Note on translation
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Consolidated Financial Results for the 3rd Quarter of the Fiscal Year Ending September 2026 [Under Japanese GAAP]

August 7, 2026

Listed company name	TKC Corporation		Listing: Tokyo Stock Exchange
Securities code	9746	URL: https://www.tkc.jp/	
Representative (Position and title)	Representative Director, President and Executive Officer	(Name) Masanori Iizuka	
Inquiries (Position and title)	Director, Executive Officer, Chief of Business Administration Headquarters	(Name) Yoshinori Nakajima	Telephone: +81-3-3235-5511

Scheduled date to commence dividend payments　—

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated business results for the 3rd quarter of the fiscal year ending September 2026 (October 1, 2025, to June 30, 2026)

(1) Consolidated operating results (cumulative)　(Percentages indicate changes from the same quarter of the previous year.)

	Turnover		Operating profit		Ordinary profit		Quarterly net profit attributable to owners of parent company	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
3rd quarter of FY ending September 2026	67,551	13.0	16,532	26.8	17,112	27.4	11,750	24.5
3rd quarter of FY ended September 2025	59,756	8.3	13,041	(4.2)	13,427	(4.7)	9,440	(2.5)

(Note) Comprehensive income　3rd quarter of FY ending September 2026　14,403million yen (28.9%)　3rd quarter of FY ended September 2025　11,169million yen (1.2%)

	Quarterly net profit per share	Quarterly diluted net profit per share
	yen	yen
3rd quarter of FY ending September 2026	232.28	—
3rd quarter of FY ended September 2025	182.48	—

(Note) The quarterly diluted net profit per share is not stated as there were no dilutive shares.

(2) Consolidated financial conditions

	Total assets	Net assets	Equity ratio
	millions of yen	millions of yen	%
3rd quarter of FY ending September 2026	129,948	111,121	85.5
FY ended September 2025	129,817	108,497	83.6

(Reference) Equity　3rd quarter of FY ending September 2026　111,121million yen　FY ended September 2025　108,497million yen

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	yen	yen	yen	yen	yen
FY ended September 2025	—	50.00	—	60.00	110.00
FY ending September 2026	—	55.00	—		
FY ending September 2026 (forecast)				71.00	126.00

(Notes) 1. Revisions to the forecast of dividends announced most recently: Yes

・Breakdown of fiscal year-end dividends for the FY ending September 2026 (71.00 yen): common dividends 55.00 yen, special dividends 16.00 yen

・For details regarding the revision of the dividend forecast, please refer to the “Notice Regarding Revision of Dividend Forecast (Dividend Increase) for the Fiscal Year Ending September 2026” issued today (August 7, 2026).

2. Breakdown of fiscal year-end dividends for the FY ended September 2025: common dividends 50.00 yen, special dividends 10.00 yen

3. Consolidated business results forecast for the fiscal year ending September 2026 (October 1, 2025, to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Turnover		Operating profit		Ordinary profit		Net profit attributable to owners of parent company		Net profit per share
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%	yen
Full year	86,800	4.0	17,600	9.0	18,100	9.1	12,850	6.2	248.93

(Note) Revisions to the business results forecast announced most recently: Yes

*Notes to financial statements

(1) Significant changes in the scope of consolidation during the quarterly consolidated cumulative period under review: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)	3Q of FY ending September 2026	50,241,466 shares	FY ended September 2025	52,301,466 shares
(ii) Number of treasury shares at the end of the period	3Q of FY ending September 2026	447,265 shares	FY ended September 2025	1,012,547 shares
(iii) Average number of shares outstanding during the period (quarter-to-date)	3Q of FY ending September 2026	50,586,459 shares	3Q of FY ended September 2025	51,733,264 shares

(Note) The Company maintains a Board Incentive Plan (BIP) Trust, and shares of the Company held by said Trust are included as treasury shares to be deducted from the calculations of the number of treasury shares at the end of the period and the average number of shares outstanding during the period (quarter-to-date).

*Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit firm: None

*Explanation of the proper use of business results forecasts and other special notes

Future business results and other forward-looking statements contained in this document are based on information available to the Company as of the date on which this document was published and certain assumptions judged to be reasonable by the Company, and as such, various factors could cause actual business results to differ materially from those contained in the document. Please see “Qualitative information on consolidated business results forecast, etc.” on page 12 of the Consolidated Financial Results for the 3rd Quarter (Attachments) for the assumptions used for business results forecasts and precautions, etc., regarding their use.

4. Supplementary information

(1) Non-consolidated business results for the 3rd quarter of the fiscal year ending September 2026 (October 1, 2025, to June 30, 2026)

(i) Non-consolidated operating results (cumulative)

(Percentages indicate changes from the same quarter of the previous year.)

	Turnover		Operating profit		Ordinary profit		Quarterly net profit	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
3rd quarter of FY ending September 2026	64,254	14.0	16,026	30.1	16,848	30.2	11,690	27.5
3rd quarter of FY ended September 2025	56,346	8.1	12,319	(6.2)	12,944	(6.8)	9,165	(5.1)

	Quarterly net profit per share	Quarterly diluted net profit per share
	yen	yen
3rd quarter of FY ending September 2026	231.09	―
3rd quarter of FY ended September 2025	177.17	―

(Note) The quarterly diluted net profit per share is not stated as there were no dilutive shares.

(ii) Non-consolidated financial conditions

	Total assets	Net assets	Equity ratio
	millions of yen	millions of yen	%
3rd quarter of FY ending September 2026	121,120	106,148	87.6
FY ended September 2025	120,748	103,735	85.9

(Reference) Equity 3rd quarter of FY ending September 2026 106,148million yen FY ended September 2025 103,735million yen

(2) Non-consolidated business results forecast for the fiscal year ending September 2026 (October 1, 2025, to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Turnover		Ordinary profit		Net profit		Net profit per share
	millions of yen	%	millions of yen	%	millions of yen	%	yen
Full year	82,400	4.4	18,000	11.3	12,800	8.0	247.97

(Note) Revisions to the business results forecast announced most recently: Yes

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I. Qualitative Information on Quarterly Financial Results

1. Explanation of operating results

The operating results for the current 3rd quarter consolidated cumulative period (hereinafter the "current 3rd quarter") of the consolidated Group comprising TKC Corporation and its six consolidated subsidiaries, etc., recorded a turnover of 67,551 million yen (increased 13.0% year on year), operating profit of 16,532 million yen (increased 26.8% year on year), ordinary profit of 17,112 million yen (increased 27.4% year on year), and quarterly net profit attributable to owners of parent company of 11,750 million yen (increased 24.5% year on year), all of which were record highs.
This significant increase in both income and profit was attributable to the substantial contribution up to the 2nd quarter of one-time revenue resulting from the Local Governments Business Division's support for standard specifications-compliant systems and assistance with the migration to Gov-Cloud (hereinafter the "standardization special demand"). TKC Corporation has completed its support for all 164 client municipalities (48 cities, 99 towns, and 17 villages) with regard to standard specifications-compliant systems and the migration to Gov-Cloud by the deadline stipulated by the national government (March 31, 2026).
The full-year business results outlook for the fiscal year ending September 2026 is outlined in "3. Qualitative information on consolidated business results forecast, etc.," and the business results forecast disclosed in the Consolidated Financial Results for the 2nd Quarter (May 13, 2026) has been revised upward. The main reason for this is that the business results of both the Accounting Firm Business Division and the Local Governments Business Division outperformed initial plans through the current 3rd quarter.
In line with the upward revision of our business results forecast, we plan to increase the year-end dividend for the fiscal year ending September 2026, marking the 12th consecutive year of dividend increases.
In addition, we recorded impairment losses during the current 3rd quarter. This was due to our decision to transfer the printing operations at the Chubu Data Processing and Printing Center to the Tokyo Data Processing and Printing Center in January 2027 and to sell the business-use assets in question. We have written down the book value of these assets to their recoverable amount and recorded the resulting decrease as impairment losses (66 million yen) under extraordinary loss, but the impact on our business results is minor.

(Business environment)
During the current 3rd quarter, the Japanese economy has been recovering gradually, yet its outlook remains uncertain due to surging prices and supply concerns for resources stemming from the increasing instability in the Middle East, rising interest rates, and other factors. Meanwhile, IT investment demand in areas related to our business domains remains strong, including demand among enterprises for digital transformation (DX), compliance with the Electronic Book Preservation Act and the consumption tax invoicing system, requests from local governments for the digitalization of administrative procedures, and social demand for the implementation of generative AI and AI agents.

(Basic policy)
Given such a business environment, TKC Corporation has established a basic policy at the Accounting Firm Business Division for TKC member firms to provide guidance to their clients with the aim of achieving profitable settlement and compliant tax returns, as well as a basic policy at the Local Governments Business Division of achieving Smart Government DX. We are working to (1) expand our recurring revenue base by expediting the migration to cloud-based systems; (2) support business innovation through the use of generative AI technology; and (3) promote the social implementation of digital seamless solutions that achieve both tax compliance and governance.

In order to support its basic policy of achieving profitable settlement and compliant tax returns, the Accounting Firm Business Division encourages the implementation of monthly field auditing and monthly financial closing, and promotes the utilization of the financial accounting system FX Cloud Series as a business performance management tool for client SMEs.
As a result of these activities, the percentage of profitable enterprises among those utilizing TKC systems, as reported in the 2026 edition of TKC Management Indicators (BAST), stood at 58.1%, a 1.1 percentage point increase from the previous year. This figure is significantly higher than the percentage of corporations reporting a profit (36.5%) among all corporations in Japan announced by the National Tax Agency.
In May 2026, TKC Corporation announced its development policy for the TKC AI agents FX Agent and OMS

Agent. By providing systems equipped with AI agents that prioritize safety and regulatory compliance, we will support TKC member firms and their client SMEs in improving operational efficiency and productivity.

As outlined above, the Local Governments Business Division has completed the migration to standard specifications-compliant systems and Gov-Cloud for all 164 client municipalities in accordance with the government's "Local Government Information System Standardization Basic Policy" by the deadline stipulated by the national government (March 31, 2026). The successful completion of this project has attracted attention within the industry, particularly among local government officials, and we are seeing an increase in requests for information and site visits at our customers' premises. Furthermore, although the standardization special demand has subsided since April 2026, turnover from software has increased significantly due to the revision of the pricing structure for software usage, in addition to the outsourcing of operational management support services for Gov-Cloud to TKC Group. Going forward, we have positioned the following as growth drivers: promotion of various SaaS solutions related to Smart Government DX (Easy Service-Counter System, Smart Application System, Convenience Store Certificate Issuance System, etc.); support for the digitalization of public fund payments which will begin in September 2026; expansion of functionality for the TASK Cloud Public Accounting System, etc. We will continue to further enhance features and provide utilization support in order to realize our vision of Smart Government DX.

Turnover for the current 3rd quarter by business division is as shown below.
(1) Business results for the 3rd quarter

Current consolidated fiscal year				
Segment	Turnover	Year-on-year change	Operating profit (loss)	Year-on-year change
	millions of yen	%	millions of yen	%
Accounting Firm Business Division	39,924	2.8	9,286	(15.6)
Local Governments Business Division	25,332	36.1	6,917	304.3
Printing Business Division	2,294	(1.3)	320	1.7
Adjustments (Note)	—	—	7	17.1
Total	67,551	13.0	16,532	26.8

(Note) Please refer to the notes on segment information for details of adjustments.

(i) Turnover of the Accounting Firm Business Division

Turnover of the Accounting Firm Business Division was 39,924 million yen (increased 2.8% year on year); operating profit was 9,286 million yen (decreased 15.6% year on year). Breakdown of key turnover is as follows:

1) Turnover from computer services increased by 5.7% year on year. This was attributable to the increased usage of OMS Cloud, a core system for accounting firms, and OMS's optional systems that help improve the productivity of accounting firm operations, driven by an increase in the number of new members, as well as the new adoption of the FX Cloud Series owing to an increase in enterprises undertaking digital transformation (DX) of accounting work and business owners that are leveraging cloud environments for their business performance management.

2) Turnover from software increased by 0.2% year on year. This was attributable to not only the expansion of new orders for the FX Cloud Series but also the steady progress of migrations from the standalone version to the cloud version.

3) Turnover from consulting services increased by 5.6% year on year. This was due to an increase in the number of implementations of launch and operation support services accompanying new orders for FX4 Cloud, a financial accounting system that caters to medium-sized enterprises.

4) Turnover from hardware increased by 1.2% year on year. This was attributable to the continued demand for replacement of PCs following the end of support for Windows 10.

5) Operating profit decreased by 15.6% year on year. This was attributable to an increase in labor costs (including the recognition of company-wide business results-linked bonuses for the 2nd quarter and a strengthening of hiring efforts). The contribution margin ratio has remained largely unchanged year on year, and since the recognition of company-wide business results-linked bonuses for the 2nd quarter was a one-time event, this indicates that business profitability has not declined.

(ii) Turnover of the Local Governments Business Division

Turnover of the Local Governments Business Division was 25,332 million yen (increased 36.1% year on year); operating profit was 6,917 million yen (increased 304.3% year on year). Breakdown of key turnover is as follows:

1) Turnover from computer services decreased by 3.5% year on year. This was attributable to a decrease in sales from data center usage fees and network line usage fees resulting from the migration of the TASK Cloud operating environment, which had been hosted at our data center TKC Internet Service Center (TISC), to Gov-Cloud.

2) Turnover from software increased by 23.2% year on year. This was attributable to operational management support services for Gov-Cloud that have been newly outsourced to TKC Group following the migration to standard specifications-compliant systems and Gov-Cloud, as well as a revision of the pricing structure for software usage. In addition, subscription-type software usage fees are increasing due to new contracts for the TASK Cloud Public Accounting System, etc.

3) Turnover from consulting services increased by 810.3% (up 7,295 million yen) year on year. This was attributable to an increase in system migration support fees resulting from the increase in the number of client municipalities whose migration to standard specifications-compliant systems and Gov-Cloud we supported, from two municipalities in the same period of the previous year to 96 municipalities in the period under review.

4) Turnover from hardware decreased by 37.7% year on year. This was attributable to a decrease in orders during the period under review, following a concentration of orders in the same period of the previous year for the installation of servers to be set up in government offices to facilitate the migration to standard specifications-compliant systems and for the renewal of hardware devices related to Juki-Net.

5) The higher growth in operating profit compared to the growth in turnover was attributable to the decrease in turnover from hardware with lower profit margins year on year and the significant increase in turnover from consulting services related to system migration support with higher profit margins.

(iii) Turnover of the Printing Business Division (Subsidiary: TLP Corporation)

Turnover of the Printing Business Division was 2,294 million yen (decreased 1.3% year on year); operating profit was 320 million yen (increased 1.7% year on year). Breakdown of key turnover is as follows:

1) Turnover from products related to data printing services (hereinafter “DPS”) remained almost flat year on year. This was attributable to the fact that, despite a decline in sales from the suspension of delivery of DMs, etc., for certain customers, etc., we received orders from major customers for the creation of new promotional direct mail (DM) and printing of survey forms (business activity surveys, etc.), new orders for the outsourcing of issuance and collection of required documents related to year-end tax adjustments, as well as orders for notification operations related to the House of Representatives election held in February 2026 outsourced to the Company.

2) Business form-related turnover decreased by 1.6% year on year. This was attributable to the declining demand for the printing of forms and slips at customer enterprises because of advances in digitalization.

3) Turnover related to the printing of commercial-use creative materials (catalogs, books, etc.) decreased by 8.6% year on year. This was due to a decrease in orders received for the production of catalogs, pamphlets, etc.

(2) Business activities and operating results of the Accounting Firm Business Division

The Accounting Firm Business Division has been working on the development of systems and services aimed at achieving profitable settlement and compliant tax returns in close collaboration with TKC National Federation (TKCNF), which is composed of 11,600 TKC members (as of June 30, 2026), in order to support the sustainable development of TKC member firms and their client SMEs.

Furthermore, it is providing a full range of cloud services to large companies such as listed companies, law firms, universities, law schools, etc.

(i) Activities to achieve profitable settlement and compliant tax returns

1) TKC systems that are predicated on the implementation of monthly financial closing and which prohibit the processing of retroactive revisions, insertions, or deletions

The biggest advantage of the financial accounting system provided by TKC Corporation is that it is predicated on monthly field auditing and monthly financial closing that TKC member firms implement for their client SMEs every month, and that it prohibits the processing of retroactive revisions, insertions, or deletions in respect of the transaction data after the implementation of monthly field auditing. Leveraging this advantage, the Certificate of Bookkeeping Timeliness issued free of charge by TKC Corporation proves, with TKC Corporation as a third party, that TKC members have visited client SMEs monthly to supervise accurate bookkeeping (monthly field auditing), and that all work processes from monthly financial closing to the year-end financial closing and electronic tax filing have been completed through a one-stop, full-line process in a timely manner. Additionally, at the time of filing of tax returns, the submission of the Tax Audit Report pursuant to Article 33-2 of the Tax Consultant Act, along with the Chusho Kaikei Yoryo (General Accounting Standard for SMEs) checklist developed by the Japan Federation of Certified Public Tax Consultants' Associations and the Japan Federation of Credit Guarantee Corporations, in addition to the Certificate of Bookkeeping Timeliness, enhances the reliability of financial statements. As a result of these activities, the number of enterprises utilizing TKC systems to file electronic income tax returns has exceeded 656,000.

2) Launch schedule for AI agents announced

As the use of generative AI in business operations rapidly increases, it has become vital to establish an environment that allows for the safe utilization of confidential data handled by accounting firms, such as financial, payroll, and tax information. TKC Corporation has established a framework for utilizing generative AI and AI agents that complies with the confidentiality obligations and employee supervision obligations stipulated in the Tax Consultant Act, as well as the provisions of the Act on the Protection of Personal Information, and announced in May 2026 that it will launch AI agent services in September 2026. This framework combines convenience and reliability by adopting governance by design, which incorporates data protection from the product design stage, and human in the loop, which is predicated on verification and approval by tax consultants, etc. Furthermore, a high level of security and safety is ensured by limiting the data accessed by AI to that within TKC systems (platform-native AI).

We will provide the OMS Agent for accounting firms and the FX Agent for client SMEs of TKC members under this framework. Through these two agent services, we will help improve productivity and address labor shortages among accounting firms, and support the provision of high value-added services to client SMEs.

3) Percentage of profitable enterprises utilizing TKC systems increased to 58.1%

Through monthly field audits and support for establishment of monthly financial closing systems by TKC member firms, TKC Corporation assists client SMEs in achieving profitable settlement and compliant tax returns. The percentage of profitable enterprises among those utilizing TKC systems, according to the 2026 edition of TKC Management Indicators (BAST) issued in June 2026, stood at 58.1%, a 1.1 percentage point increase from the previous year. This figure is significantly higher than the percentage of corporations reporting a profit (36.5%)* among all corporations in Japan announced by the National Tax Agency. We believe this demonstrates that the support provided by TKC systems and member firms has steadily contributed to the sustainable profitability of SMEs amid an increasingly challenging business environment

for SMEs due to labor shortages and soaring costs.
*Based on summary of results of corporate income tax filings (taxation) for the administrative year of 2024

4) Cumulative amount of loans disbursed under TKC Fast Link exceeded 8.0 billion yen
Utilization of TKC Fast Link, a joint financing scheme between TKCNF and Japan Finance Corporation (JFC), is growing as an initiative to support smooth financing for client SMEs. The amount of loans disbursed in April 2026 increased to approximately twice that of the previous month, and the cumulative amount of loans disbursed exceeded 8.0 billion yen within eight months of the launch of TKC Fast Link.
This scheme utilizes highly reliable financial statements, monthly trial balance sheets, business plans, and other documents prepared by TKC member firms to help expedite the financing decisions made by JFC. A feature of this scheme is that outcomes are issued in a shorter time than in standard loan screening processes, making it increasingly important as a means of financing support for SMEs amid rising interest rates. By drawing on the highly reliable financial information provided through the TKC Monitoring Information Service, we seek to strengthen our collaboration with financial institutions.

5) Support for digitalization of accounting operations at client SMEs
Following the introduction of the consumption tax invoicing system, accounting departments at both large companies and SMEs have seen a high workload, and the full-scale digitalization of their operations is essential to address this issue. TKC Corporation is promoting the use of TKC systems which enable digital seamless processing in a one-stop, full-line manner, from the preparation of vouchers, daily journal entries, trial balance sheets, and financial statements, to tax filing and payments, while also supporting the digitalization of accounting operations as a whole.
In May 2026, we launched the pilot version of Peppolun, a Peppol invoicing tool that makes it easy to send and receive Peppol invoices. A feature of this tool is that it is widely available to businesses that have not used TKC systems. Further popularization of Peppol invoices will make it even more convenient for the enterprises using them. With this in mind, we will strive to further popularize and expand the use of Peppol invoices through the provision of Peppolun.
As of June 30, 2026, our payroll systems (the payroll functions of the PX Series and FX Cloud Series) are used by over 190,000 enterprises. In recent years, the shift toward online and paperless payroll processing and year-end tax adjustments has accelerated rapidly, and the number of users of services such as online pay stub delivery has grown to approximately 1.5 times that of the previous year. As a result, the number of employees for whom monthly payroll processing is handled through the use of TKC systems exceeded 3 million in June 2026. Through these activities, we will continue to support the digitalization of accounting operations as a whole for client SMEs.

(ii) Expansion into the listed enterprise market
With the development of its Consolidated Accounting System (1999) and Consolidated Tax Return System (2003) as turning points, TKC Corporation began to expand its sales activities targeting large companies, with a focus on listed companies. However, this project is being conducted entirely as a joint venture with TKCNF, and its objective is to contribute to improving compliance and rationalizing administrative procedures in the tax and accounting operations of large companies, with the ultimate goal of soliciting these large companies and their affiliates to become client companies of TKC members.

1) Promotion of digital invoices

As the representative managing corporation of the E-Invoice Promotion Association (EIPA), TKC Corporation has been working on activities to popularize digital invoices together with approximately 160 association member companies.

In June 2026, we represented EIPA and exhibited a booth on digital invoices at the General Meeting of the Chiba Certified Public Tax Accountant's Association, and we also gave presentations on the topic of basic knowledge concerning digital invoices at training seminars organized by corporation associations and other organizations in various regions. Going forward, we will continue to promote the utilization and expansion of functionality of Peppol invoices, and play a part in supporting international digitalization efforts through the realization of digital seamless solutions that digitally integrate in a one-stop, full-line manner processes from the issuance and receipt of invoices to accounting and tax filing.

2) Supporting compliance with the revised lease accounting standard

On September 13, 2024, the Accounting Standards Board of Japan (ASBJ) issued ASBJ Statement No. 34, "Accounting Standard for Leases," which will be mandatorily applied at listed companies from April 2027. TKC Corporation primarily supports listed companies in complying with the revised lease accounting standard, and in June 2026, it exhibited a booth to showcase the Fixed Assets Management System (FAManager) at the Accounting & Financial EXPO organized by RX Japan and held at Tokyo Big Sight. More than 1,200 people visited the booth on the day of the event, and we received numerous inquiries, primarily regarding compliance with the revised lease accounting standard, which underscored the growing need for the compliance among large companies, particularly listed companies. Going forward, we will continue to strengthen the dissemination of information on compliance with the revised lease accounting standard while expanding adoption of the Fixed Assets Management System (FAManager), thereby supporting listed companies in their compliance efforts.

3) Expansion of market share among listed enterprises

The Group Relief Corporate Tax System (e-TAX Group Relief) provided by TKC Corporation has been highly praised by the market, and it is being used in over 80% of enterprises that adopt the Group Relief Corporate Tax System. Furthermore, against the backdrop of the implementation of mandatory filing of electronic income tax returns for enterprises with a share capital of more than 100 million yen, we have proposed electronic filing to the approximately 20,000 such enterprises (as of June 30, 2026), and approximately 46% of these enterprises now use our ASP1000R electronic tax filing system for corporations or the Group Relief Corporate Tax System (e-TAX Group Relief). In March 2026, we launched e-TAX Business Office Taxes, a cloud system that provides one-stop, full-line support from the preparation of business office tax returns to electronic tax filing and payments, as part of our new product lineup. The system has helped to improve the efficiency of financial closing and tax filing operations for many large companies, with the number of enterprises adopting the system, primarily listed companies, exceeding 200 within one month of its launch. As a result of these activities, the number of corporate groups using the TKC Consolidated Group Solution totaled approximately 6,200 corporate groups as of June 30, 2026. Currently, our market share of the listed companies in Japan has reached 44%, with 94 companies out of the top 100 companies with the highest turnover among the listed companies in Japan (94%) using TKC systems to perform electronic filing of their consumption tax, corporate income tax, local tax, etc.

(iii) Expansion of market for legal information database services

The business launched by TKC Corporation to support tax consultant firms through building a tax-related judicial precedent database attracted attention from various quarters, and today, TKC Corporation provides a wide range of legal information services to legal professions, the law school and legal education market such as universities, corporate legal departments, government offices and local governments in Japan, and even overseas institutions and universities, etc. The current business conditions are as follows.

1) Expansion of the number of records and content in the TKC Law Library

TKC Corporation provides the TKC Law Library, a legal information database which boasts the industry's largest archive (more than 365,000 judicial precedents) and offers prompt updates with the latest information, making it highly rated by users as a reliable source of information. Centered on judicial precedent information

(LEX/DB), it comprehensively covers laws and regulations, bibliographic references, law journals and specialized books, and related additional information, and we are constantly working to enhance and acquire new content for the TKC Law Library in order to increase the value offered to users.
During the period under review, usage of the TKC Law Library gained traction at TKC member firms, universities, law schools, government offices, law firms, patent offices, corporate legal departments, and overseas research institutions, with as many as 75,000 IDs from 32,000 institutions having registered as of June 30, 2026.

2) Expansion into the law school and legal education market
Our TKC Law School Educational and Research Support System can be used online anytime, anywhere, and contains a diverse variety of content that surpasses that of other companies. It also boasts the advantage of being equipped with various features such as report submission, online exercises, tests, and other components that support classes and self-study. More than 160 universities have signed a contract in FY2026 to adopt our TKC Law School Educational and Research Support System, which has been rated highly by faculty members and students.
Furthermore, we offer the TKC All-Japan Unified Mock Examination, a mock exam service for law school students, graduates, and individuals who have passed the preliminary exam, who aim to sit for the bar exam, in order to support their preparation for the bar exam. The Ministry of Justice is preparing to transition to computer-based testing (CBT) for the bar exam starting in July this year, and TKC Corporation has been working on setting up the environment by developing and introducing the TKC Digital Test since last year in anticipation of this. Since January this year, this service has been used for regular exams at several law schools.
In addition, as the 2026 TKC All-Japan Unified Mock Examination was administered at test centers nationwide from March to May this year under conditions identical to the actual bar exam, we have received a surge of applications from examinees who wish to experience the actual exam environment. As a result, approximately 2,930 individuals, which is over 70% of those who are planning to take the bar exam this year, took the TKC All-Japan Unified Mock Examination, allowing it to maintain its position as the industry-leading standard mock exam with the highest number of examinees for the ninth consecutive year. Going forward, we will continue to fulfill this role by supporting CBT exams and exams at test centers, and seek to further enhance our services.

(3) Business activities and operating results of the Local Governments Business Division
The Local Governments Business Division offers specialized information services for municipalities to help promote social welfare by improving local governments' administrative efficiency. The TKC Government Cloud Service has been adopted by more than 1,150 municipalities (prefectures, cities, wards, towns, villages, etc.) as of June 30, 2026.

(i) Completing the standardization of local government information systems for 164 client municipalities
Local governments are now obligated to use standard specifications-compliant systems stipulated by the Digital Agency and the relevant ministries and agencies, and they also have a duty to strive to use them on the Gov-Cloud environment. Starting with Moka-shi, Tochigi Prefecture, which launched the operation of standard specifications-compliant systems on the Gov-Cloud environment on December 23, 2024, we supported the migration to standard specifications-compliant systems and Gov-Cloud for 68 municipalities by the end of the previous fiscal year and for 96 municipalities during the current fiscal year. As a result, 164 client municipalities (48 cities, 99 towns, and 17 villages) utilizing our mission-critical operational systems have begun operating standard specifications-compliant systems on the Gov-Cloud environment by the migration deadline stipulated by the national government (March 31, 2026). In addition, initial tax assessment operations for the current 3rd quarter, the first to be conducted under the post-migration system environment, are proceeding as planned.

(ii) Promoting support services for the digitalization of administrative services
TKC Corporation develops and provides support solutions for the digitalization of administrative services to help achieve digital counter services with the "3 No's for citizens (no visiting, no waiting, and no writing)." During the period under review, the TASK Cloud Easy Service-Counter System was certified by the Digital

Agency as a FY2026 Gov-Cloud DX SaaS digital counter service provider for local governments. As a result, as of June 30, 2026, the TASK Cloud Smart Application System has been adopted by 70 municipalities, including government ordinance-designated cities such as Osaka-shi and Yokohama-shi, while the TASK Cloud Easy Service-Counter System has been adopted by 130 municipalities, the TASK Cloud My Number Card Issuance Reservation and Management System by 200 municipalities, and the TASK Cloud Convenience Store Certificate Issuance System by 280 municipalities. In addition, TKC Corporation was commissioned by Kobe-shi, Hyogo Prefecture, to launch a demonstration experiment for online applications utilizing personal data in October 2025. Kobe-shi will move forward with formulating plans to launch the service in FY2026 and beyond based on the results of the demonstration experiment, while we will use them to enhance the features of the TASK Cloud Smart Application System.

(iii) Preparing for the digitalization of public fund payments which will begin in September 2026

As an authorized contractor of the Local Tax Agency, TKC Corporation provides cloud-based services at its data center TKC Internet Service Center (TISC) for the inspection system eLTAX (local tax portal system) offered by the Agency. In addition, we also develop and provide our proprietary Data Integration Service to integrate the inspection system with the individual tax systems of various municipalities.

In promoting this service, we have entered into alliance partner agreements with approximately 50 partner enterprises to jointly develop proposals. As a result, our TASK Cloud Local Taxes Electronic Filing Support Service is currently adopted by approximately 790 municipalities, which account for more than 40% of all prefectures and local municipalities, as of June 30, 2026.

In addition, we are organizing a project to engage in system development in preparation for the digitalization of public fund payments which will begin in September 2026, while also conducting information sessions for client municipalities and partner enterprises as well as making other necessary preparations.

(iv) Adoption of TASK Cloud Public Accounting System by more than 400 municipalities through support activities for the digitalization of internal administrative work

TKC Corporation develops and provides the TASK Cloud Public Accounting System, which allows for integrated management of the financial accounting system for local governments (including revenue, expenditures, budgets, and financial closing), the non-current asset registration system, and the financial statement generation system.

In the period under review, we worked on enhancing features of the electronic approval system, and on renewing the document management system as well as the HR and payroll system, which are integrated with the Public Accounting System. As a result, the TASK Cloud Public Accounting System has been adopted by 410 client municipalities as of June 30, 2026. Going forward, we will continue to further expand our services that support the digitalization of internal administrative work, including support for Peppol invoices already in use.

(4) Business activities and operating results of the Printing Business Division

TLP Corporation, which is responsible for TKC Group’s Printing Business, prints and types on continuous business forms for TKC computers used at the TKC Data Processing and Printing Centers of our Accounting Firm Business Division as well as tax-related forms and other forms for the outsourcing services of the Local Governments Business Division, in addition to preparing printed materials and similar for our customers.

TLP Corporation operates with a primary focus on data printing services (DPS), business form printing, and the printing of commercial-use creative materials for general enterprises, government offices, and local municipalities.

In the DPS field, it provides direct mail (DM) printing services for general enterprises and survey form printing services for research companies, as well as business process outsourcing (BPO) services aimed at rationalizing notification-related operations of general administration, accounting, and HR departments. In particular, we are working to increase the value offered to customers who use our services, including the measurement of the effects of DM through the utilization of QR codes. In respect of local municipalities, we assist in resident notification, including creating various tax-related forms, polling station admission tickets, etc. In addition, by adopting the Uni-Voice audio code (provided by the Japan Association for the Visually-impaired Information Support (JAVIS)), users can scan a two-dimensional code with their smartphone to hear printed textual information in the form of audio. In the DPS field, we are committed to providing high value-added services in these ways.

Meanwhile, the Financial Services Agency is requiring enterprises to disclose their CO_2 emissions across the entire supply chain (Scope 3). To address this, TLP launched the Carbon Footprint Calculation Service, which can measure and report the amount of CO_2 emitted during the procurement, manufacturing, delivery, and disposal of materials through the creation of notifications, etc., in May this year.

In the business form printing field, the use of business forms and slips is decreasing due to the increasing adoption of paperless methods, but there is healthy demand for handwritten forms and specific forms, so we engage in sales activities utilizing our strength in form printing.
Additionally, in the commercial-use creative materials field (catalogs, books, etc.), we are supporting the prompt provision of the publications required by customer enterprises, including printed materials for the anniversary events of customer enterprises, revised editions of specialized books due to legal revisions, etc.

(5) Impact of tensions in the Middle East on business results

There are concerns that the protracted instability in the Middle East will make it difficult to procure various supplies. There has been no direct impact on the business results of TKC Corporation at this time. In preparation for the future, our Printing Business is gathering information from vendors regarding the procurement of raw materials and various supplies while continuing to engage in supply negotiations in order to minimize the impact on existing orders and ensure a stable supply. In addition, at our data center TISC, as well as TCSS, which handles call center operations, we are working to bring forward IT investments to ensure stable operations and to secure a stable supply of heavy oil that we have been stockpiling for emergency use.

(6) Addressing security risks stemming from frontier AI

Due to rapid advances in AI technology, particularly in frontier AI which possesses advanced capabilities, cyber attacks are becoming faster and more sophisticated, which in turn exacerbates security risks to the systems and services provided by TKC Corporation. In particular, the duration from the discovery of vulnerabilities in operating systems, middleware, and various products to actual attacks has shortened, making it necessary to apply hotfixes more expeditiously and frequently.
To ensure that our customers can continue to use our systems with peace of mind going forward, we will update the development languages and middleware we use to the most up-to-date versions and strengthen their security.

2. Qualitative information on consolidated financial conditions

(1) Assets, liabilities, and net assets

(i) Assets

Total assets as of the end of the current 3rd quarter consolidated accounting period amounted to 129,948 million yen, a 130 million yen increase compared to 129,817 million yen as of the end of the previous consolidated fiscal year.

1) Current assets

Current assets as of the end of the current 3rd quarter consolidated accounting period amounted to 52,213 million yen, a 300 million yen decrease compared to 52,513 million yen as of the end of the previous consolidated fiscal year.

This was mainly attributable to an 850 million yen decrease in notes receivable - trade, accounts receivable, and contract assets, despite a 641 million yen increase in cash and deposits.

2) Non-current assets

Non-current assets as of the end of the current 3rd quarter consolidated accounting period amounted to 77,734 million yen, a 431 million yen increase compared to 77,303 million yen as of the end of the previous consolidated fiscal year.

This was mainly attributable to a 3,663 million yen increase in investment securities, despite a 2,161 million yen decrease in long-term deferred tax assets included in “Other” and a 1,000 million yen decrease in long-term deposits.

(ii) Liabilities

Total liabilities as of the end of the current 3rd quarter consolidated accounting period amounted to 18,826 million yen, a 2,493 million yen decrease compared to 21,320 million yen as of the end of the previous consolidated fiscal year.

1) Current liabilities

Current liabilities as of the end of the current 3rd quarter consolidated accounting period amounted to 15,639 million yen, a 2,709 million yen decrease compared to 18,349 million yen as of the end of the previous consolidated fiscal year.

This was mainly attributable to a 3,901 million yen decrease in provisions for bonuses and a 605 million yen decrease in income taxes payable, despite a 1,735 million yen increase in deposits received included in “Other.”

2) Non-current liabilities

Non-current liabilities as of the end of the current 3rd quarter consolidated accounting period amounted to 3,186 million yen, a 215 million yen increase compared to 2,971 million yen as of the end of the previous consolidated fiscal year.

This was mainly attributable to a 227 million yen increase in long-term lease obligations included in “Other.”

(iii) Net assets

Total net assets as of the end of the current 3rd quarter consolidated accounting period amounted to 111,121 million yen, a 2,624 million yen increase compared to 108,497 million yen as of the end of the previous consolidated fiscal year.

This was mainly attributable to an increase in net assets due to a 1,703 million yen decrease in treasury stock and a 2,524 million yen increase in valuation difference on available-for-sale securities, despite a 1,731 million yen decrease in retained earnings.

The equity ratio as of the end of the current 3rd quarter consolidated accounting period was 85.5%, a 1.9 percentage point increase compared to 83.6% as of the end of the previous consolidated fiscal year.

3. Qualitative information on consolidated business results forecast, etc.

(1) Consolidated business results forecast, etc.

Based on the results (cumulative) for the current 3rd quarter and present trends in our business results, we are revising upward our consolidated and non-consolidated full-year business results forecasts announced on May 13, 2026, as follows.

We are currently conducting a detailed review of our management plan, etc., for the fiscal year ending September 2027 and beyond.

(i) Revision of consolidated business results forecast (full year ending September 2026)

	Turnover	Operating profit	Ordinary profit	Net profit attributable to owners of parent company	Net profit per share
Previously announced forecast (A)	million yen 85,500	million yen 16,600	million yen 17,100	million yen 12,150	yen 235.37
Revised forecast (B)	86,800	17,600	18,100	12,850	248.93
Change (B−A)	1,300	1,000	1,000	700	—
Change (%)	1.5	6.0	5.8	5.8	—
(Reference) Results for the previous period (FY ended September 2025)	83,476	16,142	16,590	12,094	234.31

(ii) Revision of non-consolidated business results forecast (full year ending September 2026)

	Turnover	Ordinary profit	Net profit	Net profit per share
Previously announced forecast (A)	million yen 81,000	million yen 16,900	million yen 12,000	yen 232.47
Revised forecast (B)	82,400	18,000	12,800	247.97
Change (B−A)	1,400	1,100	800	—
Change (%)	1.7	6.5	6.7	—
(Reference) Results for the previous period (FY ended September 2025)	78,896	16,176	11,853	229.64

(2) Dividends forecast

Please refer to the “Notice Regarding Revision of Dividend Forecast (Dividend Increase) for the Fiscal Year Ending September 2026” disclosed today (August 7, 2026).

II. Quarterly Consolidated Financial Statements and Principal Notes

1. Quarterly consolidated balance sheets

(Unit: millions of yen)

	Previous consolidated fiscal year (September 30, 2025)	Current 3rd quarter consolidated accounting period (June 30, 2026)
Assets		
Current assets		
Cash and deposits	36,880	37,521
Notes receivable - trade, accounts receivable, and contract assets	12,241	11,391
Inventories	684	660
Other	2,735	2,667
Allowance for doubtful accounts	(28)	(27)
Total current assets	52,513	52,213
Non-current assets		
Property, plant, and equipment		
Buildings and structures (net amount)	7,204	7,027
Land	6,873	6,808
Other (net amount)	2,895	3,567
Total property, plant, and equipment	16,973	17,403
Intangible assets	7,384	7,138
Investments and other assets		
Investment securities	21,195	24,859
Long-term deposits	21,700	20,700
Guarantee deposits	1,593	1,587
Other (net amount)	8,456	6,046
Total investments and other assets	52,945	53,192
Total non-current assets	77,303	77,734
Total assets	129,817	129,948
Liabilities		
Current liabilities		
Accounts payable - trade	3,326	2,281
Electronically recorded obligations - operating	926	874
Accounts payable - other	3,665	3,243
Income taxes payable	2,584	1,978
Contract liabilities	1,390	1,443
Provisions for bonuses	5,310	1,409
Other	1,146	4,408
Total current liabilities	18,349	15,639
Non-current liabilities		
Provisions for stocks payment	381	400
Retirement benefit liabilities	1,876	1,854
Other	713	932
Total non-current liabilities	2,971	3,186
Total liabilities	21,320	18,826

(Unit: millions of yen)

	Previous consolidated fiscal year (September 30, 2025)	Current 3rd quarter consolidated accounting period (June 30, 2026)
Net assets		
Shareholders’ equity		
Share capital	5,700	5,700
Capital surplus	6,286	6,286
Retained earnings	94,947	93,215
Treasury stock	(3,060)	(1,357)
Total shareholders’ equity	103,872	103,844
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,288	7,813
Accumulated remeasurements of defined benefit plans	(664)	(536)
Total accumulated other comprehensive income	4,624	7,276
Total net assets	108,497	111,121
Total liabilities and net assets	129,817	129,948

2. Quarterly consolidated statements of income and quarterly consolidated statements of comprehensive income

(Quarterly consolidated statements of income)

(Unit: millions of yen)

	Previous 3rd quarter consolidated cumulative period (Started October 1, 2024; ended June 30, 2025)	Current 3rd quarter consolidated cumulative period (Started October 1, 2025; ended June 30, 2026)
Turnover	59,756	67,551
Cost of sales	18,810	19,680
Gross profit	40,945	47,871
Selling, general, and administrative expenses	27,904	31,339
Operating profit	13,041	16,532
Non-operating income		
Interest income	52	60
Dividend income	311	462
Insurance dividend income	15	22
Land and house rent received	28	27
Share of profit of entities accounted for using equity method	8	—
Other	42	38
Total non-operating income	458	611
Non-operating expenses		
Interest expenses	0	3
Share of loss of entities accounted for using equity method	—	25
Settlement payments	71	—
Other	0	2
Total non-operating expenses	73	30
Ordinary profit	13,427	17,112
Extraordinary income		
Gain on sale of non-current assets	2	1
Gain on sale of investment securities	42	3
Total extraordinary income	45	4
Extraordinary loss		
Loss on sale of non-current assets	14	9
Loss on retirement of non-current assets	14	21
Impairment losses	—	*1 66
Loss on redemption of investment securities	12	—
Total extraordinary loss	41	97
Quarterly net profit before taxes and adjustments	13,430	17,019
Income taxes - current	2,688	4,323
Income taxes - deferred	1,301	945
Total income taxes	3,989	5,268
Quarterly net profit	9,440	11,750
Quarterly net profit attributable to owners of parent company	9,440	11,750

(Quarterly consolidated statements of comprehensive income)

(Unit: millions of yen)

	Previous 3rd quarter consolidated cumulative period (Started October 1, 2024; ended June 30, 2025)	Current 3rd quarter consolidated cumulative period (Started October 1, 2025; ended June 30, 2026)
Quarterly net profit	9,440	11,750
Other comprehensive income		
Valuation difference on available-for-sale securities	1,588	2,524
Remeasurements of defined benefit plans	140	127
Total other comprehensive income	1,729	2,652
Quarterly comprehensive income	11,169	14,403
(Breakdown)		
Quarterly comprehensive income attributable to owners of parent company	11,169	14,403

3. Notes to quarterly consolidated financial statements

(Notes on going concern assumption)

None to be disclosed.

(Notes in case of significant changes in shareholders' equity)

Based on resolutions at the meetings of the Board of Directors held on February 13, 2026, and March 11, 2026, the Company acquired 15,000 hundred shares of treasury stock. As a result, treasury stock increased by 5,950 million yen during the current 3rd quarter consolidated cumulative period.

In addition, based on resolutions at the meetings of the Board of Directors held on November 12, 2025, February 13, 2026, and March 11, 2026, the Company retired 20,600 hundred shares of treasury stock on November 28, 2025, February 27, 2026, and March 31, 2026. As a result, treasury stock and retained earnings decreased by 7,644 million yen during the current 3rd quarter consolidated cumulative period, and the total number of issued shares of the Company after the retirement of treasury stock was 502,414 hundred shares.

These actions resulted in a decrease in the net amount of treasury stock of 1,693 million yen and a decrease in retained earnings of 7,644 million yen, with treasury stock and retained earnings at the end of the current 3rd quarter consolidated accounting period amounting to 1,357 million yen and 93,215 million yen, respectively.

(Notes to quarterly consolidated statements of income)

*1. Impairment losses

Previous 3rd quarter consolidated cumulative period (Started October 1, 2024; ended June 30, 2025)

None to be disclosed.

Current 3rd quarter consolidated cumulative period (Started October 1, 2025; ended June 30, 2026)

During the current 3rd quarter consolidated cumulative period, TKC Group recognized impairment losses on the following asset groups:

Location	Use	Type	Impairment losses (millions of yen)
Kasugai-shi, Aichi	Business-use assets	Land	65
Kasugai-shi, Aichi	Business-use assets	Structures	1
Total	—	—	66

In principle, the Group groups business-use assets on the basis of management accounting units, while idle assets are grouped on the basis of individual assets.

Processing operations at the Chubu Data Processing and Printing Center in Kasugai-shi, Aichi Prefecture, will be transferred to the Tokyo Data Processing and Printing Center in January 2027. As we have decided to sell the business-use assets in Kasugai-shi, Aichi Prefecture, following the transfer of processing operations, we have written down the book value of these assets to their recoverable amount and recorded the resulting decrease as impairment losses (66 million yen) under extraordinary loss.

The recoverable amount is measured based on the net sales value, and the net sales values of land and structures are assessed based on their estimated sales values.

(Notes to quarterly consolidated statements of cash flows)

The Company has not prepared quarterly consolidated statements of cash flows for the current 3rd quarter consolidated cumulative period. Depreciation (including amortization of intangible assets) for the current 3rd quarter consolidated cumulative period is as follows:

	Previous 3rd quarter consolidated cumulative period (Started October 1, 2024; ended June 30, 2025)	Current 3rd quarter consolidated cumulative period (Started October 1, 2025; ended June 30, 2026)
Depreciation	3,391 million yen	3,803 million yen

(Notes on segment information, etc.)

[Segment information]

I. Previous 3rd quarter consolidated cumulative period (Started October 1, 2024; ended June 30, 2025)

1. Information on turnover and profit or loss for each reportable segment

(Unit: millions of yen)

	Reportable segments				Adjustments (Note 1)	Amounts in quarterly consolidated statements of income (Note 2)
	Accounting Firm Business	Local Governments Business	Printing Business	Total		
Turnover						
(1) Sales to outside customers	38,822	18,608	2,325	59,756	—	59,756
(2) Inter-segment sales or transfers	41	—	1,836	1,878	(1,878)	—
Total	38,864	18,608	4,162	61,634	(1,878)	59,756
Segment profit	11,008	1,711	315	13,035	6	13,041

(Notes) 1. Adjustments of segment profit of 6 million yen include amounts for elimination of inter-segment transactions and adjustment of inventory assets.

2. Segment profit is adjusted with the operating profit presented in the quarterly consolidated statements of income.

2. Information on impairment losses of non-current assets by reportable segment

None to be disclosed.

II. Current 3rd quarter consolidated cumulative period (Started October 1, 2025; ended June 30, 2026)

1. Information on turnover and profit or loss for each reportable segment

(Unit: millions of yen)

	Reportable segments				Adjustments (Note 1)	Amounts in quarterly consolidated statements of income (Note 2)
	Accounting Firm Business	Local Governments Business	Printing Business	Total		
Turnover						
(1) Sales to outside customers	39,924	25,332	2,294	67,551	—	67,551
(2) Inter-segment sales or transfers	44	—	1,862	1,906	(1,906)	—
Total	39,969	25,332	4,156	69,458	(1,906)	67,551
Segment profit	9,286	6,917	320	16,524	7	16,532

(Notes) 1. Adjustments of segment profit of 7 million yen include amounts for elimination of inter-segment transactions and adjustment of inventory assets.

2. Segment profit is adjusted with the operating profit presented in the quarterly consolidated statements of income.

2. Information on impairment losses of non-current assets by reportable segment

(Unit: millions of yen)

	Reportable segments			Company-wide/elimination	Total
	Accounting Firm Business	Local Governments Business	Printing Business		
Impairment losses	66	—	—	—	66

III. Supplementary Information (Reference)

Quarterly non-consolidated financial statements

1. Quarterly balance sheets

(Unit: millions of yen)

	Previous fiscal year (September 30, 2025)	Current 3rd quarter accounting period (June 30, 2026)
Assets		
Current assets		
Cash and deposits	31,643	32,615
Accounts receivable and contract assets	11,592	10,816
Inventories	350	223
Other	2,681	2,525
Allowance for doubtful accounts	(28)	(27)
Total current assets	46,239	46,153
Non-current assets		
Property, plant, and equipment		
Buildings and structures (net amount)	6,337	6,189
Land	6,595	6,530
Other (net amount)	1,766	2,215
Total property, plant, and equipment	14,700	14,934
Intangible assets	7,193	6,989
Investments and other assets		
Investment securities	22,072	25,726
Long-term deposits	21,500	20,500
Guarantee deposits	1,478	1,467
Other (net amount)	7,564	5,350
Total investments and other assets	52,614	53,043
Total non-current assets	74,508	74,967
Total assets	120,748	121,120
Liabilities		
Current liabilities		
Accounts payable - trade	3,199	2,308
Accounts payable - other	3,251	2,895
Income taxes payable	2,431	1,964
Contract liabilities	1,390	1,443
Provisions for bonuses	4,850	1,239
Other	631	3,686
Total current liabilities	15,753	13,538
Non-current liabilities		
Provisions for retirement benefits	378	535
Provisions for stocks payment	381	400
Other	499	498
Total non-current liabilities	1,258	1,433
Total liabilities	17,012	14,972

(Unit: millions of yen)

	Previous fiscal year (September 30, 2025)	Current 3rd quarter accounting period (June 30, 2026)
Net assets		
Shareholders’ equity		
Share capital	5,700	5,700
Capital surplus	5,409	5,409
Retained earnings	90,469	88,676
Treasury stock	(3,060)	(1,357)
Total shareholders’ equity	98,517	98,428
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	5,218	7,719
Total valuation and translation adjustments	5,218	7,719
Total net assets	103,735	106,148
Total liabilities and net assets	120,748	121,120

2. Quarterly statements of income

(Unit: millions of yen)

	Previous 3rd quarter cumulative period (Started October 1, 2024; ended June 30, 2025)	Current 3rd quarter cumulative period (Started October 1, 2025; ended June 30, 2026)
Turnover	56,346	64,254
Cost of sales	17,388	18,209
Gross profit	38,957	46,045
Selling, general, and administrative expenses	26,637	30,018
Operating profit	12,319	16,026
Non-operating income		
Interest income	48	53
Dividend income	491	668
Insurance dividend income	14	21
Land and house rent received	116	116
Other	30	38
Total non-operating income	701	898
Non-operating expenses		
Cost of lease revenue	74	74
Other	0	1
Total non-operating expenses	75	76
Ordinary profit	12,944	16,848
Extraordinary income		
Gain on sale of non-current assets	2	1
Total extraordinary income	2	1
Extraordinary loss		
Loss on sale of non-current assets	14	—
Loss on retirement of non-current assets	14	4
Impairment losses	—	66
Loss on redemption of investment securities	12	—
Total extraordinary loss	41	70
Quarterly net profit before taxes	12,905	16,778
Income taxes - current	2,581	4,265
Income taxes - deferred	1,158	822
Total income taxes	3,740	5,088
Quarterly net profit	9,165	11,690