

April 30, 2026



**Summary of Consolidated Financial Results
for the Fiscal Year Ended March 31, 2026
(Under Japanese GAAP)**



Company name: JSP Corporation
 Listing: Tokyo Stock Exchange
 Securities code: 7942
 URL: <https://www.co-jsp.co.jp/english/>
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 Scheduled date of annual general meeting of shareholders: June 26, 2026
 Scheduled date to commence dividend payments: June 8, 2026
 Scheduled date to file annual securities report: June 19, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for analysts)

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	145,456	2.3	7,765	12.7	8,092	10.7	6,602	30.3
March 31, 2025	142,250	5.3	6,888	(8.9)	7,311	(10.0)	5,066	(20.7)

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥9,831 million [24.2%]
 For the fiscal year ended March 31, 2025: ¥7,918 million [(31.7)%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
March 31, 2026	251.92	-	6.3	5.1	5.3
March 31, 2025	193.31	-	5.2	4.8	4.8

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended March 31, 2026: ¥(99) million
 For the fiscal year ended March 31, 2025: ¥(395) million

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	164,848	113,514	65.9	4,145.07
March 31, 2025	153,936	105,855	65.6	3,855.23

Reference: Equity
 As of March 31, 2026: ¥108,630 million
 As of March 31, 2025: ¥101,035 million

(3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	16,349	(8,574)	(3,745)	16,567
March 31, 2025	8,896	(8,611)	(3,833)	11,927

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	40.00	-	40.00	80.00	2,096	41.4	2.1
Fiscal year ended March 31, 2026	-	40.00	-	50.00	90.00	2,358	35.7	2.2
Fiscal year ending March 31, 2027 (Forecast)		50.00		50.00	100.00		52.4	

Note: Revision from the most recently published dividend forecast: None

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Six months ending September 30, 2026	82,000	16.6	3,900	26.8	4,000	23.4	2,900	1.4	110.66
Fiscal year ending March 31, 2027	164,000	12.7	7,000	(9.9)	7,200	(11.0)	5,000	(24.3)	190.79

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) 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
- (3) Number of issued shares (common shares)

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

As of March 31, 2026	26,207,073 shares
As of March 31, 2025	31,413,473 shares

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

As of March 31, 2026	19 shares
As of March 31, 2025	5,206,193 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	26,207,198 shares
Fiscal year ended March 31, 2025	26,207,539 shares

[Reference] Overview of non-consolidated financial results

Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	62,200	(1.8)	1,010	560.3	4,348	36.0	3,970	35.6
March 31, 2025	63,346	2.4	153	(84.1)	3,197	(25.5)	2,928	(24.1)

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 31, 2026	151.51	-
March 31, 2025	111.73	-

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	89,009	52,844	59.4	2,016.41
March 31, 2025	87,662	50,986	58.2	1,945.52

Reference: Equity

As of March 31, 2026: ¥52,844 million

As of March 31, 2025: ¥50,986 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* 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.