

YANMAR HOLDINGS CO., LTD. AND ITS CONSOLIDATED SUBSIDIARIES
CONSOLIDATED BALANCE SHEET

	(Millions of yen)
	Year ended
	March 31,2026
ASSETS	
Current assets:	
Cash and cash equivalents	94,027
Notes, account receivables-trade and contract assets	262,472
Electronically recorded monetary claims	7,437
Inventories	312,184
Other current assets	56,514
Allowance for doubtful accounts	(8,401)
Total current assets	724,235
Fixed assets:	
Tangible fixed assets	
Buildings and structures	89,010
Machinery, equipment and vehicles	70,129
Tools, furniture and fixtures	16,298
Land	95,818
Lease assets	4,454
Right-of-use assets	10,971
Construction in progress	8,731
Total tangible fixed assets	295,412
Intangible fixed assets:	
Goodwill	20,470
Other intangible fixed assets	30,324
Total intangible fixed assets	50,795
Investments and other assets:	
Investment securities	18,007
Shares of subsidiaries and associates	81,435
Long-term loan receivables	490
Retirement benefit assets	5,419
Deferred tax assets	36,707
Other investments and other assets	15,714
Allowance for doubtful accounts	(3,068)
Total investments and other assets	154,706
Total fixed assets	500,914
Total assets	1,225,150

	(Millions of yen)
	Year ended
	March 31,2026
LIABILITIES	
Current liabilities:	
Notes and account payables-trade	151,666
Electronically recorded obligations	21,045
Short-term borrowings	174,967
Commercial paper	66,000
Current portion of bonds	13,400
Current portion of long-term borrowings	50,435
Lease obligations	4,033
Account payables-other and accrued expenses	53,950
Income tax payables	15,722
Contract liabilities	30,846
Provision for bonuses	11,163
Provision for bonuses for directors (and other officers)	285
Provision for losses on order received	393
Provision for product warranties	17,341
Other current liabilities	22,023
Total current liabilities	633,276
Long-term account payables - other	
	2,477
Long-term borrowings	115,175
Lease obligations	12,020
Deferred tax liabilities	11,248
Deferred tax liabilities for land revaluation	8,806
Provision for retirement benefits for directors (and other officers)	952
Retirement benefit liabilities	27,587
Asset retirement obligations	2,247
Other long-term liabilities	3,993
Total long-term liabilities	184,510
Total liabilities	817,786
NET ASSETS	
Shareholders' equity:	
Share capital	90
Capital surplus	7,951
Retained earnings	312,230
Total shareholders' equity	320,271
Accumulated other comprehensive income:	
Net unrealized gains (losses) on securities	6,451
Revaluation reserve for land	15,609
Foreign currency translation adjustments	38,646
Remeasurements of defined benefit plans	5,969
Total accumulated other comprehensive income	66,678
Noncontrolling interests	20,413
Total net assets	407,363
Total liabilities and net assets	1,225,150

CONSOLIDATED STATEMENTS OF INCOME

	(Millions of yen)
	From April 1, 2025
	To March 31, 2026
Net sales	1,222,016
Cost of sales	895,866
Gross profit	326,150
Selling, general and administrative expenses	278,952
Operating income	47,198
Total Non-operating income	28,138
Total Non-operating expenses	16,574
Ordinary income	58,762
Total Extraordinary gains	1,797
Total Extraordinary losses	22,592
Income before income taxes	37,967
Income taxes—current	25,176
Income taxes—deferred	(13,474)
Total income tax	11,702
Net income	26,265
(breakdown)	
Net income attributable to owners of the parent	24,298
Net income attributable to non-controlling interests	1,967

CONSOLIDATED STATEMENTS OF CASH FLOW

	(Millions of yen)
	From April 1, 2025
	To March 31, 2026
Cash flow from operating activities	35,109
Cash flow from investing activities	(45,262)
Cash flow from financing activities	22,133
Effect of exchange rate changes on cash and cash equivalents	5,985
Increase (decrease) on cash and cash equivalents	17,965
Cash and cash equivalents at beginning of period	76,145
Increase on cash and cash equivalents	(823)
resulting from inclusion of subsidiaries in consolidation	0
Cash and cash equivalents at end of period	93,286