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May 15, 2025

Company name:	Nippon Yakin Kogyo Co., Ltd.
Name of representative:	Shigemi Urata President and Representative Director (Securities code: 5480; TSE Prime Market)
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(Corrections / Numerical Data Corrections) Notice Regarding Partial Revisions to Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 [Japanese GAAP]

Nippon Yakin Kogyo Co., Ltd. (the “Company”) announces that it has made partial corrections to the Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 [Japanese GAAP] announced on May 8, 2025. Details are as follows. There were also corrections in numerical data, and corrected numerical data have been issued.

1. Reason for the correction

This is to make corrections to the Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 [Japanese GAAP] as some errors were found after its release.

2. Details of the correction

Corrected parts are underlined.

Consolidated Financial Statements, (3) Consolidated Statement of Changes in Equity

<Before correction>

Fiscal year ended March 31, 2024 (from April 1, 2023 to March 31, 2024)

(Million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	24,301	9,542	43,595	(1,246)	76,193
Cumulative effects of changes in accounting policies					—
Restated balance	24,301	9,542	43,595	(1,246)	76,193
Changes during period					
Dividends of surplus			(3,392)		(3,392)
Profit attributable to owners of parent			13,565		13,565
Purchase of treasury shares				(2,006)	(2,006)
Disposal of treasury shares			8	20	28
Change in scope of consolidation			130		130
Reversal of revaluation reserve for land			(13)		(13)
Net changes in items other than shareholders' equity					
Total changes during period	—	—	10,297	(1,986)	8,312
Balance at end of period	24,301	9,542	53,892	(3,231)	84,504

	Accumulated other comprehensive income					Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Re-valuation reserve for land	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	1,540	6	1,572	351	3,469	5	79,666
Cumulative effects of changes in accounting policies							—
Restated balance	1,540	6	1,572	351	3,469	5	79,666
Changes during period							
Dividends of surplus							(3,392)
Profit attributable to owners of parent							13,565
Purchase of treasury shares							(2,006)
Disposal of treasury shares							28
Change in scope of consolidation							130
Reversal of revaluation reserve for land							(13)
Net changes in items other than shareholders' equity	1,379	10	13	158	1,560	247	1,808
Total changes during period	1,379	10	13	158	1,560	247	10,119
Balance at end of period	2,919	16	1,585	509	5,029	252	89,785

<After correction>

Fiscal year ended March 31, 2024 (from April 1, 2023 to March 31, 2024)

(Million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	24,301	9,542	<u>43,548</u>	(1,246)	<u>76,145</u>
Cumulative effects of changes in accounting policies			<u>47</u>		<u>47</u>
Restated balance	24,301	9,542	43,595	(1,246)	76,193
Changes during period					
Dividends of surplus			(3,392)		(3,392)
Profit attributable to owners of parent			13,565		13,565
Purchase of treasury shares				(2,006)	(2,006)
Disposal of treasury shares			8	20	28
Change in scope of consolidation			130		130
Reversal of revaluation reserve for land			(13)		(13)
Net changes in items other than shareholders' equity					
Total changes during period	—	—	10,297	(1,986)	8,312
Balance at end of period	24,301	9,542	53,892	(3,231)	84,504

	Accumulated other comprehensive income					Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Re-valuation reserve for land	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	1,540	6	1,572	351	3,469	5	<u>79,619</u>
Cumulative effects of changes in accounting policies							<u>47</u>
Restated balance	1,540	6	1,572	351	3,469	5	79,666
Changes during period							
Dividends of surplus							(3,392)
Profit attributable to owners of parent							13,565
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Total changes during period	1,379	10	13	158	1,560	247	10,119
Balance at end of period	2,919	16	1,585	509	5,029	252	89,785