Note on translation
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Consolidated Financial Results for the Fiscal Year Ended September 2026 [Under Japanese GAAP]

November 11, 2026

Listing: Tokyo Stock Exchange

Listed company name TKC Corporation

Securities code 9746 URL: https://www.tkc.jp/

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Scheduled date of Ordinary General Meeting of Shareholders December 18, 2026

Scheduled date to commence dividend payments December 21, 2026

Scheduled date to file annual securities report December 11, 2026

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 fiscal year ended September 2026 (October 1, 2025, to September 30, 2026)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

	Turnover		Operating profit		Ordinary profit		Net profit attributable to owners of parent company	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
FY ended September 2026	87,541	4.9	17,845	10.6	18,502	11.5	13,551	12.0
FY ended September 2025	83,476	11.0	16,142	4.1	16,590	3.5	12,094	7.3

(Note) Comprehensive income FY ended September 2026 17,190million yen (14.1%) FY ended September 2025 15,061million yen (26.6%)

	Net profit per share	Diluted net profit per share	Return on equity (ROE)	Ratio of ordinary profit to total assets	Ratio of operating profit to turnover
	yen	yen	%	%	%
FY ended September 2026	269.87	―	12.3	14.1	20.4
FY ended September 2025	234.31	―	11.5	13.0	19.3

(Reference) Share of profit or loss of entities accounted for using equity method FY ended September 2026 (15)million yen FY ended September 2025 24million yen

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

(2) Consolidated financial conditions

	Total assets	Net assets	Equity ratio	Net assets per share
	millions of yen	millions of yen	%	yen
FY ended September 2026	131,721	111,103	84.3	2,267.28
FY ended September 2025	129,817	108,497	83.6	2,115.41

(Reference) Equity FY ended September 2026 111,103million yen FY ended September 2025 108,497million yen

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents Balance at end of period
	millions of yen	millions of yen	millions of yen	millions of yen
FY ended September 2026	20,552	(7,964)	(14,730)	31,438
FY ended September 2025	12,486	(360)	(8,943)	33,580

2. Dividends

	Annual dividends					Total amount of cash dividends (total)	Dividend payout ratio (consolidated)	Ratio of dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	yen	yen	yen	yen	yen	millions of yen	%	%
FY ended September 2025	—	50.00	—	60.00	110.00	5,663	46.9	5.4
FY ended September 2026	—	55.00	—	71.00	126.00	6,241	46.7	5.7
FY ending September 2027 (forecast)	—	63.00	—	63.00	126.00		49.4	

(Notes) 1. Breakdown of fiscal year-end dividends for the FY ended September 2025: common dividends 50.00 yen, special dividends 10.00 yen

2. Breakdown of fiscal year-end dividends for the FY ended September 2026: common dividends 55.00 yen, special dividends 16.00 yen

3. Consolidated business results forecast for the fiscal year ending September 2027 (October 1, 2026, to September 30, 2027)

(Percentages indicate year-on-year changes for the full year and changes from the same quarter of the previous year for the quarter.)

	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
2nd quarter (cumulative)	42,600	(9.0)	9,300	(16.4)	9,600	(16.1)	6,500	(18.4)	129.44
Full year	87,600	0.1	17,900	0.3	18,550	0.3	12,800	(5.5)	254.91

*These financial results are not subject to audit by certified public accountants or an audit firm.

* 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 “Future outlook” on page 12 of the Consolidated Financial Results (Attachments) for the assumptions used for business results forecasts and precautions, etc., regarding their use.

・Supplementary materials on financial results will be promptly posted on the Company’s website after disclosure on TDnet.

*Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) 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

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)	FY ended September 2026	49,450,366shares	FY ended September 2025	52,301,466shares
(ii) Number of treasury shares at the end of the period	FY ended September 2026	447,325shares	FY ended September 2025	1,012,547shares
(iii) Average number of shares outstanding during the period	FY ended September 2026	50,213,367shares	FY ended September 2025	51,618,907shares

(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.

(Reference) Overview of non-consolidated business results

1. Non-consolidated business results for the fiscal year ended September 2026 (October 1, 2025, to September 30, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Turnover		Operating profit		Ordinary profit		Net profit	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
FY ended September 2026	83,088	5.3	17,485	12.8	18,376	13.6	13,557	14.4
FY ended September 2025	78,896	11.1	15,501	3.6	16,176	2.7	11,853	6.1

	Net profit Net profit	Interim diluted net profit per share Net profit per share
	yen	yen
FY ended September 2026	269.99	—
FY ended September 2025	229.64	—

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

(2) Non-consolidated financial conditions

	Total assets	Net assets	Equity ratio	Net assets per share
	millions of yen	millions of yen	%	yen
FY ended September 2026	123,665	106,159	85.8	2,166.38
FY ended September 2025	120,748	103,735	85.9	2,022.57

(Reference) Equity FY ended September 2026 106,159million yen FY ended September 2025 103,735million yen

2. Non-consolidated business results forecast for the fiscal year ending September 2027 (October 1, 2026, to September 30, 2027)

(Percentages indicate year-on-year changes for the full year and changes from the same quarter of the previous year for the quarter.)

	Turnover		Ordinary profit		Net profit		Net profit Net profit
	millions of yen	%	millions of yen	%	millions of yen	%	yen
2nd quarter (cumulative)	40,500	(9.2)	9,710	(15.4)	6,590	(18.5)	131.23
Full year	83,100	0.0	18,500	0.7	12,730	(6.1)	253.51

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I. Overview of Operating Results, etc.

1. Business activities and operating results

The operating results for the current consolidated fiscal year (October 1, 2025, to September 30, 2026; hereinafter the “period under review”) of the consolidated Group comprising TKC Corporation and its six consolidated subsidiaries, etc., recorded a turnover of 87,541 million yen (increased 4.9% year on year), operating profit of 17,845 million yen (increased 10.6% year on year), ordinary profit of 18,502 million yen (increased 11.5% year on year), and net profit attributable to owners of parent company of 13,551 million yen (increased 12.0% year on year), all of which were record highs. These results marked record-high profits for the 12th consecutive year.
Turnover exceeded initial projections in all segments. In particular, the 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”) contributed significantly to the business results of the period under review. 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).
Furthermore, as disclosed on August 7, 2026, we plan to propose at the Company’s 60th Ordinary General Meeting of Shareholders an increase of 16 yen in special dividends in view of the business results of the period under review, setting the year-end dividend per share at 71 yen (annual dividends of 126 yen). This will mark the 12th consecutive year of dividend increases.

(Business environment)

During the period under review, the Japanese economy has been recovering gradually, yet its outlook remains uncertain due to rising prices and interest rates, rising geopolitical risks, and other factors. Meanwhile, IT investment demand in areas related to our business domains remains strong, including demand among enterprises for digital transformation (DX), 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 from on-premises systems 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 (37.3%) 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. Subsequently, by progressively providing systems equipped with AI agents that prioritize safety and regulatory compliance, we began to 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). Furthermore, although the standardization special demand has subsided since April 2026, turnover from software 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.
TKC Corporation is also committed to realizing its vision of Smart Government DX and is working to expand functionality and provide utilization support for systems that support the digitalization of administrative procedures and internal administrative work of customers. This contributed to an improvement in administrative efficiency.

Turnover for the period under review by business division is as shown below.
(1) Full-year business results of the Group

Current consolidated fiscal year				
Segment	Turnover	Year-on-year change	Operating profit	Year-on-year change
	millions of yen	%	millions of yen	%
Accounting Firm Business Division	53,957	2.1	11,357	(9.0)
Local Governments Business Division	30,425	10.4	6,337	80.4
Printing Business Division	3,158	2.4	148	3.0
Adjustments (Note)	–	–	1	–
Total	87,541	4.9	17,845	10.6

(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 53,957 million yen (increased 2.1% year on year); operating profit was 11,357 million yen (decreased 9.0% year on year). Breakdown of key turnover is as follows:

1) Turnover from computer services increased by 6.1% 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 DX of accounting work and business owners that are leveraging cloud environments for their business performance management.

2) Turnover from software increased by 1.1% year on year. This was attributable to the recent release of the OMS Electronic Signature System and Workstream Cloud (WSC), new optional systems for OMS Cloud, which supports digitalization efforts at member firms.

3) Turnover from consulting services increased by 4.5% 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 decreased by 5.6% year on year. This was attributable to the fact that demand for switching over to Windows 11 has subsided, as well as a decline in sales volume caused by soaring PC prices and inventory shortages.

5) Operating profit decreased by 9.0% 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). 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 30,425 million yen (increased 10.4% year on

year); operating profit was 6,337 million yen (increased 80.4% year on year). Breakdown of key turnover is as follows:

1) Turnover from computer services decreased by 6.0% year on year. This was attributable to a decrease in turnover 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 (hereinafter “TISC”), to Gov-Cloud.

2) Turnover from software increased by 26.3% 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 steadily due to new contracts for the TASK Cloud Public Accounting System, etc.

3) Turnover from consulting services increased by 126.0% 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 68 municipalities in the previous fiscal year to 96 municipalities in the period under review.

4) Turnover from hardware decreased by 50.8% year on year. This was attributable to a decrease in orders during the period under review, following a concentration of orders in the previous fiscal 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 software and 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 3,158 million yen (increased 2.4% year on year); operating profit was 148 million yen (increased 3.0% year on year). Breakdown of key turnover is as follows:

1) Turnover from products related to data printing services (hereinafter “DPS”) increased by 4.1% 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.), orders for the outsourcing of collection information for 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 increased by 2.2% year on year. This was attributable to the steady volume of orders received for control manifests of industrial waste from certain customers, despite 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 22.3% year on year. This was due to a decrease in orders received for the production of catalogs, pamphlets, etc.

4) The higher growth in operating profit compared to the growth in turnover was a result of the growth in turnover from DPS-related products with high profit margins and the price revision (price increase) implemented in June 2026.

(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 September 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 revision, insertion, or deletion of journal entry data

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 with respect to journal entry 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 instances of use of TKC systems to file electronic income tax returns has exceeded 658,000.

2) Launch of AI agents

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 announced in May 2026 that it will launch AI agent services that comply 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 it released a prototype in July. The pilot version was launched in October. These services combine 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 adopting platform-native AI, which limits the data accessed by AI to that within TKC systems. TKC Corporation's development policy outlined above is consistent with the approach set forth in the "Guidelines for the Utilization of AI and Cloud Technology by Tax Consultant Firms," subsequently issued by the Japan Federation of Certified Public Tax Consultants' Associations.

The OMS Agent for accounting firms and the FX Agent for client SMEs of TKC members provided by TKC Corporation serve to 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 (37.3%)* 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 the Overview of Corporate Income Tax Returns Filed (Taxation) for the 2025 program year

4) Cumulative amount of loans disbursed under TKC Fast Link exceeded 13.5 billion yen

Utilization of TKC Fast Link, a joint financing scheme between TKCNF and Japan Finance Corporation (JFC) launched in September 2025, is growing as an initiative to support smooth financing for client SMEs. The cumulative amount of loans disbursed exceeded 13.5 billion yen as of the end of August 2026, one year after the launch of the service. We have received a report from JFC stating that the average time for financing decisions to be made from the point of loan application, including for the founding of a new enterprise, is 2.4 business days, and that not a single instance of bad debt has occurred during that period (as of September 30, 2026).

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 financing decision outcomes are issued in a shorter time than in standard loan screening processes, making it increasingly important as a financing support product for SMEs amid rising interest rates. By drawing on the highly reliable financial information provided through the TKC Monitoring Information Service, we seek to further 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 September 30, 2026, the number of users utilizing TKC Corporation’s Peppol Access Points has exceeded 9,000 companies.

6) Soliciting new members (promoting membership of TKCNF)

TKC Corporation works closely with TKCNF’s New Members Service Committee to step up the solicitation of new TKC members. As a result, 352 new members joined TKCNF during the period from October 2025 through September 30, 2026. This marks the third consecutive year of having more than 350 new members join TKCNF each year.

(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. The ultimate goal of this is to solicit these large companies and their affiliates to become client companies of TKC members.

1) Promotion of digital invoices

TKC Corporation served as the representative managing corporation of the E-Invoice Promotion Association (EIPA) for three years beginning in 2023, and it has been working on activities to popularize digital invoices as a managing corporation of EIPA since August 2026. The on-demand seminar “Latest trends in digital invoices and what we should do now” was launched in August 2026 and has attracted more than 260 registered participants. 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 capable of digitally integrating and handling 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 it has been offering on-demand seminars such as "Revised lease accounting standard × Taxation and tax effects" since August 2026 and "Latest information on the revised lease accounting standard: TKC case studies on compliance in practice (Part 2)" since September 2026, which attracted more than 2,200 registered participants in total. Going forward, we will continue to engage in 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 September 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). As of September 30, 2026, the number of enterprises—primarily listed companies—that have implemented e-TAX Business Office Taxes launched in March 2026 has exceeded 570, which has helped to improve the efficiency of operations related to business office taxes. In addition, the number of subscribers to TKC Express, a free email newsletter that provides prompt updates on accounting and tax system changes, exceeded 50,000 as of September 30, 2026, including 67% of listed companies. Many accounting departments, primarily at listed companies, utilize TKC Express as a means of obtaining timely information.

As a result of these activities, the number of corporate groups using the TKC Consolidated Group Solution totaled approximately 6,640 corporate groups as of September 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.

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 367,000 judicial precedents) and offers prompt updates with the latest information, making it highly rated by users for its high quality. 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 further 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 77,500 IDs from 32,500 institutions having registered as of September 30, 2026. In FY2026, the TKC Law Library started to be used by courts in Japan, including the Supreme Court, as well as the National Tax Agency and tax authorities across Japan, with the number of instances of user access more than doubling year on year.

2) Expansion into the law school and legal education market

Our TKC Law School Educational and Research Support System and TKC Law Library can be used online anytime, anywhere, and contain a diverse variety of content that surpasses that of other companies. They also

boast the advantage of being equipped with various features such as report submission, online exercises, tests, and other components that support classes and self-study. As a result, they have been adopted by more than 160 universities in FY2026 and have 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 launched computer-based testing (CBT) for the bar exam in July 2026. Owing to our development of the TKC Digital Test to address this change, the use of this service for regular exams and assessment tests at law schools has been increasing since January 2026.
In addition, as the 2026 TKC All-Japan Unified Mock Examination was administered at test centers nationwide from March to May 2026 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 in 2026, 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 September 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 period under review. 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 period under review, the first to be conducted under the post-migration system environment, have been completed 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 September 30, 2026, the TASK Cloud Easy Service-Counter System has been adopted by 130 municipalities, while the TASK Cloud Smart Application System has been adopted by 70 municipalities, including government ordinance-designated cities such as Osaka-shi and Yokohama-shi, the TASK Cloud My Number Card Issuance Reservation and Management System by 210 municipalities, and the TASK Cloud Convenience Store Certificate Issuance System by 290 municipalities. In addition, TKC Corporation was commissioned by Kobe-shi, Hyogo Prefecture, to take part in a demonstration experiment for online applications utilizing personal data. We will continue to use the results of the demonstration experiment to further enhance the features of the TASK Cloud Smart Application System.

(iii) Start of migration to the 5th-generation eLTAX environment and the digitalization of public fund payments as planned
As an authorized contractor of the Local Tax Agency, TKC Corporation provides cloud-based services hosted

at its data 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 September 30, 2026.
eLTAX (local tax portal system) migrated to its 5th-generation system in September 2026, marking the start of the digitalization of public fund payments. TKC Corporation has completed the migration operation as planned and has also begun to progressively launch public fund collection services for client municipalities.

(iv) Promoting support services 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 the features of the electronic approval system, the document management system, as well as the HR and payroll system that are integrated with the TASK Cloud Public Accounting System. As a result, the TASK Cloud Public Accounting System has been adopted by more than 425 client municipalities as of September 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 the like 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 2026.

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) 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. Overview of financial conditions

(1) Assets

Total assets as of the end of the current consolidated fiscal year amounted to 131,721 million yen, a 1,904 million yen increase compared to 129,817 million yen as of the end of the previous consolidated fiscal year.

(i) Current assets

Current assets as of the end of the current consolidated fiscal year amounted to 49,757 million yen, a 2,755 million yen decrease compared to 52,513 million yen as of the end of the previous consolidated fiscal year. This was mainly attributable to a 3,393 million yen decrease in accounts receivable.

(ii) Non-current assets

Non-current assets as of the end of the current consolidated fiscal year amounted to 81,964 million yen, a 4,660 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 4,543 million yen increase in investment securities, a 1,541 million yen increase in software in progress, and a 670 million yen increase in tools, furniture and fixtures (net amount), despite a 1,344 million yen decrease in software and a 1,045 million yen decrease in deferred tax assets.

(2) Liabilities

Total liabilities as of the end of the current consolidated fiscal year amounted to 20,618 million yen, a 702 million yen decrease compared to 21,320 million yen as of the end of the previous consolidated fiscal year.

(i) Current liabilities

Current liabilities as of the end of the current consolidated fiscal year amounted to 18,843 million yen, a 494 million yen increase compared to 18,349 million yen as of the end of the previous consolidated fiscal year. This was mainly attributable to a 618 million yen increase in income taxes payable and a 595 million yen increase in provisions for bonuses, despite a 737 million yen decrease in accounts payable - trade.

(ii) Non-current liabilities

Non-current liabilities as of the end of the current consolidated fiscal year amounted to 1,774 million yen, a 1,196 million yen decrease compared to 2,971 million yen as of the end of the previous consolidated fiscal year.

This was mainly attributable to a 1,403 million yen decrease in retirement benefit liabilities.

(3) Net assets

Total net assets as of the end of the current consolidated fiscal year amounted to 111,103 million yen, a 2,606 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 1,757 million yen decrease in treasury stock and a 3,469 million yen increase in valuation difference on available-for-sale securities, despite a 2,789 million yen decrease in retained earnings.

The equity ratio as of the end of the current consolidated fiscal year was 84.3%, a 0.8 percentage point increase compared to 83.6% as of the end of the previous consolidated fiscal year.

3. Overview of cash flows

The balance of cash and cash equivalents as of the end of the current consolidated fiscal year decreased by 2,142 million yen from the end of the previous consolidated fiscal year, amounting to 31,438 million yen.

The overview of cash flows for the current consolidated fiscal year and the major factors contributing to the results are as follows.

(1) Cash flows from operating activities

Cash flows from operating activities increased by 20,552 million yen (8,065 million yen increase in revenue year on year). Major factors include the recording of 18,406 million yen in net profit before taxes and adjustments and 4,909 million yen in depreciation, a payment of 4,990 million yen in income taxes, an increase of 595 million yen in provisions for bonuses, and a decrease of 3,407 million yen in notes and accounts receivable - trade.

(2) Cash flows from investing activities

Cash flows from investing activities decreased by 7,964 million yen (7,604 million yen increase in spending

year on year). Major factors include an expenditure of 6,100 million yen for payment into time deposits, proceeds of 3,700 million yen from the withdrawal of time deposits, an expenditure of 2,934 million yen for the purchase of property, plant, and equipment, and an expenditure of 3,113 million yen for the purchase of intangible assets.

(3) Cash flows from financing activities

Cash flows from financing activities decreased by 14,730 million yen (5,787 million yen increase in spending year on year). Major factors include an expenditure of 8,758 million yen for the acquisition of treasury stock and a payment of 5,831 million yen for year-end dividends for the fiscal year ended September 2025 (dividend of 60 yen per share) and interim dividends for the fiscal year ended September 2026 (dividend of 55 yen per share).

Trends in cash flow indicators of the Group are as shown below:

	FY ended September 2023	FY ended September 2024	FY ended September 2025	FY ended September 2026
Equity ratio (%)	81.9	81.8	83.6	84.3
Equity ratio at market value (%)	163.1	159.7	167.8	149.6
Debt redemption (years)	0.1	0.0	0.0	0.0
Interest coverage ratio (times)	11,323.4	17,357.9	39,612.4	4,331.0

Equity ratio = Total equity ÷ Total assets × 100

Equity ratio at market value = Market capitalization ÷ Total assets × 100

Debt redemption = Interest-bearing debts ÷ Operating cash flows

Interest coverage ratio = Operating cash flows ÷ Interest expense

(Notes) 1. Each indicator is calculated based on consolidated financial figures.

2. Market capitalization is calculated by multiplying the closing share price as of the end of the period by the total number of issued shares at the end of the period (after deducting treasury stock).

4. Future outlook

With regard to the Group's business results outlook for the next fiscal year, we forecast a turnover of 87,600 million yen and project an operating profit of 17,900 million yen, ordinary profit of 18,550 million yen, and net profit attributable to owners of parent company of 12,800 million yen.

We also project that while turnover, operating profit, and ordinary profit for the next fiscal year will exceed those of the period under review, net profit attributable to owners of parent company will be lower than that in the period under review. This is attributable to the elimination of tax deductions starting next fiscal year following the abolition of the tax system for promoting wage increases.

(1) Outlook of the Accounting Firm Business Division

The Accounting Firm Business Division provides customers with useful information with unparalleled speed and helps them improve their business productivity and added value by leveraging the latest cloud technology and by developing and providing systems that are fully compliant with laws and regulations. In addition, by collaborating with TKCNF, it will engage in activities to strengthen companies through accounting and achieve profitable settlement and compliant tax returns.

The division's main product and market strategies for the next fiscal year are as follows.

(i) Achieve profitable settlement and compliant tax returns by promoting the FX Cloud Series

(ii) Improve productivity at accounting firms and client SMEs by promoting the OMS Agent and FX Agent

(iii) Support the implementation of monthly financial closing by promoting the popularization of the Quick Monthly Report Service

(iv) Achieve seamless digital operations by promoting the popularization of Peppol invoices

(v) Strengthen integration with financial institutions by promoting the popularization of TKC Monitoring Information Service

(vi) Strengthen efforts to solicit members by collaborating with TKCNF's New Members Service Committee

(vii) Rationalize tax and accounting operations of large companies by enhancing and expanding the TKC Consolidated Group Solution

(viii) Expand the user base of TKC Law Library and promote digital transformation in the law school and legal education market

Based on the above, we project a turnover of 56,220 million yen for the business results outlook of the Accounting Firm Business Division.

(2) Outlook of the Local Governments Business Division

The Local Governments Business Division has completed its support for the migration to standard specifications-compliant systems for 164 client municipalities (48 cities, 99 towns, and 17 villages) utilizing our mission-critical operational systems by the migration deadline stipulated by the national government of March 31, 2026. Since the one-time turnover from the resulting migration support fees, etc., was concentrated in the 59th Term and 60th Term, we expect a reactionary decline in turnover for the 61st Term.

On the other hand, we anticipate continued revenue growth due to the outsourcing of operational management support services for Gov-Cloud to TKC Group, revision of the pricing structure for software usage, and steady growth in new contracts for subscription-type software.

Going forward, we will work to expand sales of products such as the TASK Cloud Easy Service-Counter System and the TASK Cloud Smart Application System, which support the digitalization of administrative procedures for our customers. At the same time, we will work to strengthen integration with mission-critical operational systems and enhance the features of various systems that support the digitalization of internal administrative work, such as the TASK Cloud Public Accounting System and document management systems. We will position these as areas for future growth and continue to work to enhance features and provide utilization support in order to realize our vision of Smart Government DX.

In addition, local governments are required to carry out efficient administrative operations and improve the convenience of residents' lives through operational reforms that thoroughly utilize digital technology, and this trend is expected to further accelerate following the migration to standard-compliant systems. We will take advantage of these changes as opportunities to create new customer value through innovation that leverages the latest technology and to enhance our support systems, thereby ushering in further growth.

Based on the above, we project a turnover of 28,100 million yen for the business results outlook of the Local Governments Business Division.

(3) Outlook of the Printing Business Division

The Printing Business Division will concentrate its managerial resources on DPS and BPO operations and develop new products and services aimed at facilitating communication that resolve issues faced by customers. At the same time, we will strive to further improve the quality and added value of its products and services, particularly by utilizing digital technologies such as QR codes in printed materials, thereby expanding its sales channels.

We will take advantage of the FSC® certification (CoC certification/FSC-C®182216) that we acquired on October 3, 2022, to support our customers in achieving the Sustainable Development Goals (SDGs) aimed at solving various global issues. Furthermore, we will support the implementation of carbon offsets through the J-Credit Scheme, which is based on the calculation results of the Carbon Footprint Calculation service that measures the amount of CO_2 emitted during the procurement, manufacturing, delivery, and disposal of materials for the creation of notifications, etc.

Based on the above, we project a turnover of 3,280 million yen for the business results outlook of the Printing Business Division.

(4) Management plan (62nd Term)

For the 62nd Term, we continue to project an increase in both income and profit driven by steady growth in business results for both our Accounting Firm Business and Local Governments Business.

Furthermore, compared to the management plan disclosed in the Consolidated Financial Results for the Fiscal Year Ended September 2025 (November 12, 2025), the significant growth in the business results outlook for the 61st Term and the projections for the 62nd Term is attributable to the full-scale monetization of new products in the Accounting Firm Business (such as the OMS Agent and FX Agent), as well as the outsourcing of operational management support services for Gov-Cloud to TKC Group and the revision of the pricing structure for software usage in the Local Governments Business.

(i) 62nd Term (October 1, 2027, to September 30, 2028)

<Consolidated> (Percentages indicate year-on-year changes.)

	Turnover		Ordinary profit	
Full year	millions of yen 87,850	% 0.3	millions of yen 18,600	% 0.3

<Non-consolidated> (Percentages indicate year-on-year changes.)

	Turnover		Ordinary profit	
Full year	millions of yen 83,300	% 0.2	millions of yen 18,550	% 0.3

II. Basic Approach to the Selection of Accounting Standards

The Group primarily conducts its business activities within Japan and currently prepares its consolidated financial statements under Japanese GAAP. However, we intend to proceed with the consideration of adopting the International Financial Reporting Standards (IFRS) while taking into account our future overseas business expansion and the trend of adoption of IFRS by other companies in Japan.

III. Consolidated Financial Statements and Principal Notes

1. Consolidated balance sheets

(Unit: millions of yen)

	Previous consolidated fiscal year (September 30, 2025)	Current consolidated fiscal year (September 30, 2026)
Assets		
Current assets		
Cash and deposits	36,880	37,138
Notes receivable - trade	9	—
Accounts receivable	11,749	8,356
Contract assets	483	642
Lease investment assets	6	1
Merchandise and finished goods	468	416
Work in progress	55	71
Raw materials and supplies	160	220
Other	2,729	2,933
Allowance for doubtful accounts	(28)	(22)
Total current assets	52,513	49,757
Non-current assets		
Property, plant, and equipment		
Buildings and structures (net amount)	7,204	7,492
Machinery, equipment and vehicles (net amount)	831	743
Tools, furniture and fixtures (net amount)	1,832	2,502
Land	6,873	6,844
Leased assets (net amount)	214	435
Other (net amount)	16	—
Total property, plant, and equipment	*1 16,973	*1 18,018
Intangible assets		
Software	6,724	5,380
Software in progress	635	2,176
Other	24	24
Total intangible assets	7,384	7,580
Investments and other assets		
Investment securities	*2 21,195	*2 25,738
Long-term loans receivable	8	6
Retirement benefit assets	—	123
Deferred tax assets	6,752	5,706
Long-term deposits	21,700	21,700
Guarantee deposits	1,593	1,585
Long-term lease investment assets	1	0
Other	1,701	1,507
Allowance for doubtful accounts	(6)	(5)
Total investments and other assets	52,945	56,364
Total non-current assets	77,303	81,964
Total assets	129,817	131,721

(Unit: millions of yen)

	Previous consolidated fiscal year (September 30, 2025)	Current consolidated fiscal year (September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	3,326	2,589
Electronically recorded obligations - operating	926	556
Lease obligations	96	152
Accounts payable - other	2,428	2,855
Income taxes payable	2,584	3,202
Accrued consumption taxes	1,140	1,121
Contract liabilities	1,390	1,296
Provisions for bonuses	5,310	5,906
Provisions for loss on construction contracts	2	7
Other	1,144	1,156
Total current liabilities	18,349	18,843
Non-current liabilities		
Lease obligations	148	338
Provisions for stocks payment	381	403
Provisions for loss on guarantees	3	3
Retirement benefit liabilities	1,876	473
Other	561	555
Total non-current liabilities	2,971	1,774
Total liabilities	21,320	20,618
Net assets		
Shareholders' equity		
Share capital	5,700	5,700
Capital surplus	6,286	6,286
Retained earnings	94,947	92,158
Treasury stock	(3,060)	(1,303)
Total shareholders' equity	103,872	102,840
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,288	8,758
Accumulated remeasurements of defined benefit plans	(664)	(495)
Total accumulated other comprehensive income	4,624	8,263
Total net assets	108,497	111,103
Total liabilities and net assets	129,817	131,721

2. Consolidated statements of income and consolidated statements of comprehensive income

(Consolidated statements of income)

(Unit: millions of yen)

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Turnover	83,476	87,541
Cost of sales	*1 26,869	*1 25,759
Gross profit	56,606	61,782
Selling, general, and administrative expenses	*2 40,464	*2 43,936
Operating profit	16,142	17,845
Non-operating income		
Interest income	79	98
Dividend income	311	470
Land and house rent received	37	37
Subsidy income	8	9
Share of profit of entities accounted for using equity method	24	—
Other	59	64
Total non-operating income	521	680
Non-operating expenses		
Interest expenses	0	4
Treasury stock acquisition expenses	0	2
Foreign exchange losses	0	0
Settlement payments	71	—
Share of loss of entities accounted for using equity method	—	15
Other	0	0
Total non-operating expenses	73	23
Ordinary profit	16,590	18,502
Extraordinary income		
Gain on sale of non-current assets	*3 2	*3 1
Gain on sale of investment securities	170	3
Total extraordinary income	173	4
Extraordinary loss		
Loss on sale of non-current assets	*4 14	*4 9
Loss on retirement of non-current assets	*5 47	*5 24
Impairment losses	—	*6 66
Loss on valuation of investment securities	10	—
Loss on redemption of investment securities	12	—
Total extraordinary loss	85	99
Net profit before taxes and adjustments	16,678	18,406
Income taxes - current	5,031	5,477
Income taxes - deferred	(447)	(621)
Total income taxes	4,583	4,855
Net profit	12,094	13,551
Net profit attributable to owners of parent company	12,094	13,551

(Consolidated statements of comprehensive income)

(Unit: millions of yen)

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Net profit	12,094	13,551
Other comprehensive income		
Valuation difference on available-for-sale securities	2,745	3,469
Remeasurements of defined benefit plans	220	169
Total other comprehensive income	*1 2,966	*1 3,638
Comprehensive income	15,061	17,190
(Breakdown)		
Comprehensive income attributable to owners of parent company	15,061	17,190

3. Consolidated statements of changes in equity

Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)

(Unit: millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at beginning of period	5,700	6,286	91,138	(2,606)	100,519
Changes during period					
Dividends of surplus			(5,453)		(5,453)
Net profit attributable to owners of parent company			12,094		12,094
Acquisition of treasury stock				(3,301)	(3,301)
Disposal of treasury stock		0		14	14
Retirement of treasury stock		(0)	(2,832)	2,832	—
Net changes in items other than shareholders' equity					
Total changes during period	—	(0)	3,808	(454)	3,353
Balance at end of period	5,700	6,286	94,947	(3,060)	103,872

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Accumulated remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	2,543	(885)	1,657	102,176
Changes during period				
Dividends of surplus				(5,453)
Net profit attributable to owners of parent company				12,094
Acquisition of treasury stock				(3,301)
Disposal of treasury stock				14
Retirement of treasury stock				—
Net changes in items other than shareholders' equity	2,745	220	2,966	2,966
Total changes during period	2,745	220	2,966	6,320
Balance at end of period	5,288	(664)	4,624	108,497

Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)

(Unit: millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at beginning of period	5,700	6,286	94,947	(3,060)	103,872
Changes during period					
Dividends of surplus			(5,838)		(5,838)
Net profit attributable to owners of parent company			13,551		13,551
Acquisition of treasury stock				(8,756)	(8,756)
Disposal of treasury stock		—		10	10
Retirement of treasury stock		—	(10,502)	10,502	—
Net changes in items other than shareholders' equity					
Total changes during period	—	—	(2,789)	1,757	(1,032)
Balance at end of period	5,700	6,286	92,158	(1,303)	102,840

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Accumulated remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	5,288	(664)	4,624	108,497
Changes during period				
Dividends of surplus				(5,838)
Net profit attributable to owners of parent company				13,551
Acquisition of treasury stock				(8,756)
Disposal of treasury stock				10
Retirement of treasury stock				—
Net changes in items other than shareholders' equity	3,469	169	3,638	3,638
Total changes during period	3,469	169	3,638	2,606
Balance at end of period	8,758	(495)	8,263	111,103

4. Consolidated statements of cash flows

(Unit: millions of yen)

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Cash flows from operating activities		
Net profit before taxes and adjustments	16,678	18,406
Depreciation	4,502	4,909
Impairment losses	—	66
Increase (decrease) in allowance for doubtful accounts	5	(7)
Increase (decrease) in provisions for bonuses	(927)	595
Increase (decrease) in provisions for loss on construction contracts	(11)	5
Increase (decrease) in provisions for stocks payment	24	21
Increase (decrease) in retirement benefit liabilities	(67)	(1,155)
Decrease (increase) in retirement benefit assets	—	(123)
Interest and dividend income	(390)	(568)
Interest expenses	0	4
Share of loss (profit) of entities accounted for using equity method	(24)	15
Loss on retirement of non-current assets	47	24
Loss (gain) on sale of non-current assets	11	7
Loss (gain) on sale of investment securities	(170)	(3)
Loss (gain) on valuation of investment securities	10	—
Loss (gain) on redemption of investment securities	12	—
Settlement payments	71	—
Decrease (increase) in notes and accounts receivable - trade	(2,038)	3,407
Decrease (increase) in inventories	(140)	(24)
Decrease (increase) in other assets	(140)	(256)
Increase (decrease) in trade payables	103	(785)
Increase (decrease) in other liabilities	(41)	402
Increase (decrease) in accrued consumption taxes	192	(18)
Other	3	27
Subtotal	17,711	24,951
Interest and dividends received	416	596
Interest paid	(0)	(4)
Settlement payments paid	(71)	—
Income taxes paid	(5,568)	(4,990)
Cash flows from operating activities	12,486	20,552
Cash flows from investing activities		
Payments into time deposits	(5,600)	(6,100)
Proceeds from withdrawal of time deposits	4,100	3,700
Purchase of property, plant, and equipment	(1,429)	(2,934)
Proceeds from sale of property, plant, and equipment	39	3
Purchase of intangible assets	(2,126)	(3,113)
Purchase of investment securities	(500)	(32)
Proceeds from sale of investment securities	207	3
Proceeds from redemption of investment securities	5,000	500
Payments for guarantee deposits	(89)	(12)
Proceeds from collection of guarantee deposits	36	20
Proceeds from collection of loans receivable	1	1
Cash flows from investing activities	(360)	(7,964)

(Unit: millions of yen)

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Cash flows from financing activities		
Repayment of long-term loans payable	(71)	—
Repayment of lease obligations	(119)	(140)
Purchase of treasury stock	(3,302)	(8,758)
Proceeds from disposal of treasury stock	0	—
Payment of dividends	(5,450)	(5,831)
Cash flows from financing activities	(8,943)	(14,730)
Increase (decrease) in cash and cash equivalents	3,182	(2,142)
Balance of cash and cash equivalents at beginning of period	30,397	33,580
Balance of cash and cash equivalents at end of period	*1 33,580	*1 31,438

5. Notes to consolidated financial statements

(Notes on going concern assumption)

None to be disclosed.

(Basic important matters regarding the preparation of consolidated financial statements)

1. Scope of consolidation

Consolidated subsidiaries (5 companies):

TLP Corporation

TKC Security Services Co., Ltd.

SKYCOM Corporation

TKC Customer Support Service Co., Ltd.

TKC Shuppan Corporation

2. Scope of application of equity method

Equity method affiliates (1 company):

iMobile Inc.

Because the fiscal year-end of iMobile Inc. is March 31, a provisional financial closing similar to a final financial closing has been performed as of the financial closing date for the consolidated financial statements.

3. Fiscal year-ends of consolidated subsidiaries

The fiscal year-ends of all consolidated subsidiaries are the same as the financial closing date for the consolidated financial statements.

4. Accounting policies

(1) Standards and methods used for the valuation of major assets

(i) Marketable and investment securities

1) Held-to-maturity securities

Amortized cost method

2) Available-for-sale securities

a. Securities other than shares that do not have a market value

Fair value method (related valuation differences are directly charged or credited to shareholders' equity, and cost of securities sold is calculated by the moving average method)

b. Shares that do not have a market value

Moving average cost method

(ii) Inventories

1) Merchandise, raw materials

Cost method based on first-in, first-out method (with balance sheet values reflecting write downs for decreased profitability)

2) Finished goods

Cost method based mainly on cost percentage method (with balance sheet values reflecting write downs for decreased profitability)

3) Work in progress

Cost method based on specific identification method (with balance sheet values reflecting write downs for decreased profitability)

4) Supplies

Last purchase cost method (with balance sheet values reflecting write downs for decreased profitability)

(2) Depreciation of major depreciable assets

(i) Property, plant, and equipment (excluding leased assets)

Calculated based on declining balance method.

However, buildings acquired on or after April 1, 1998 (excluding accompanying facilities), as well as accompanying facilities and structures acquired on or after April 1, 2016, are calculated based on straight-line method.

Primary useful lives are as follows:

Buildings and structures	10 to 50 years
Machinery, equipment and vehicles	4 to 10 years
Tools, furniture and fixtures	2 to 20 years

(ii) Intangible assets (excluding leased assets)

1) Software

a. Software for sale

Amortized at the higher of (i) amortization based on estimated sales volume in the future and (ii) amortization at a constant periodic rate based on remaining effective life (within three years).

b. Software for internal use

Amortized using straight-line method with an estimated in-house useful life of five years.

2) Other intangible assets

Amortized using straight-line method.

(iii) Leased assets

Leased assets related to finance lease transactions that do not involve transfer of ownership

Amortized using straight-line method with useful lives equal to lease terms and residual values of zero.

(3) Standards for recognizing significant provisions

(i) Allowance for doubtful accounts

In setting aside provisions for possible losses due to uncollectable receivables, provisions are recognized at the amounts calculated based on the historical rate of credit loss with respect to normal receivables and at the amounts determined in consideration of collectability of individual receivables with respect to doubtful accounts and certain other receivables.

(ii) Provisions for bonuses

Provisions for bonuses are recognized based on estimated payment amounts.

(iii) Provisions for loss on construction contracts

In setting aside provisions for future losses related to construction contracts, provisions are recognized at estimated amounts of losses for works in progress as of the end of the current consolidated fiscal year if it is likely that the total costs will exceed the total revenues, and further if such amounts can be reasonably estimated.

(iv) Provisions for stocks payment

In setting aside provisions for payment of the Company’s shares to Directors, etc., provisions are recognized at estimated stocks payment amounts determined based on the points allocated to Directors, etc., in accordance with the rules on payment of shares under the Board Incentive Plan (BIP) Trust.

(v) Provisions for loss on guarantees

In order to prepare for losses due to guarantees, etc., we record estimated amounts of losses that will be incurred by taking into consideration the financial situation of the guaranteed parties.

(4) Accounting procedure for retirement benefits

(i) Method of attributing expected benefits to date

In calculating retirement benefit obligations, expected benefits are attributed to the period up to the end of the current consolidated fiscal year based on benefit formula standards. If the pension assets to be recognized during the current consolidated fiscal year exceed the retirement benefit obligations, they are recognized as retirement benefit assets under investments and other assets.

(ii) Method of recognizing actuarial differences and past service costs as expenses

Past service costs are recognized as expenses for a certain number of years (10 years) within the average remaining years of service of employees in which they occur using the straight-line method.

Actuarial differences are recognized as expenses for the consolidated fiscal year in which they occur.

(iii) Unrecognized past service costs

Unrecognized past service costs are recognized on a tax-adjusted basis at the amount of accumulated remeasurements of defined benefit plans under accumulated other comprehensive income in net assets.

(5) Standards for recognizing significant revenues and expenses

The Group mainly provides information processing services, software and consulting services, and the sale of supplies and office equipment. Their revenues are recognized respectively in the following manner. These revenues are recognized at the amounts of consideration received from customers based on contracts. However, if there are rebates or returns, etc., these amounts are deducted from the amounts recognized.

(i) Provision of information processing services

For provision of information processing services, calculation and storage of data and provision of business form printing services under contracts with customers are identified as performance obligations.

For provision of information processing services, revenues are recognized at any given time the performance obligations are satisfied. Performance obligations are deemed satisfied, for example, when the customer inspects and accepts the products, or when the contract becomes final and binding.

(ii) Provision of software

For provision of software, provision of software for sale or for rent as well as provision of made-to-order software are identified as performance obligations.

Performance obligations of provision of software whose system has a validity period are satisfied with the lapse of the validity period. Therefore, in such cases, revenues are recognized throughout said validity periods.

For made-to-order software, satisfaction of performance obligations is determined based on the progress of

development. As such, in cases where the contract value or total amount of costs required until completion can be estimated reliably, revenues are recognized over a certain period depending on the progress of satisfaction of performance obligations. However, in cases where the contract value or total amount of costs required until completion cannot be estimated reliably, revenues are recognized within the range of costs actually incurred (cost recovery method).

For performance obligations other than those described above, revenues are recognized at any given time the performance obligations are satisfied. Performance obligations are deemed satisfied, for example, when the customer inspects and accepts the software, or on the date of commencement of use as set forth in the contract.

For some transactions, the Group's performance obligations involve making arrangements for other parties to provide products, and the Group is deemed to be an agent in such transactions. For such transactions where the Group is an agent, the revenue is calculated as the net amount of consideration to be received from the customer after deducting the amount to be paid to the party acting as principal.

(iii) Provision of consulting services

For the provision of consulting services, support services for the implementation of software and help desk services, etc., are identified as performance obligations.

For help desk services, the Group is obligated to provide services throughout the period set forth in the contract. Performance obligations are satisfied with the lapse of the contract period. Therefore, in such cases, revenues are recognized throughout said contract periods. For performance obligations other than those described above, revenues are recognized at any given time the performance obligations are satisfied. Performance obligations are deemed satisfied, for example, at the time the provision of services is completed.

(iv) Sale of office equipment and supplies

For the sale of office equipment and supplies, the sale of computer-based accounting supplies and office equipment is identified as performance obligations.

For the sale of office equipment and supplies, revenues are recognized at any given time the performance obligations are satisfied. Performance obligations are deemed satisfied, for example, when the customer inspects and accepts the products, or when the products are shipped out. Determination of the point in time the products are shipped out is based on the application of the alternative treatment of performance obligations in consideration of materiality, etc., since the period from the point the products are shipped out to their delivery is a normal period of time.

For some transactions, the Group's performance obligations involve making arrangements for other parties to provide products, and the Group is deemed to be an agent in such transactions. For such transactions where the Group is an agent, the revenue is calculated as the net amount of consideration to be received from the customer after deducting the amount to be paid to the party acting as principal.

(6) Scope of funds covered by consolidated statements of cash flows

The scope of funds (cash and cash equivalents) covered by the consolidated statements of cash flows includes:

(i) Cash on hand;

(ii) Demand deposits; and

(iii) Short-term investments that mature within three months, are easily convertible to cash, and bear very little value fluctuation risk.

(7) Other important matters regarding the preparation of consolidated financial statements

(i) Application of the Group Relief Corporate Tax System

The Group Relief Corporate Tax System is applied.

(Notes to consolidated balance sheets)

*1. Accumulated depreciation of property, plant, and equipment

	Previous consolidated fiscal year (September 30, 2025)	Current consolidated fiscal year (September 30, 2026)
	26,212 million yen	26,972 million yen

*2. Items pertaining to affiliates are as follows:

	Previous consolidated fiscal year (September 30, 2025)	Current consolidated fiscal year (September 30, 2026)
Investment securities (shares)	120 million yen	105 million yen

(Notes to consolidated statements of income)

*1. Provisions for loss on construction contracts included in cost of sales are as follows:

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
	(11) million yen	5 million yen

*2. Major items included in selling, general, and administrative expenses are as follows:

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Salaries	13,783 million yen	14,492 million yen
Provisions for bonuses	4,364	4,720
Bonuses	3,203	5,671
Retirement benefit expenses	921	(328)
Provisions for stocks payment	38	32
Depreciation	739	745
Rent expenses	2,844	2,980

*3. Breakdown of gain on sale of non-current assets is as follows:

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Tools, furniture and fixtures	2 million yen	1 million yen

*4. Breakdown of loss on sale of non-current assets is as follows:

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Land	14 million yen	― million yen
Machinery, equipment and vehicles	―	9
Tools, furniture and fixtures	―	0
Total	14	9

*5. Breakdown of loss on retirement of non-current assets is as follows:

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Buildings and structures	22 million yen	13 million yen
Machinery, equipment and vehicles	0	9
Tools, furniture and fixtures	23	0
Intangible assets	0	0
Total	47	24

*6. Impairment losses

During the current consolidated fiscal year, 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 consolidated statements of comprehensive income)

*1. Reclassification adjustments and tax expenses or benefits on other comprehensive income

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Valuation difference on available-for-sale securities:		
Increase/decrease during period	4,022million yen	5,056million yen
Reclassification adjustments	30	3
Before income taxes and tax effect adjustments	4,053	5,059
Amount of income taxes and tax effect	(1,307)	(1,589)
Valuation difference on available-for-sale securities	2,745	3,469
Remeasurements of defined benefit plans:		
Increase/decrease during period	61	(1)
Reclassification adjustments	254	249
Before income taxes and tax effect adjustments	316	247
Amount of income taxes and tax effect	(95)	(77)
Remeasurements of defined benefit plans	220	169
Total other comprehensive income	2,966	3,638

(Notes to consolidated statements of changes in equity)

Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)

1. Class and number of shares of issued shares and treasury stock

	Number of shares at beginning of current consolidated FY (hundreds of shares)	Increase in number of shares during current consolidated FY (hundreds of shares)	Decrease in number of shares during current consolidated FY (hundreds of shares)	Number of shares at end of current consolidated FY (hundreds of shares)
Issued shares				
Common stock	531,664	—	8,650	523,014
Total	531,664	—	8,650	523,014
Treasury stock				
Common stock	10,192	8,654	8,721	10,125
Total	10,192	8,654	8,721	10,125

(Notes) 1. The 8,650 hundred share decrease in issued common stock is due to retirement of treasury stock.

2. The 8,654 hundred share increase in common treasury stock is due to acquisition of treasury stock based on resolution of the Board of Directors of 8,650 hundred shares and purchase of shares less than one share unit of 4 hundred shares.

3. The 8,721 hundred share decrease in common treasury stock is due to retirement of treasury stock of 8,650 hundred shares, payment of 71 hundred shares through the BIP Trust, and sale of shares less than one share unit of 0 hundred shares.

4. The number of shares of treasury stock at the end of the current consolidated fiscal year includes the 1,967 hundred shares of the Company held by the BIP Trust.

2. Share subscription rights and treasury stock subscription rights

None to be disclosed.

3. Dividends

(1) Dividend payments

Resolution	Class of shares	Total amount of cash dividends (millions of yen)	Dividend per share (yen)	Record date	Effective date
December 20, 2024 Ordinary General Meeting of Shareholders	Common stock	2,879	55.00	September 30, 2024	December 23, 2024
May 14, 2025 Meeting of the Board of Directors	Common stock	2,574	50.00	March 31, 2025	June 16, 2025

(Notes) 1. The total amount of cash dividends determined by resolution of the Ordinary General Meeting of Shareholders on December 20, 2024, includes a cash dividend of 11 million yen for the shares of the Company held by the BIP Trust.

2. The total amount of cash dividends determined by resolution of the Board of Directors on May 14, 2025, includes a cash dividend of 9 million yen for the shares of the Company held by the BIP Trust.

(2) Dividends with record dates during the current consolidated fiscal year whose effective dates are in the following consolidated fiscal year

Resolution	Class of shares	Total amount of cash dividends (millions of yen)	Source of dividends	Dividend per share (yen)	Record date	Effective date
December 19, 2025 Ordinary General Meeting of Shareholders	Common stock	3,089	Retained earnings	60.00	September 30, 2025	December 22, 2025

(Note) The total amount of cash dividends determined by resolution of the Ordinary General Meeting of Shareholders on December 19, 2025, includes a cash dividend of 11 million yen for the shares of the Company held by the BIP Trust.

Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)

1. Class and number of shares of issued shares and treasury stock

	Number of shares at beginning of current consolidated FY (hundreds of shares)	Increase in number of shares during current consolidated FY (hundreds of shares)	Decrease in number of shares during current consolidated FY (hundreds of shares)	Number of shares at end of current consolidated FY (hundreds of shares)
Issued shares				
Common stock	523,014	—	28,511	494,503
Total	523,014	—	28,511	494,503
Treasury stock				
Common stock	10,125	22,913	28,566	4,473
Total	10,125	22,913	28,566	4,473

(Notes) 1. The 28,511 hundred share decrease in issued common stock is due to retirement of treasury stock.

2. The 22,913 hundred share increase in common treasury stock is due to acquisition of treasury stock based on resolution of the Board of Directors of 22,911 hundred shares and purchase of shares less than one share unit of 2 hundred shares.

3. The 28,566 hundred share decrease in common treasury stock is due to retirement of treasury stock of 28,511 hundred shares and payment of 55 hundred shares through the BIP Trust.

4. The number of shares of treasury stock at the end of the current consolidated fiscal year includes the 1,912 hundred shares of the Company held by the BIP Trust.

2. Share subscription rights and treasury stock subscription rights

None to be disclosed.

3. Dividends

(1) Dividend payments

Resolution	Class of shares	Total amount of cash dividends (millions of yen)	Dividend per share (yen)	Record date	Effective date
December 19, 2025 Ordinary General Meeting of Shareholders	Common stock	3,089	60.00	September 30, 2025	December 22, 2025
May 13, 2026 Meeting of the Board of Directors	Common stock	2,749	55.00	March 31, 2026	June 15, 2026

(Notes) 1. The total amount of cash dividends determined by resolution of the Ordinary General Meeting of Shareholders on December 19, 2025, includes a cash dividend of 11 million yen for the shares of the Company held by the BIP Trust.

2. The total amount of cash dividends determined by resolution of the Board of Directors on May 13, 2026, includes a cash dividend of 10 million yen for the shares of the Company held by the BIP Trust.

(2) Dividends with record dates during the current consolidated fiscal year whose effective dates are in the following consolidated fiscal year

Resolution	Class of shares	Total amount of cash dividends (millions of yen)	Source of dividends	Dividend per share (yen)	Record date	Effective date
December 18, 2026 Ordinary General Meeting of Shareholders	Common stock	3,492	Retained earnings	71.00	September 30, 2026	December 21, 2026

(Note) The total amount of cash dividends determined by resolution of the Ordinary General Meeting of Shareholders on December 18, 2026, includes a cash dividend of 13 million yen for the shares of the Company held by the BIP Trust.

(Notes to consolidated statements of cash flows)

*1. Relationship between balance of cash and cash equivalents at end of period and account items stated in the consolidated balance sheets

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Cash and deposits	36,880 million yen	37,138 million yen
Time deposits with deposit period longer than three months	(3,300)	(5,700)
Cash and cash equivalents	33,580	31,438

(Notes on segment information, etc.)

[Segment information]

1. Overview of reportable segments

The Group's reportable segments are components of the Group for which separate financial information is available and which are subject to regular review by management for the purpose of determining the allocation of managerial resources and evaluating business results.

The Group has three reportable segments corresponding to each of its businesses: the Accounting Firm Business, the Local Governments Business, and the Printing Business.

Major services and products of each reportable segment are as follows:

[Accounting Firm Business] (Provides services and products to accounting firms and their client SMEs)

Information processing services, software and consulting services, sale of office equipment and supplies

[Local Governments Business] (Provides services and products to local governments (municipalities, etc.))

Information processing services, software and consulting services, sale of office equipment

[Printing Business]

Continuous business forms for PCs, general office forms, data printing services, etc.

2. Methods for calculating turnover, profit or loss, assets, and other items by reportable segment

Accounting methods for reported business segments are largely consistent with the methods described in the "Basic important matters regarding the preparation of consolidated financial statements" section.

Profits of reportable segments are the operating profit figures for the segments.

Inter-segment sales and transfers are based on prevailing market values.

3. Information on turnover, profit or loss, assets, and other items by reportable segment

Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)

(Unit: millions of yen)

	Reportable segments			Total	Adjustments (Note 1)	Amounts in consolidated financial statements (Note 2)
	Accounting Firm Business	Local Governments Business	Printing Business			
Turnover						
Sales to outside customers	52,827	27,565	3,083	83,476	—	83,476
Inter-segment sales or transfers	56	—	2,334	2,391	(2,391)	—
Total	52,884	27,565	5,418	85,867	(2,391)	83,476
Segment profit	12,476	3,513	144	16,134	8	16,142
Segment assets	29,302	17,494	6,006	52,803	77,013	129,817
Other items						
Depreciation (Note 3)	2,262	1,873	366	4,503	(0)	4,502
Investments in entities accounted for using equity method	120	—	—	120	—	120
Increase in property, plant, and equipment and intangible assets (Note 3)	2,678	5,669	586	8,934	—	8,934

(Notes) 1. Adjustments are as follows:

(1) Adjustments of segment profit of 8 million yen include 8 million yen for elimination of inter-segment transactions and (1) million yen for adjustments of inventory assets.

(2) Adjustments of segment assets of 77,013 million yen include 77,969 million yen of corporate assets that are not allocated to specific reportable segments and (956) million yen for elimination of inter-segment transactions. Corporate assets are primarily surplus funds of the parent company (cash and deposits) and long-term investment funds (investment securities).

(3) Adjustments of depreciation of (0) million yen represent unrealized profits.

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

3. Increases in depreciation, property, plant, and equipment, and intangible assets include long-term prepaid expenses and amortization of such expenses.

Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)

(Unit: millions of yen)

	Reportable segments			Total	Adjustments (Note 1)	Amounts in consolidated financial statements (Note 2)
	Accounting Firm Business	Local Governments Business	Printing Business			
Turnover						
Sales to outside customers	53,957	30,425	3,158	87,541	—	87,541
Inter-segment sales or transfers	59	—	2,422	2,482	(2,482)	—
Total	54,017	30,425	5,581	90,023	(2,482)	87,541
Segment profit	11,357	6,337	148	17,843	1	17,845
Segment assets	28,949	14,562	5,933	49,445	82,275	131,721
Other items						
Depreciation (Note 3)	2,442	2,002	466	4,910	(0)	4,909
Investments in entities accounted for using equity method	105	—	—	105	—	105
Increase in property, plant, and equipment and intangible assets (Note 3)	3,605	2,596	598	6,799	—	6,799

(Notes) 1. Adjustments are as follows:

(1) Adjustments of segment profit of 1 million yen include 8 million yen for elimination of inter-segment transactions and (7) million yen for adjustments of inventory assets.

(2) Adjustments of segment assets of 82,275 million yen include 83,255 million yen of corporate assets that are not allocated to specific reportable segments and (979) million yen for elimination of inter-segment transactions. Corporate assets are primarily surplus funds of the parent company (cash and deposits) and long-term investment funds (investment securities).

(3) Adjustments of depreciation of (0) million yen represent unrealized profits.

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

3. Increases in depreciation, property, plant, and equipment, and intangible assets include long-term prepaid expenses and amortization of such expenses.

[Related information]

Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)

1. Information by product and service

Omitted as the same information is disclosed under “Segment information.”

2. Information by geographic area

(1) Turnover

Omitted as more than 90% of turnover in the consolidated statements of income are sales to outside customers in Japan.

(2) Property, plant, and equipment

Omitted as the Company has no property, plant, and equipment in regions outside Japan.

3. Information by major customer

Omitted as there are no sales to outside customers that account for 10% or more of turnover in the consolidated statements of income.

Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)

1. Information by product and service

Omitted as the same information is disclosed under “Segment information.”

2. Information by geographic area

(1) Turnover

Omitted as more than 90% of turnover in the consolidated statements of income are sales to outside customers in Japan.

(2) Property, plant, and equipment

Omitted as the Company has no property, plant, and equipment in regions outside Japan.

3. Information by major customer

Omitted as there are no sales to outside customers that account for 10% or more of turnover in the consolidated statements of income.

[Information on impairment losses of non-current assets by reportable segment]

Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)

None to be disclosed.

Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)

(Unit: millions of yen)

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

[Information on amortization of goodwill and balance of goodwill by reportable segment]

Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)

None to be disclosed.

Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)

None to be disclosed.

[Information on gain on negative goodwill by reportable segment]

Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)

None to be disclosed.

Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)

None to be disclosed.

(Notes on earnings per share information)

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Net assets per share	2,115.41 yen	2,267.28 yen
Net profit per share	234.31 yen	269.87 yen

(Notes) 1. The diluted net profit per share is not stated as there were no dilutive shares.

2. The basis for the calculation of net profit per share is as follows:

	Previous consolidated fiscal year (Started October 1, 2024; ended September 30, 2025)	Current consolidated fiscal year (Started October 1, 2025; ended September 30, 2026)
Net profit per share		
Net profit attributable to owners of parent company (millions of yen)	12,094	13,551
Amount not attributable to common shareholders (millions of yen)	—	—
Net profit from common stock attributable to owners of parent company (millions of yen)	12,094	13,551
Average number of shares outstanding during the period (hundreds of shares)	516,189	502,133

(Note) The average number of shares outstanding used in the calculation of earnings per share information has been determined by including the shares of the Company held by the BIP Trust (which was established with the introduction of the BIP Trust plan) as deductible treasury stock.

The average number of shares of treasury stock deducted for the calculation of net profit per share was 198,648 shares for the previous consolidated fiscal year and 192,142 shares for the current consolidated fiscal year.

(Notes on material subsequent events)

None to be disclosed.

IV. Non-consolidated Financial Statements

1. Balance sheets

(Unit: millions of yen)

	Previous fiscal year (September 30, 2025)	Current fiscal year (September 30, 2026)
Assets		
Current assets		
Cash and deposits	31,643	32,267
Accounts receivable	11,109	7,739
Contract assets	483	642
Lease investment assets	6	1
Merchandise	243	177
Raw materials and supplies	106	154
Prepaid expenses	1,187	1,837
Accounts receivable - other	31	34
Other	1,455	991
Allowance for doubtful accounts	(28)	(22)
Total current assets	46,239	43,823
Non-current assets		
Property, plant, and equipment		
Buildings	6,193	6,538
Structures	144	129
Vehicles	3	0
Tools, furniture and fixtures	1,763	2,448
Land	6,595	6,530
Total property, plant, and equipment	14,700	15,647
Intangible assets		
Software	6,537	5,245
Software in progress	635	2,176
Telephone subscription rights	20	20
Other	0	0
Total intangible assets	7,193	7,442
Investments and other assets		
Investment securities	20,782	25,311
Stocks of subsidiaries and affiliates	1,289	1,289
Investments in capital	0	0
Long-term loans receivable	8	6
Long-term prepaid expenses	1,587	1,397
Prepaid pension costs	—	792
Deferred tax assets	5,866	4,885
Long-term deposits	21,500	21,500
Guarantee deposits	1,478	1,465
Long-term lease investment assets	1	0
Other	107	107
Allowance for doubtful accounts	(6)	(5)
Total investments and other assets	52,614	56,751
Total non-current assets	74,508	79,841
Total assets	120,748	123,665

(Unit: millions of yen)

	Previous fiscal year (September 30, 2025)	Current fiscal year (September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	3,199	2,433
Lease obligations	6	1
Accounts payable - other	2,086	2,477
Income taxes payable	2,431	3,156
Accrued business office taxes	64	69
Accrued consumption taxes	1,039	1,023
Contract liabilities	1,390	1,296
Advances received	369	374
Deposits received	241	246
Provisions for bonuses	4,850	5,320
Provisions for loss on construction contracts	2	7
Accounts payable - facilities	54	208
Other	18	—
Total current liabilities	15,753	16,615
Non-current liabilities		
Lease obligations	1	0
Provisions for stocks payment	381	403
Provisions for retirement benefits	378	—
Provisions for loss on guarantees	3	3
Other	493	483
Total non-current liabilities	1,258	890
Total liabilities	17,012	17,506
Net assets		
Shareholders' equity		
Share capital	5,700	5,700
Capital surplus		
Capital reserve	5,409	5,409
Total capital surplus	5,409	5,409
Retained earnings		
Retained earnings reserve	688	688
Other retained earnings		
General reserve	82,157	86,657
Retained earnings brought forward	7,623	339
Total retained earnings	90,469	87,685
Treasury stock	(3,060)	(1,303)
Total shareholders' equity	98,517	97,491
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	5,218	8,668
Total valuation and translation adjustments	5,218	8,668
Total net assets	103,735	106,159
Total liabilities and net assets	120,748	123,665

2. Statements of income

(Unit: millions of yen)

	Previous fiscal year (Started October 1, 2024; ended September 30, 2025)	Current fiscal year (Started October 1, 2025; ended September 30, 2026)
Turnover	78,896	83,088
Cost of sales	24,659	23,424
Gross profit	54,237	59,663
Selling, general, and administrative expenses	38,735	42,177
Operating profit	15,501	17,485
Non-operating income		
Interest income	71	86
Dividend income	491	675
Land and house rent received	155	155
Subsidy income	8	9
Other	48	66
Total non-operating income	775	992
Non-operating expenses		
Cost of lease revenue	99	99
Other	0	2
Total non-operating expenses	100	101
Ordinary profit	16,176	18,376
Extraordinary income		
Gain on sale of non-current assets	2	1
Gain on sale of investment securities	127	—
Total extraordinary income	130	1
Extraordinary loss		
Loss on sale of non-current assets	14	—
Loss on retirement of non-current assets	33	11
Impairment losses	—	66
Loss on valuation of investment securities	10	—
Loss on redemption of investment securities	12	—
Total extraordinary loss	71	78
Net profit before taxes	16,236	18,299
Income taxes - current	4,857	5,340
Income taxes - deferred	(475)	(598)
Total income taxes	4,382	4,742
Net profit	11,853	13,557

3. Statements of changes in equity

Previous fiscal year (Started October 1, 2024; ended September 30, 2025)

(Unit: millions of yen)

	Shareholders' equity							
	Share capital	Capital surplus			Retained earnings			
		Capital reserve	Other capital surplus	Total capital surplus	Retained earnings reserve	Other retained earnings		Total retained earnings
						General reserve	Retained earnings brought forward	
Balance at beginning of period	5,700	5,409	0	5,409	688	77,157	9,055	86,901
Changes during period								
General reserve						5,000	(5,000)	—
Dividends of surplus							(5,453)	(5,453)
Net profit							11,853	11,853
Acquisition of treasury stock								
Disposal of treasury stock			0	0				
Retirement of treasury stock			(0)	(0)			(2,832)	(2,832)
Net changes in items other than shareholders' equity								
Total changes during period	—	—	(0)	(0)	—	5,000	(1,432)	3,567
Balance at end of period	5,700	5,409	—	5,409	688	82,157	7,623	90,469

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury stock	Shareholders' equity Total	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	(2,606)	95,404	2,505	2,505	97,910
Changes during period					
General reserve		—			—
Dividends of surplus		(5,453)			(5,453)
Net profit		11,853			11,853
Acquisition of treasury stock	(3,301)	(3,301)			(3,301)
Disposal of treasury stock	14	14			14
Retirement of treasury stock	2,832	—			—
Net changes in items other than shareholders' equity			2,712	2,712	2,712
Total changes during period	(454)	3,112	2,712	2,712	5,825
Balance at end of period	(3,060)	98,517	5,218	5,218	103,735

Current fiscal year (Started October 1, 2025; ended September 30, 2026)

(Unit: millions of yen)

	Shareholders' equity						
	Share capital	Capital surplus		Retained earnings			
		Capital reserve	Total capital surplus	Retained earnings reserve	Other retained earnings		Total retained earnings
					General reserve	Retained earnings brought forward	
Balance at beginning of period	5,700	5,409	5,409	688	82,157	7,623	90,469
Changes during period							
General reserve					4,500	(4,500)	—
Dividends of surplus						(5,838)	(5,838)
Net profit						13,557	13,557
Acquisition of treasury stock							
Disposal of treasury stock			—				
Retirement of treasury stock			—			(10,502)	(10,502)
Net changes in items other than shareholders' equity							
Total changes during period	—	—	—	—	4,500	(7,283)	(2,783)
Balance at end of period	5,700	5,409	5,409	688	86,657	339	87,685

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury stock	Shareholders' equity Total	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	(3,060)	98,517	5,218	5,218	103,735
Changes during period					
General reserve		—			—
Dividends of surplus		(5,838)			(5,838)
Net profit		13,557			13,557
Acquisition of treasury stock	(8,756)	(8,756)			(8,756)
Disposal of treasury stock	10	10			10
Retirement of treasury stock	10,502	—			—
Net changes in items other than shareholders' equity			3,449	3,449	3,449
Total changes during period	1,757	(1,025)	3,449	3,449	2,423
Balance at end of period	(1,303)	97,491	8,668	8,668	106,159

V. Other

Changes in Officers

(Scheduled for December 18, 2026)

For details, please refer to the “Notice regarding changes in Officers” separately disclosed today (November 11, 2026).

1. Changes in representative, etc.

None to be disclosed.

2. Changes in other Officers

(1) Candidates for re-election as Director

Representative Director: Masanori Iizuka (currently President and Executive Officer, Director of Accounting Firm Business Division)

Representative Director: Satoshi Hitaka (currently Senior Managing Executive Officer, Director of Local Governments Business Division)

Director: Yoshihisa Ito (currently Managing Executive Officer, Chief of Systems Planning Headquarters, System Development Research Center, Accounting Firm Business Division)

Director: Takeshi Kawamoto (currently Managing Executive Officer, Chief of System Development Headquarters, Local Governments Business Division)

Director: Yoshinori Nakajima (currently Executive Officer, Chief of Business Administration Headquarters)

Outside Director: Keiichiro Kato (Representative Partner, Kato Accounting Office; Certified public accountant, Tax consultant)

Outside Director: Yuko Atsumi (Partner, Kollect Partners Law Office)

Outside Director: Takashi Kato

(2) Candidates for new election as Director

Director: Hiroyuki Taniguchi (currently Managing Executive Officer, Chief of TKC Tax Research Center)

Outside Director: Masayuki Sato (Representative Partner, Achievement Accounting Office; Tax consultant)

(3) Directors scheduled to retire

Director: Ikuo Kawahashi (currently Senior Managing Executive Officer; In charge of SKYCOM Corporation)

To be appointed Senior Managing Executive Officer; In charge of SKYCOM Corporation after retirement

(4) Candidates for re-election as corporate auditor

Auditor: Yasuo Igarashi (currently Full-time Auditor)

(5) Candidates for new election as corporate auditor

None to be disclosed.

(6) Corporate auditors scheduled to retire

None to be disclosed.

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