

Financial Statements for Fiscal 2023
(April 1, 2023 to March 31, 2024)

Nippon Steel Chemical & Material Co., Ltd.

Nippon Steel Chemical & Material Co., Ltd. and Its Consolidated Subsidiaries

Consolidated Statements of Profit or Loss

Years ended March 31, 2024 and 2023

	100 millions of yen	
	2024	2023
Net sales	2,608	2,745
Business profit	153	161
ROS [(Business profit/Net sales)×100]	5.9%	5.9%

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Net Sales by Business Segment

Years ended March 31, 2024 and 2023

	100 millions of yen	
	2024	2023
Coal tar chemicals	580	620
Chemicals	1,100	1,250
Functional materials	930	880
Total	2,608	2,745

Financial Performance

Years ended March 31, 2024 and 2023

	100 millions of yen	
	2024	2023
Capital expenditure*	94	95
Depreciation and amortization	78	73
Research and development expenditure**	43	44
Financial incomes and financial costs (interest costs)	(1)	(1)
Interest-bearing debt	76	51
[Increase (decrease) from the previous term]	25	(77)
Exchange rate (yen/US dollar 1)	143.9	134.9
Domestic naphtha price (1,000 yen/kl)	68.8	76.3

* Increase (decrease) in tangible and intangible fixed assets (construction basis)

** Cost basis