

60th Term 1st Quarter Financial Results

February 13, 2026

株式会社 **TKC**



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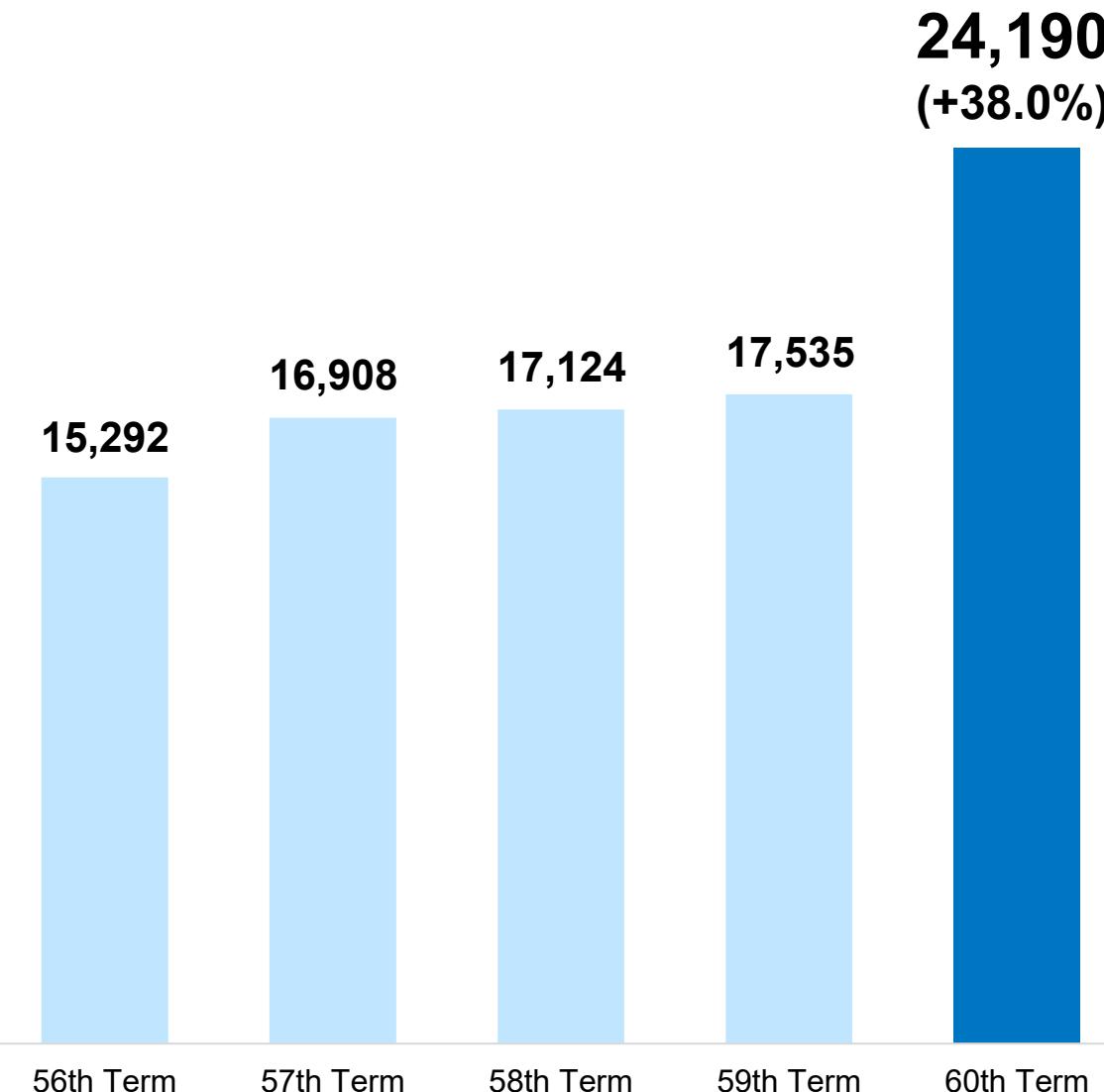
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1. Operating Results | Consolidated

- **1st quarter turnover (consolidated) (Million yen)** *Figures in parentheses indicate change from the previous year.



Turnover

24,190 million yen (+38.0%)

Operating profit

8,288 million yen (+111.2%)

Ordinary profit

8,536 million yen (+107.1%)

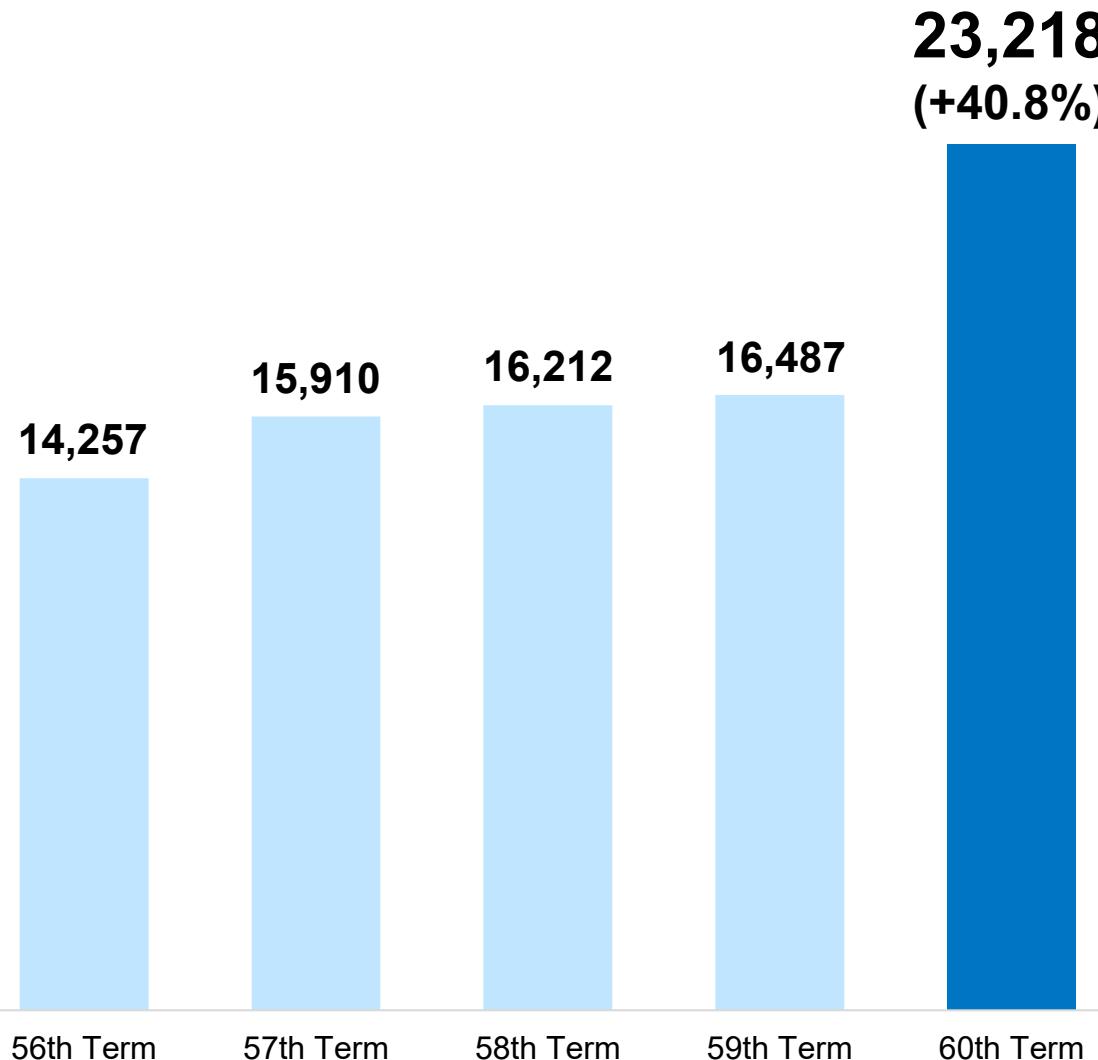
Net profit

5,916 million yen (+110.5%)

1. Operating Results | Non-consolidated



- 1st quarter turnover (non-consolidated) (Million yen) *Figures in parentheses indicate change from the previous year.



Turnover

23,218 million yen (+40.8%)

Operating profit

8,370 million yen (+117.9%)

Ordinary profit

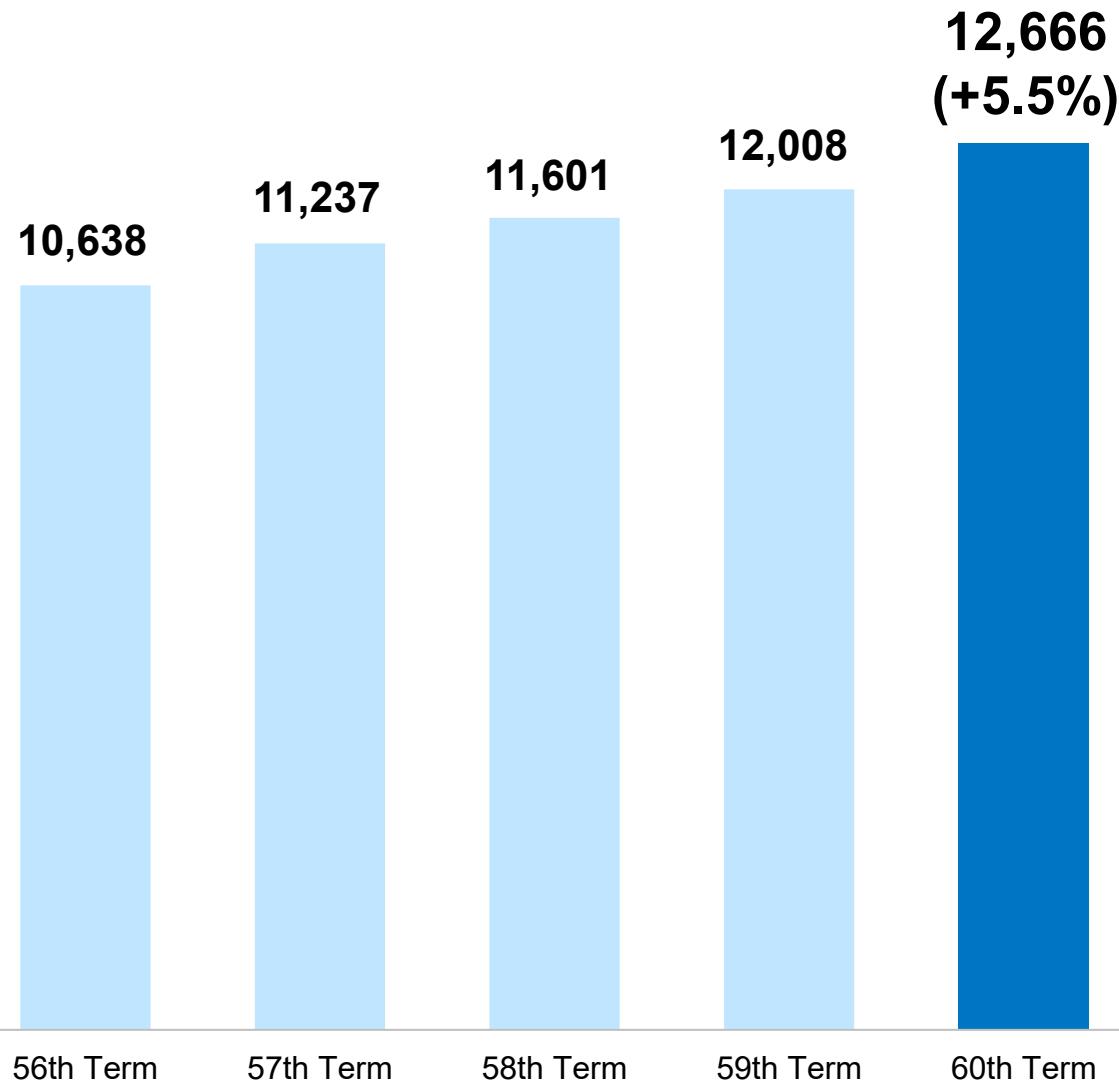
8,846 million yen (+109.2%)

Net profit

6,225 million yen (+109.3%)

1. Operating Results | Segment

- Turnover of the Accounting Firm Business Division (Million yen) *Figures in parentheses indicate change from the previous year.



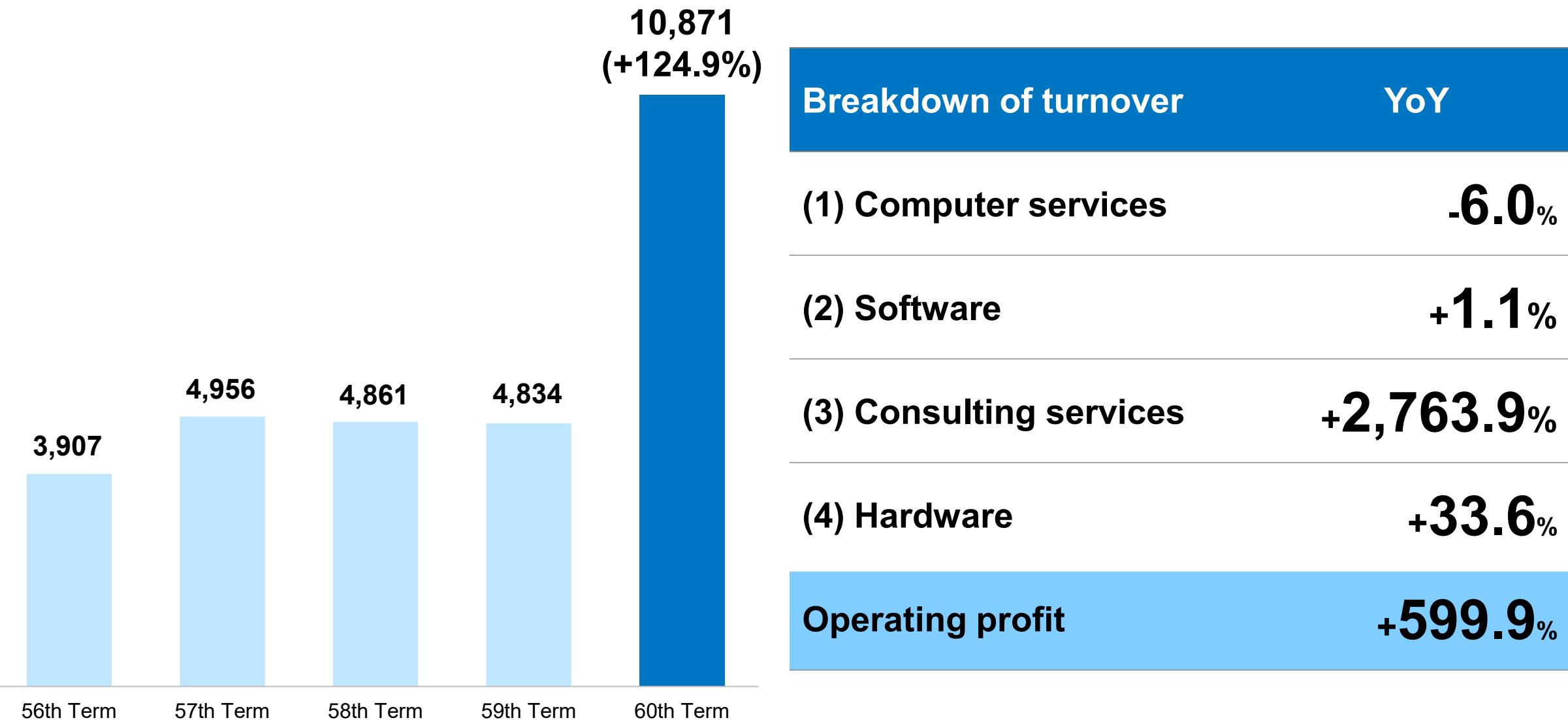
Breakdown of turnover	YoY
(1) Computer services	+5.5%
(2) Software	+1.8%
(3) Consulting services	+5.2%
(4) Hardware	+29.9%
Operating profit	-0.5%

- Business results highlights of the Accounting Firm Business Division

Computer services	YoY +5.5%	Both OMS Cloud, a core system for accounting firms, and the FX Cloud Series for client SMEs saw increased usage.
Software	YoY +1.8%	New orders for the FX Cloud Series grew continuously, and migration from standalone systems also progressed steadily.
Consulting services	YoY +5.2%	Turnover from launch and operation support fees increased due to new orders for FX4 Cloud, a financial accounting system that caters to medium-sized enterprises.
Hardware	YoY +29.9%	PC replacements increased with the end of Windows 10 support.
Operating profit	YoY -0.5%	Costs and selling, general, and administrative (SG&A) expenses increased in connection with rising hardware turnover.

1. Operating Results | Segment

● Turnover of the Local Governments Business Division (Million yen)

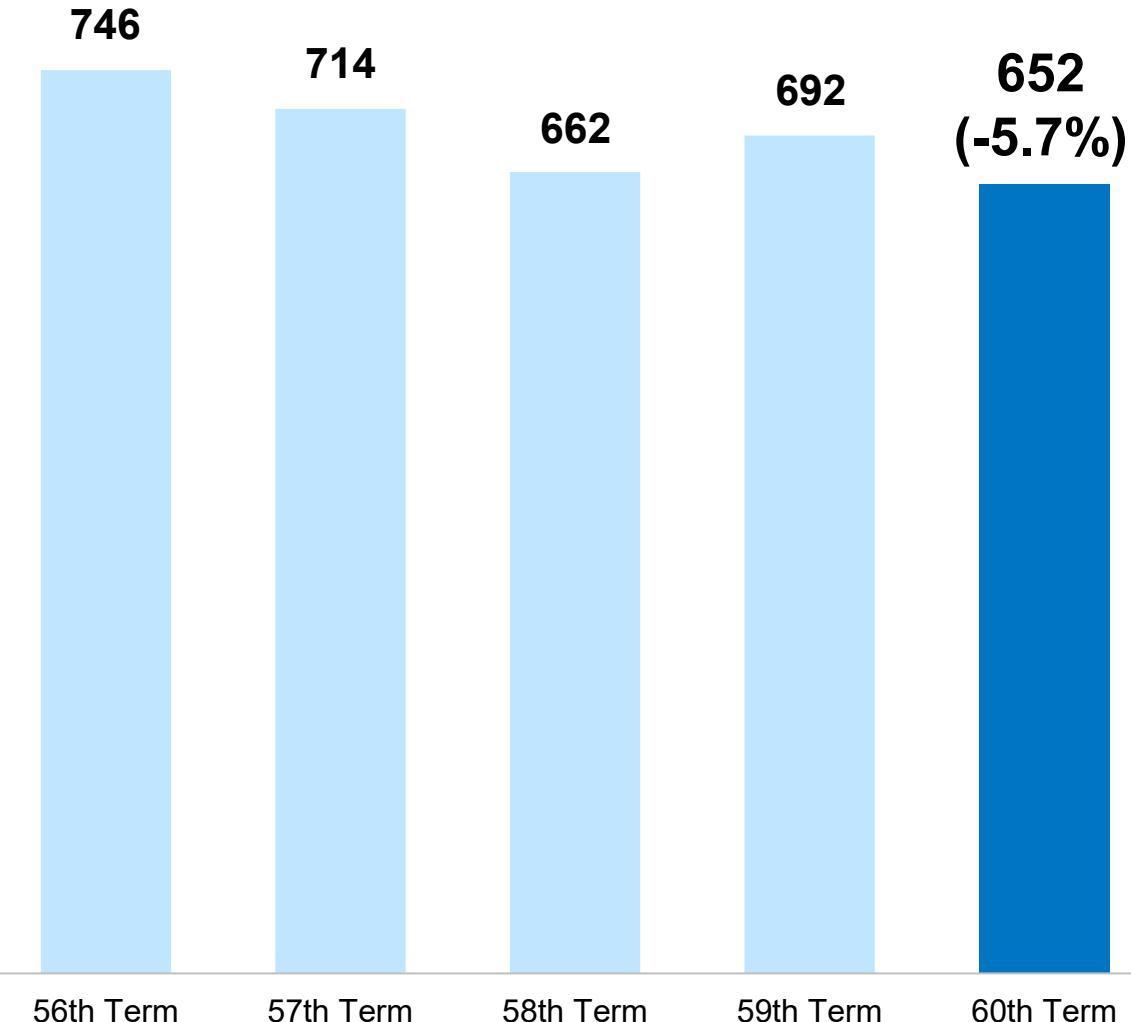


● Business results highlights of the Local Governments Business Division

Computer services	YoY -6.0%	Services related to the House of Representatives election that were provided in the previous year were absent in the current year. Turnover also decreased from data center usage fees and network line usage fees due to migration to Gov-Cloud.
Software	YoY +1.1%	Turnover increased from software usage fees due to the commencement of operations of the TASK Cloud Public Accounting System and other systems contracted by the end of the previous year.
Consulting services	YoY +2,763.9%	Turnover increased by 5,836 million yen (+2,763.9%) from the previous year due to completing the migration to standard-compliant systems and the Gov-Cloud as planned for 92 client municipalities (1 municipality in the previous year).
Hardware	YoY +33.6%	There was an influx of customers who installed servers for government offices and related devices, such as client PCs and printers, due to the migration to standard-compliant systems.
Operating profit	YoY +599.9%	Completed migration to standard-compliant systems and Gov-Cloud. As a result, turnover from consulting services increased significantly.

1. Operating Results | Segment

● Turnover of the Printing Business Division (Million yen)



Breakdown of turnover	YoY
(1) Data printing services	-8.0%
(2) Business forms	+2.8%
(3) Printing of commercial-use creative materials	+21.2%
Operating profit	-38.3%

● Business results highlights of the Printing Business Division

Data printing services (DPS)	YoY -8.0%	While new orders were received for services such as the creation of promotional direct mail, they were insufficient to offset the decline in turnover from notification services related to the House of Representatives election in the previous year. As a result, turnover decreased.
Business forms	YoY +2.8%	Price pass-through from price increases advanced steadily.
Printing of commercial-use creative materials	YoY +21.2%	New orders were received for creating booklets, quarterly magazines, among other materials. As a result, turnover increased.
Operating profit	YoY -38.3%	Operating profit was affected by the decline in turnover from high-profit-margin DPS. (Operating loss: 140 million yen in the current year; 101 million yen in the previous year)

2. Key Topics of the 60th Term 1st Quarter



01

**Over 650,000 enterprises filed
electronic income tax returns
using TKC systems**

December 2025

02

**FX Series' cloud version
accounted for over 50% of usage**

December 2025

03

**Over 6,000 groups used
the Consolidated Group Solution**

December 2025

04

**Began sending/receiving
Peppol invoices
with DATEV Germany**

December 2025

05

Migration to standard-compliant systems by municipalities Completed for 160 municipalities

To be completed for all 164 municipalities by
March 2026

06

Public Accounting System used by over 400 municipalities

October 2025

07

Demonstration experiment of online applications using personal data launched (Kobe City)

October 2025–March 2026

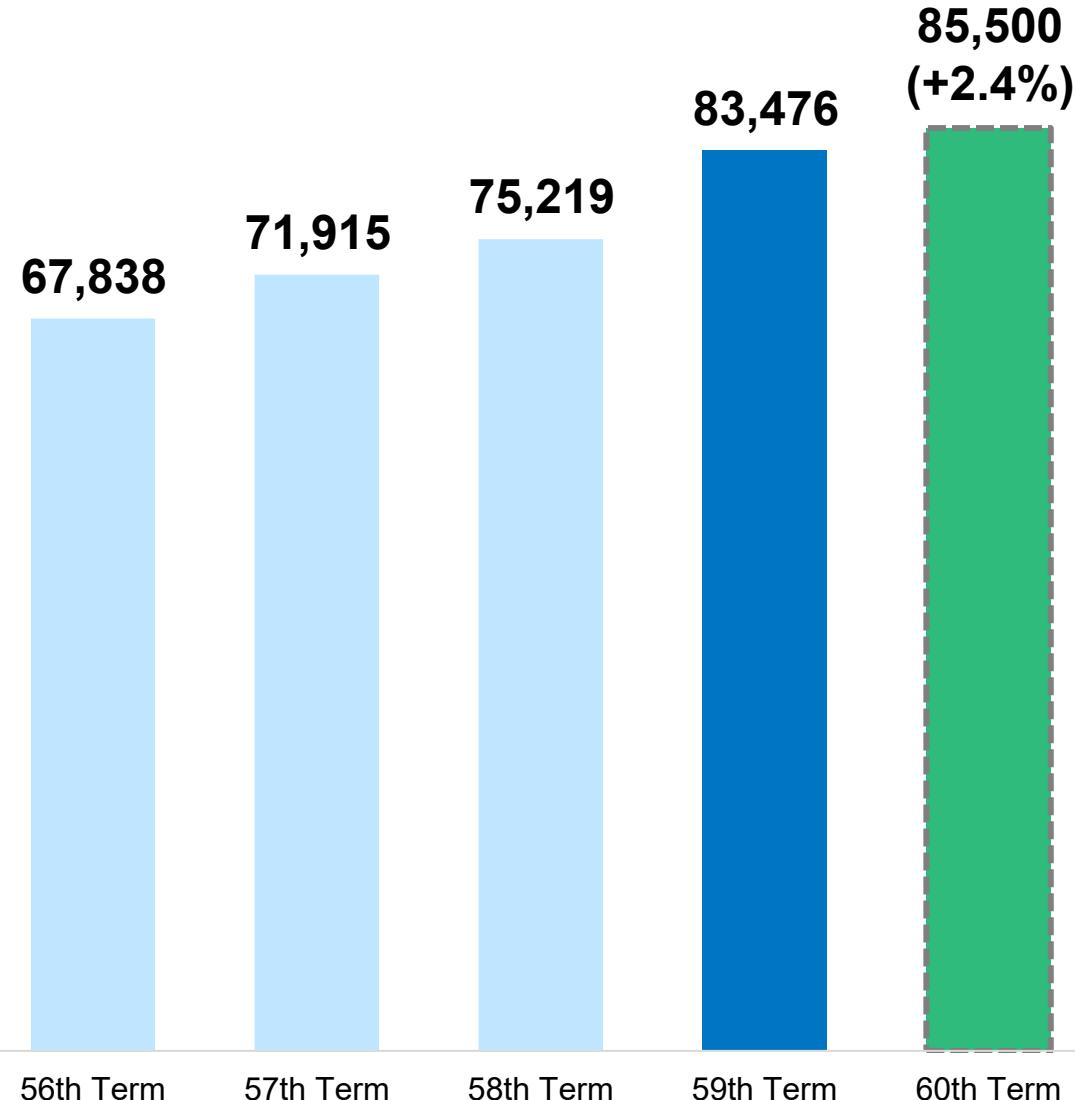
08

Fixed costs reduced through the transfer of processing at the TKC Tohoku Data Processing and Printing Center

Completed transfer in October 2025 following completions in Okinawa and Chushikoku

3. Business Results Forecast | 60th Term

- 60th Term: Consolidated business results forecast (Million yen)



Turnover

85,500 million yen (+2.4%)

Ordinary profit

17,100 million yen (+3.1%)

Dividend

- Interim: 55 yen
- Year-end: 55 yen (110 yen annually)

- Dividend, turnover, and ordinary profit

Turnover  Ordinary profit 



II Management Policy and Main Activities

TKC and its customers

11,600

Number of TKC
National Federation
(TKCNF) Members

650,000

Number of SMEs and
medium-sized enterprises
that filed electronic income
tax returns

Approx. 6,000 groups

Number of listed companies and
large companies using the
Consolidated Group Solution

27,500

Number of municipalities
using the Legal Information
Database

1,150

Number of
municipalities using
TKC systems



- Business practices based on principles

We place the most value on making a “contribution to our customers.”

Masanori Iizuka

Representative Director and President

Contribution to our customers

For the prosperity of our customers, we will

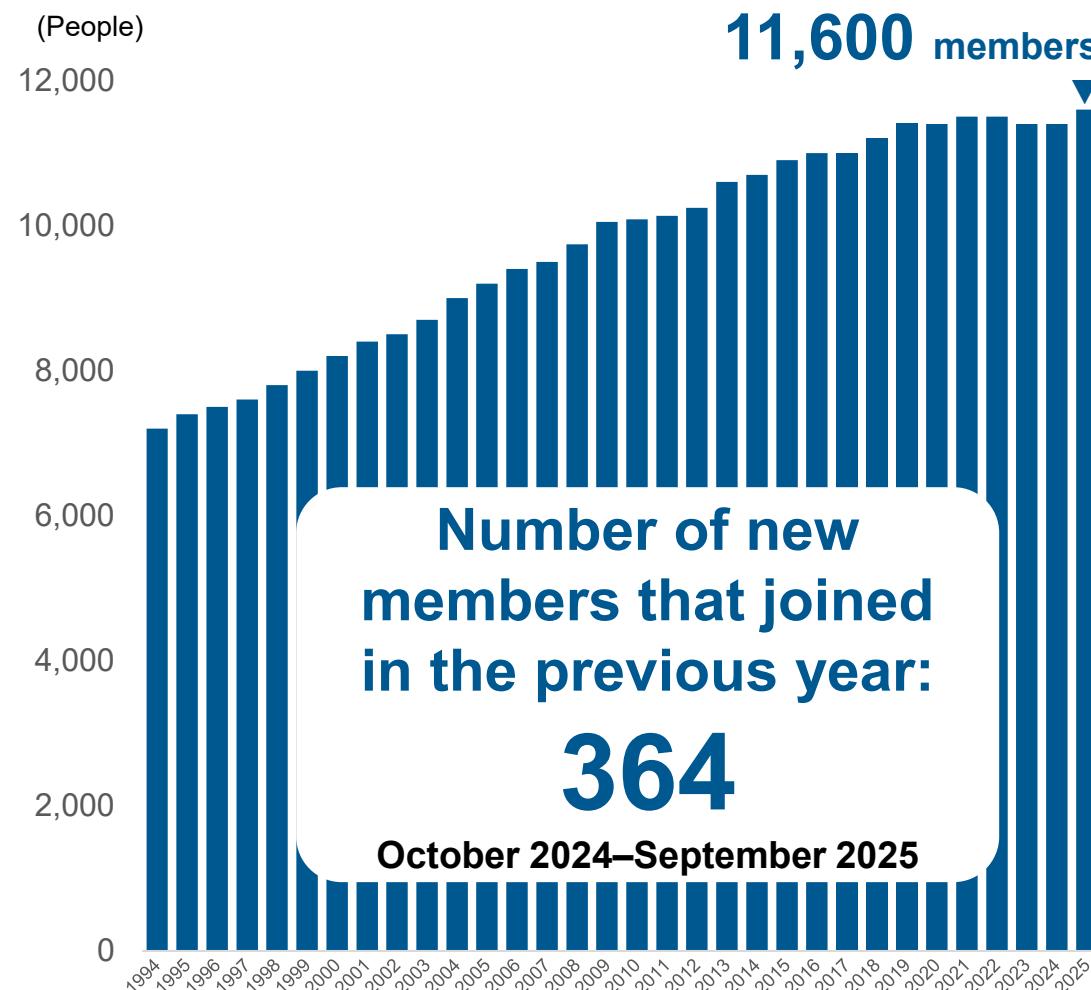
1. seek conditions for the success of our customers' business,
2. develop systems to strengthen these conditions, and
3. offer our utmost support for their implementation.

Our joy is to contribute to our customers.

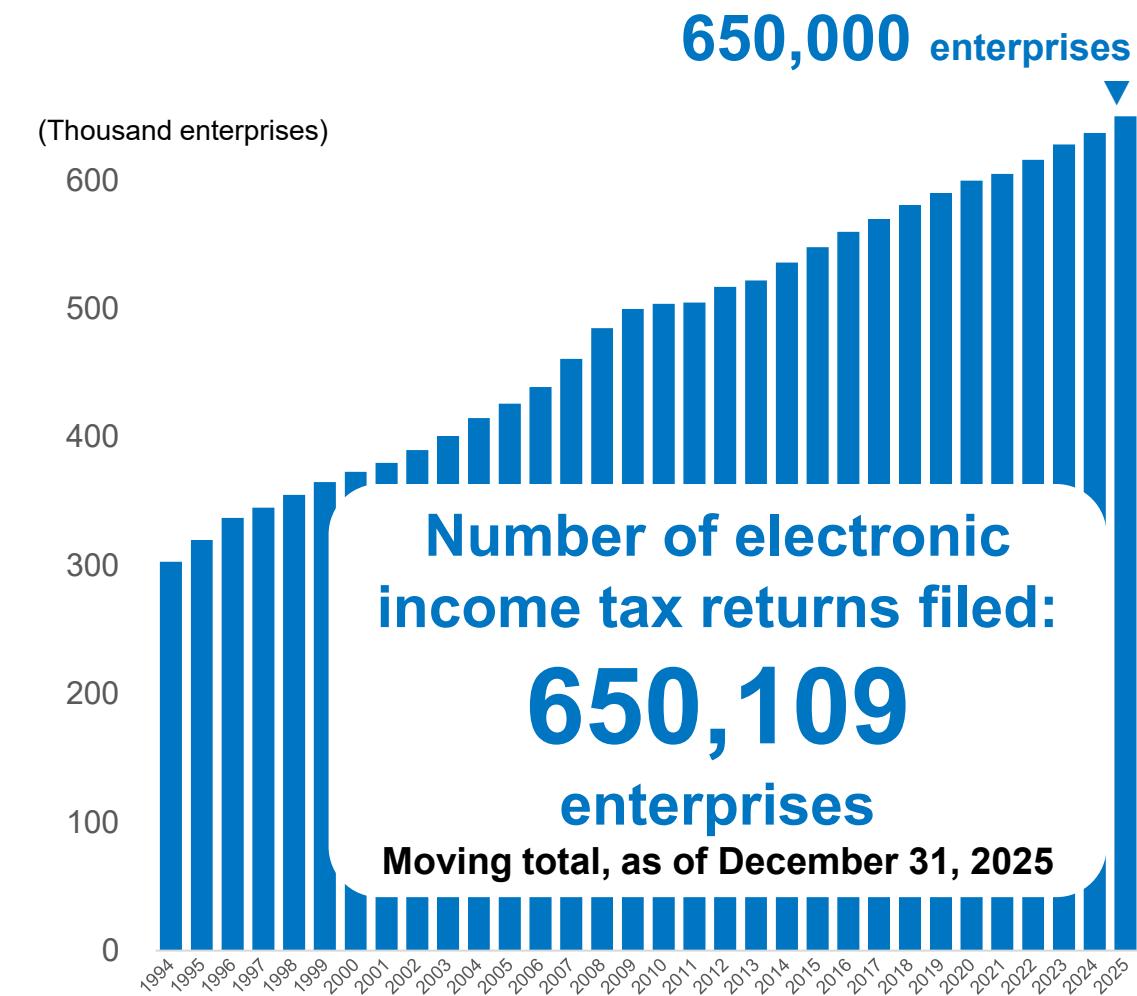


- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

Number of TKCNF Members



Number of electronic income tax returns filed using TKC systems



- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

01 Promotion of self-accounting by the TKC method



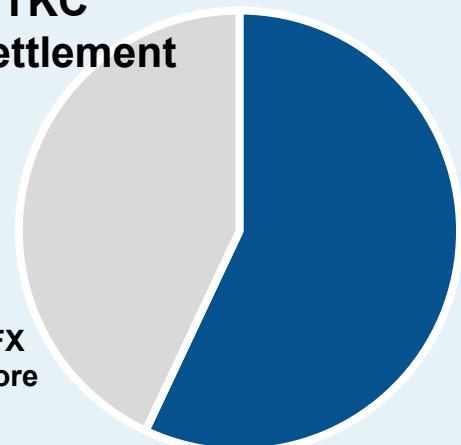
Using TKC FX Cloud

- Use of “Strategy-level” features
- Use of “Day-to-day-level” features, such as a feature for receiving bank credit data and a feature for the integration of salary journal entries

Percentage of enterprises using TKC systems that have a profitable settlement

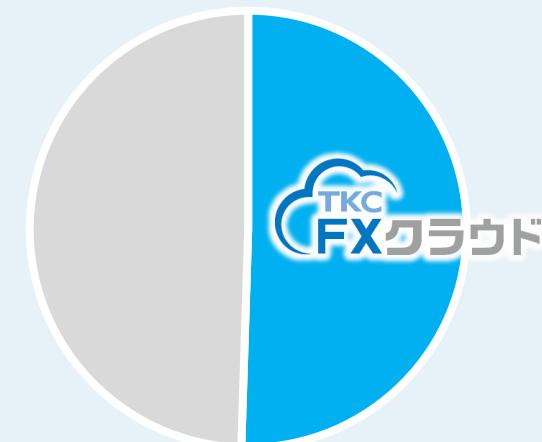
57.0% are profitable

The percentage of enterprises using TKC's FX Series that have a profitable settlement is more than the percentage in National Tax Agency statistics (36.5%).



Percentage using cloud financial accounting systems for enterprises

50% are using cloud systems



- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

02 Provision of the Quick Monthly Report Service (since November 2024)

The number of users exceeded 20,000 one year since its launch

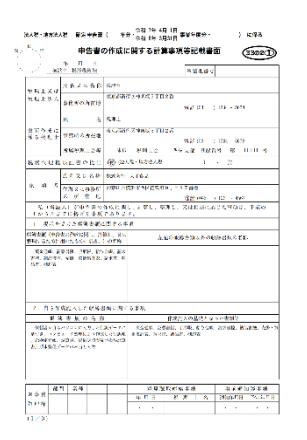


- ✓ The Quick Monthly Report is sent via auto-generated emails to SME business owners, directors of firms, and others
- ✓ Marginal income statements, equity ratios, comments, etc. are delivered to the smartphones of business owners
- ✓ Allows business owners to make swift business decisions even during business trips and stay abreast of numerical data

- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

03 Support for the preparation of highly reliable financial statements based on timely and accurate bookkeeping

<The reliability of SMEs' financial statements can be verified from the following three documents.>

Chusho Kaikei Yoryo (General Accounting Standard for SMEs) checklist	Tax Audit Report	Certificate of Bookkeeping Timeliness
		

Confirm compliance with the Chusho Kaikei Yoryo (General Accounting Standard for SMEs).

Confirm that the tax consultant has fulfilled their duty of due care and accountability in the process of preparing the tax return.

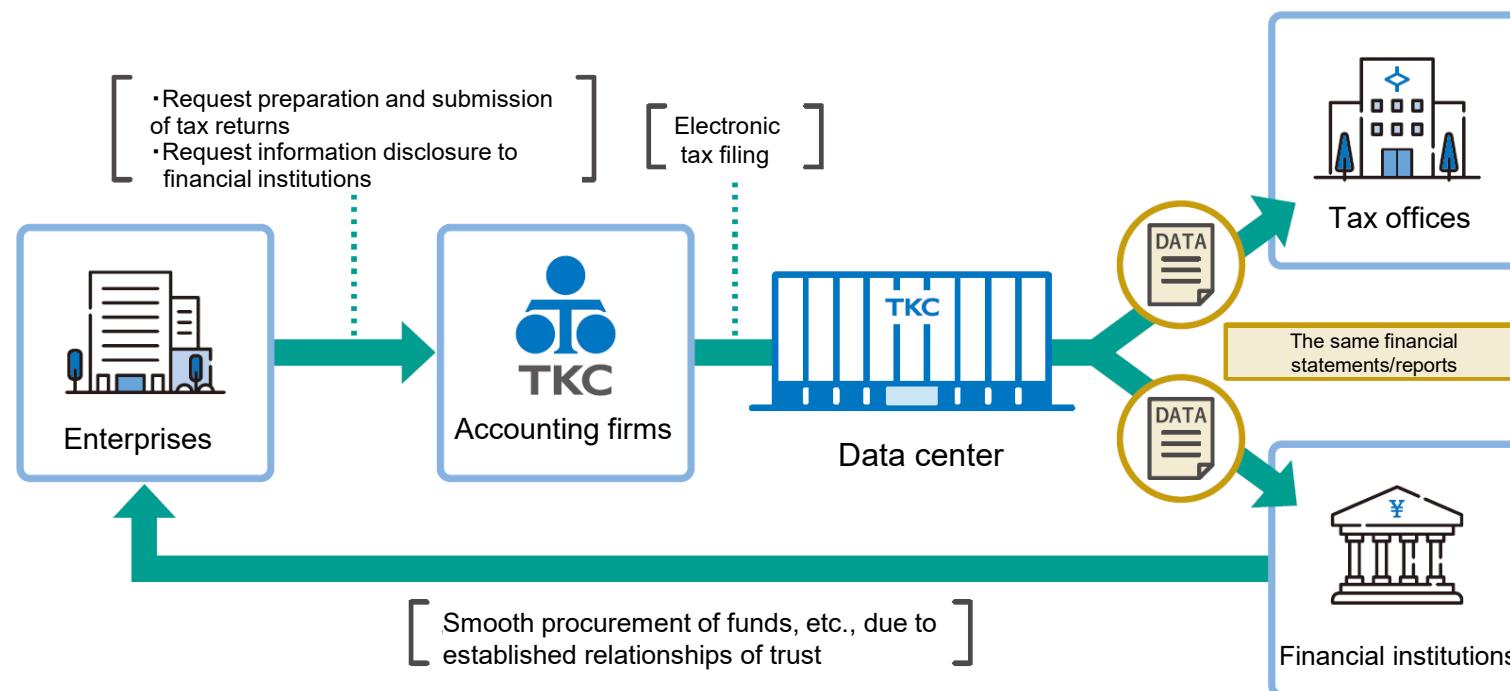
Confirm that the tax consultant has fulfilled their duty of due care and accountability in the process of preparing the tax return.

原本PDF	記帳適時性証明書		第 3139535975 号
(当法人は、日々の記帳から会計帳簿・月次試算表・決算書・税務申告書の作成と電子申告まで一気通貫です。)			
発行日：令和7年 5月13日			株式会社 T K C 代表取締役社長 飯塚 真規
貴賄与先法人 株式会社 S C G 印刷			(法人番号:7123456789012) 殿における
会計帳簿の適時作成義務(会社法第432条①)の遵守状況、並びに決算書は会計帳簿と完全一致していること、 さらに電子申告した法人税申告書は当該決算書に基づいていること(法人税法第74条①)を証明します。			(審査) Y N
1. 「資料1：過去3年間における月次決算及び年次決算の状況」について ① T K C 会員は「T K C 全国会行動基準書」に基づいて、会計記録の適法性等を確保するため毎月、貴賄与先に出向き巡回監査することが求められています。貴事務所の実践状況は資料1のとおりです。			<input type="checkbox"/>
2. 「監査対象月」は貴事務所が巡回監査を行った会計期間、「仕訳数」は当月の試算表に計上された仕訳の件数、「データ処理日」は月次決算が完了した日を示しています。			<input type="checkbox"/>
③「決算書に付した番号」(17行目)は、書面の「決算報告書」の各頁左下に付した番号で、これと同一の番号が印刷されている貸借対照表及び損益計算書は、会計帳簿の期末科目残高と完全に一致しています。			<input type="checkbox"/>
2. 「資料2：前期(第35期)の法人税申告書の作成状況」について ① T K C システムは会計帳簿(仕訳帳・元帳・月次の試算表)及び決算書の作成、これに続く法人税申告書・消費税申告書の作成、さらには国税と地方税の電子申告まで一気通貫となっています。			<input type="checkbox"/>
② 前期の決算書に計上された「脱引き後当期純利益(損失)」(資料1の18行目④)と前期の法人税申告書別表4の「当期利益又は当期欠損の額(1)」(資料2の2行目④)とは完全に一致しており、貴賄与先殿の法人税申告書は当該決算書に基づいて作成されています。			<input type="checkbox"/>
3. 税理士法第33条の2に定める書面添付(「決算申告確認書」の提出)の実践について T K C 会員は「T K C 全国会行動基準書」により、税務申告書の提出に当たっては、税理士法第33条の2に基づく書面を添付することが求められています。貴事務所の実績は資料3(3行目)のとおりです。			<input type="checkbox"/>
4. T K C 財務会計システムの継続利用期間について ① 貴賄与先の財務データは、平成27年4月分から継続して利用しており、利用期間は10年0ヶ月となります。 ② この利用期間において過去仕訳及び科目残高の廻済的な修正・追加・削除の処理はなされていません。			<input type="checkbox"/>
5. この証明書の真正性は、T K C 全国会HP (https://www.tkc.jp/) から確認できます。 なお、そこでは事務所名と商号の表示を省略しています。(掲載期限:令和 8年 5月31日) 以上			<input type="checkbox"/>
資料1：過去3年間における月次決算(◎翌月：無自選/期首月と期末月は調整) 及び年次決算の状況			

- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

04 Promotion of TKC Monitoring Information Service

- Adopted by **500** financial institutions Over 90% of financial institutions
- Service used over **370,000** times



Guidelines for Personal Guarantee Provided by Business Owners

Can verify the 3 requirements for cancelling personal guarantees

- 1 Properly separating the accounting of transactions between corporations and individuals
- 2 Maintaining a certain standard of financial foundation
- 3 Ensuring the transparency of management through the accurate determination of financial position as well as timely and appropriate information disclosures

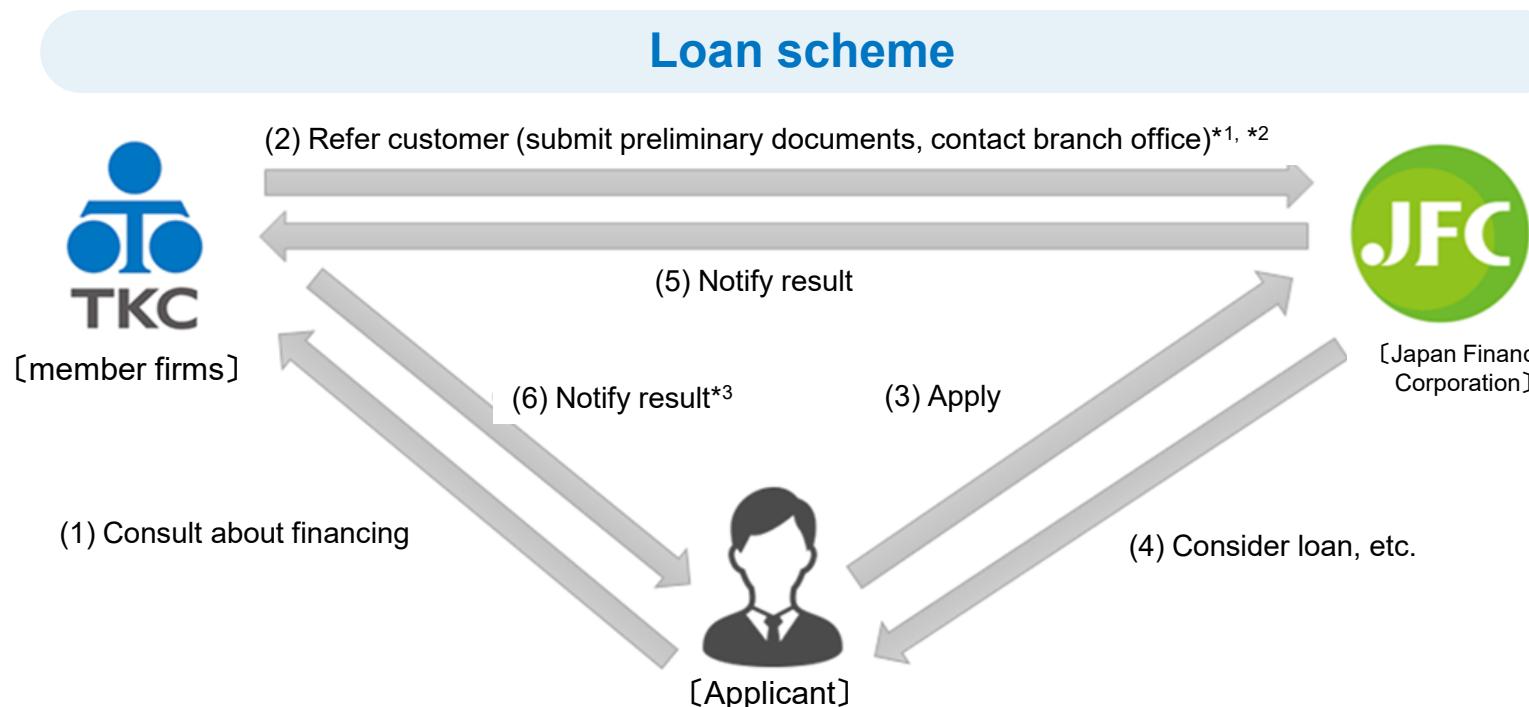
- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

05 Launch of TKC Fast Link service

- Digitalizes loan application, screening, and monitoring
- Through swift decision-making on loans, this service supports smooth financing for SMEs and small business operators



Over 500 loan decisions made within four months of the launch



Loan decisions made within **5** business days

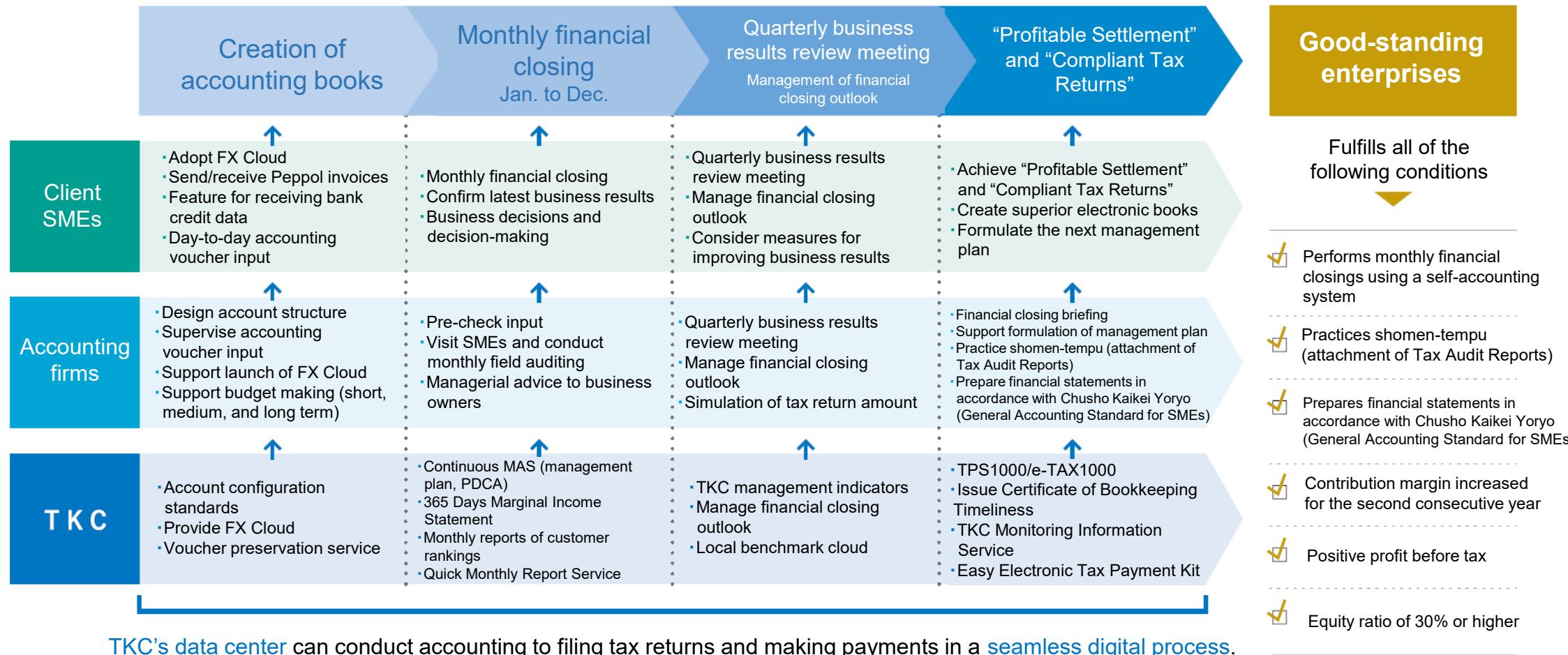
*1 TKCNF Members submit in advance materials such as financial statements, trial balance sheets, plans prepared using the Continuous MAS System, and the prescribed letters of reference (for TKC Fast Link). JFC can use these materials to make loan decisions and carry out screenings more quickly.

*2 By using JFC Direct to deliver the above materials, materials can be submitted in a timely and secure manner.

*3 After the loan is executed, financial statements are continuously submitted to JFC through the TKC Monitoring Information Service.

- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

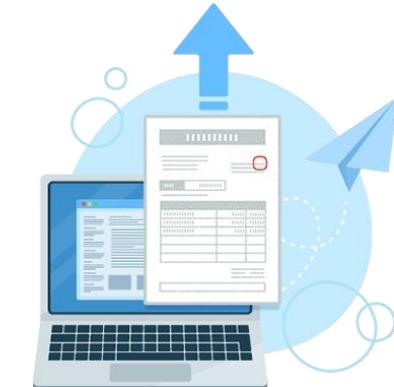
06 Support for monthly financial closing by TKCNF member firms and fostering of good-standing enterprises



- Expansion into the listed enterprise market

01 Initiative on digital invoices

Began sending/receiving Peppol invoices with DATEV Germany
(December 2025)



02 Communication of initiatives related to the adoption of the revised lease accounting standards



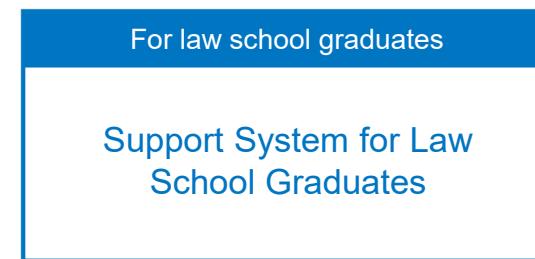
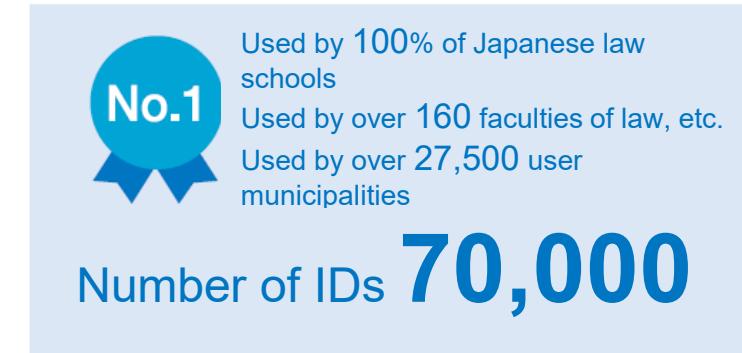
03 Expansion of market share among listed enterprises and support for expanding the client base of TKCNF Members

- **Group Relief Corporate Tax System:** Used by **approx. 46%** of enterprises with more than 100 million yen in share capital
- **TKC Consolidated Group Solution:** Used by **44%** of listed companies (and **94** of the top 100 companies with the highest turnover)



● Expansion of market for legal information database services

*TKC study



Law schools / faculties of law
Can be used as a guide when conducting research or writing papers for law-related courses.

Faculties of law and others
- Study tools for civil service examinations
- Study tools for the Test of Legal Proficiency

Support law school graduates to pass the bar exam through drills for short-answer questions and essays, as well as three mock exams held annually.

The extensive database is a trusted partner to support your legal apprenticeship. In addition to an affordable annual fee, legal apprentices can switch from the Support System for Law School Graduates for free.

Contains all types of legal information, such as precedents, laws and regulations, bibliographic references, journals, and practice support tools.
The collection boasts 62 legal journals and related materials, making it one of the largest in Japan.

- Meeting the specification of the standardization of local government information systems

Local Government Information System Standardization Basic Policy

Significance and objectives of integration and standardization

- Aim to complete migration to standard-compliant systems using Gov-Cloud by March 31, 2026 (end of the government fiscal year) (details set forth in the Standardization Basic Policy revised on September 8, 2023)
- Aim to reduce the operation expenses of information systems, etc. by 30% compared to FY2018 levels
- Develop the digital infrastructure of local governments, ensure an environment for competition, and build a quick and flexible system from system ownership to usage

● By Dec. 31, 2025 Completed migration for **160 municipalities**

↓

● By Mar. 2026 Plan to complete migration for **4 municipalities**

- Support for digitalization and online provision of administrative procedures

Smart Application System



Adopted

including
government
ordinance-
designated cities

By over **65**
municipalities

Easy Service-Counter System

Adopted

By over **120**
municipalities



My Number Card Issuance Reservation and Management System

Adopted

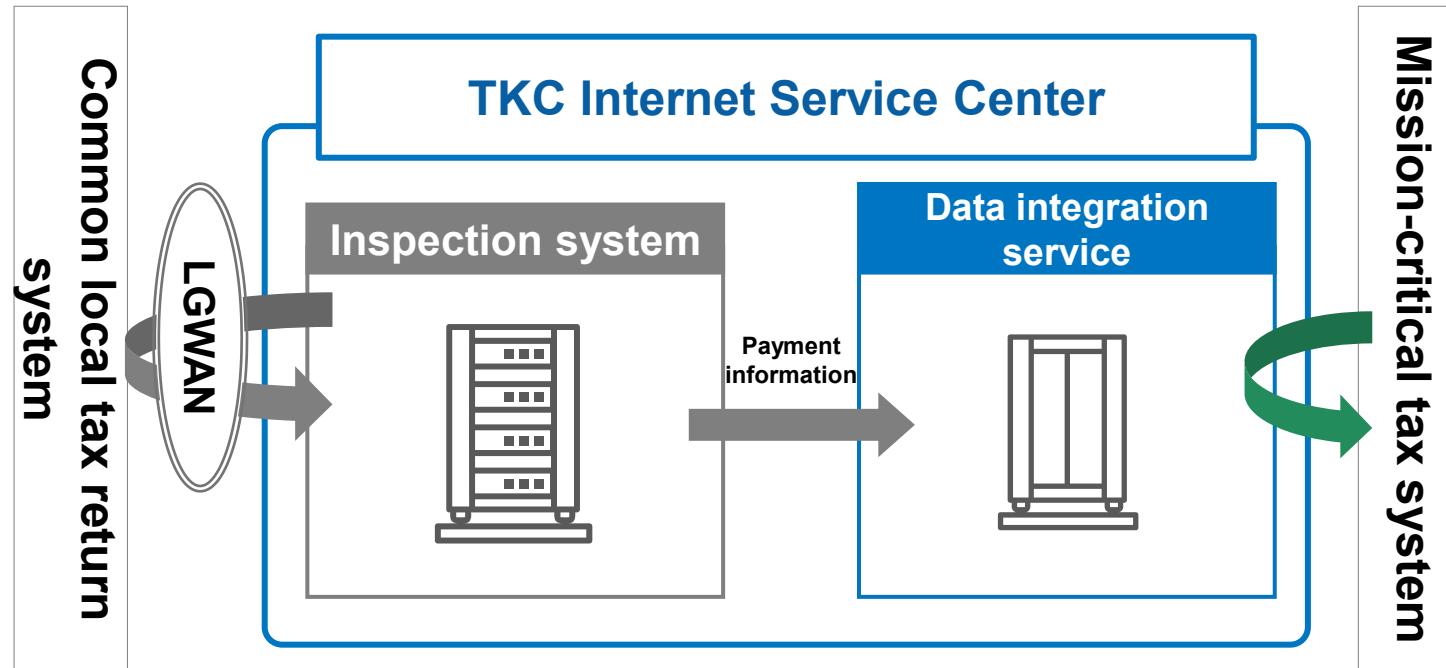
By over **190**
municipalities



- Support for digitalization of local tax administrative procedures

Enhanced and expanded the features of related systems for the launch of the common local tax return system

Local Taxes Electronic Filing Support Service



Municipalities using
TKC's system

Approx. 790
municipalities
Over 40%

Jointly developed proposals with approx. 50 partner enterprises with which we have alliance partner agreements

- Support for digitalization of internal administration

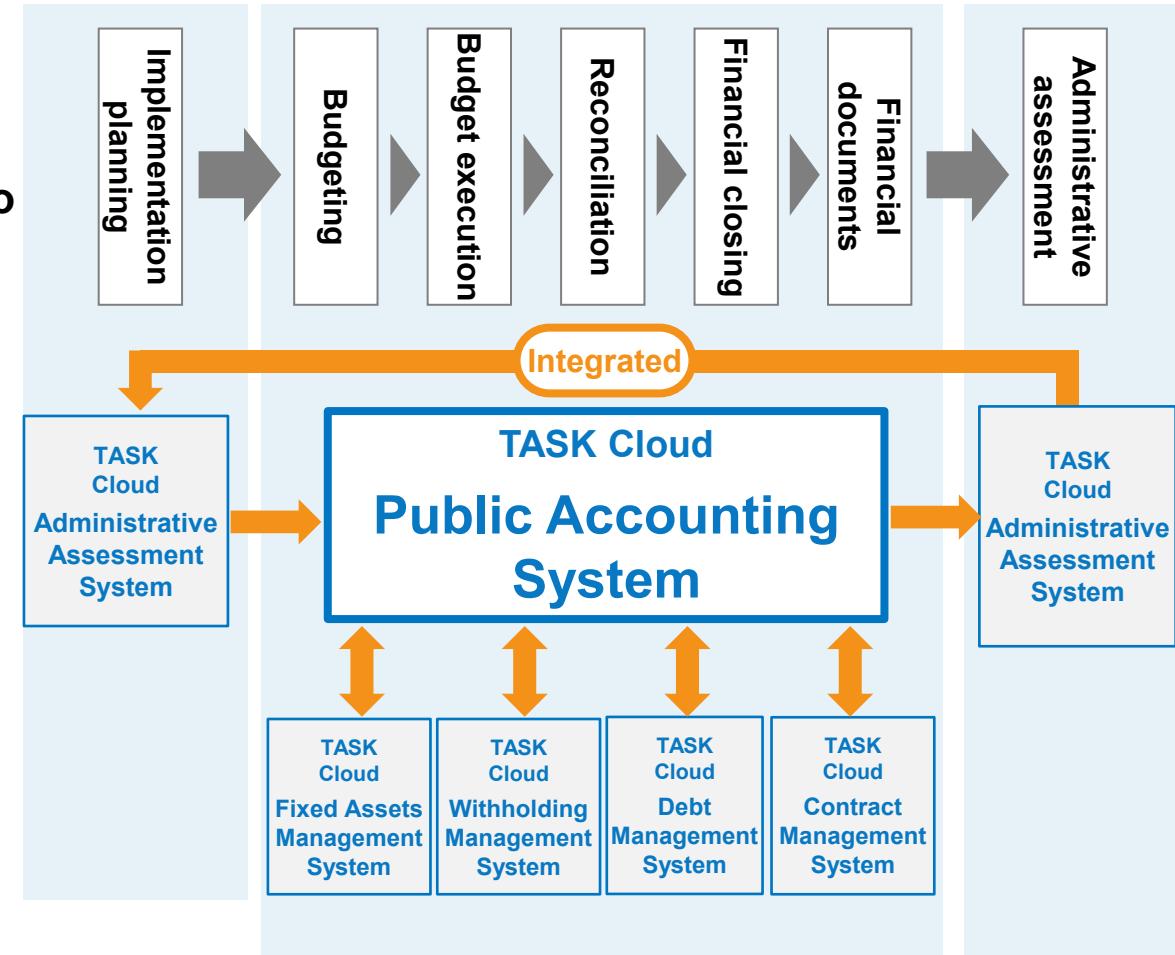
Public Accounting System

Adopted By over 400 municipalities

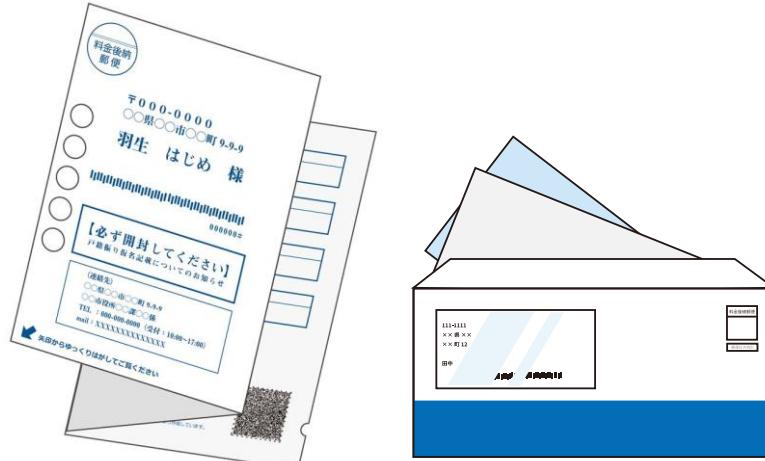
- Provided holistic support from implementation planning to budgeting, financial closing, and administrative assessment
- Significantly enhanced various functions that support sustainable administrative management and the functions of electronic approval systems

Development of document management system

Promote the digitalization and streamlining of internal administration through integrated use with the Public Accounting System

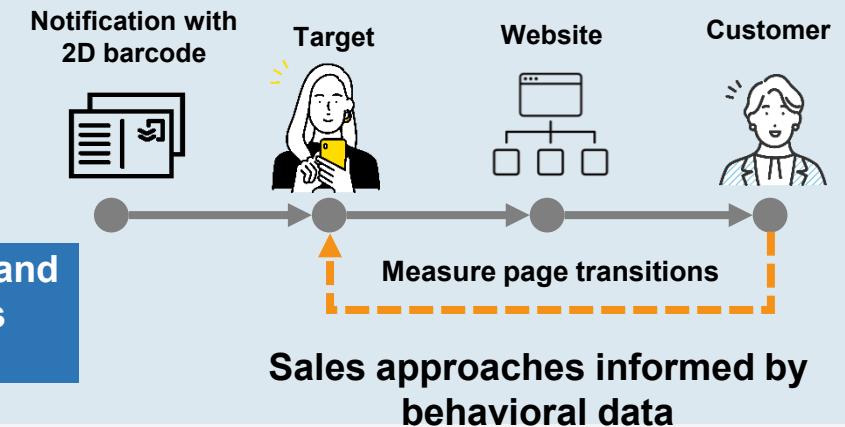


- Data printing services (DPS)



Measurement of DM's effects

Visualized the effects of DM and used them to inform sales approaches



- Direct mail (DM) printing service
- Questionnaire printing service
- Business process outsourcing of notification services

Uni-Voice audio code

Printed text information can be listened to as audio



● Printing of commercial-use materials and business forms



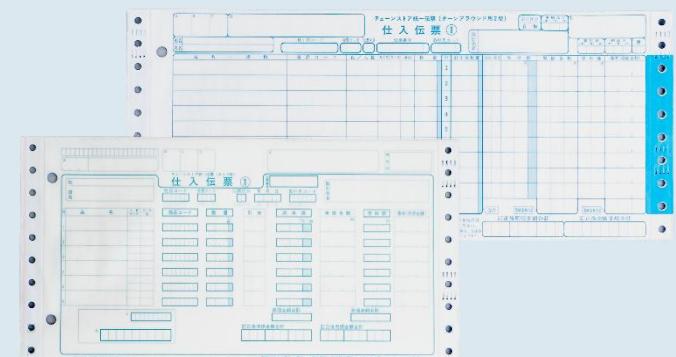
Commercial-use materials and promotional giveaways

Developed paper-based promotional giveaways using our commercial printing service



Handwritten forms and specific forms

Demand for business forms remained strong



Printed materials for anniversary events

Revised editions of specialized books (due to legal revisions)



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This document contains forward-looking statements. Such statements are based on assumptions derived from information currently available and do not constitute a guarantee of future business results. Please note that future business results may differ from these statements due to changes in the business environment and other factors.