1Q Results for the Fiscal Year 2026 Ending March 31, 2027 <Supplementary Data>

Chubu Steel Plate Co., Ltd.

Stock Code: 5461 (Tokyo, Nagoya)

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Summary

・Although the steel market lacked momentum, net sales rose sharply year-on-year due to expanded sales volumes from broad sales activities.
・Soaring steel scrap prices combined with falling selling prices narrowed metal spreads, resulting in a recorded loss.

Net sales

15,051 JPY million

YoY +3,008

Operating profit / loss

▲312 JPY million

YoY ▲653

Ordinary profit / loss

▲162 JPY million

YoY ▲655

Profit/loss attributable to Owners of parent

▲125 JPY million

YoY ▲460

Topics

・Financial forecast and dividend forecast remain unchanged from those announced on May 12.
・Announced an additional sales price increase of 5,000 yen per ton for July contract to secure the metal spread (15,000 yen per ton total since last December).

Consolidated Statements of Income

- Net sales increased sharply year-on-year due to expanded sales volumes from strengthened efforts in the building materials sector and capturing overseas demand.
- Iron scrap prices surged from the end of the previous fiscal year into the start of the period, although sales prices were revised upward, they remained below the prior-year level and the metal spread narrowed.
- Steel products: sales volume +35.4%, sales price ▲5.6%

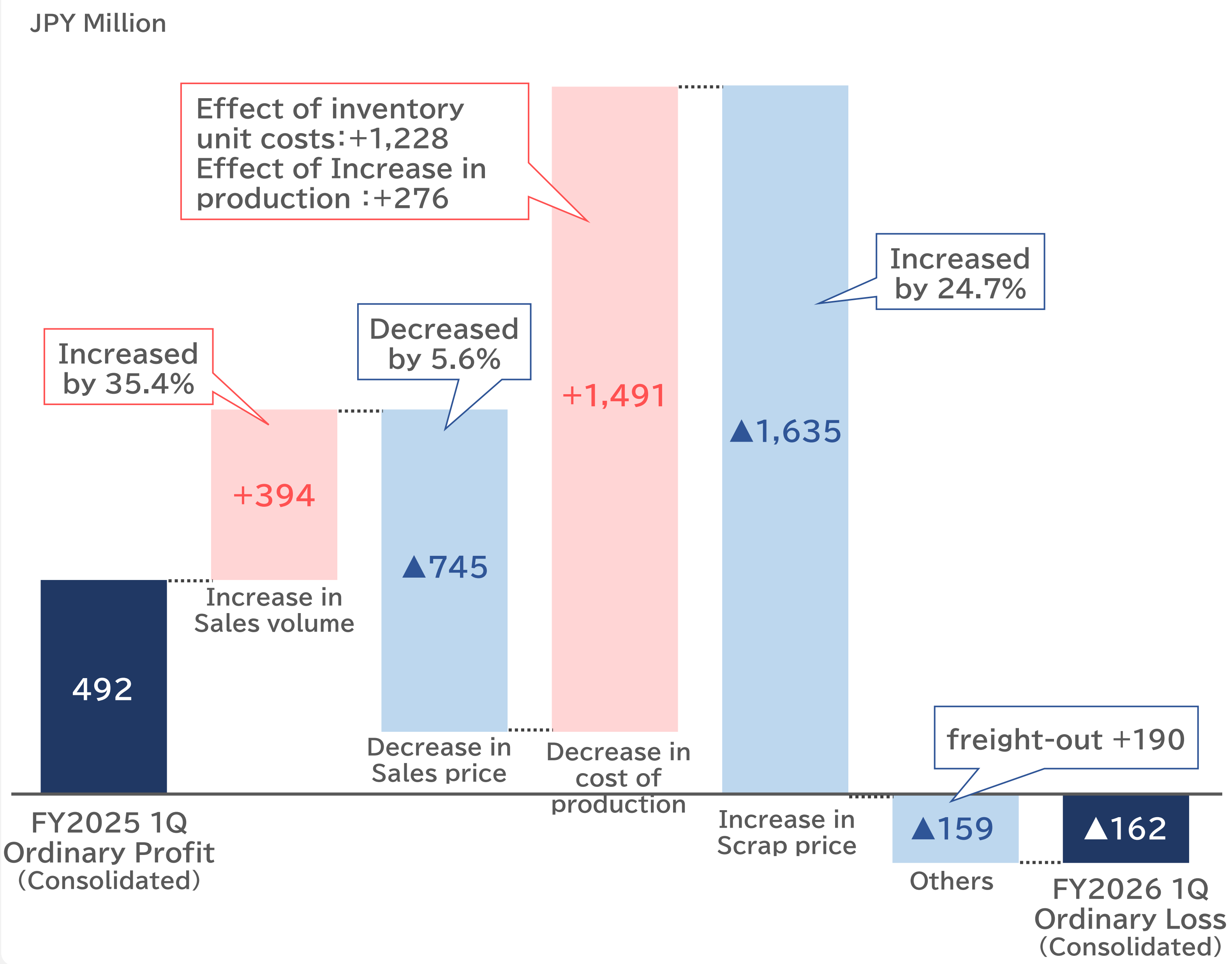
	FY2025 1Q		FY2026 1Q		Increase/Decrease	
JPY Million	Amount	Ratio	Amount	Ratio	Change	%
Net sales	12,042	100.0%	15,051	100.0%	+3,008	+25.0%
Cost of sales	10,475	87.0%	13,993	93.0%	+3,518	+33.6%
Gross profit	1,567	13.0%	1,057	7.0%	▲509	▲32.5%
SG&A	1,226	10.2%	1,370	9.1%	+143	+11.7%
Operating profit / loss	340	2.8%	▲312	▲2.1%	▲653	–
Non-operating income(expense)	151	1.3%	150	1.1%	▲1	▲1.2%
Ordinary profit / loss	492	4.1%	▲162	▲1.1%	▲655	–
Extraordinary income(loss)	–	–	–	–	–	–
Profit / loss attributable to Owners of parent	335	2.8%	▲125	▲0.8%	▲460	–

Business Results by Segment

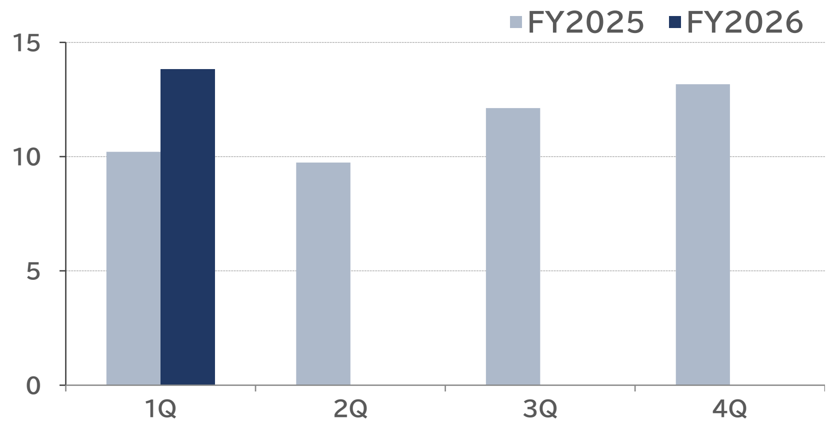
・Rental business: revenue and profit increased due to steady growth in grease filter rentals, and strong performance in maintenance work and advertising sign production.
・Logistics business: revenue and profit increased due to a rise in handling volume at hazardous-materials warehouses.
・Engineering business: revenue and profit increased as equipment construction and repair construction projects were steadily secured.

JPY Million		FY2025 1Q		FY2026 1Q		Increase/Decrease	
		Amount	Ratio	Amount	Ratio	Change	%
Revenues from External Customers	Steel Related	11,386	94.6%	14,312	95.1%	+2,925	+25.7%
	Rental	193	1.6%	218	1.5%	+25	+13.0%
	Logistics	129	1.1%	139	0.9%	+9	+7.5%
	Engineering	332	2.8%	380	2.5%	+47	+14.4%
	(Total)	12,042	100.0%	15,051	100.0%	+3,008	+25.0%
Segment profits / loss	Steel Related	270	79.4%	▲415	–	▲686	–
	Rental	20	6.0%	33	–	+12	+62.7%
	Logistics	27	8.0%	37	–	+9	+36.4%
	Engineering	1	0.6%	10	–	+8	+462.6%
	Inter-segment eliminations	20	6.1%	21	–	+0	+2.8%
	(Total)	340	100.0%	▲312	100.0%	▲653	–

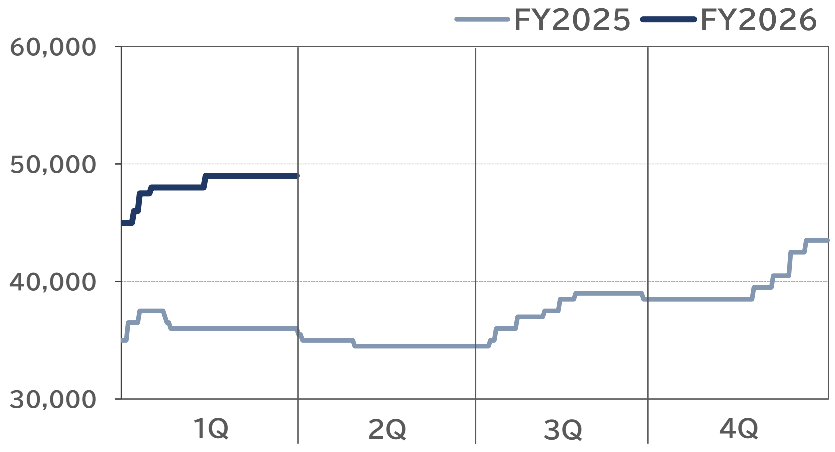
Factors for changes in Ordinary Profit / Loss



Sales volume of steel products
(10 thousand tons)



Steel scrap prices market trends
(Steel scrap H2 Bid price: Yen per ton)



Consolidated Balance Sheets

- Total assets decreased by 976 million yen, liabilities increased by 898 million yen, and net assets decreased by 1,875 million yen.
- Although shareholders' equity declined due to dividend payments, the equity ratio remained at a high level.

JPY Million

	Mar-2026	Jun-2026	Change		Mar-2026	Jun-2026	Change
Assets	84,579	83,602	▲976	Liabilities	8,843	9,741	+898
Current assets	46,018	43,945	▲2,073	Current liabilities	7,837	8,676	+838
Cash and cash equivalents	34,819	30,606	▲4,212	Accounts payable - trade	5,988	6,740	+752
Inventories	10,711	12,932	+2,220	Others	1,849	1,935	+86
Others	487	405	▲82	Non-current liabilities	1,005	1,065	+59
Non-current assets	38,560	39,657	+1,096	Net assets	75,736	73,860	▲1,875
Property, plant and Equipment	25,024	25,860	+836	Shareholders' equity	71,148	69,540	▲2,208
Intangible assets	168	169	+1	Valuation and translation adjustments	3,215	3,538	+323
Investments and other assets	13,368	13,627	+258	Non-controlling interests	772	782	+9
Total assets	84,579	83,602	▲976	Liabilities and net assets	84,579	83,602	▲976

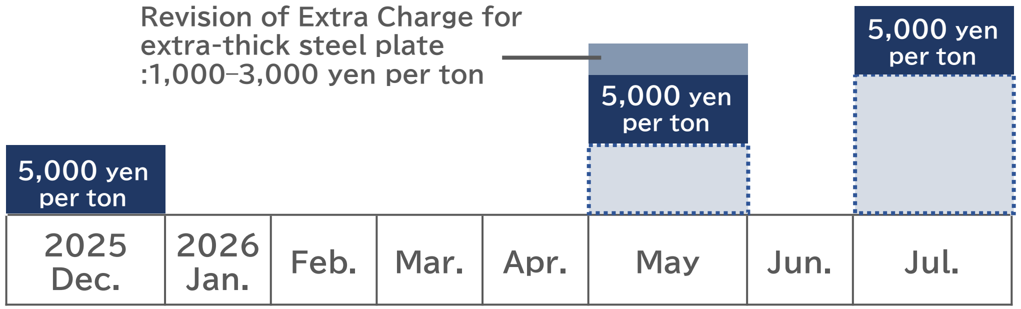
	Mar-2026	Jun-2026	Change
Equity ratio(%)	88.6	87.4	▲1.2

FY2026 Full-year Forecasts(consolidated)

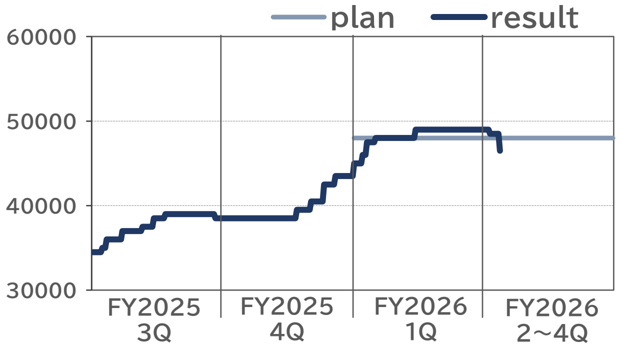
・No change from the financial forecast announced on May 12.
・In response to rising costs including energy, we will implement a price increase of 5,000 yen per ton for July contract (15,000 yen per ton total since last December).

JPY Million	2Q				Full-year			
	FY2025 Results	Forecast	Change Vs FY2025	% Vs FY2025	FY2025 Results	Forecast	Change Vs FY2025	% Vs FY2025
Net sales	23,263	30,400	+7,136	+30.7	51,103	69,600	+18,496	+36.2
Operating Profit	560	100	▲460	▲82.1	923	1,200	+276	+30.0
Ordinary profit	652	200	▲452	▲69.4	1,113	1,500	+386	+34.7
Profit attributable to Owners of parent	441	100	▲341	▲77.4	1,275	900	▲375	▲29.4
EPS(Yen/share)	16.31	3.69			47.08	33.22		

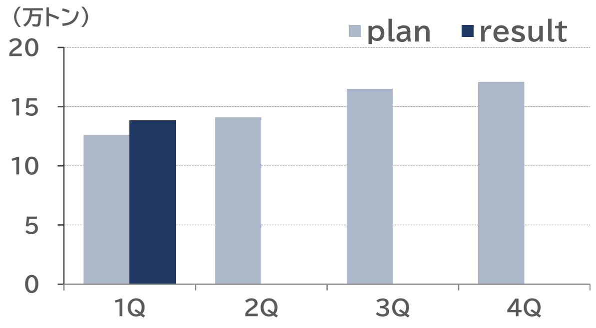
Status of Sales Price Increases



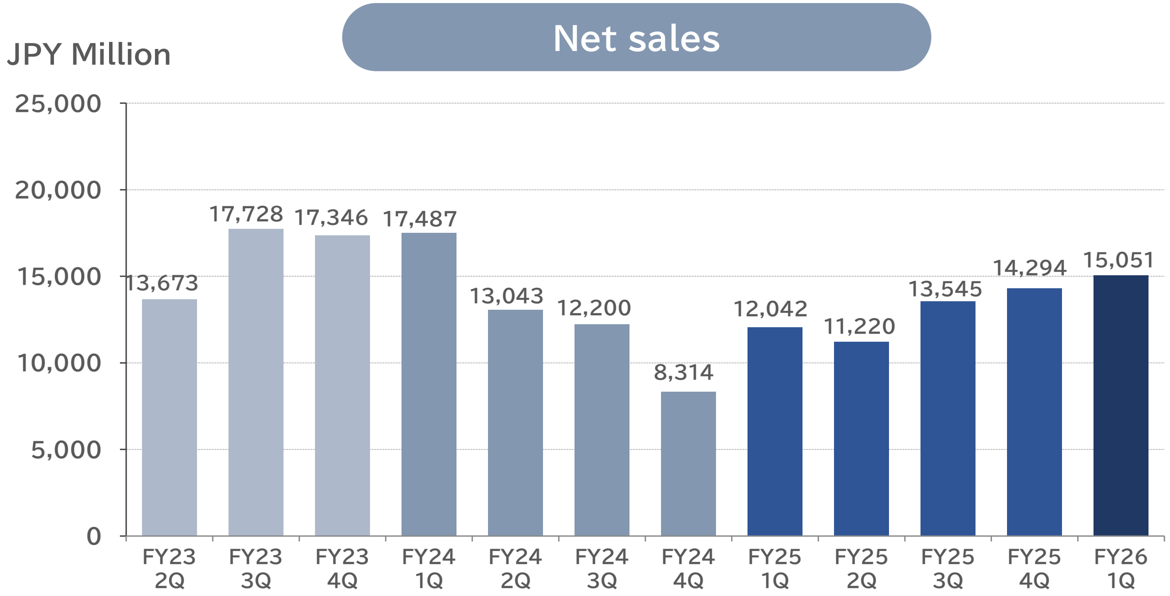
Steel scrap H2 Bid price (Yen per ton)

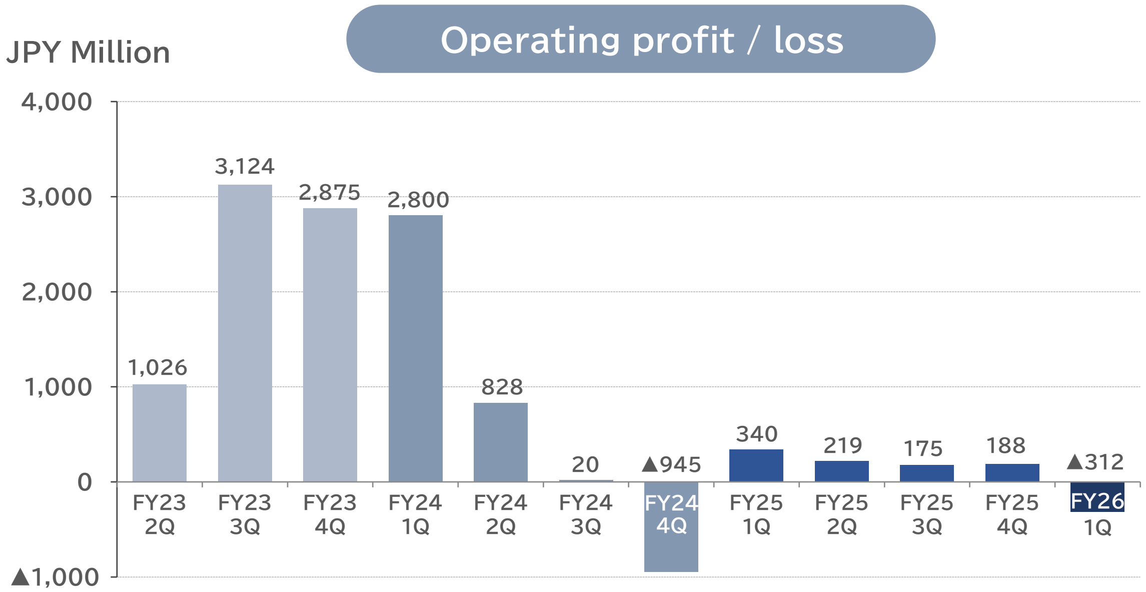


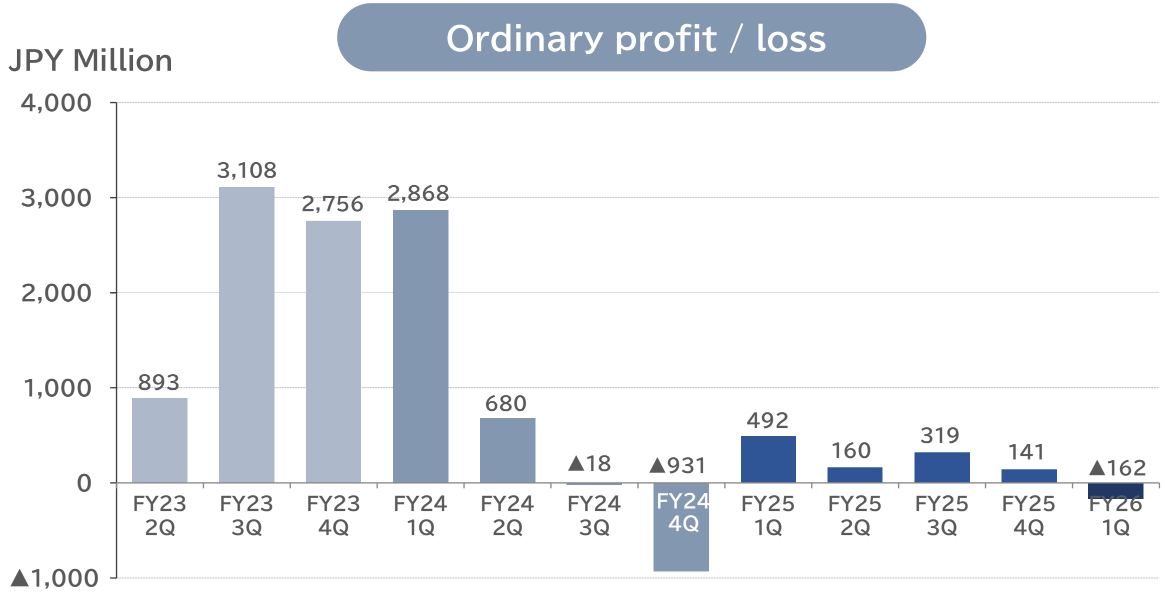
Sales volume of steel products

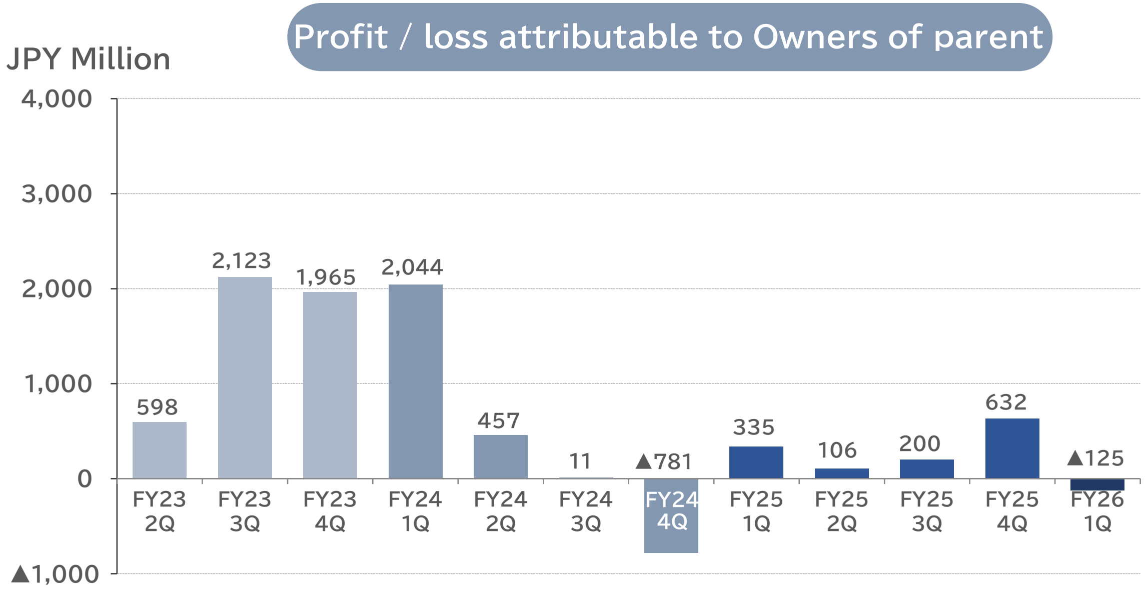


Appendix: Quarterly Data (Recent 3 years: Consolidated)









Appendix: Shareholder returns

- We adopt DOE (Dividend on equity ratio) as an indicator that is not affected by business performance fluctuations
- We revised our capital policy and are implementing further shareholder returns by utilizing excess capital.

Dividend Policy

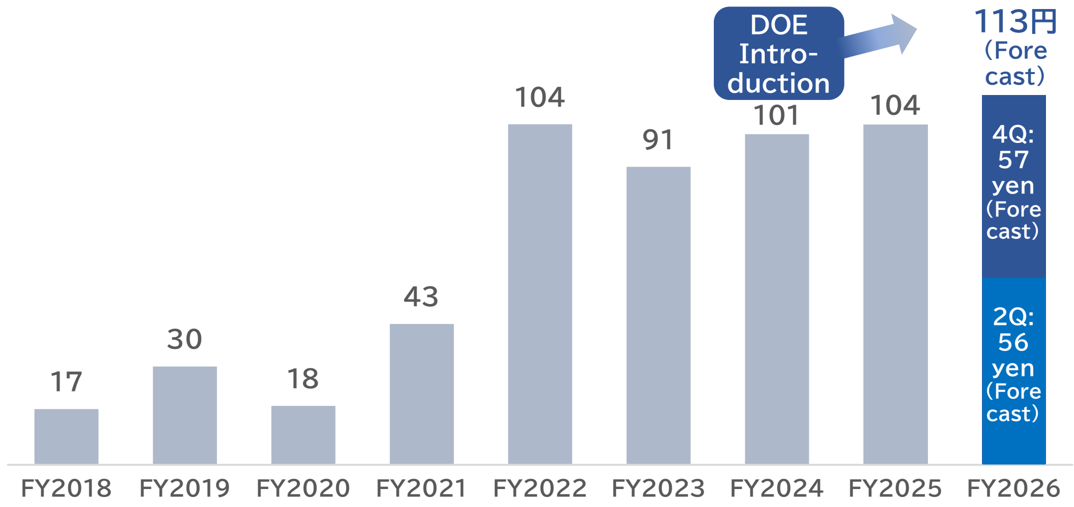
Pay out steady dividends in line with financial performance

Policy of 24 mid-term management plan

We adopt DOE (Dividend on equity ratio) as an indicator that increase the base of the dividend level and is not affected by business performance fluctuations.

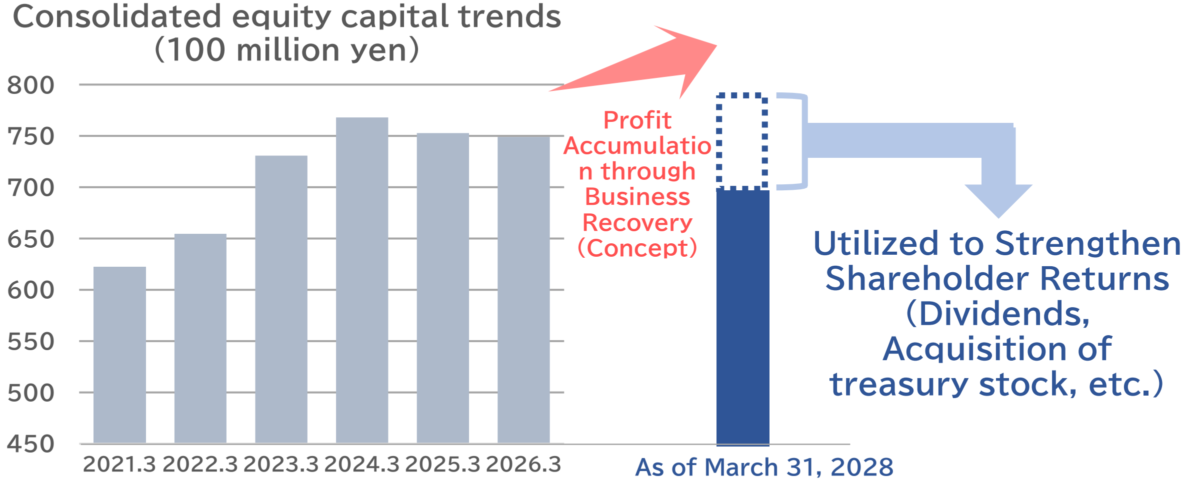
KPI DOE(Dividend on equity ratio)3.5%
Consider implementing share buybacks in situations such as when business performance improves.

Dividend trends



Revisions of the Capital Policy

- While securing the necessary funds for safety and growth, the company aims to improve capital efficiency and corporate value by reducing equity capital.
- Specifically, by further strengthening shareholder returns, the company aims to reduce consolidated equity capital to around 70 billion yen by the end of fiscal year 2027.(As of March 31, 2026: consolidated equity capital of 74.9 billion yen)



We plan to raise the annual dividend by 9 yen per share to 113 yen per share in FY2026.
We resolved acquisition of own shares up to 900,000 shares
(3.32% of total number of issued shares excluding treasury shares)

Caution Regarding Forward-Looking Statements

The so-called forward-looking information contained in the materials is based on current expectations, forecasts, and assumptions that involve risks and are subject to uncertainties that could result in outcomes substantially different from those in the forward-looking statements. These risks and uncertainties include general national and international economic conditions, such as industry and market conditions, interest rates, and currency exchange fluctuations.
We are not obligated to update or revise the forward-looking information contained in this announcement, even if any new information or future events occur in the future.

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中部鋼鈑株式会社