

SATOSHOJI

FINANCIAL RESULTS PRESENTATION MATERIAL

For the Six Months
Ended September 30, 2025

SATO SHOJI CORPORATION

TSE Prime Market Code No. 8065



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Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

1. 2026/3 Consolidated Interim Results



Summary of Financial Results

(Millions of yen; %)

	2025/3 1H		2026/3 1H		Year-on year change	
	Amount	Composition ratio	Amount	Composition ratio	Amount	Percentage
Net sales	139,794	100%	142,373	100%	2,579	1.8%
Gross profit	10,601	7.6%	11,324	8.0%	723	6.8%
Selling, general and administrative expenses	7,826	5.6%	8,095	5.7%	270	3.4%
Operating profit	2,775	2.0%	3,229	2.3%	454	16.3%
Ordinary profit	3,045	2.2%	3,520	2.5%	475	15.6%
Profit before income taxes	3,965	2.8%	4,083	2.9%	118	3.0%
Profit attributable to owners of parent	2,826	2.0%	2,930	2.1%	104	3.7%
Earnings per share (yen)	134.18	—	139.38	—	—	—

● Key Points of Consolidated Financial Results

- • • Net sales, operating profit, ordinary profit, and profit all reached record highs for an interim period.

Net sales

142,373 million yen (up 1.8% year on year)

In the Steel and Non-Ferrous Metals Divisions, despite strong sales to the key commercial vehicle and construction machinery industries, revenue decreased due in part to falling material prices. Meanwhile, in the Electronics Division, exports of materials for LCDs, semiconductors, and HDDs, as well as sales from new projects performed strongly, leading to a significant increase in revenue. In the Life Sales Division as well, sales of its own products remained strong, resulting in a significant increase in revenue.

Operating profit

3,229 million yen (up 16.3% year on year)

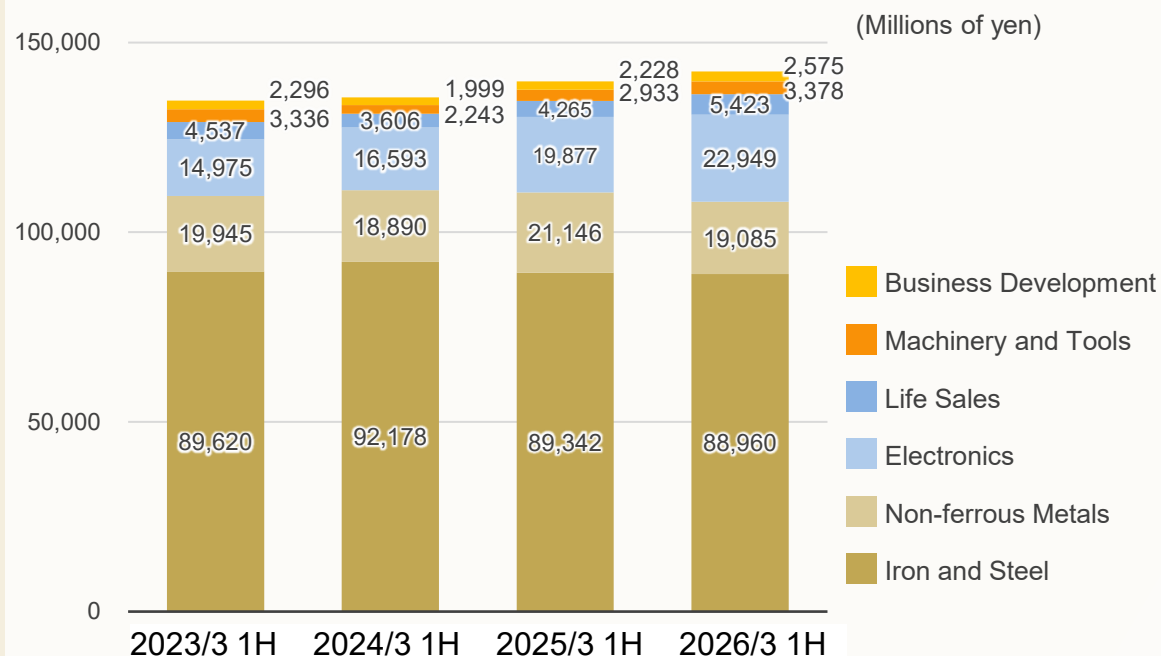
Contributions from consolidated subsidiaries, particularly overseas affiliates, were significant.

Profit

2,930 million yen (up 3.7% year on year)

In the interim period under review, profit rose 3.7% year on year to 2,930 million yen due to an increase in operating profit, despite a 433 million yen decrease in extraordinary income year on year to 570 million yen.

Net Sales by Segment



(Millions of yen)

	Iron and Steel	Non-ferrous Metals	Electronics	Life Sales	Machinery and Tools	Business Development	Total
2025/3 1H Net sales	89,342	21,146	19,877	4,265	2,933	2,228	139,794
2026/3 1H Net sales	88,960	19,085	22,949	5,423	3,378	2,575	142,373
Amount	△381	△2,061	3,072	1,157	445	346	2,578

Key Points

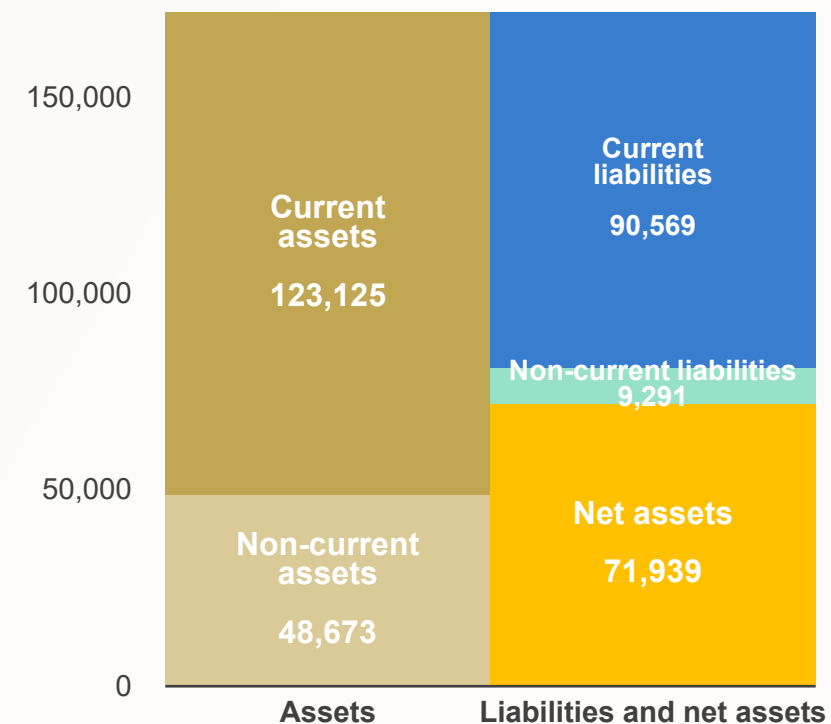
- In the Steel and Non-Ferrous Metals Divisions, despite strong sales to the key commercial vehicle and construction machinery industries, revenue decreased due in part to falling material prices.
Iron and Steel Department: -381 million yen (down 0.4%) / Non-ferrous Metals Department: -2,061 million yen (down 9.7%)
- Meanwhile, in the Electronics Division, revenue grew significantly, increasing by 3,072 million yen (up 15.5%), driven by substantial growth in exports of materials for LCDs, semiconductors, and HDDs, as well as sales from new projects.
- In the Life Sales Division as well, sales of its own products remained strong, resulting in a significant increase in revenue of 1,157 million yen (up 27.1%).

Balance Sheet

(Millions of yen)

	2025/3	2026/3 1H	YoY change
Current assets	125,596	123,125	△2,471
Cash and deposits	3,912	4,848	936
Notes and accounts receivable – trade			
Electronic recorded monetary claims-operating	85,195	82,481	△2,714
Other assets	36,489	35,796	△693
Non-current assets	45,547	48,673	3,126
Property, plant and equipment	24,587	25,768	1,181
Intangible assets	208	197	△11
Investments and other assets	20,751	22,708	1,957
Total assets	171,143	171,799	656
Total liabilities	102,688	99,860	△2,828
Current liabilities	92,257	90,569	△1,688
Non-current liabilities	10,431	9,291	△1,140
Total net assets	68,454	71,939	3,485
Total liabilities and net assets	171,143	171,799	656
Equity ratio	39.8%	41.7%	1.9pt

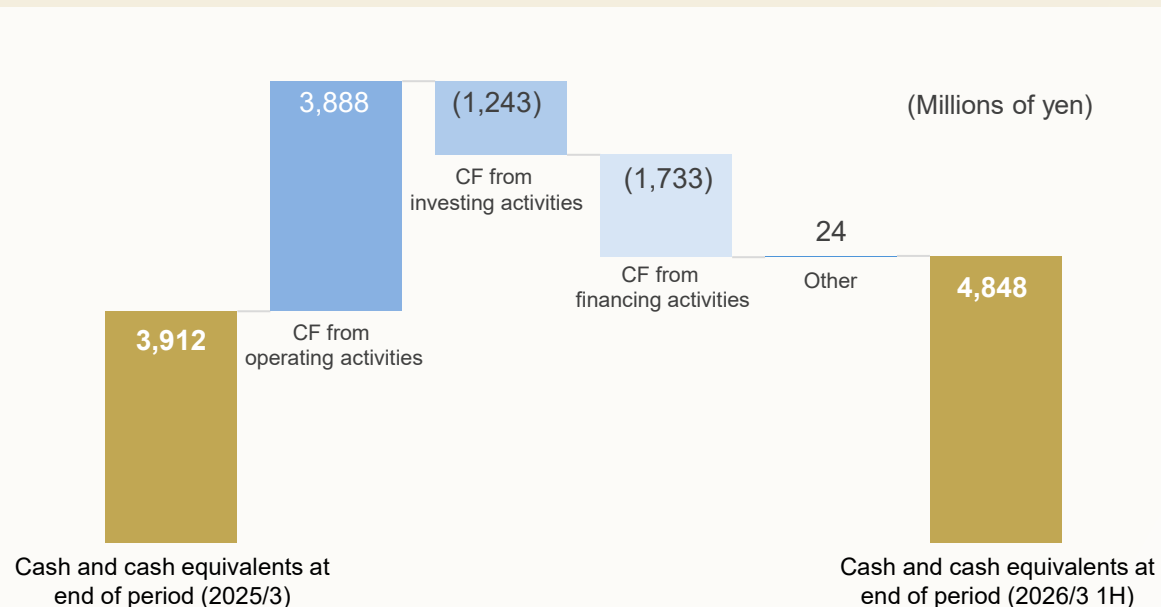
(Millions of yen)



Key Points

- Property, plant and equipment: The increase was mainly due to buildings and structures, reflecting the recognition of the Urayasu Steel Center and the Electronics Sanjo Logistics Center.
- Investments and other assets: The balance increased by 1,545 million yen due to mark-to-market valuation gains despite the sale of some investment securities.

Cash Flow



Key Points

- Cash flows from investing activities: -2,056 million yen in purchase of property, plant and equipment, 814 million yen in proceeds from sale of investment securities
- Cash flows from financing activities: -933 million yen in increase (decrease) in long-term and short-term borrowings

(Millions of yen)

	2025/3 1H	2026/3 1H	Change
Cash and cash equivalents at beginning of period	3,115	3,912	797
Cash flows from operating activities	(1,503)	3,888	5,391
Cash flows from investing activities	(2,309)	(1,243)	1,066
Cash flows from financing activities	(4,636)	(1,733)	(6369)
Others	344	24	(320)
Cash and cash equivalents at end of period	4,283	4,848	565

Depreciation	514	647	133
Increase(Decrease) in borrowings	5,385	(933)	(6,318)
Dividends paid	(861)	(881)	(20)

Breakdown of Cash Flows from Investing Activities

Purchase of property, plant and equipment	(3,118)	(2,056)	1,062
Sale of investment securities	738	814	76
Other	71	(1)	(72)

Topic

To strengthen our logistics system, we relocated the Shiga Branch to **Konan, Shiga**, and established new bases in **Sanjo, Niigata** and **Urayasu, Chiba**

To expand our business and further strengthen our logistics system, we relocated and expanded the Shiga Branch from Ritto-shi, Shiga Prefecture to Konan-shi in May 2025.

In addition, in August, we established two new bases:

Electronics Sanjo Logistics Center in Sanjo-shi, Niigata Prefecture and Urayasu Steel Center in Urayasu-shi, Chiba Prefecture.

Relocated base

Shiga Branch

- Both the site area and inventory capacity have more than doubled, enhancing on-site logistics and increasing productivity.
- Solar panels have been installed on the warehouse roof.

The facility consumes 100,000 kWh of power internally per year, contributing to carbon neutrality.

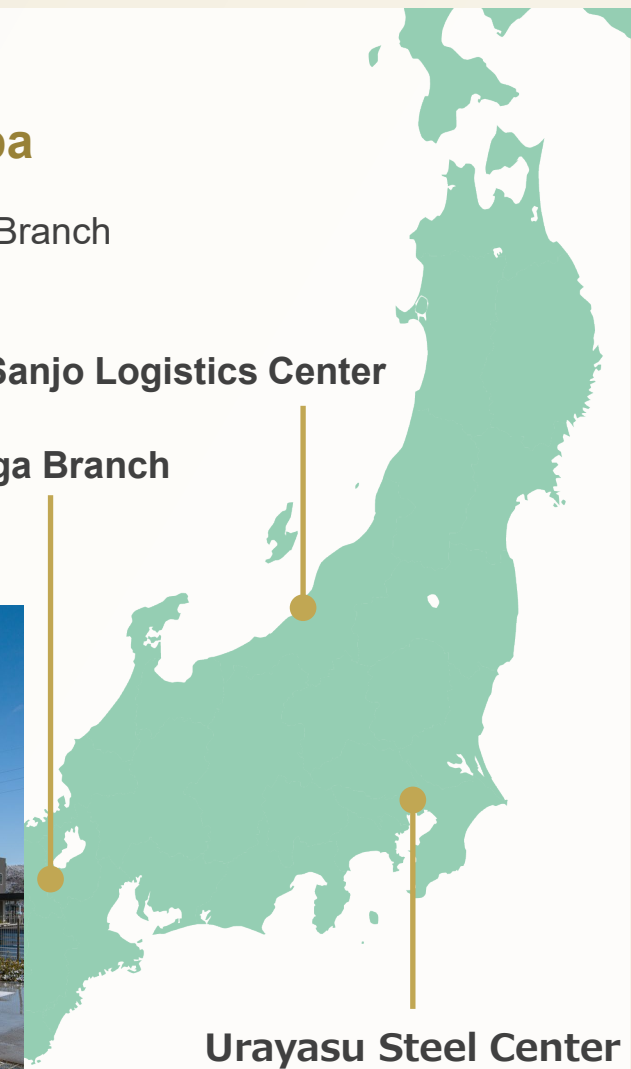
- Location: 3-3-3 Chuo, Konan-shi, Shiga 520-3234
- Site area: 10,124 m² Warehouse floor space: 5,684 m²
- Main inventory items: Steel sheets (normal steel sheets, high-tensile steel sheets), speciality steel round bars, flat bars, shaped steel, and steel pipes
- Inventory capacity: Approximately 3,000 tons



Electronics Sanjo Logistics Center

Shiga Branch

Urayasu Steel Center



New base Electronics Sanjo Logistics Center

- Strengthens the logistics function of the Electronics Department.
- Provides comprehensive support from inventory management to delivery, including printed circuit board materials and semiconductor-related components.
- We plan to develop and roll out semiconductor-related processed products and new materials, with future collaboration in mind with neighboring business partners.

- Location: 539-5 Hitotsuyashikishinden, Sanjo-shi, Niigata 959-1152
- Site area: 7,918 m² • Warehouse floor space: 3,182 m²
- Main inventory items: Printed circuit board materials, semiconductor-related components, imported sub-materials, laminated board raw materials, chemicals, ink, etc.
- Inventory capacity: Approximately 500 pallets in an ambient temperature warehouse and approximately 100 pallets in a temperature-controlled warehouse (temperature and humidity controlled to between 5°C and 20°C)

Note: All figures are pallet equivalents.



New base Urayasu Steel Center

- We integrated the existing Shinonome and Urayasu warehouses in the Iron and Steel Department to establish a new base within the Urayasu Steel Park.
- We are building an efficient logistics system while also giving consideration to sustainability through the use of environmentally friendly steel materials.
- We are consolidating some of the head office's administrative functions, thereby strengthening cooperation between sales and management.

- Location: 4 Minato, Urayasu-shi, Chiba 279-0024
- Site area: 5,823.78 m² • Warehouse floor space: 3,898.11 m²
- Main inventory items: Speciality steel round bars, speciality steel flat bars, steel sheets (high-tensile steel sheets, abrasion-resistant steel sheets, sulfuric acid-resistant steel sheets, speciality steel sheets), and dense bar
- Inventory capacity: Approximately 6,000 tons



This base relocation and establishment of new bases will strengthen our logistics network while expanding the business infrastructure.

2. 2026/3 Consolidated Forecasts



Results Forecasts for the Fiscal Year Ending March 31, 2026

(Millions of yen; %)

	2025/3		2026/3 (Forecast)		YoY change	
	Amount	Composition ratio	Amount	Composition ratio	Amount	Percentage
Net sales	284,552	100%	290,000	100%	5,448	1.9%
Operating profit	6,817	2.4%	6,800	2.3%	(17)	(0.3%)
Ordinary profit	7,191	2.5%	7,200	2.5%	9	0.1%
Profit attributable to owners of parent	6,015	2.1%	5,600	1.9%	(415)	(6.9%)
Earnings per share (yen)	285.90	—	266.14	—	—	—

● Future Outlook

Regarding the future outlook, although the economy is expected to continue its gradual recovery due to improvements in employment and income conditions, numerous concerns persist, including rising energy prices, fluctuations in interest rates and exchange rates, tariff policies under the Trump administration, and geopolitical risks. As a result, the outlook remains uncertain.

Under such circumstances, our group will continue to focus on addressing key challenges to achieve sustainable growth in response to the diversifying environment, guided by the vision of "Three SINKA" set forth in our Third Medium-Term Management Plan.

For the consolidated earnings forecast for the next fiscal year, we anticipate net sales of 290 billion yen, operating profit of 6.8 billion yen, ordinary profit of 7.2 billion yen, and net profit attributable to owners of the parent of 5.6 billion yen.

The forecast for net income is expected to decrease by 415 million yen year-on-year, mainly due to a gain on the sale of fixed assets of 478 million yen recorded in the previous fiscal year.

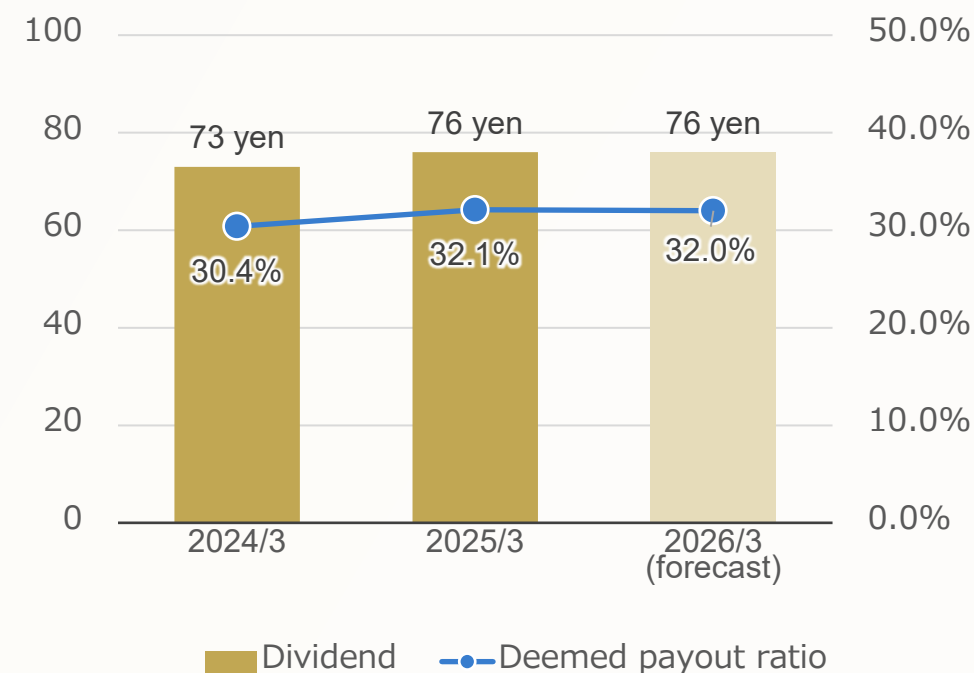
Dividend Forecast

Dividend Policy

- Dividend of at least 30% of consolidated deemed profit* and a minimum annual dividend of 76 yen per share
- Dividends of surplus will be paid twice a year in principle: interim and year-end

(Millions of yen)

	2024/3 Results	2025/3 Results	2026/3 (Forecast)
Dividend per share	73 yen	76 yen	76 yen
Consolidated profit	6,478	6,015	5,600
Payout ratio	23.8%	26.6%	28.6%
Consolidated deemed profit	5,059	4,989	4,995
Deemed payout ratio	30.4%	32.1%	32.0%



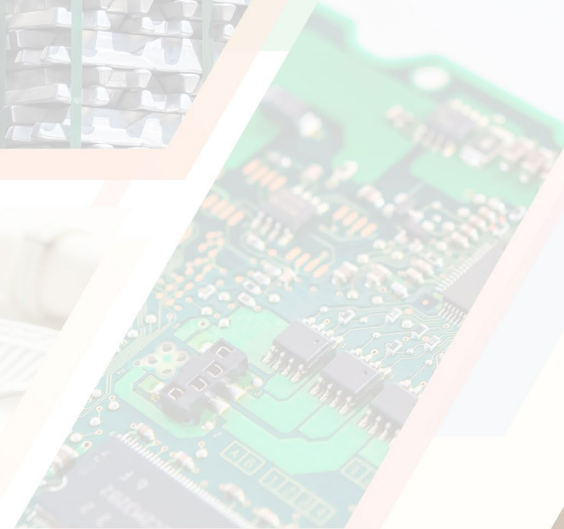
* Consolidated deemed profit: Consolidated ordinary profit x (1 – Effective tax rate)

SATOSHOJI

3. About Sato Shoji Group



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Company Profile

Company name	SATO SHOJI CORPORATION
Founded	February 24, 1930
Established	February 5, 1949
Capital	1,321,368,450 yen
Representative Directors	President Tetsuo Nozawa Senior Managing Executive Officer Masami Urano
Employees	Consolidated: 1,068 Non-Consolidated: 664
Services and products	Sales in Japan and import/export of Iron & Steel, Non-ferrous Metals, Electronic materials, Machinery, Industrial tools, Lifestyle goods, Precious metals & Jewelry, Material of construction, and Environment-related goods
Branch locations	Tokyo Head Quarters and 41 branches in Japan, including Hokkaido, Akita, Niigata, Fukushima, Tochigi, Saitama, Kanagawa, Shizuoka, Aichi, Nagano, Osaka, Hiroshima, Okayama, Fukuoka, and Kumamoto
Overseas affiliates	21 overseas locations in China, Hong Kong, Thailand, Vietnam, Korea, Indonesia, India, Singapore, Taiwan, Cambodia, and Malaysia
Banks	Resona Bank, Limited Tokyo-Chuo Branch Joyo Bank, Ltd. Shinjuku Branch Sumitomo Mitsui Banking Corporation Nihonbashi Higashi Branch MUFG Bank, Ltd. Yaesu-dori Branch Mizuho Bank, Ltd. Tokyo Corporate Banking Dept.
Stock listing	Tokyo Stock Exchange Prime Market



Company Profile

Domestic Bases

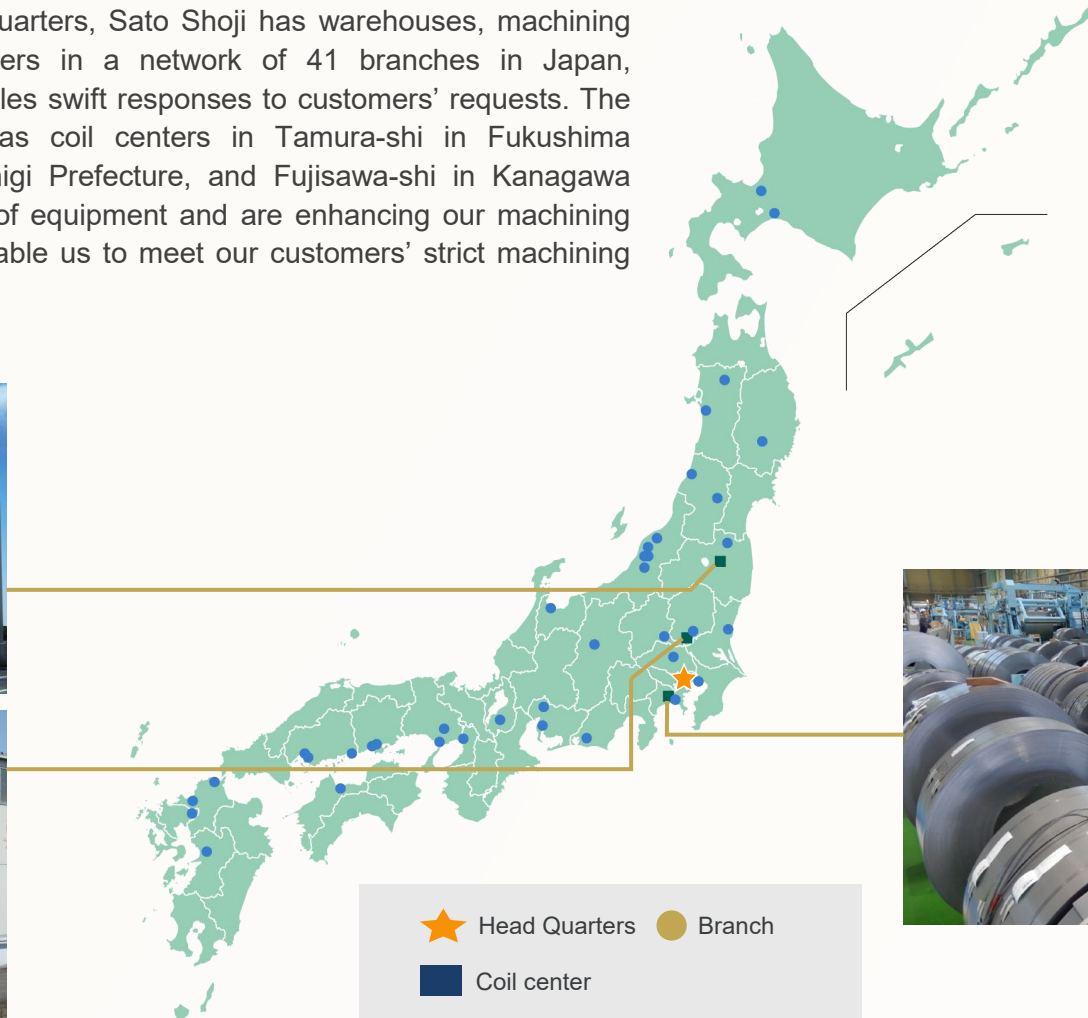
Centered on its Tokyo Head Quarters, Sato Shoji has warehouses, machining facilities, and distribution centers in a network of 41 branches in Japan, establishing a system that enables swift responses to customers' requests. The Iron and Steel Department has coil centers in Tamura-shi in Fukushima Prefecture, Tochigi-shi in Tochigi Prefecture, and Fujisawa-shi in Kanagawa Prefecture. We have a variety of equipment and are enhancing our machining and distribution functions to enable us to meet our customers' strict machining accuracy requirements.

41 branches in Japan

Koriyama Coil Center
Tamura, Fukushima



Tochigi Coil Center
Tochigi, Tochigi



Kanagawa Coil Center
Fujisawa, Kanagawa

Company Profile

Domestic Affiliates

The Sato Shoji Group has 11 subsidiaries and affiliated companies with 14 locations in Japan. They include companies from a variety of industries, with a focus on the Iron & Steel business.

Making effective use of our network of domestic bases and these subsidiaries and affiliated companies spanning the whole of Japan, we will strive to improve sales efficiency and promote the further expansion of our business fields.

1 Consolidated subsidiary

NK TECH NIIGATA K.K.
Iron & Steel product
manufacturing

2 Consolidated subsidiary

NIHON YOSHOKKI CO., LTD.
Metal sundries manufacturing

3 Consolidated subsidiary

4 SATO CHEMIGLASS
CORPORATION
Processing and sales of glass
materials and synthetic resin products
Tsukuba Techno Center



5 Consolidated subsidiary

DAITO KOGYO CO., LTD.
Steel stock processing and sales

6 Consolidated subsidiary

7 FUJI JIDOSHA KOGYO CO.,
LTD.
Automotive components
Manufacturing
Atsugi Factory



8 Consolidated subsidiary

METAL ACT CO., LTD.
Iron & Steel sales

9 Consolidated subsidiary

10 HANSHIN SPECIAL STEEL
CO., LTD.
Iron & Steel sales
Utsunomiya branch

11 Equity method affiliate

INOUE MATERIAL Co., LTD.
Mineral & Metal material sales

12 SATO GENETEC CORPORATION

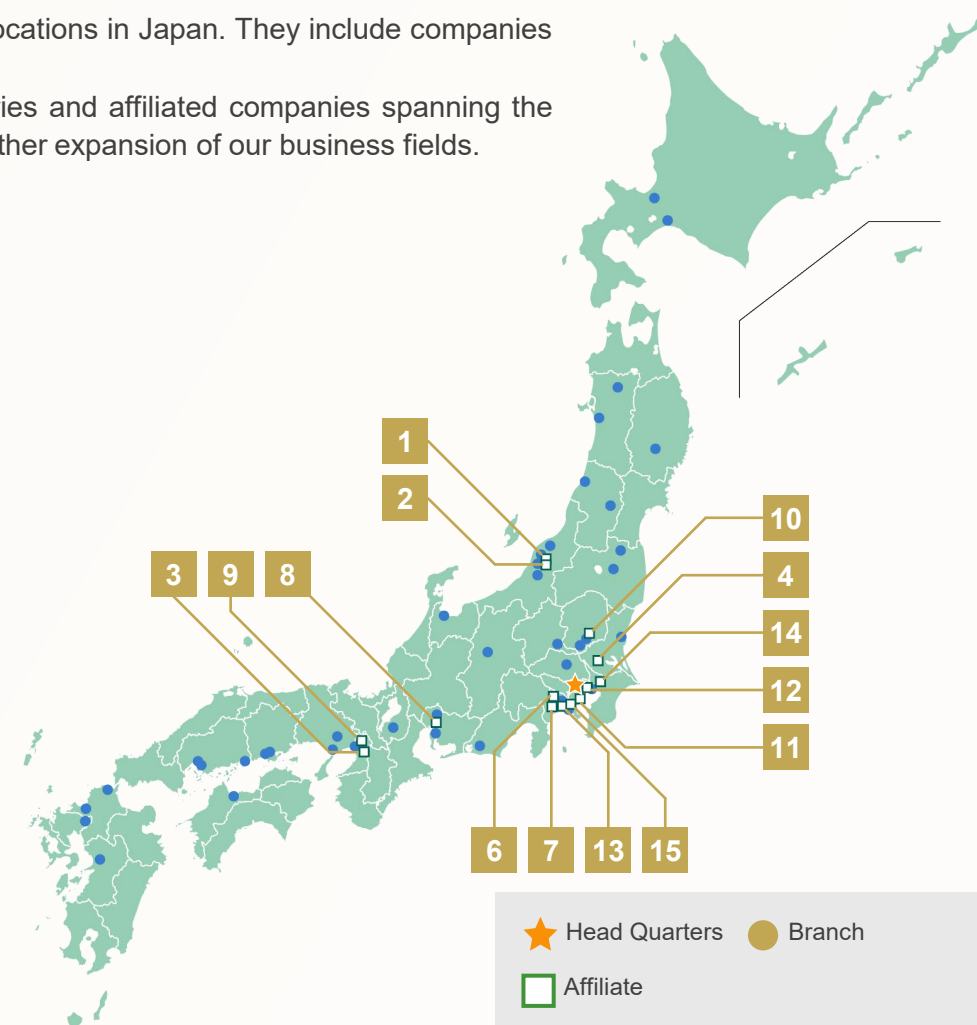
Operation/management of car
parking and bicycle parking lots;
Nonlife insurance agent

13 SHONAN KAKOU K.K.

Steel stock processing

14 SEKINE KOZAI K.K.

Steel stock sales



Company Profile

Overseas Bases

Our first step overseas was the establishment of SATO SHOJI HONG KONG CO., LTD. in 2004. Since then, the Sato Shoji Group has established business bases in 21 locations in 11 countries and regions. United as one, the Group will work together to strengthen and expand our overseas business, with a particular focus on the Asian region.

21 overseas locations

● Consolidated subsidiary

● Equity method affiliate

Overseas Sales Companies

- | | |
|--|--|
| A SATO SHOJI HONG KONG CO., LTD. ●
Electronic materials sales | I SATO-SHOJI (VIETNAM) CO., LTD. ●
Non-ferrous Metals and Iron & Steel sales |
| B SATO SHOJI SHANGHAI CO., LTD. ●
Iron & Steel, Non-ferrous Metals and Electronic materials sales | J HANOI BRANCH
Iron & Steel and Non-ferrous Metals sales |
| C CHANGZHOU BRANCH
Iron & Steel and Non-ferrous Metals sales; Steel material warehouses | K SATO-SHOJI (CAMBODIA) CO., LTD.
Non-ferrous Metals sales |
| D SATO CHEMICAL GLASS (SUZHOU) CO., LTD.
Synthetic resins and Glass products sales | L SATO SHOJI ASIA PACIFIC PTE. LTD. ●
Electronic materials sales |
| E SATO SHOJI (GUANGZHOU) CO., LTD. ●
Electronic materials and Iron & Steel sales | M PT. SATO-SHOJI INDONESIA ●
Iron & Steel and Non-ferrous Metals sales |
| F SATO SHOJI KOREA CO., LTD.
Electronic materials and Iron & Steel sales | N SATO-SHOJI INDIA PRIVATE LIMITED
Iron & Steel and Non-ferrous Metals sales |
| G SATO-SHOJI (THAILAND) CO., LTD. ●
Iron & Steel, Electronic materials, and Non-ferrous Metals sales | O PS DEVICE & MATERIAL INC.
Electronic materials sales |
| H SATO TECHNO SERVICE (THAILAND) CO., LTD.
Machining tools sales; Machinery repair services | P SATO SHOJI MALAYSIA SDN. BHD.
Electronic materials sales |

Joint Venture Manufacturing Companies

- | | |
|--|--|
| Q SOGABE (SUZHOU) GEAR REDUCER CO., LTD.
Manufacturing of Gear reducers | T THAI KJK CO., LTD.
Manufacturing of Automotive components |
| R UCHIDA-SATO TECH (THAILAND) CO., LTD.
Manufacturing of Die holders for forging | U POLYHOSE SATO SHOJI METAL WORKS PRIVATE LIMITED
Steel stock processing and Can fabrication |
| S YUASA SATO (THAILAND) CO., LTD. ●
Manufacturing of Crankshafts | |



SATO-SHOJI (THAILAND)
Electronics Dept. warehouse

Services and Products

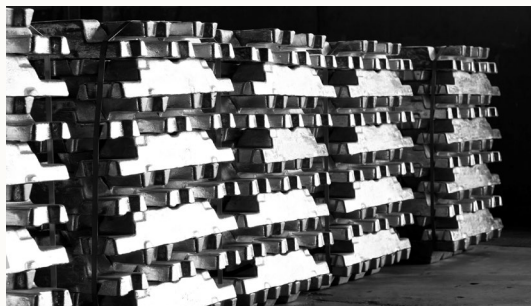
Iron and Steel Dept.

“Iron and Steel” will retain a leading role throughout the 21st century



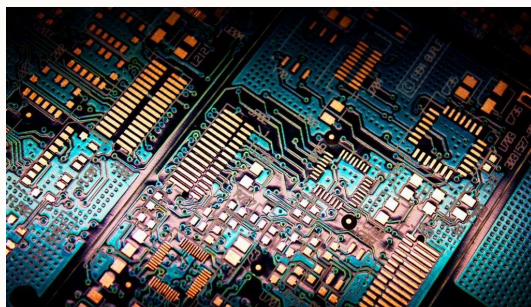
Non-ferrous Metals Dept.

Proactive development from raw ore into new materials and onto leading-edge high-tech fields



Electronics Dept.

Providing a bridge between innovative technologies and products for our age



Machinery and Tools Dept.

Factory automation advisory services to reinforce manufacturing operations



Life Sales Dept.

We offer a lifestyle based on design



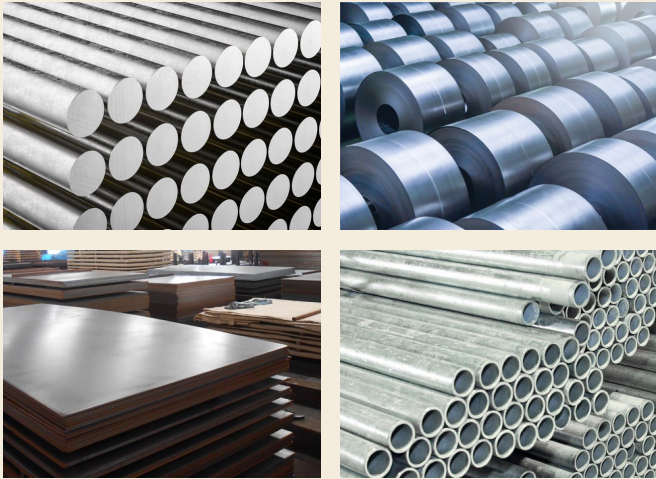
Business Development Dept.

Solutions to environmental problems



Strengths	Diverse product lineup	We provide a wide variety of iron and steel products, including normal steel, specialty steel, and construction materials, both in Japan and overseas.
	Robust supply chain both in Japan and overseas	We respond swiftly to the needs of customers both in Japan and overseas with our optimized logistics network and advanced inventory management.
	Strong support for specific industries	We offer services specialized in industries with a high degree of expertise, such as the automotive, construction, and industrial machinery fields.
	Overseas development	We are expanding overseas to meet customer needs and explore new markets, and respond to various needs in local markets.

- Blast furnace manufacturers
- Electric furnace manufacturers

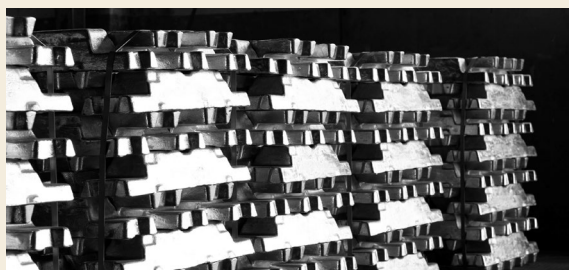


SATOSHOJI



Strengths	Broad procurement sources in Japan and overseas	We seek out procurement sources in Japan and overseas on a daily basis.
	Just-in-time logistics responses	We have depot functions utilizing partner companies in Japan, Thailand, Vietnam, Indonesia, and India.
	Cooperation with overseas partners	We work with overseas partners even in countries where we do not have our own Non-ferrous Metals Department sales staff stationed.

- Domestic suppliers
- Overseas suppliers

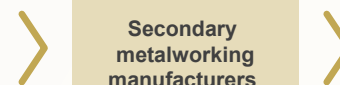


SATOSHOJI

Material and parts supply
Depot functions



Primary
metalworking
manufacturers



Secondary
metalworking
manufacturers

- Automotive manufacturers
- Commercial vehicle manufacturers
- Tier 1 manufacturers
- Tier 2 manufacturers



Goods handled

- Non-ferrous metal business**
Aluminum ingots and alloy
- Non-ferrous metal raw materials business**
Metallic silicon
- Non-ferrous material business**
Aluminum rolling/Extruded material/Super alloys
- Processed parts business**
- Non-ferrous die-casting peripheral equipment business**

Partner metalworking manufacturers

Casting, pressing, cutting, assembly, etc.

- ◆ We build commercial distribution including exports to and imports from domestic/overseas suppliers and trilateral trade, responding to regulatory requirements of destination countries and customers needs.
- ◆ In addition to material supply, we are able to supply finished products and assemblies in cooperation with partner companies in Japan and overseas.

3. About Sato Shoji Group

Electronics Dept.

Strengths	Aggressive overseas expansion	Overseas sales accounts for about 70% of Electronics Department sales. We capture further growth opportunities by establishing new overseas bases and expanding sales in overseas markets.
	Offering diverse goods	We handle a wide variety of materials from Japan and overseas, stocking them in warehouses in Japan and overseas. We procure goods globally to meet customers' needs.
	Proposal of new products	We make proposals about robots, mainly to the printed circuit board industry, to solve issues related to automatization and labor-saving.

Proposal of materials and products using our network



- We offer one-stop services that leverage warehouse functions and infrastructure in individual locations, focusing mainly on Asia. We also help our customers to reduce their logistics costs.



Machinery and Tools Dept.

Strengths

Diverse product lineup

We handle diverse products from more than 250 companies in Japan and overseas, such as machining tools, forging machines, robots, and cutting tools, to meet a wide range of needs.

One-stop solutions

We offer one-stop solutions from proposals to logistics, installation, and after-sales service.

Suppliers

- Domestic machinery manufacturers
- Overseas machinery manufacturers



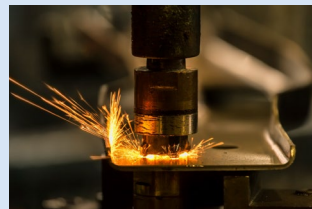
FA equipment/
Automation robots



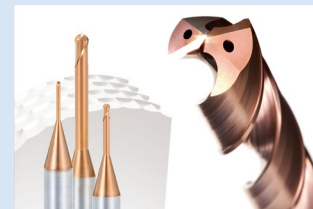
Machining tools



Forging machines



Surface treatment
apparatus/
Die-casting machines



Cutting tools

Key products handled

Customers (manufacturers)

- Commercial vehicles
- Automobiles
- Automotive components
- Construction machinery
- Agricultural machinery
- Industrial machinery
- Shipbuilding



3. About Sato Shoji Group

Life Sales Dept.

SATOSHOJI

Strengths

We handle a diverse range of products, with a focus on houseware.

We develop products by understanding consumers' needs and wants, and use a market-oriented sales strategy to bring products that consumers are seeking to market.

Our integrated system covers planning, development, production, and sales of original brands.

We develop products in collaboration with industrial designers.

Suppliers

- Own factory
- Manufacturers/partner factories in Japan and overseas



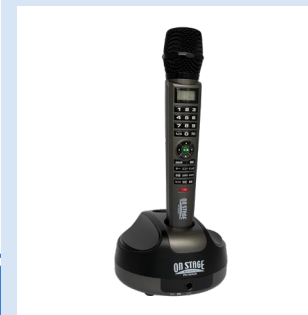
Food-service supplies for commercial use

Silverware / Kitchen utensils



Houseware

Kitchenware
Dinnerware
Directly managed stores



Home appliances

Cooking, beauty, entertainment appliances, electric scooters

Brands we handle

Martian, D&S, KEVNHAUN, ON STAGE, Sori Yanagi, DANSK, Segway-Ninebot

OEM development

Customers

- **Trading companies / Wholesalers**
- **Distance selling**
e-commerce
Catalog selling
TV shopping
- **Retailers**
Lifestyle shops
GMS / Food supermarkets
Appliance stores
Owned shops
- **Food service**
Hotel chains
Restaurant chains
Ocean cruise liners
- **Overseas Distributors**



Business Development Dept.

Strengths

We handle a wide range of environmentally conscious products of manufacturers that have their own technologies. We propose improvements for the global environment and working environments.

We have fully established work management systems in compliance with laws and regulations. Our employees qualified as operation and management engineers manage the entire process from proposal to installment.

Suppliers

- Environmentally conscious product manufacturers



SATOSHOJI



Building and roof renovation/repair



Overhead cranes

Partnering with industry-leading crane manufacturer

Key products handled



Cooling equipment



LED lighting

Commercialization by joint development with major Japanese manufacturers

Customers

Mainly customers of the Iron and Steel Dept.

- Commercial vehicle manufacturers
- Construction machinery manufacturers
- Fabricators
- General contractors, etc.
(Installation in factories, offices, etc.)



Sato Shoji's Strengths

Independent metal trading company

From its unique position and competitive strengths as an independent metal trading company that links users and manufacturers directly, Sato Shoji leverages its flexible and wide-ranging procurement capabilities and quick responsiveness to offer high added value to customers.

Customer-oriented service provision

Each department offers flexible services in response to customers needs, providing support to a wide range of customers.

Diversified business portfolio

A key characteristic of Sato Shoji is its diverse divisions, namely the Iron and Steel, Non-ferrous Metals, Electronics, Machinery and Tools, Life Sales, and Business Development departments, which work for different industries and customer segments. This diversification helps avoid reliance on a single market and diffuses risks.

Domestic and overseas network with about 60 locations

With 41 locations in Japan and 21 locations overseas, we place importance on a regionally focused approach. In particular, we are expanding our business in the rapidly growing Asian region and enhancing our competitiveness amid the progress of globalization.

Reliability as a partner

Our diversified business operations, including Iron and Steel, Non-ferrous Metals, Electronics, Machinery and Tools, and Life Sales, have enabled Sato Shoji to be more than just a supplier of goods for corporate customers and become their comprehensive business partner.

SATOSHOJI

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