

Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2025

[IFRS] (Consolidated)

October 29, 2024

Company Elematec Corporation
 Stock Code 2715 URL: <https://www.elematec.com>
 Representative Akira Yokode, Chief Executive Officer and Chairman of the Board
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 Expected date of filing of semiannual report: November 8, 2024 Expected starting date of dividend payment: December 3, 2024
 Preparation of supplementary financial document: Yes
 Results briefing: Yes

(Rounded down to million yen)

1. Consolidated financial results for the Second Quarter of FYE 2025

(April 1, 2024 through September 30, 2024)

(1) Consolidated results of operations

(% change from the previous year)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of the parent		Total comprehensive income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FYE 2025 2 nd Quarter	98,360	-3.7	4,996	-0.8	4,433	-4.3	3,068	-7.2	3,068	-7.2	2,371	-50.8
FYE 2024 2 nd Quarter	102,102	-	5,034	-	4,635	-	3,305	-	3,305	-	4,820	-

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
FYE 2025 2 nd Quarter	74.93		74.93	
FYE 2024 2 nd Quarter	80.73		80.73	

(Note) Basic earnings per share is calculated on Profit attributable to owners of the parent.

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of the parent	Ratio of equity attributable to owners of the parent to total assets
	Million yen	Million yen	Million yen	%
FYE 2025 2 nd Quarter	114,301	69,777	69,777	61.0
FYE 2024	117,212	69,249	69,249	59.1

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FYE 2024	—	40.00	—	45.00	85.00
FYE 2025	—	40.00			
FYE 2025(forecast)			—	0.00	40.00

(Note) Revisions to recent dividend forecast: Yes

Regarding the dividend forecast for the fiscal year ending March 31, 2025, in light of the commencement of a tender offer for our common shares by our parent company, Toyota Tsusho Corporation, the Company resolved at the Board of Directors meeting held on October 29, 2024 to revise the dividend forecast and not to pay a year-end dividend, subject to the successful completion of the tender offer.

3. Consolidated forecast for FYE 2025 (April 1, 2024 through March 31, 2025)

(% change from the previous year)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of the parent	Basic earnings per share
FYE 2025	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
	216,500	11.4	9,350	3.3	8,650	6.6	6,000	4.7
								146.53

(Note) Revisions to business forecast for the current quarter: None

※Notes

(1) Changes in significant subsidiary during the period (changes in specified subsidiary accompanying changes in the scope of consolidation): None

(2) Changes in accounting policies, accounting estimates and restatement

- ①Changes in accounting policy required by IFRS : None
- ②Changes other than the above① : None
- ③Changes in accounting estimates : None

(3) Shares outstanding (common stock)

①Number of shares outstanding at end of period (treasury stock included):

FYE 2025 2nd Quarter: 42,304,946 shares

FYE 2024 2nd Quarter: 42,304,946 shares

②Treasury stock at the end of period:

FYE 2025 2nd Quarter: 1,358,813 shares

FYE 2024 2nd Quarter: 1,358,737 shares

③Average number of stock during period

FYE 2025 2nd Quarter: 40,946,160 shares

FYE 2024 2nd Quarter: 40,946,209 shares

***Brief Report of Financial Results is not subject to an audit by a certified public accountant or an audit corporation.**

***Explanation regarding appropriate use of business forecasts and other special instructions**

Forecasts regarding future performance in this material are based on information currently available to the company and certain assumptions that the company deems to be reasonable at the time this report was prepared. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.