

Units : ¥ mn

【Consolidated】

* Figures in () are % of sales.

	1-3Q FYE3/25 Actual (from April 1, 2024 to December 31, 2024)	1-3Q FYE3/24 Actual (from April 1, 2023 to December 31, 2023)	YoY	FYE3/25 Forecast (from April 1, 2024 to March 31, 2025)	FYE3/24 Actual (from April 1, 2023 to March 31, 2024)	YoY
	Amount	Amount	Amount (%)	Amount	Amount	Amount (%)
Net sales	28,845	25,403	3,442 (13.5%)	38,395	35,080	3,315 (9.4%)
Gross profit	17,177 (59.5%)	15,219 (59.9%)	1,958 (12.9%)	23,081 (60.1%)	20,995 (59.8%)	2,086 (9.9%)
SG&A expenses	12,881 (44.7%)	11,809 (46.5%)	1,072 (9.1%)	17,787 (46.3%)	16,286 (46.4%)	1,501 (9.2%)
Operating income	4,295 (14.9%)	3,409 (13.4%)	885 (26.0%)	5,293 (13.8%)	4,709 (13.4%)	584 (12.4%)
Capital investment (including intangible and leased assets)	772	838	-66	1,743	1,282	460
Depreciation expenses (Tangible, intangible and leased assets)	769	829	-60 (-7.3%)	1,105	1,168	-63 (-5.4%)
R&D expenses (SG&A expenses)	1,475 (5.1%)	1,370 (5.4%)	104 (7.6%)	2,167 (5.6%)	1,927 (5.5%)	239 (12.4%)
Employees at period end	1,415	1,360	55		1,369	

【Non-Consolidated】

	1-3Q FYE3/25 Actual (from April 1, 2024 to December 31, 2024)	1-3Q FYE3/24 Actual (from April 1, 2023 to December 31, 2023)	YoY	FYE3/25 Forecast (from April 1, 2024 to March 31, 2025)	FYE3/24 Actual (from April 1, 2023 to March 31, 2024)	YoY
	Amount	Amount	Amount(%)	Amount	Amount	Amount(%)
Net sales	17,530	15,861	1,669 (10.5%)	22,918	21,273	1,644 (7.7%)
Gross profit	8,376 (47.8%)	7,618 (48.0%)	757 (9.9%)	10,727 (46.8%)	10,118 (47.6%)	609 (6.0%)
SG&A expenses	6,478 (37.0%)	6,219 (39.2%)	259 (4.2%)	9,053 (39.5%)	8,436 (39.7%)	617 (7.3%)
Operating income	1,897 (10.8%)	1,398 (8.8%)	498 (35.6%)	1,673 (7.3%)	1,681 (7.9%)	-7 (-0.5%)
Capital investment (including intangible and leased assets)	429	361	67	766	567	198
Depreciation expenses (Tangible, intangible and leased assets)	321	412	-90 (-21.9%)	458	563	-105 (-18.7%)
R&D expenses (SG&A expenses)	1,281 (7.3%)	1,223 (7.7%)	57 (4.7%)	1,870 (8.2%)	1,735 (8.2%)	135 (7.8%)
Net financial balance	2,372	2,231	141 (6.3%)	2,359	2,246	112 (5.0%)
Employees at period end	519	499	20		499	

[Sales<Japan & Overseas>]

[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

[1-3Q FYE3/23 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	1,071	9.9	9.0	3,511	27.1	22.4	76.6	4,583	19.3	19.0
	Abrasive Products	1,455	13.5	2.8	2,302	17.8	15.5	61.3	3,757	15.8	10.3
	Metal Products	146	1.4	-8.4	-	--	--	0.0	146	0.6	-8.4
	Chemical Products	2,273	21.1	1.5	4,382	33.8	26.9	65.8	6,655	28.0	16.9
	Cements Products	753	7.0	1.5	1,246	9.6	23.2	62.3	2,000	8.4	14.0
	Machinery, Equipment & Other Products	4,052	37.6	13.9	752	5.8	-18.9	15.7	4,805	20.2	7.1
	Dental Business	9,753	90.5	7.2	12,196	94.0	18.9	55.6	21,949	92.4	13.4
	Nail Care Business	946	8.8	0.2	772	6.0	20.0	44.9	1,719	7.2	8.2
	Other Businesses (Industrial rubber abrasives)	72	0.7	6.8	-	--	--	0.0	72	0.3	6.8
	Total	10,772	100.0	6.5	12,969	100.0	19.0	54.6	23,742	100.0	13.0
	Impact of exchange fluctuations (YoY)	0			1,476				1,476		
	Currency neutral basis (excluding impact of exchange fluctuation)	10,772		6.5	11,492		5.4	51.6	22,265		6.0

【Overseas Sales (by region)】

【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

【1-3Q FYE3/23 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		87	13.3	1,608	20.2	1,133	9.9	682	61.4
Abrasive Products		1,186	14.0	614	9.0	163	6.0	338	44.3
Metal Products		-	--	-	--	-	--	-	--
Chemical Products		1,214	23.8	1,486	11.6	1,106	44.4	574	53.4
Cements Products		106	17.8	368	23.6	471	18.7	299	32.7
Machinery, Equipment & Other Products		254	19.4	431	-33.0	39	-15.3	26	10.6
Dental Business		2,849	18.6	4,510	8.0	2,913	21.7	1,923	49.9
Nail Care Business		207	0.9	0	24.8	15	-54.9	549	35.9
Other Businesses (Industrial rubber abrasives)		-	--	-	--	-	--	-	--
Total		3,057	17.2	4,511	8.0	2,928	20.6	2,472	46.6
Impact of exchange fluctuations (YoY)		527		305		384		258	
Currency neutral basis (excluding impact of exchange fluctuation)		2,530	-3.0	4,205	0.7	2,543	4.8	2,213	31.2