

【Consolidated】

* Figures in () are % of sales.

Units : ¥ mn

	1-3Q FYE3/26 Actual (from April 1, 2025 to December 31, 2025)	1-3Q FYE3/25 Actual (from April 1, 2024 to December 31, 2024)	YoY	FYE3/26 Forecast (from April 1, 2025 to March 31, 2026)	FYE3/25 Actual (from April 1, 2024 to March 31, 2025)	YoY
	Amount	Amount	Amount (%)	Amount	Amount	Amount (%)
Net sales	29,114	28,845	268 (0.9%)	40,876	38,698	2,178 (5.6%)
Gross profit	17,351 (59.6%)	17,177 (59.5%)	174 (1.0%)	24,253 (59.3%)	22,991 (59.4%)	1,261 (5.5%)
SG&A expenses	13,545 (46.5%)	12,881 (44.7%)	663 (5.2%)	19,016 (46.5%)	17,599 (45.5%)	1,417 (8.1%)
Operating income	3,806 (13.1%)	4,295 (14.9%)	-489 (-11.4%)	5,236 (12.8%)	5,392 (13.9%)	-156 (-2.9%)
Capital investment (including intangible and leased assets)	2,224	772	1,452	4,697	1,445	3,252
Depreciation expenses (Tangible, intangible and leased assets)	866	769	96 (12.6%)	1,200	1,059	140 (13.3%)
R&D expenses (SG&A expenses)	1,625 (5.6%)	1,475 (5.1%)	149 (10.1%)	2,291 (5.6%)	1,985 (5.1%)	306 (15.4%)
Employees at period end	1,452	1,415	37		1,413	

【Non-Consolidated】

	1-3Q FYE3/26 Actual (from April 1, 2025 to December 31, 2025)	1-3Q FYE3/25 Actual (from April 1, 2024 to December 31, 2024)	YoY	FYE3/26 Forecast (from April 1, 2025 to March 31, 2026)	FYE3/25 Actual (from April 1, 2024 to March 31, 2025)	YoY
	Amount	Amount	Amount(%)	Amount	Amount	Amount(%)
Net sales	18,613	17,530	1,082 (6.2%)	24,601	22,973	1,628 (7.1%)
Gross profit	8,942 (48.0%)	8,376 (47.8%)	566 (6.8%)	11,309 (46.0%)	10,873 (47.3%)	435 (4.0%)
SG&A expenses	6,898 (37.1%)	6,478 (37.0%)	419 (6.5%)	9,601 (39.0%)	8,850 (38.5%)	751 (8.5%)
Operating income	2,043 (11.0%)	1,897 (10.8%)	146 (7.7%)	1,707 (6.9%)	2,023 (8.8%)	-315 (-15.6%)
Capital investment (including intangible and leased assets)	1,381	429	951	2,946	919	2,026
Depreciation expenses (Tangible, intangible and leased assets)	393	321	71 (22.2%)	588	448	139 (31.2%)
R&D expenses (SG&A expenses)	1,425 (7.7%)	1,281 (7.3%)	143 (11.2%)	2,004 (8.1%)	1,729 (7.5%)	274 (15.9%)
Net financial balance	2,615	2,372	242 (10.2%)	2,226	2,389	-163 (-6.8%)
Employees at period end	532	519	13		523	

【Sales<Japan & Overseas>】

【1-3Q FYE3/26 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amount	Composition ratio	YoY	Amount	Composition ratio	YoY	Overseas sales ratio	Amount	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
	Artificial Teeth Products	1,092	9.1	-0.0	4,216	24.7	-1.0	79.4	5,308	18.2	-0.8
	Abrasive Products	1,648	13.7	3.2	2,654	15.5	1.0	61.7	4,303	14.8	1.9
	Metal Products	130	1.1	12.8	-	--	--	--	130	0.4	12.8
	Chemical Products	3,287	27.4	10.9	6,970	40.7	8.1	68.0	10,257	35.2	9.0
	Cements Products	871	7.3	0.2	1,534	9.0	-11.6	63.8	2,406	8.3	-7.6
	Machinery, Equipment & Other Products	3,953	32.9	-7.1	1,055	6.2	-7.8	21.1	5,008	17.2	-7.2
	Dental Business	10,983	91.5	0.8	16,431	96.1	1.4	59.9	27,415	94.1	1.1
	Nail Care Business	954	7.9	-1.8	670	3.9	-3.6	41.3	1,625	5.6	-2.6
	Other Businesses (Industrial rubber abrasives)	74	0.6	2.1	-	--	--	--	74	0.3	2.1
	Total	12,012	100.0	0.6	17,101	100.0	1.2	58.7	29,114	100.0	0.9
	Impact of exchange fluctuations (YoY)	0			17				17		
	Currency neutral basis (excluding impact of exchange fluctuation)	12,012		0.6	17,084		1.1	58.7	29,097		0.9

【1-3Q FYE3/25 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amount	Composition ratio	YoY	Amount	Composition ratio	YoY	Overseas sales ratio	Amount	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
	Artificial Teeth Products	1,092	9.1	0.5	4,258	25.2	9.4	79.6	5,350	18.5	7.4
	Abrasive Products	1,597	13.4	7.7	2,627	15.5	8.6	62.2	4,224	14.6	8.3
	Metal Products	115	1.0	-6.9	-	--	--	0.0	115	0.4	-6.9
	Chemical Products	2,963	24.8	24.9	6,445	38.1	24.8	68.5	9,408	32.8	24.8
	Cements Products	870	7.3	2.2	1,735	10.3	22.1	66.6	2,605	9.0	14.6
	Machinery, Equipment & Other Products	4,255	35.7	11.2	1,144	6.8	26.4	21.2	5,400	18.7	14.1
	Dental Business	10,894	91.3	11.8	16,210	95.9	17.4	59.8	27,104	94.0	15.1
	Nail Care Business	972	8.1	-3.7	695	4.1	-11.5	41.7	1,668	5.8	-7.1
	Other Businesses (Industrial rubber abrasives)	72	0.6	25.5	-	--	--	0.0	72	0.2	25.5
	Total	11,939	100.0	10.4	16,906	100.0	15.9	58.6	28,845	100.0	13.5
	Impact of exchange fluctuations (YoY)	0			1,001				1,001		
	Currency neutral basis (excluding impact of exchange fluctuation)	11,939		10.4	15,904		9.0	57.1	27,844		9.6

【1-3Q FYE3/24 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amount	Composition ratio	YoY	Amount	Composition ratio	YoY	Overseas sales ratio	Amount	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
	Artificial Teeth Products	1,087	10.1	1.4	3,893	26.7	10.8	78.2	4,980	19.6	8.6
	Abrasive Products	1,482	13.7	1.9	2,418	16.6	5.0	62.0	3,901	15.4	3.8
	Metal Products	123	1.1	-15.3	-	--	--	0.0	123	0.5	-15.3
	Chemical Products	2,373	21.9	4.4	5,166	35.4	17.9	68.5	7,540	29.7	13.3
	Cements Products	851	7.9	13.0	1,421	9.7	14.0	62.5	2,272	8.9	13.6
	Machinery, Equipment & Other Products	3,826	35.4	-5.6	905	6.2	20.2	19.1	4,731	18.6	-1.5
	Dental Business	9,745	90.1	-0.1	13,804	94.6	13.2	58.6	23,550	92.7	7.3
	Nail Care Business	1,009	9.3	6.6	786	5.4	1.7	43.8	1,795	7.1	4.4
	Other Businesses (Industrial rubber abrasives)	57	0.5	-20.5	-	--	--	0.0	57	0.2	-20.5
	Total	10,812	100.0	0.4	14,590	100.0	12.5	57.4	25,403	100.0	7.0
	Impact of exchange fluctuations (YoY)	0			801				802		
	Currency neutral basis (excluding impact of exchange fluctuation)	10,812		0.4	13,788		6.3	56.1	24,601		3.6

[Overseas Sales (by region)]

[1-3Q FYE3/26 Actual]

Japan & Overseas Business & Product Category		North & Latin America		Europe		China		Asia ex-China & Oceania	
		Amount	YoY	Amount	YoY	Amount	YoY	Amount	YoY
		¥ mn	%	¥ mn	%	¥ mn	%	¥ mn	%
	Artificial Teeth Products	113	-23.8	2,191	7.1	1,171	-8.4	740	-5.7
	Abrasive Products	1,494	4.9	700	-2.4	126	-27.9	334	7.8
	Metal Products	-	--	-	--	-	--	-	--
	Chemical Products	1,743	2.9	2,101	2.8	2,303	14.1	821	19.5
	Cements Products	129	-0.4	407	-11.5	606	-3.2	391	-24.5
	Machinery, Equipment & Other Products	270	7.1	699	2.5	45	98.8	40	-78.5
	Dental Business	3,751	2.8	6,099	2.5	4,253	3.2	2,326	-6.4
	Nail Care Business	111	-18.5	0	-42.1	3	-22.5	554	0.4
	Other Businesses (Industrial rubber abrasives)	-	--	-	--	-	--	-	--
	Total	3,862	2.0	6,100	2.5	4,257	3.1	2,881	-5.2
	Impact of exchange fluctuations (YoY)	-88		233		-70		-58	
	Currency neutral basis (excluding impact of exchange fluctuation)	3,951	4.3	5,866	-1.4	4,327	4.8	2,939	-3.3

[1-3Q FYE3/25 Actual]

Japan & Overseas Business & Product Category		North & Latin America		Europe		China		Asia ex-China & Oceania	
		Amount	YoY	Amount	YoY	Amount	YoY	Amount	YoY
		¥ mn	%	¥ mn	%	¥ mn	%	¥ mn	%
	Artificial Teeth Products	148	51.5	2,046	13.6	1,278	-1.8	785	13.6
	Abrasive Products	1,424	14.9	717	3.1	175	0.5	310	0.2
	Metal Products	-	--	-	--	-	--	-	--
	Chemical Products	1,695	21.1	2,043	11.8	2,019	50.7	687	15.0
	Cements Products	130	22.1	460	20.3	626	12.2	517	38.7
	Machinery, Equipment & Other Products	252	51.4	682	21.6	22	-3.0	186	21.6
	Dental Business	3,651	21.2	5,949	12.9	4,122	21.3	2,487	17.0
	Nail Care Business	136	-20.4	1	371.5	5	-55.9	552	-8.3
	Other Businesses (Industrial rubber abrasives)	-	--	-	--	-	--	-	--
	Total	3,787	19.0	5,951	12.9	4,127	21.0	3,039	11.4
	Impact of exchange fluctuations (YoY)	241		368		253		137	
	Currency neutral basis (excluding impact of exchange fluctuation)	3,545	11.4	5,582	5.9	3,873	13.6	2,901	6.4

[1-3Q FYE3/24 Actual]

Japan & Overseas Business & Product Category		North & Latin America		Europe		China		Asia ex-China & Oceania	
		Amount	YoY	Amount	YoY	Amount	YoY	Amount	YoY
		¥ mn	%	¥ mn	%	¥ mn	%	¥ mn	%
	Artificial Teeth Products	98	12.5	1,801	12.0	1,302	14.9	691	1.2
	Abrasive Products	1,239	4.5	695	13.2	174	6.7	309	-8.6
	Metal Products	-	--	-	--	-	--	-	--
	Chemical Products	1,400	15.3	1,828	23.0	1,340	21.1	597	3.9
	Cements Products	106	0.1	382	3.7	558	18.6	373	24.5
	Machinery, Equipment & Other Products	166	-34.5	560	29.9	23	-40.0	153	471.2
	Dental Business	3,011	5.7	5,269	16.8	3,399	16.7	2,125	10.5
	Nail Care Business	171	-17.5	0	-35.5	11	-23.4	602	9.7
	Other Businesses (Industrial rubber abrasives)	-	--	-	--	-	--	-	--
	Total	3,182	4.1	5,269	16.8	3,410	16.5	2,727	10.3
	Impact of exchange fluctuations (YoY)	165		496		57		82	
	Currency neutral basis (excluding impact of exchange fluctuation)	3,016	-1.3	4,772	5.8	3,353	14.5	2,645	7.0