

GOSHI GIKEN CO., LTD. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
As at 31 March 2026
(All amounts are in 1,000JPY)

Jun 19th 2026
Toyooka 1280, Koshi-shi, Kumamoto-ken
Goshi Giken Co., Ltd.
Akira Toyama , Representative Director

Account	Amount	Account	Amount
ASSETS	48,445,850	LIABILITIES	14,613,545
I Current assets	35,310,126	I Current liabilities	9,539,191
Cash and deposits	14,946,877	Accounts payable-trade	6,365,022
Accounts receivable-trade	10,164,832	Lease obligations	181,728
Inventories	7,481,480	Accounts payable-other	697,567
Others	2,721,948	Income taxes payable	432,957
Allowance for doubtful accounts	△ 5,012	Accrued consumption taxes	175,155
		Provision for bonuses	616,508
II Noncurrent assets	13,135,724	Provision for directors' bonuses	10,020
		Accrued expenses	382,401
(Property, plant and equipment)	(11,597,793)	Others	677,828
		II Noncurrent liabilities	5,074,353
Buildings and structures	11,924,869		
Machinery, equipment and vehicles	33,495,066	Lease obligations	335,590
Tools, furniture and fixtures	5,474,544	Deferred tax liabilities	1,107,954
Land	1,727,297	Long-term accounts payable-other	23,600
Construction in progress	696,886	Net defined benefit liability	3,417,761
Others	293,641	Others	189,446
Accumulated depreciation and impairment loss	△ 42,014,511		
		NET ASSETS	33,832,305
(Intangible assets)	(271,659)	I Shareholders' equity	26,155,524
Software	195,668	Capital stock	500,000
Software in progress	73,038	Capital surplus	12,800
Right of using facilities	2,952	Retained earnings	25,642,723
(Investments and other assets)	(1,266,271)	II Accumulated other comprehensive income	3,535,663
Net defined benefit asset	599,523	Foreign currency translation adjustment	3,224,706
Deferred tax assets	417,529	Remeasurements of defined benefit plans	310,956
Others	249,217		
		III Non-controlling interests	4,141,117
TOTAL ASSETS	48,445,850	TOTAL LIABILITIES AND NET ASSETS	48,445,850

GOSHI GIKEN CO., LTD. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF INCOME

For the year ended 31 March 2026

(All amounts are in 1,000JPY)

Gross sales	72,341,707
Cost of sales	64,118,773
Gross profit	8,222,933
Selling, general and administrative expenses	4,386,531
Selling expenses	879,182
General and administrative expenses	3,507,348
Operating income	3,836,402
Non-operating income	363,154
Interest income	329,454
Other income	33,699
Non-operating expenses	61,252
Interest expenses	38,702
Donations expense	13,391
Other expenses	9,158
Ordinary income	4,138,304
Extraordinary income	7,268
Gain on sales of fixed assets	7,268
Extraordinary loss	5,959
Loss on sales of fixed assets	517
Loss on retirement of fixed assets	5,441
Income before income taxes	4,139,614
Income taxes-current	1,308,524
Income taxes-deferred	1,758
Net income	2,829,331
Profit attributable to non-controlling interests	614,805
Profit attributable to owners of parent	2,214,526

GOSHI GIKEN CO., LTD.

STATEMENTS OF FINANCIAL POSITION

As at 31 March 2026

(All amounts are in 1,000JPY)

Account	Amount	Account	Amount
ASSETS	22,944,620	LIABILITIES	5,378,661
I Current assets	12,632,723	I Current liabilities	2,809,390
Cash and deposits	4,111,499	Accounts payable-trade	1,296,075
Accounts receivable-trade	3,616,957	Lease obligations	74,529
Merchandise and finished goods	280,006	Accounts payable-other	483,128
Work in process	1,251,289	Accrued expenses	203,131
Raw materials and supplies	1,155,032	Income taxes payable	120,142
Prepaid expenses	18,931	Deposits received	18,674
Short-term loans receivable to subsidiaries	904,056	Provision for bonuses	418,329
Accounts receivable-other	392,794	Provision for directors' bonuses	10,020
Lease receivables	327,167	Others	185,358
Others	574,988		
II Noncurrent assets	10,311,897	II Noncurrent liabilities	2,569,271
(Property, plant and equipment)	(4,619,626)	Lease obligations	189,156
Buildings	865,807	Provision for retirement benefits	2,345,706
Structures	111,269	Long-term accounts payable-other	23,600
Machinery and equipment	1,980,922	Deferred Tax Liability	10,808
Vehicles	47,745		
Tools, furniture and fixtures	602,115		
Dies	21,663		
Land	665,557		
Construction in progress	324,543		
(Intangible assets)	(187,537)	NET ASSETS	17,565,958
Telephone subscription right	2,952	I Shareholders' equity	17,565,958
Software	111,547	Capital stock	500,000
Software in progress	73,038	Retained earnings	17,065,958
(Investments and other assets)	(5,504,732)	Legal retained earnings	125,000
Stocks of subsidiaries	1,953,392	Other retained earnings	16,940,958
Investments in capital of subsidiaries	983,732	General reserve	1,150,000
Long-term loans receivable from subsidiaries	2,043,297	Retained earnings brought forward	15,790,958
Prepaid pension cost	380,892		
Lease receivables	73,111		
Others	70,305		
TOTAL ASSETS	22,944,620	TOTAL LIABILITIES AND NET ASSETS	22,944,620

GOSHI GIKEN CO., LTD.**STATEMENTS OF INCOME****For the year ended 31 March 2026**

(All amounts are in 1,000JPY)

Account	Amount
Gross sales	16,468,582
Cost of sales	14,753,486
Gross profit	1,715,095
Selling, general and administrative expenses	1,554,670
Selling expenses	179,687
General and administrative expenses	1,374,982
Operating income	160,424
Non-operating income	2,438,748
Interest income	35,869
Dividends income	2,342,061
Foreign exchange gains	28,753
Other income	32,064
Non-operating expenses	6,181
Other expenses	6,181
Ordinary income	2,592,991
Extraordinary income	289,850
Gain on sales of noncurrent assets	37,763
Other extraordinary income	252,086
Extraordinary loss	5,959
Loss on sales of noncurrent assets	517
Loss on retirement of noncurrent assets	5,441
Income before income taxes	2,876,882
Income taxes-current	546,387
Income taxes-deferred	△ 52,597
Net income	2,383,092