



# Summary of Financial Results for the First Quarter Ended June 30, 2025 [Japan GAAP] (Consolidated)

July 31, 2025

Company KOMATSU MATERE Co.,Ltd.  
Stock Code 3580 URL: <https://www.komatsumater.co.jp/>  
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Scheduled starting date of dividend payment: -  
Preparation of supplementary financial document: Yes  
Financial results briefing: No

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(Rounded down to million yen)

## 1. Consolidated financial results for the three months ended June 2025 (April 1, 2025, through June 30, 2025)

### (1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Jun. 2025	10,061	6.0	772	36.6	956	24.3	677	-37.5
Three months ended Jun. 2024	9,489	7.3	565	53.1	769	39.0	1,084	154.7

(Note) Comprehensive income

Three months ended June 2025: 580 million yen (-35.6%)

Three months ended June 2024: 901 million yen (6.2%)

	Basic earnings per share	Diluted net income per share
	Yen	Yen
Three months ended Jun. 2025	17.17	—
Three months ended Jun. 2024	27.09	—

### (2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of June 30, 2025	51,786	39,511	76.0	1,001.95
As of March 31, 2025	53,026	39,701	74.6	998.19

(Reference) Shareholders' equity

As of June 30, 2025: 39,365 million yen

As of March 31, 2025: 39,558 million yen

## 2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Mar. 2025	—	12.00	—	13.00	25.00
Year ending Mar. 2026	—				
Year ending Mar. 2026 (forecast)		13.00	—	13.00	26.00

(Note) Revisions to dividend forecast for the current quarter: No

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

(% figures for the full year are the year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Second quarter (cumulative)	20,000	4.6	850	-26.9	1,100	-28.3	850	-47.8	21.45
Full year	41,000	3.7	2,200	0.9	2,700	-4.9	2,100	-28.4	52.99

(Note) Revisions to financial forecast for the current quarter: No

**\* Notes**

(1) Significant changes in the scope of consolidation during the period under review: Yes

New: 1 company (Company name) KOMATSU MATERE (SOZHOU) CONSULTING CO., LTD.

(2) Application of accounting procedures specific to preparation of the consolidated quarterly financial statements: No

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

- |   |      |
|---|------|
| 1) Changes in accounting policies associated with revision of accounting standards: | : No |
| 2) Changes in accounting policies other than 1) above                               | : No |
| 3) Changes in accounting estimates  | : No |
| 4) Restatement  | : No |

(4) Number of shares outstanding (common stock)

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

As of June 30, 2025 43,140,999shares

As of March 31, 2025 43,140,999shares

2) Number of Treasury stock at the end of the period

As of June 30, 2025 3,851,796shares

As of March 31, 2025 3,510,396shares

3) Average number of stock during period (cumulative total)

Three months ended June 2025 39,462,403shares

Three months ended June 2024 40,054,369shares

\* Review by certified public accountants or auditors of the accompanying quarterly consolidated financial statements  
: No

\* Explanation of the proper use of financial forecasts and other special notes

- The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. The Company does not guarantee that it will achieve these forecasts. Actual results may differ materially from these forecasts due to various factors. For the assumptions underlying the earnings forecasts and notes on the use of earnings forecasts, please refer to “(3) Consolidated Financial Forecasts and Other Forward-Looking Information” on page 3 of the attached document.
- Supplementary materials for the financial statements will be posted on the Company's website immediately after the announcement of the financial statements.

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## 1. Qualitative Information on Quarterly Financial Results

### (1) Results of Operations

During the consolidated cumulative first quarter period, the Japanese economy continued to show improvements in the employment and income environment, primarily due to the widespread implementation of wage increases by companies. On the other hand, the outlook remained uncertain, with concerns over rising prices, including raw material costs, prolonged geopolitical risks, and a potential economic slowdown resulting from U.S. policy management, trade, and diplomatic strategies.

Under such circumstances, the Company's business performed steadily, particularly in the apparel sector for the domestic market, where sales activities were strengthened, and the daily-life-related materials sectors also performed well. For overseas markets, efforts were made to expand further sales in Europe, the United States, the Middle East, Asia, and other regions. As a result, sales increased both domestically and internationally.

Under these situation, the Group has been implementing various concrete measures since 2024 to achieve the goals of the medium-term management plan, "KFW-2026." In particular, to expand our overseas business, we established a new company, "KOMATSU MATERE (SOZHOU) CONSULTING CO., LTD." in China. We have expanded our production and sales system to respond to short-term increases in demand and have been working on technical cooperation and guidance. We will continue to build a robust structure capable of producing and selling high-quality, high-value-added products.

To promote sustainable business practices, we have been collaborating with Bioworks Corporation, which is developing the next-generation plant-derived synthetic fiber PlaX, to develop and mass-produce high-value-added products using PlaX. Recently, we entered into a capital and business alliance with the company and established a collaborative framework, allowing us to proceed with joint development more closely.

As a result of the above, net sales for the first quarter of the current consolidated cumulative period were 10,061 million yen (up 6.0% year-on-year), operating profit was 772 million yen (up 36.6% year-on-year), ordinary profit was 956 million yen (up 24.3% year-on-year), resulting in an increase in both sales and profit compared to the same quarter of the previous fiscal year. Profit attributable to owners of the parent company was 677 million yen (down 37.5% year-on-year).

Segment results are as follows.

#### (Textile business)

In the Fashion fabrics division, we actively promote high-value-added and environmentally conscious products that meet market demands in both domestic and overseas markets, and have been working to expand our sales. During the consolidated cumulative first quarter period, sales were driven mainly by North American casual wear and Middle Eastern traditional clothing, resulting in increased revenue for the division as a whole.

In the Highly functional fabrics division, although we withdrew from unprofitable businesses in the living-related sector, sales increased significantly in the daily-life-related materials sector, resulting in overall revenue growth for the division.

In the finished products division, revenue increased due to the expansion of the finished product business resulting from the consolidation of NSK Echomark Co., Ltd. as a subsidiary.

As a result of the above, net sales in this segment for the consolidated cumulative first quarter period totaled 9,946 million yen.

#### (Other businesses)

Sales in the logistics field for the first quarters of the current consolidated cumulative period were 115 million yen.

(2) Financial Position

Assets, liabilities, and net assets

(Assets)

Total assets at the end of the consolidated first quarter period amounted to 51,786 million yen, a decrease of 1,239 million yen compared to the end of the previous consolidated fiscal year. This was mainly due to a decrease of 2,256 million yen in cash and deposits, despite increases of 452 million yen in investment securities, 265 million yen in raw materials and supplies, and 264 million yen in property, plant, and equipment.

(Liabilities)

Liabilities at the end of the consolidated first quarter period amounted to 12,274 million yen, a decrease of 1,050 million yen compared to the end of the previous consolidated fiscal year. This decrease was mainly due to a decrease of 573 million yen in notes and accounts payable and a decrease of 383 million yen in provision for bonuses.

(Net assets)

Net assets at the end of the consolidated first quarter period amounted to 39,511 million yen, a decrease of 189 million yen compared to the end of the previous consolidated fiscal year. This was mainly due to an increase of 253 million yen in treasury shares and a decrease of 84 million yen in valuation difference on marketable securities, despite an increase of 160 million yen in retained earnings.

(3) Consolidated Financial Forecasts and Other Forward-Looking Information

As for the consolidated earnings forecast for the fiscal year ending March 2026, there is no change from the forecast announced on May 8, 2025.

## 2. Quarterly Consolidated Financial Statements and Major Notes

## (1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	9,430	7,173
Notes receivable - trade	1,231	1,280
Accounts receivable - trade	6,471	6,056
Securities	4,000	4,000
Merchandise and finished goods	1,656	1,642
Work in process	948	866
Raw materials and supplies	1,985	2,250
Other	182	411
Allowance for doubtful accounts	-20	-16
Total current assets	25,885	23,665
Non-current assets		
Property, plant and equipment	8,009	8,273
Intangible assets	1,800	1,936
Investments and other assets		
Investment securities	16,185	16,638
Deferred tax assets	908	1,014
Other	382	401
Allowance for doubtful accounts	-145	-144
Total investments and other assets	17,331	17,910
Total non-current assets	27,140	28,120
Total assets	53,026	51,786

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	5,508	4,935
Income taxes payable	645	340
Contract liabilities	131	35
Provision for bonuses	770	387
Other	2,114	2,557
Total current liabilities	9,171	8,256
Non-current liabilities		
Retirement benefit liability	3,506	3,513
Other	647	504
Total non-current liabilities	4,153	4,018
Total liabilities	13,324	12,274
<b>Net assets</b>		
Shareholders' equity		
Share capital	4,680	4,680
Capital surplus	4,610	4,610
Retained earnings	31,998	32,158
Treasury shares	-3,830	-4,084
Total shareholders' equity	37,458	37,365
Accumulated other comprehensive income		
Valuation difference on marketable securities	1,984	1,900
Foreign currency translation adjustment	93	78
Remeasurements of defined benefit plans	22	21
Total accumulated other comprehensive income	2,100	2,000
Non-controlling interests	142	145
Total net assets	39,701	39,511
Total liabilities and net assets	53,026	51,786

## (2) Quarterly Consolidated Statements of Income and Comprehensive Income

## Quarterly Consolidated Statements of Income

The first quarter of the current consolidated cumulative period

(Millions of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	9,489	10,061
Cost of sales	7,448	7,779
Gross profit	2,041	2,282
Selling, general and administrative expenses	1,476	1,510
Operating profit	565	772
Non-operating profit		
Dividend income	79	81
Share of profit of entities accounted for using equity method	86	77
Foreign exchange gains	15	—
Other	62	42
Total non-operating profit	243	201
Non-operating expenses		
Interest expenses	0	2
Foreign exchange losses	—	8
Rental costs on real estate	12	—
Exchange rate contract valuation loss	—	3
Provision of allowance for doubtful accounts	25	—
Other	0	2
Total non-operating expenses	38	17
Ordinary profit	769	956
Extraordinary profit		
Gain on sale of non-current assets	—	0
Gain on sale of investment securities	—	0
Gain on redemption of investment securities	101	—
Gain on liquidation of subsidiaries and associates	711	—
Total extraordinary profit	813	0
Extraordinary losses		
Loss on retirement of non-current assets	10	14
Loss on disaster	20	0
Difference in fulfillment of asset retirement obligations	15	—
Total extraordinary losses	46	15
Profit before income taxes	1,536	940
Income taxes - current	213	324
Income taxes - deferred	232	-64
Total income taxes	445	259
Profit	1,090	681
Profit attributable to non-controlling interests	5	3
Profit attributable to owners of parent	1,084	677



Quarterly Consolidated Statements of Comprehensive Income  
The first quarter of the current consolidated cumulative period

(Millions of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	1,090	681
Other comprehensive income		
Valuation difference on available-for-sale securities, before tax	238	-84
Foreign currency translation adjustment	-426	-14
Remeasurements of defined benefit plans, net of tax	-0	-1
Total other comprehensive income	-188	-100
Comprehensive income	901	580
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	896	577
Comprehensive income attributable to non-controlling interests	5	3

## (3) Notes to the interim consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes on significant changes in shareholders' equity)

Not applicable.

(Notes to the quarterly consolidated statements of cash flows)

The quarterly consolidated statement of cash flows for the consolidated cumulative first quarter period has not been prepared. The amounts of depreciation (including amortization of intangible assets excluding goodwill) and goodwill amortization for the consolidated cumulative first quarter period are as follows.

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Depreciation	290 million yen	333 million yen
Amortization of goodwill	- million yen	15 million yen

(Notes on segment information, etc.)

## 【Segment information】

## I Three months ended June 30, 2024 (from April 1, 2024 to June 30, 2024)

## Information about sales and profit by reportable segment

(Millions of yen)

	Reportable segments			Adjustment account (Note 1)	Quarterly consolidated statements of income (Note 2)
	Textile	Others	Subtotal		
Sales					
Sales to external customers	9,365	123	9,489	—	9,489
Intersegment sales or transfers	8	489	497	-497	—
Total	9,373	613	9,987	-497	9,489
Segment profit	537	24	562	2	565

- (Notes) 1. Adjustments to segment profit refer to eliminating inter-segment transactions.  
2. Segment profit is adjusted with an operating profit in the quarterly consolidated statement of income.

## II Three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

## Information about sales and profit by reportable segment

(Millions of yen)

	Reportable segments			Adjustment account (Note 1)	Quarterly consolidated statements of income (Note 2)
	Textile	Others	Subtotal		
Sales					
Sales to external customers	9,946	115	10,061	—	10,061
Intersegment sales or transfers	8	496	504	-504	—
Total	9,954	612	10,566	-504	10,061
Segment profit	742	26	769	2	772

- (Notes) 1. Adjustments to segment profit refer to eliminating inter-segment transactions.  
2. Segment profit is adjusted with an operating profit in the quarterly consolidated statement of income.