

**Translation**

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## Summary of Consolidated Financial Results for the Six Months Ended September 30, 2024 (Based on Japanese GAAP)

October 31, 2024

Company name: Enplas Corporation  
 Stock exchange listing: Tokyo  
 Stock code: 6961 URL <https://www.enplas.co.jp>  
 Representative: President Daisuke Yokota  
 Inquiries: Member of the Board Executive Officer Shigeya Fujita TEL 03-6268-0259  
 Scheduled date to file Semi-annual Securities Report: November 11, 2024  
 Scheduled date to commence dividend payments: December 2, 2024  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

## 1. Consolidated financial results for the six months ended September 30, 2024 (from April 1, 2024 to September 30, 2024)

## (1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended September 30, 2024	19,700	2.6	3,354	28.2	3,144	1.6	2,094	16.5
Six months ended September 30, 2023	19,200	(9.0)	2,616	(39.9)	3,095	(31.3)	1,798	2.1

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Six months ended September 30, 2024	237.19		233.32	
Six months ended September 30, 2023	203.81		200.89	

## (2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2024	60,508	53,858	87.6	6,000.05
As of March 31, 2024	60,028	52,667	86.3	5,869.59

## 2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen				
Year ended March 31, 2024	–	30.00	–	30.00	60.00
Year ending March 31, 2025	–	30.00			
Year ending March 31, 2025 (Forecast)			–	30.00	60.00

## 3. Forecast of consolidated financial results for the year ending March 31, 2025 (from April 1, 2024 to March 31, 2025)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	41,500	9.8	6,600	42.1	7,000	33.0	4,800	39.4	543.69

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended September 30, 2024: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2024	9,732,897 shares	As of March 31, 2024	9,732,897 shares
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Number of treasury shares at the end of the period

As of September 30, 2024	897,782 shares	As of March 31, 2024	904,376 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2024	8,831,323 shares	Six months ended September 30, 2023	8,825,118 shares
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**Semi-annual consolidated financial statements**  
**Consolidated balance sheets**

(Millions of yen)

	As of March 31, 2024	As of September 30, 2024
<b>Assets</b>		
Current assets		
Cash and deposits	24,788	23,649
Notes and accounts receivable - trade	9,712	8,433
Finished goods	1,119	1,193
Work in process	694	987
Raw materials and supplies	2,050	1,700
Consumption taxes refund receivable	965	766
Income taxes refund receivable	201	122
Other	903	951
Allowance for doubtful accounts	(9)	(11)
Total current assets	40,427	37,793
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,150	3,990
Machinery, equipment and vehicles, net	2,586	2,366
Tools, furniture and fixtures, net	1,335	1,382
Land	6,875	6,857
Right-of-use assets, net	1,724	1,463
Construction in progress	900	4,686
Total property, plant and equipment	17,573	20,746
Intangible assets		
Software	150	131
Other	63	60
Total intangible assets	214	191
Investments and other assets	1,812	1,777
Total non-current assets	19,601	22,715
Total assets	60,028	60,508

(Millions of yen)

	As of March 31, 2024	As of September 30, 2024
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,311	1,280
Lease liabilities	352	342
Accounts payable - other	1,165	656
Accrued expenses	622	849
Income taxes payable	844	747
Contract liabilities	156	187
Provision for bonuses	740	728
Provision for loss on sublease	29	27
Provision for bonuses for directors (and other officers)	88	62
Other	367	269
Total current liabilities	5,679	5,153
Non-current liabilities		
Lease liabilities	1,373	1,193
Retirement benefit liability	90	100
Deferred tax liabilities	35	33
Provision for loss on sublease	36	20
Other	146	148
Total non-current liabilities	1,681	1,497
Total liabilities	7,361	6,650
<b>Net assets</b>		
Shareholders' equity		
Share capital	8,080	8,080
Capital surplus	2,013	2,042
Retained earnings	39,096	40,926
Treasury shares	(3,257)	(3,233)
Total shareholders' equity	45,933	47,815
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	286	275
Foreign currency translation adjustment	5,599	4,920
Total accumulated other comprehensive income	5,886	5,195
Share acquisition rights	120	150
Non-controlling interests	727	696
Total net assets	52,667	53,858
<b>Total liabilities and net assets</b>	<b>60,028</b>	<b>60,508</b>

## Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

### Consolidated statements of income (cumulative)

(Millions of yen)

	Six months ended September 30, 2023	Six months ended September 30, 2024
Net sales	19,200	19,700
Cost of sales	10,285	10,186
Gross profit	8,915	9,514
Selling, general and administrative expenses	6,298	6,159
Operating profit	2,616	3,354
Non-operating income		
Interest income	138	172
Dividend income	7	9
Foreign exchange gains	348	–
Gain on sale of scraps	31	45
Other	35	14
Total non-operating income	560	242
Non-operating expenses		
Interest expenses	36	39
Compensation expenses	34	9
Foreign exchange losses	–	396
Other	11	7
Total non-operating expenses	81	452
Ordinary profit	3,095	3,144
Extraordinary income		
Gain on sale of non-current assets	29	13
Gain on sale of investment securities	8	2
Compensation income	–	44
Other	0	1
Total extraordinary income	37	62
Extraordinary losses		
Loss on sale of non-current assets	4	0
Provision for loss on disaster	101	–
Business restructuring expenses	103	232
Provision of allowance for doubtful accounts	161	–
Total extraordinary losses	370	233
Profit before income taxes	2,762	2,973
Income taxes - current	1,046	839
Income taxes - deferred	(135)	(0)
Total income taxes	910	838
Profit	1,852	2,134
Profit attributable to non-controlling interests	53	39
Profit attributable to owners of parent	1,798	2,094

**Consolidated statements of comprehensive income (cumulative)**

(Millions of yen)

	Six months ended September 30, 2023	Six months ended September 30, 2024
Profit	1,852	2,134
Other comprehensive income		
Valuation difference on available-for-sale securities	118	(10)
Foreign currency translation adjustment	1,944	(708)
Total other comprehensive income	2,062	(719)
Comprehensive income	3,915	1,414
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,818	1,404
Comprehensive income attributable to non-controlling interests	96	10