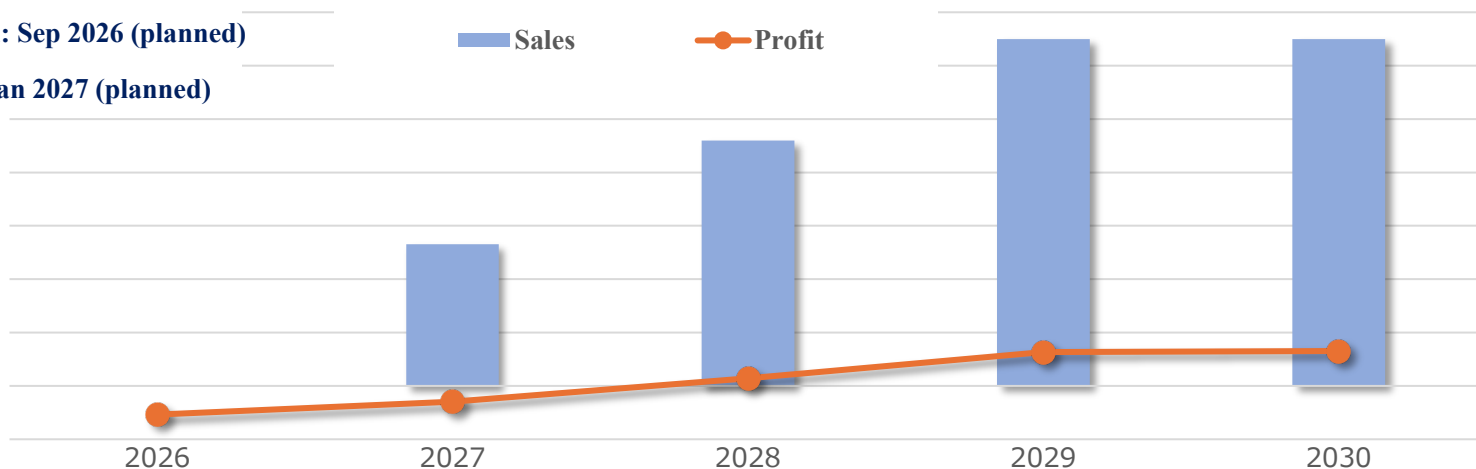
February 25, 2026: Establishment of Nichidai Sansera Private Limited

■ Future outlook

Foundation building in the first two years, breakeven in the third year, and elimination of accumulated losses in the fifth year.

Factory completion: Sep 2026 (planned)

Production start: Jan 2027 (planned)



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5) Dividends

The year-end dividend for the fiscal year ending March 2026 is planned at 2 yen per share, as announced in the press release dated March 25. For the fiscal year ending March 2027, Dividends are planned at 2 yen per share for the interim period and 4 yen per share for the year-end, totaling 6 yen per share.

	Second quarter-end	Fiscal year-end	Total
FY2024	4.00	2.00	6.00
FY2025	2.00	4.00	6.00
FY2026(Initially Planned)	2.00	4.00	6.00
FY2026(Revised Plan) (Announced in March 2026)	2.00	(Plan) 2.00	(Plan) 4.00
FY2027(Plan)	2.00	4.00	6.00

※1 We consider shareholder returns to be one of our key management priorities. While securing the internal reserves necessary for future business development and strengthening our financial position, we maintain a basic policy of continuing to provide stable dividends.

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.

Investor Relations

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