Supplementary Information
on the Interim Financial Results for the Fiscal Year Ending March 31, 2026

October 31, 2025

ASAHI YUKIZAI CORPORATION

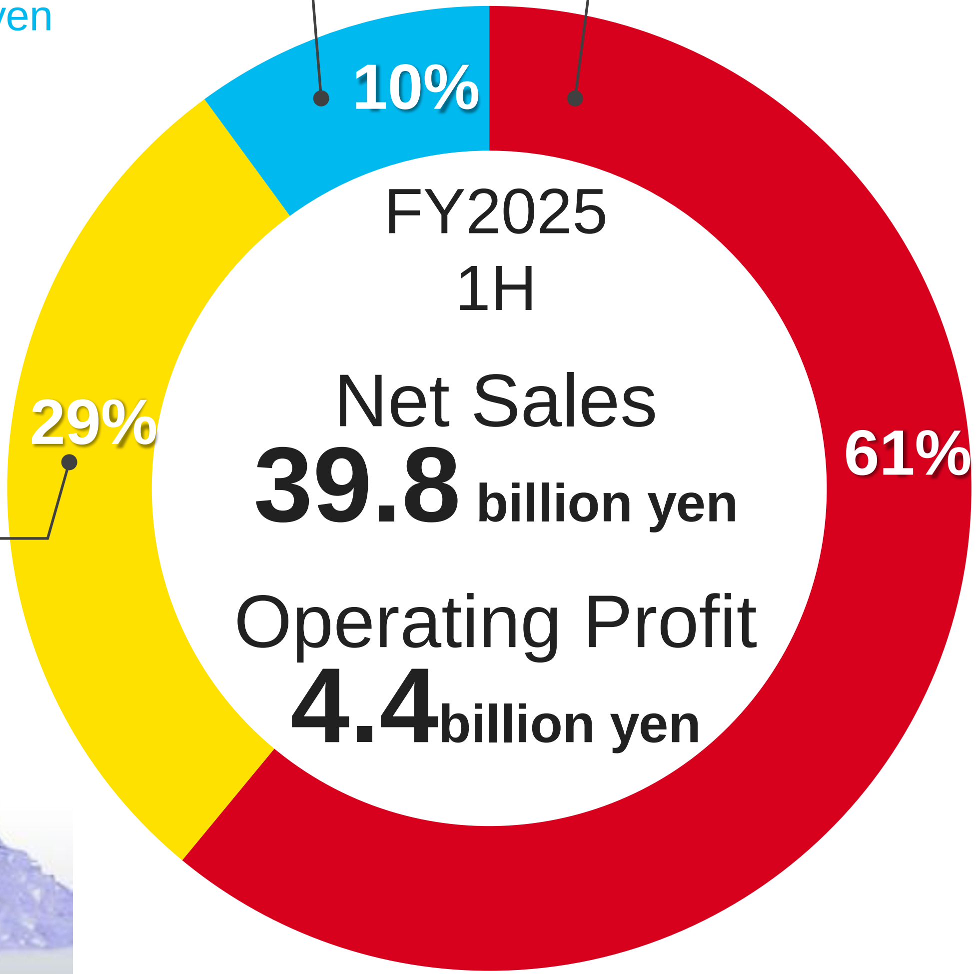
Asahi Yukizai Group's Three Business Segments

Water Treatment & Natural Resources Development Divisions

Net sales: 4.0 billion yen
Operating profit: - 0.0 billion yen

Valve & Piping Systems Divisions

Net sales: 24.3 billion yen
Operating profit: 4.0 billion yen



Resin Divisions

Net sales: 11.5billion yen
Operating profit: 0.4billion yen

Securities Code: 4216

Interim Financial Results

Company-wide Results

(Amount: billion yen)	FY2024 1H	FY2025 1H	Amount of change	Rate of change
Net sales	41.7	39.8	- 1.9	- 4.5%
Operating profit	5.9	4.4	- 1.5	- 26.1%
Ordinary profit	5.8	4.4	- 1.4	- 23.4%
Profit attributable to owners of parent	3.8	3.0	- 0.8	- 21.1%

(Amount: yen)	FY2024 1H	FY2025 1H	Amount of change
Basic earnings per share	201	**160**	- 40

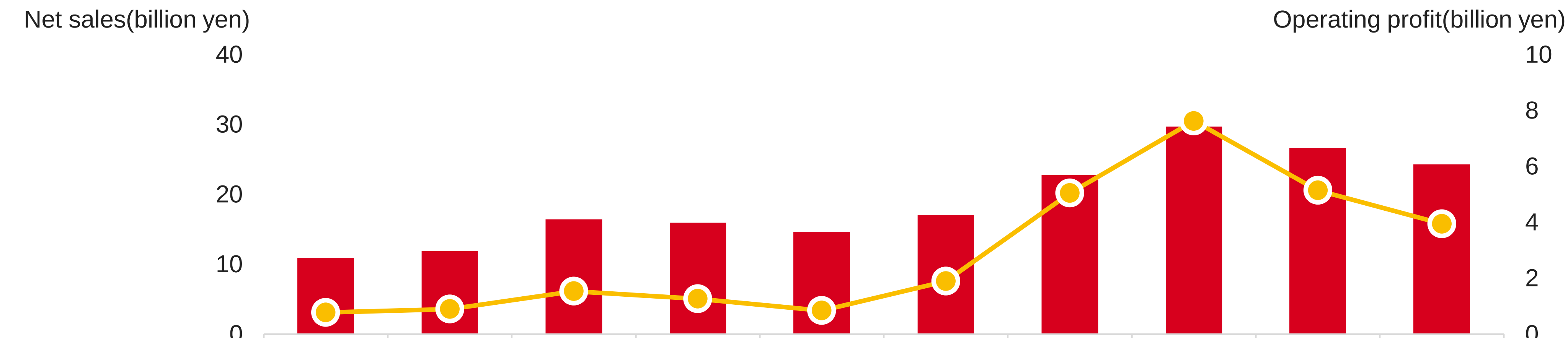
Results by Segment

(Amount: billion yen)

Segment	Item	FY2024 1H	**FY2025 1H**	Amount of change
Valve & Piping Systems Divisions	Net sales	26.6	**24.3**	- 2.3
	Operating profit	5.1	**4.0**	- 1.2
	Operating profit ratio	19.3%	**16.3%**	- 3.1%
Resin Divisions	Net sales	11.1	**11.5**	0.5
	Operating profit	0.5	**0.4**	- 0.0
	Operating profit ratio	4.5%	**3.9%**	- 0.6%
Water Treatment & Natural Resources Development Divisions	Net sales	4.0	**4.0**	- 0.0
	Operating profit	0.2	**- 0.0**	- 0.2
	Operating profit ratio	4.5%	**- 0.2%**	- 4.6%
Company-wide total	Net sales	41.7	**39.8**	- 1.9
	Operating profit	5.9	**4.4**	- 1.5
	Operating profit ratio	14.1%	**10.9%**	- 3.2%

Valve & Piping Systems Divisions for 1H

Valves, Pipes, Fittings, etc.	Sales in Japan remained nearly flat as demand for capital investment and plant construction stabilized, with customers taking a wait-and-see approach amid U.S. tariffs.
Dymatrix products	Sales increased steadily due to the expansion of the semiconductor manufacturing equipment market.
Engineering business	Sales decreased due to the reactionary decline following large semiconductor orders received in the previous fiscal year.
Affiliated companies	Sales declined primarily due to postponements and other related factors affecting electronics industry investments in the U.S. and China.



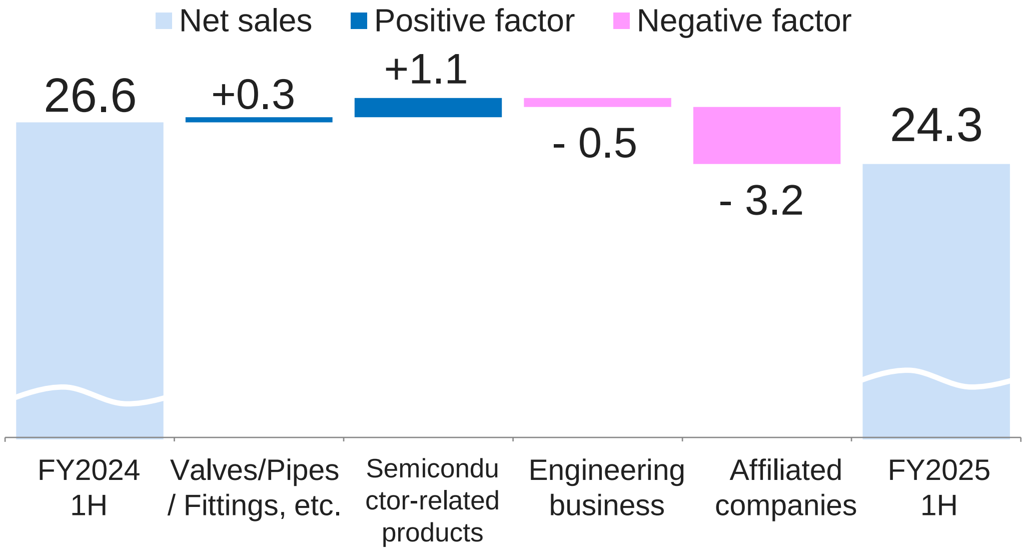
	FY2016 1H	FY2017 1H	FY2018 1H	FY2019 1H	FY2020 1H	FY2021 1H	FY2022 1H	FY2023 1H	FY2024 1H	FY2025 1H
Net sales	10.9	11.9	16.4	15.9	14.6	17.1	22.8	29.7	26.6	24.3
Operating profit	0.8	0.9	1.5	1.3	0.8	1.9	5.1	7.6	5.1	4.0
Operating profit ratio	7%	8%	9%	8%	6%	11%	22%	26%	19%	16%

Valve & Piping Systems Divisions : Variation Analysis of Net Sales & Operating Profit

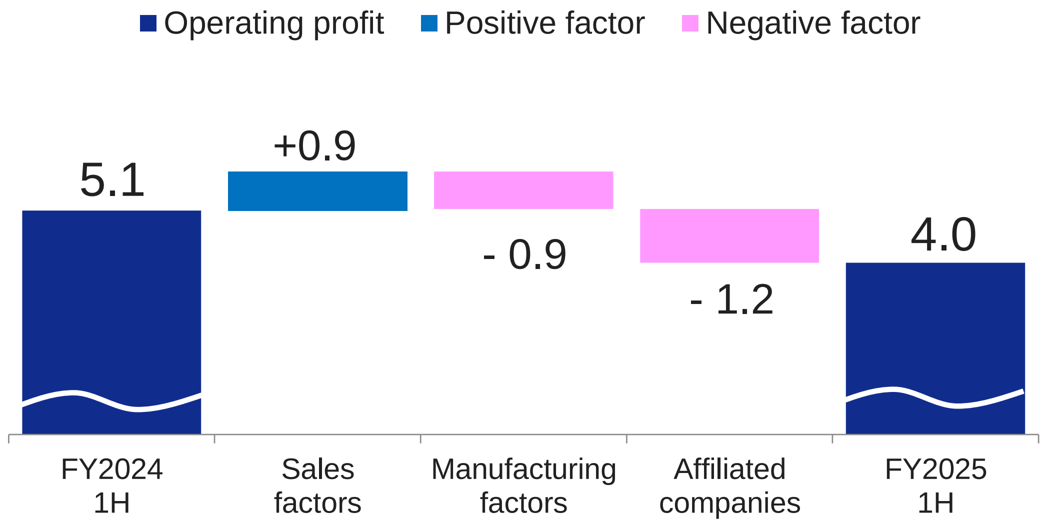
ASAHI YUKIZAI

(Amount: billion yen)

Net sales - 2.3



Operating profit - 1.2



Details of variation in net sales

- Valves, Pipes, Fittings, etc. +0.3
- Semiconductor-related products (Dymatrix™) +1.1
- Engineering business - 0.5
- Affiliated companies (after elimination of intra-company transactions)
  - : Overseas - 2.6
  - : In Japan - 0.6

Details of variation in operating profit

- Sales factors

  Increase in volume due to the reduction of market inventory, and price revisions

- Manufacturing factors

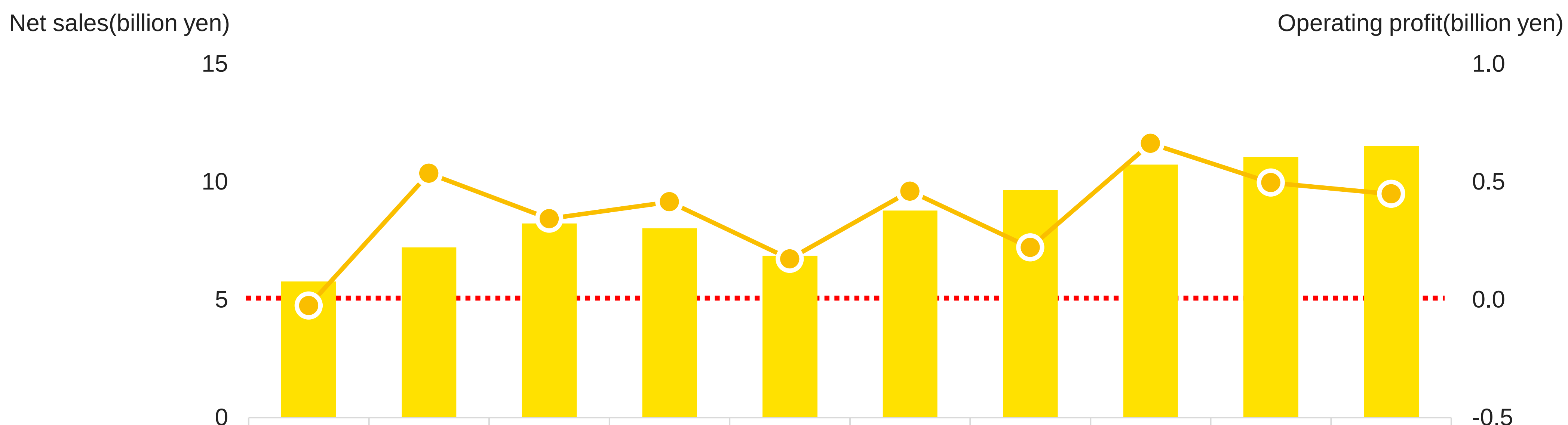
  Increase in labor and other costs

- Affiliated companies

  Decrease in sales in the US.

Resin Divisions for 1H

Electronics materials	Sales increased due to capturing demand for semiconductor photoresist materials and in the FPD sector in China.
Foundry materials	Sales increased due to promotion of high value-added products and steady automobile production.
Foaming materials, etc.	Sales decreased due to sluggish trends in building projects, construction delays, and shipment reductions caused by delays and plan changes in civil engineering projects.



	FY2016 1H	FY2017 1H	FY2018 1H	FY2019 1H	FY2020 1H	FY2021 1H	FY2022 1H	FY2023 1H	FY2024 1H	FY2025 1H
Net sales	5.8	7.2	8.2	8.0	6.9	8.8	9.7	10.7	11.1	11.5
Operating profit	- 0.0	0.5	0.3	0.4	0.2	0.5	0.2	0.7	0.5	0.4
Operating profit ratio	- 0%	7%	4%	5%	3%	5%	2%	6%	4%	4%

Resin Divisions
: Variation Analysis of Net Sales & Operating Profit

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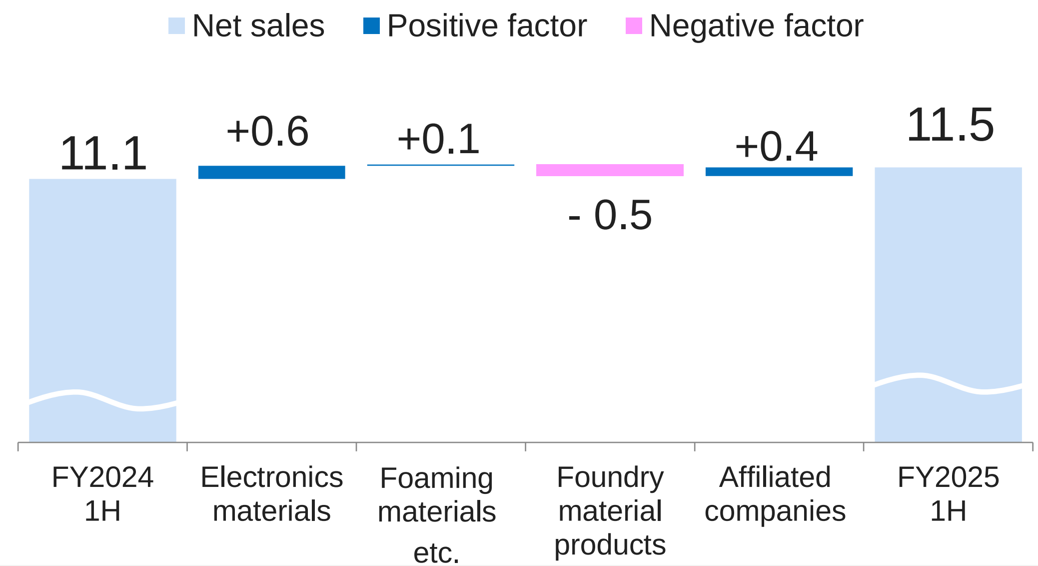
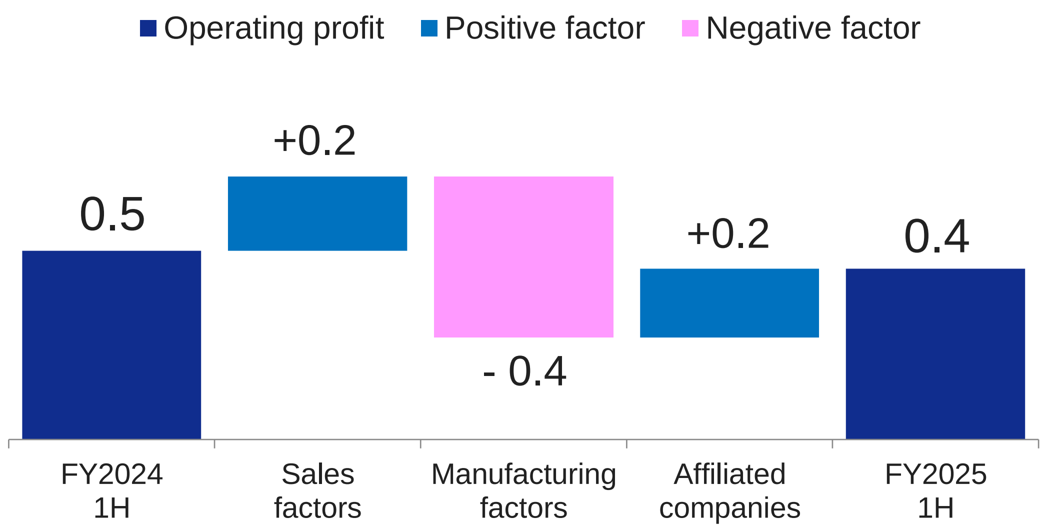
(Amount: billion yen)

Net sales +0.5



Operating profit - 0.0



Details of variation in net sales

- Electronics materials +0.6
- Foundry material products +0.1
- Foaming materials, etc. - 0.5
- Affiliated companies
  (after elimination of intra-company transactions)
  : Overseas +0.2
  : In Japan +0.2

Details of variation in operating profit

- Sales factors

  Sales volume of high value-added foundry material products and electronics materials increased, despite higher fixed costs

- Manufacturing factors

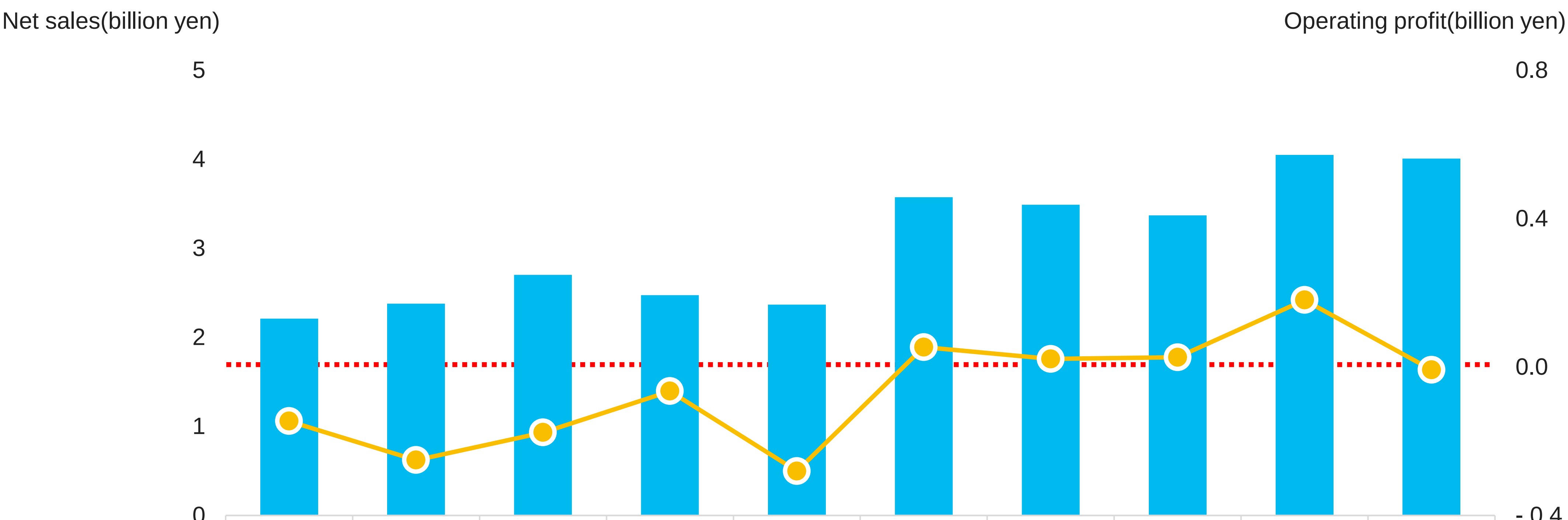
  Increased depreciation at the Electronics Materials Second Plant (Aichi) and labor costs

- Affiliated companies

  Increased sales due to additional work at Randwick Co., Ltd

Water Treatment & Natural Resources Development Divisions Results by Segment for 1H

Water treatment	Sales increased due to steady progress in government projects.
Resources development	Sales decreased due to delays in hot spring and geothermal drilling projects.



	FY2016 1H	FY2017 1H	FY2018 1H	FY2019 1H	FY2020 1H	FY2021 1H	FY2022 1H	FY2023 1H	FY2024 1H	FY2025 1H
Net sales	2.2	2.4	2.7	2.5	2.4	3.6	3.5	3.4	4.0	4.0
Operating profit	-0.1	-0.3	-0.2	-0.1	-0.3	0.1	0.0	0.0	0.2	-0.0
Operating profit ratio	- 7%	- 11%	- 7%	- 3%	- 12%	2%	1%	1%	4%	- 0%

Forecast for the Second Half and for FY2025

(the forecast disclosed on September 26, 2025)

Forecast of Company-wide Results

ASAHI YUKIZAI

Revised downward full-year forecasts on September 26, 2025.

(Amount: billion yen)	FY2024 1H	FY2024 2H	FY2024 Full-year	FY2025 forecast 1H Results	FY2025 forecast 2H	FY2025 forecast Full-year	Amount of change (Full-year)
Net sales	41.7	43.4	85.2	**39.8**	**40.2**	**80.0**	- 5.2
Operating profit	5.9	5.2	11.1	**4.4**	**3.1**	**7.5**	- 3.6
Ordinary profit	5.8	5.4	11.3	**4.4**	**3.2**	**7.6**	- 3.7
Profit attributable to owners of parent	3.8	3.8	7.6	**3.0**	**2.1**	**5.1**	- 2.5

(Amount: yen)	FY2024 1H	FY2024 2H	FY2024 Full-year	FY2025 forecast 1H Results	FY2025 forecast 2H	FY2025 forecast Full-year	Amount of change (Full-year)
Basic earnings per share	201	201	401	**160**	**111**	**272**	- 130
Dividend per share	55	55	110	**60**	**60**	**120**	+10

*USD/JPY=140

ROE	
FY2024	**FY2025**
10%	**-**

ROIC	
FY2024	**FY2025**
10%	**6%**

EBITDA	
FY2024	**FY2025**
14.0 billion yen	**11.1 billion yen**

Forecast of Results by Segment

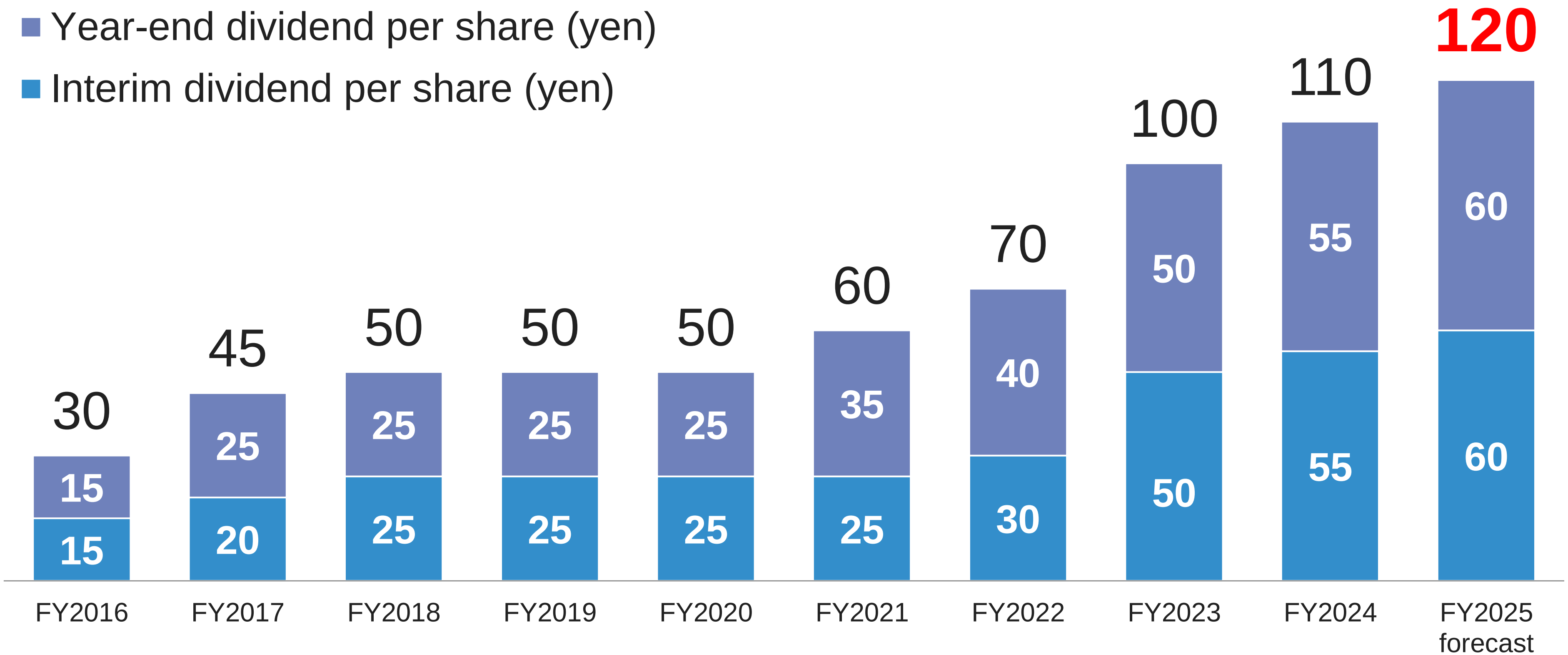
(Amount: billion yen)

		FY2024	FY2025 forecast	Amount of change
Valve & Piping Systems Divisions	Net sales	52.3	**48.4**	- 3.9
	Operating profit	9.1	**6.8**	- 2.3
	Operating profit ratio	17.3%	**14.0%**	- 3.3%
Resin Divisions	Net sales	23.0	**22.7**	- 0.3
	Operating profit	1.1	**0.4**	- 0.7
	Operating profit ratio	4.9%	**1.8%**	- 3.1%
Water Treatment & Natural Resources Development Divisions	Net sales	9.8	**8.9**	- 0.9
	Operating profit	0.8	**0.3**	- 0.5
	Operating profit ratio	7.8%	**3.4%**	- 4.4%
Company-wide total	Net sales	85.2	**80.0**	- 5.2
	Operating profit	11.1	**7.5**	- 3.6
	Operating profit ratio	13.1%	**9.4%**	- 3.7%

Dividends

Dividends

Interim dividend: 60 yen per share; Year-end dividend: 60 yen per share (forecast)



	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 forecast
Dividend payout ratio	52.7%	31.0%	24.5%	30.5%	34.3%	24.1%	14.2%	16.8%	27.4%	44.2%
Total returns trend	52.9%	31.2%	24.8%	30.7%	34.5%	24.2%	14.4%	23.4%	40.1%	-

Notes

Forecasts and prospects in this document are based on information available at the time the document was prepared. It does not assure or guarantee the realization of future planned figures or measures.

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