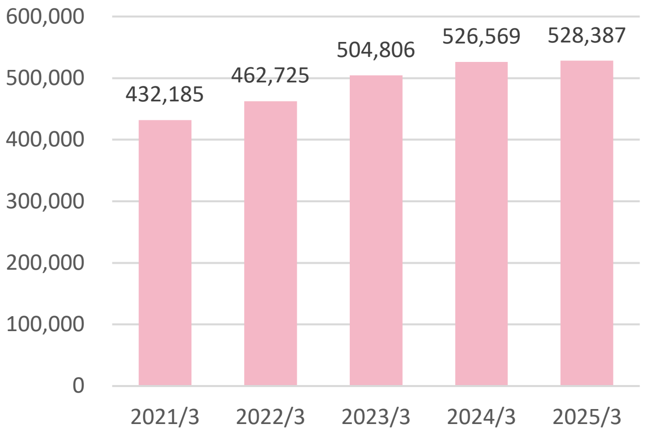
Fact Book 2025

YUASA TRADING CO., LTD.

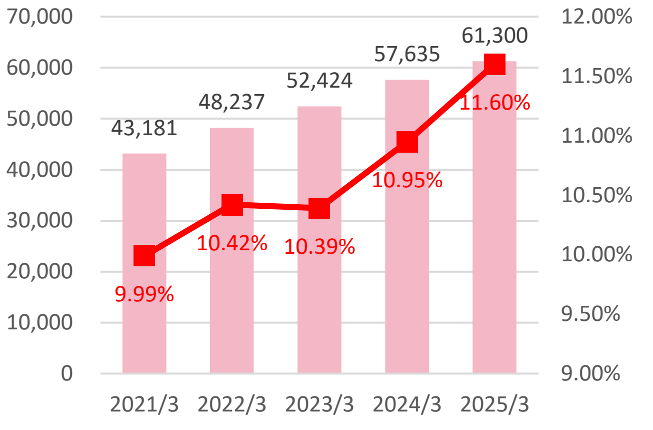
01 Operating Results and Financial Position (Consolidated)

(Unit : millions of yen)

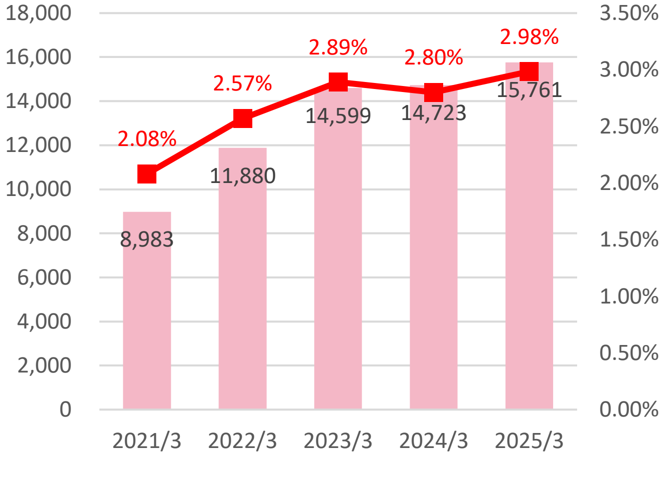
Net sales



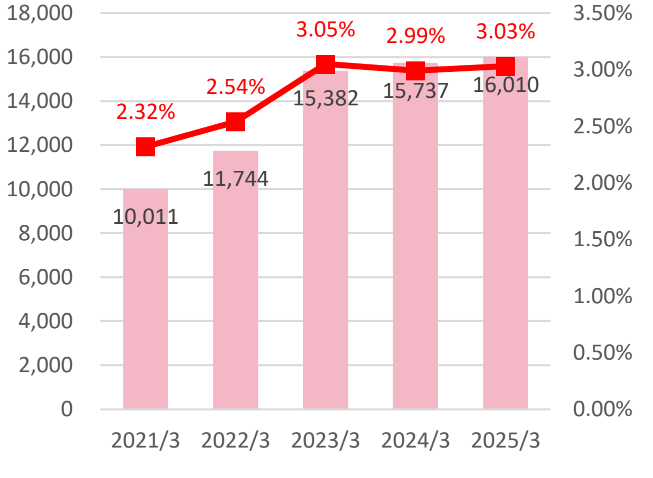
Gross profit & Gross profit to net sales ratio



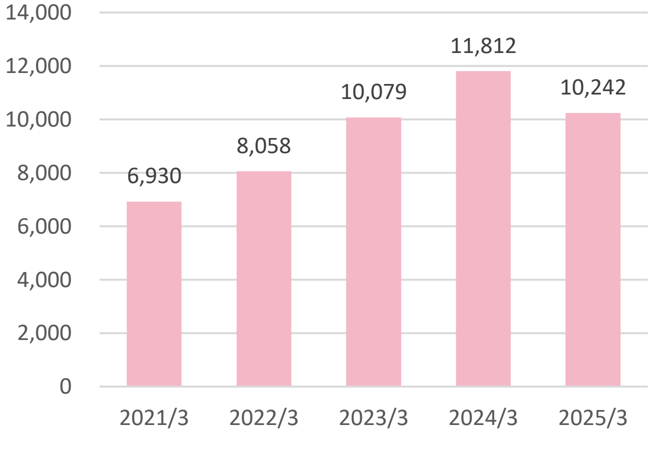
Operation income & Operating income to net sales ratio



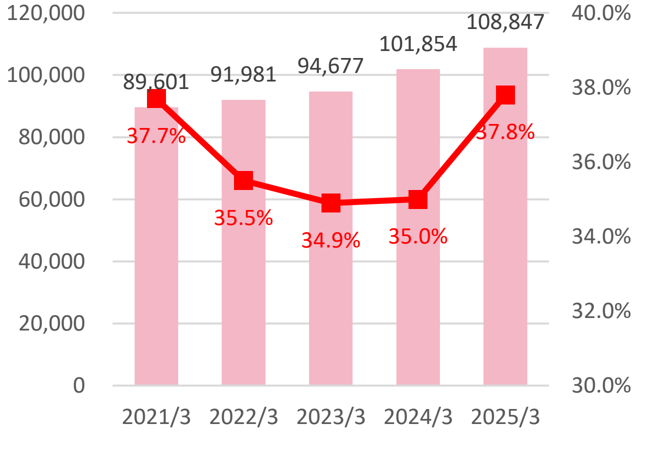
Ordinary income & Ordinary income to net sales ratio



Profit attributable to owners of parent



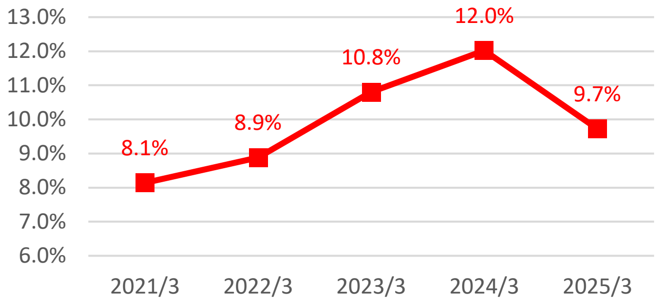
Equity & Equity ratio



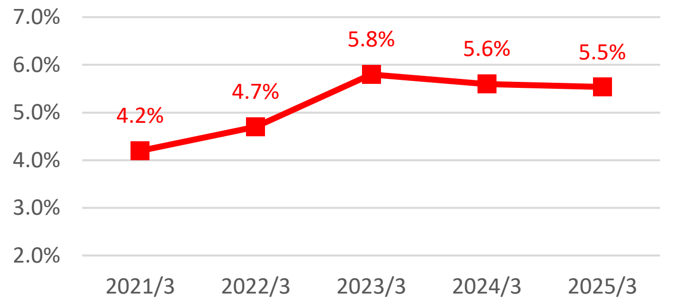
02 Profitability, Efficiency and Safety(Consolidated)

(Unit：millions of yen)

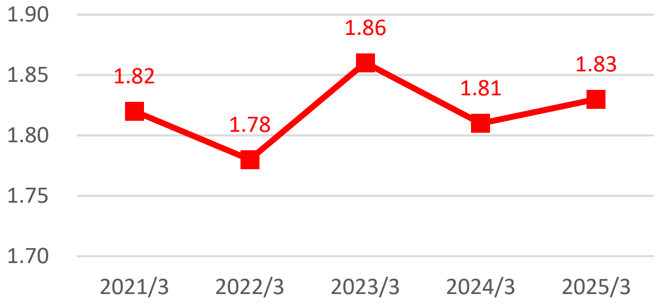
Return on equity (ROE)



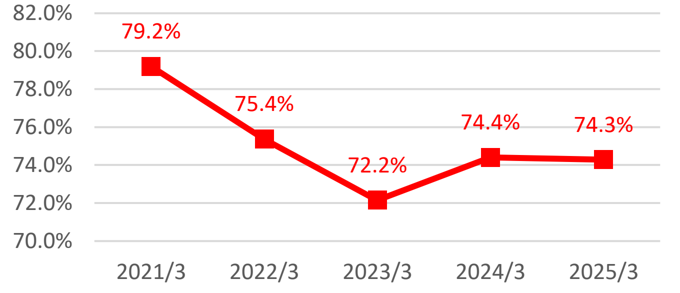
Return on assets (ROA)



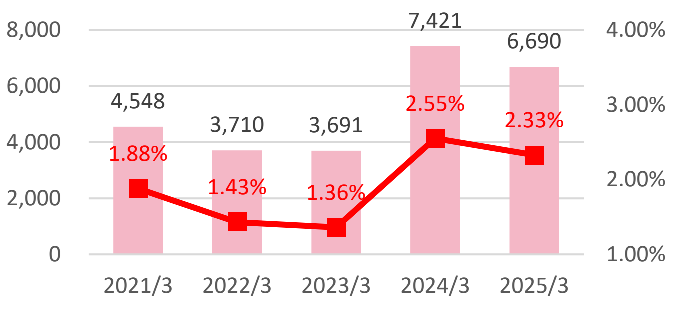
Total assets turnover



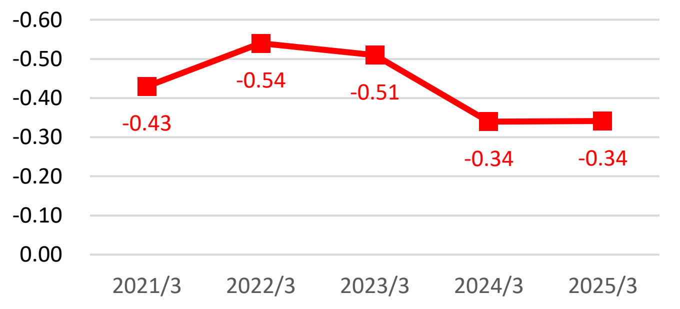
SG&A expanses to gross profit ratio



Interest-bearing debt & Debt to total asset ratio



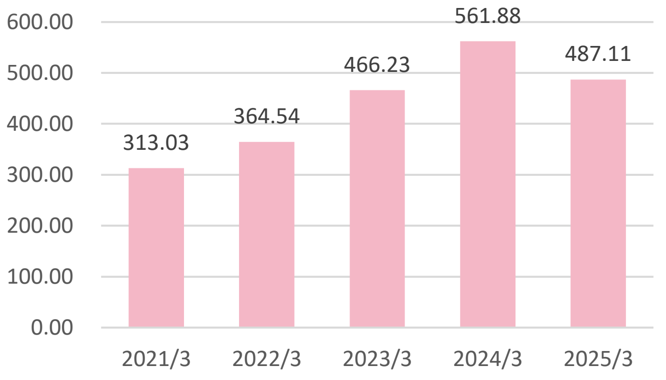
Net debt to equity ratio



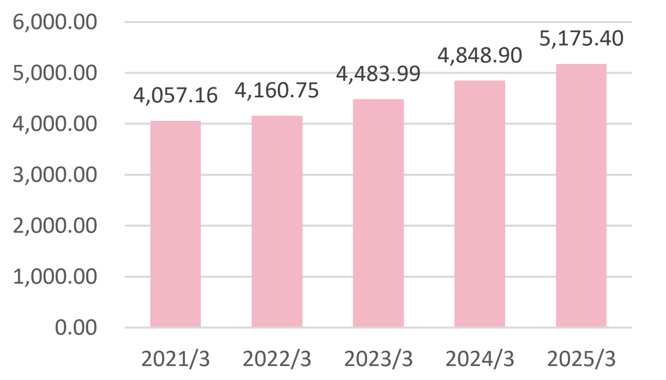
03 Per Share Data(Consolidated)

(Unit：yen)

Net income per share



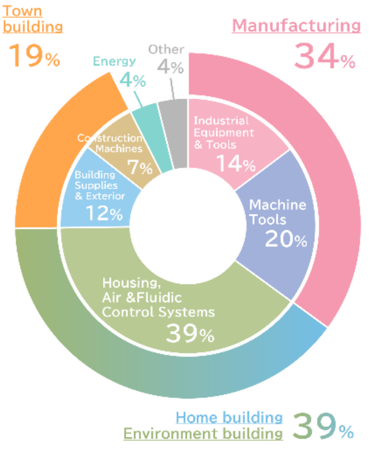
Net assets par share



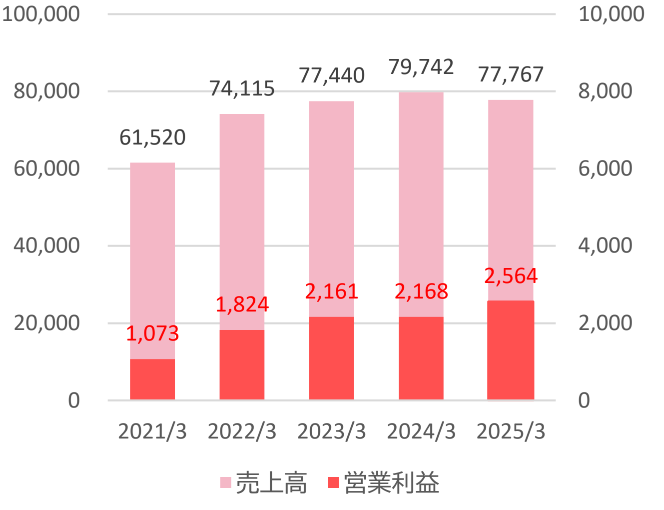
04 Operating Results by Business（Consolidated）

（Unit：millions of yen）

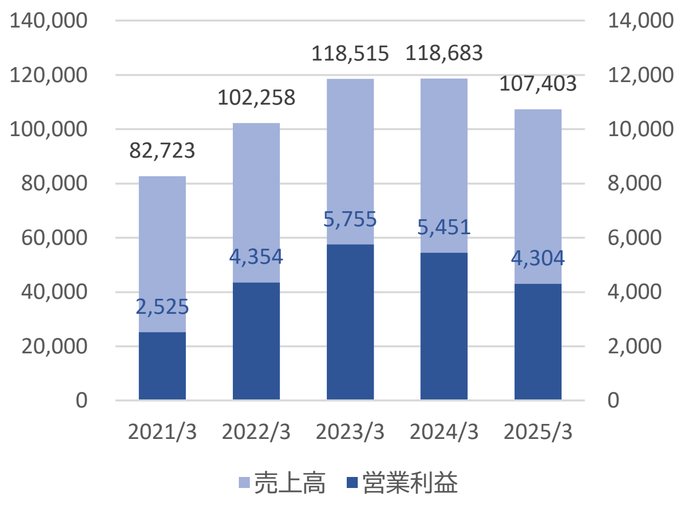
Sales Composition by Business



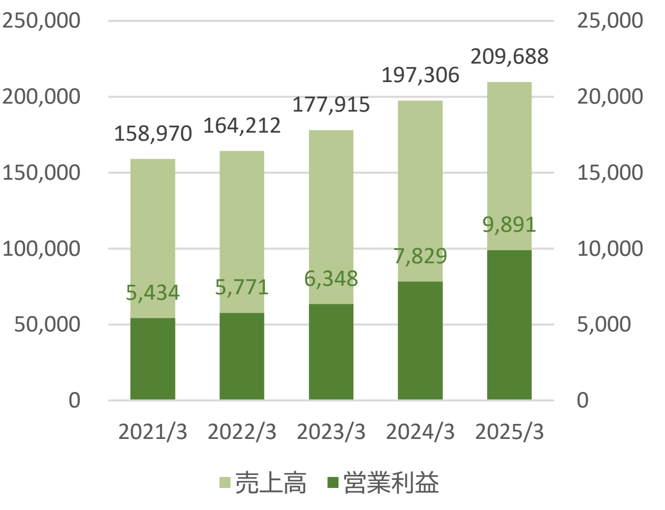
Industrial Equipment & Tools



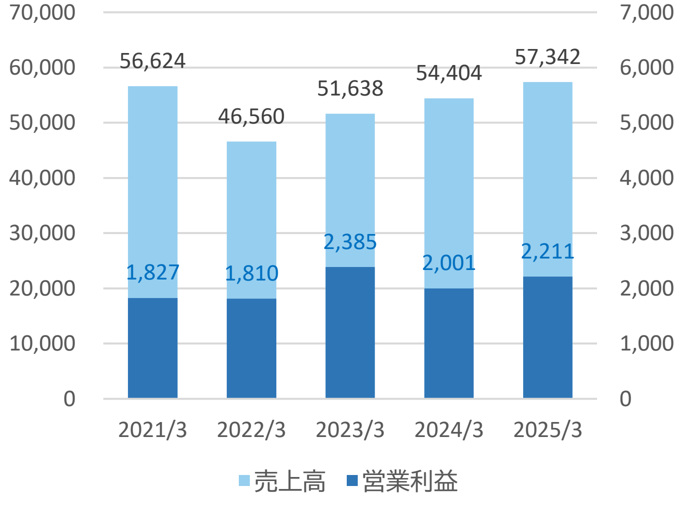
Machine Tools



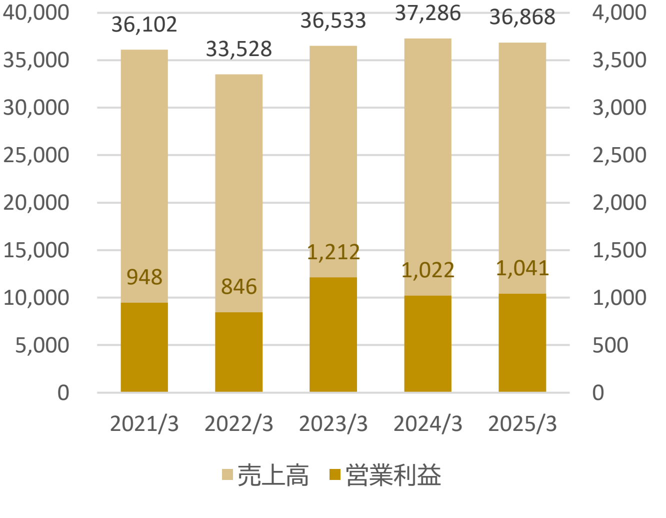
Housing, Air & Fluidic Control Systems



Building Supplies & Exterior



Construction Machines



05 Consolidated Financial Statements

（Unit：millions of yen）

- Consolidated Balance Seat

Assets	2021/3	2022/3	2023/3	2024/3	2025/3
Current Assets	185,777	217,584	225,997	222,231	210,333
Cash and deposits	42,567	53,744	52,448	42,101	43,854
Notes and accounts receivable	107,874	-	-	-	-
Notes, accounts receivable and contract assets	-	121,531	121,334	118,642	105,374
Electronically recorded monetary claims-operating	18,678	22,799	30,157	38,338	38,905
Inventries	14,574	16,147	18,480	19,593	18,253
Other	2,159	3,420	3,667	3,610	3,996
Allowance for doubtful accounts	-77	-59	-89	-54	-50
Noncullent assets	51,710	41,829	45,220	68,758	77,302
Property, plant and equipment	15,665	12,667	14,099	44,719	45,481
Fixed assets for rent	1,076	1,209	1,133	5,450	5,636
Buildings and structures	3,199	2,932	2,853	7,227	8,556
Machinery and equipment	122	134	133	903	980
Tools, furniture and fixtures	483	384	302	2,919	3,189
Land	10,647	7,826	7,774	39,195	39,159
Lease assets	111	171	198	494	557
Construction in progress	24	9	1,704	199	143
Intangible assets	5,148	3,336	2,675	4,326	11,055
Goodwill	2,910	2,133	1,369	527	2,219
Other	2,237	1,202	1,305	3,798	8,836
Investments and other assets	30,896	25,826	28,445	19,712	20,765
Investments securities	13,679	7,889	8,697	12,384	13,082
Long term a money claim	1,292	1,129	1,079	1,048	853
Deffered tax assets	218	241	879	1,065	997
Net defined benefit asset	12,205	12,385	12,788	120	211
Other	3,950	4,523	5,342	5,414	5,676
Allowance for doubtful accounts	-449	-343	-341	-320	-56
Total assets	**237,487**	**259,413**	**271,218**	**290,989**	**287,635**

Liabilities	2021/3	2022/3	2023/3	2024/3	2025/3
Current liabilities	138,081	158,953	170,523	179,943	170,124
Notes and accounts payable-trade	90,009	96,112	98,684	97,142	92,545
Electronically recorded obrigations-operating	33,945	45,815	51,443	61,850	54,200
Short-term loans payable	3,744	3,128	3,273	4,092	4,200
Lease obligations	68	79	111	86	90
Income taxes payable	995	2,870	5,682	3,358	3,842
Provision for bonuses	2,383	2,623	2,960	3,200	3,321
Provision for directors' bonuses	66	70	77	91	80
Other	6,868	8,251	8,289	10,121	11,842
Noncurrent liabilities	9,163	7,854	5,454	8,636	8,095
Long-term loans payable	728	581	417	3,328	2,490
Lease obligations	104	129	117	138	227
Deffered tax liabilities	3,912	2,728	306	395	385
Provision for directors' retirement benefits	196	153	94	91	157
Provision for share-based remuneration	139	191	227	254	310
Provision for share-based remuneration for directors(and other officers)	127	173	180	194	188
Net defined benefit liability	947	998	1,070	1,103	1,193
Other	3,007	2,898	3,038	3,131	3,141
Total liabilities	**147,245**	**166,808**	**175,977**	**188,580**	**178,219**

Net assets	2021/3	2022/3	2023/3	2024/3	2025/3
Shareholders' equity	80,474	85,938	89,453	97,262	104,060
Capital stock	20,644	20,644	20,644	20,644	20,644
Capital surplus	6,815	6,831	6,837	6,753	6,755
Retained earnings	54,749	60,155	67,273	72,918	79,637
Treasury stock	-1,735	-1,692	-5,301	-3,053	-2,976
Accumulated other comprehensive income	9,126	6,042	5,224	4,591	4,786
Valuation difference on available-for-sale securities	4,334	1,798	2,349	3,655	3,113
Deferred gains or losses on hedges	20	48	-96	18	-17
Foreign currency translation adjustment	-272	46	505	870	1,649
Remeasurements of defined benefit plans	5,044	4,149	2,465	46	40
Subscription rights to shares	272	238	165	145	123
Non-controlling interests	368	385	397	409	445
Total net assets	**90,242**	**92,605**	**95,240**	**102,409**	**109,416**
Total liabilities and net assets	**237,487**	**259,413**	**271,218**	**290,989**	**287,635**

05 Consolidated Financial Statements

(Unit：millions of yen)

- Consolidated Statements of Operations

	2021/3	2022/3	2023/3	2024/3	2025/3
Net Sales	432,185	462,725	504,876	526,569	528,387
Cost of sales	389,004	414,487	452,382	468,933	467,087
Gross Profit	43,181	48,237	52,424	57,635	61,300
Selling, general and administrative expenses	34,197	36,356	37,825	42,912	45,539
Operating income	8,983	11,880	14,599	14,723	15,761
Non-operating income	2,173	2,255	2,094	2,254	745
Interest income	1,361	1,473	1,578	1,593	72
Dividends income	235	249	254	306	352
Other	576	533	260	354	319
Non-operating expenses	1,145	2,391	1,310	1,240	495
Interest expenses	903	894	1,063	1,073	221
Other	241	1,497	247	166	274
Ordinary income	10,011	11,744	15,382	15,737	16,010
Extraordinary income	729	2,304	17	3,343	210
Extraordinary loss	265	1,363	152	2,085	588
Income before income taxes and minority interests	10,475	12,685	15,247	16,995	15,633
Income taxes-current	3,048	4,332	7,648	4,825	5,035
Income taxes-deferred	496	276	-2,497	336	281
Income taxes	3,544	4,608	5,150	5,162	5,316
Profit	6,930	8,077	10,096	11,833	10,316
Profit(loss) attribute to non-controlling interests	0	18	16	21	74
Profit attributable to owners of parent	6,930	8,058	10,079	11,812	10,242

- Consolidated Statements of Cash Flows

	2021/3	2022/3	2023/3	2024/3	2025/3
Net cash provided by(used in) operating activities	5,982	10,213	8,338	24,094	15,982
Net cash provided by(used in) investing activities	-3,509	4,776	-2,845	-34,240	-9,965
Net cash provided by(used in) financing activities	-3,713	-3,553	-6,890	-478	-4,797
Effect of exchange rate change on cash and cash equivalents	-73	152	256	272	445
Net increase(declease) in cash and cash equivalents	-1,313	11,589	-1,140	-10,351	1,665
Cash and cash equivalents at biginning of period	43,246	41,947	53,536	52,395	42,044
Increase in cash and cash equivalents from newly consolidated subsidiary	-	-	-	-	-
Increase in cash and cash equivalents resulting from merger with unconsolidated subsidiaries	13	-	-	-	-
Cash and cash equivalents at end of period	41,947	53,536	52,395	42,044	43,709