

January 30, 2026



Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)



Company name: JSP Corporation
 Listing: Tokyo Stock Exchange
 Securities code: 7942
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	108,640	0.3	6,108	6.4	6,530	1.3	5,634	14.8
December 31, 2024	108,290	5.7	5,739	(10.7)	6,450	(5.9)	4,906	(8.9)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥4,828 million [5.2%]
 For the nine months ended December 31, 2024: ¥4,589 million [(59.8)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	215.00	-
December 31, 2024	187.23	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of				
December 31, 2025	160,534	108,552	64.7	3,960.60
March 31, 2025	153,936	105,855	65.6	3,855.23

Reference: Equity
 As of December 31, 2025: ¥103,795 million
 As of March 31, 2025: ¥101,035 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	40.00	-	40.00	80.00
Fiscal year ending March 31, 2026	-	40.00	-		
Fiscal year ending March 31, 2026 (Forecast)				50.00	90.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

For details, please refer to the " Notice Regarding Revisions to Consolidated Financial Forecasts and Year-End Dividend Forecast for the Fiscal Year Ending March 31, 2026" announced today (January 30, 2026).

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	143,000	0.5	7,000	1.6	7,400	1.2	5,800	14.5	221.31

Note: Revisions to the earnings forecasts most recently announced: Yes

For details, please refer to the " Notice Regarding Revisions to Consolidated Financial Forecasts and Year-End Dividend Forecast for the Fiscal Year Ending March 31, 2026" announced today (January 30, 2026).

* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
 - (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - (ii) Changes in accounting policies due to other reasons: None
 - (iii) Changes in accounting estimates: None
 - (iv) Restatement: None

- (4) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	31,413,473 shares
As of March 31, 2025	31,413,473 shares

- (ii) Number of treasury shares at the end of the period

As of December 31, 2025	5,206,322 shares
As of March 31, 2025	5,206,193 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	26,207,230 shares
Nine months ended December 31, 2024	26,207,623 shares

- * Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

- * Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors.