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April 30, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: transcosmos inc.
 Listing: Tokyo Stock Exchange
 Securities code: 9715
 URL: <https://www.trans-cosmos.co.jp/english/>
 Representative: Masaaki Muta, Representative Director, Co-president
 Takeshi Kamiya, Representative Director, Co-president
 Inquiries: Haruhiko Yokoyama, Corporate Officer,
 Manager of Accounting & Finance Division, Corporate Headquarters
 Telephone: +81-50-1748-0265
 Scheduled date of annual general meeting of shareholders: June 24, 2026
 Scheduled date to commence dividend payments: June 25, 2026
 Scheduled date to file annual securities report: June 19, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	393,866	4.8	16,558	14.4	18,970	21.0	13,084	15.5
March 31, 2025	375,849	3.8	14,475	26.1	15,683	13.8	11,332	12.2

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥14,604 million [1.9%]
 For the fiscal year ended March 31, 2025: ¥14,334 million [38.3%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
March 31, 2026	349.18	327.22	10.6	8.8	4.2
March 31, 2025	302.41	283.35	10.0	7.7	3.9

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended March 31, 2026: ¥546 million
 For the fiscal year ended March 31, 2025: ¥994 million

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	223,865	139,293	57.3	3,423.25
March 31, 2025	207,984	129,068	57.0	3,166.17

Reference: Equity
 As of March 31, 2026: ¥128,278 million
 As of March 31, 2025: ¥118,645 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	20,760	(9,033)	(6,948)	78,901
March 31, 2025	17,314	(3,670)	(6,028)	73,134

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended March 31, 2025	Yen -	Yen 0.00	Yen -	Yen 106.00	Yen 106.00	Millions of yen 3,972	% 35.1	% 3.5
Fiscal year ended March 31, 2026	-	0.00	-	140.00	140.00	5,246	40.1	4.2
Fiscal year ending March 31, 2027 (Forecast)	-	0.00	-	145.00	145.00		40.2	

Note: The year-end dividend for the fiscal year ended March 31, 2026 shown on the table above is a forecast as of today. The board of directors intends to issue a declaration of dividend at the Board of Directors' meeting scheduled to be held on May 15, 2026.

3. Forecasts for consolidated financial results for the fiscal year ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

Fiscal year ending	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
March 31, 2027	410,000	4.1	16,800	1.5	17,800	(6.2)	13,500	3.2	360.26

* **Notes**

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

Newly included: —

Excluded: —

(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)

As of March 31, 2026	43,863,116 shares
As of March 31, 2025	43,863,116 shares

(ii) Number of treasury shares at the end of the period

As of March 31, 2026	6,390,408 shares
As of March 31, 2025	6,390,229 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	37,472,795 shares
Fiscal year ended March 31, 2025	37,472,967 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	255,482	4.7	8,687	22.1	8,732	10.6	6,242	(11.2)
March 31, 2025	244,017	3.1	7,116	1.6	7,896	(20.3)	7,032	(25.6)

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 31, 2026	166.59	155.93
March 31, 2025	187.67	175.71

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	137,953	73,433	53.2	1,959.66
March 31, 2025	133,195	70,637	53.0	1,885.04

Reference: Equity

As of March 31, 2026: ¥73,433 million

As of March 31, 2025: ¥70,637 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Cautionary statement with respect to forward-looking statements, and other information)

Forward-looking statements contained in this document are based on the information currently available to transcosmos inc. (the Company) and estimates based on reasonable assumptions. Actual operating results may differ materially from these forecasts due to various factors.

(Access to presentation material for the consolidated financial results)

The Company will post the presentation material for the consolidated financial results for the fiscal year ended March 31, 2026, on the Company's website on Thursday, April 30, 2026.

Unaudited Consolidated Balance Sheet
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
As of March 31, 2026 and 2025

ASSETS	Millions of yen		Thousands of U.S.
	As of March 31, 2026	As of March 31, 2025	dollars (Note 1)
ASSETS			As of March 31, 2026
Current assets:			
Cash and deposits	¥ 80,467	¥ 73,502	\$ 503,144
Notes and accounts receivable – trade, and contract assets	75,393	69,506	471,415
Merchandise and finished goods	2,779	3,391	17,378
Work in process	156	181	979
Supplies	81	70	510
Others	8,820	8,143	55,149
Less - allowance for doubtful accounts	(170)	(137)	(1,065)
Total current assets	<u>167,528</u>	<u>154,658</u>	<u>1,047,511</u>
Non-current assets:			
Property, plant and equipment:			
Buildings and structures, net	7,427	7,128	46,440
Vehicles, net	20	34	125
Tools, furniture and fixtures, net	5,835	6,086	36,484
Land	721	705	4,509
Leased assets, net	624	1,001	3,904
Construction in progress	41	143	261
Total property, plant and equipment, net	<u>14,669</u>	<u>15,099</u>	<u>91,725</u>
Intangible assets:			
Goodwill	910	619	5,694
Software	3,874	3,945	24,225
Leased assets	7	14	45
Software in progress	829	457	5,186
Others	320	292	2,001
Total intangible assets	<u>5,941</u>	<u>5,329</u>	<u>37,153</u>
Investments and other assets:			
Investment securities	3,904	3,363	24,415
Shares of unconsolidated subsidiaries and affiliates	12,815	12,851	80,129
Investments of capital subsidiaries and affiliates	2,013	1,853	12,587
Long-term loans receivable	914	876	5,718
Deferred tax assets	3,655	3,497	22,856
Guarantee deposits	12,042	10,236	75,297
Others	1,329	1,085	8,311
Less - allowance for doubtful accounts	(949)	(867)	(5,936)
Total investments and other assets	<u>35,725</u>	<u>32,896</u>	<u>223,380</u>
Total non-current assets	<u>56,336</u>	<u>53,325</u>	<u>352,259</u>
Total assets	<u>¥ 223,865</u>	<u>¥ 207,984</u>	<u>\$ 1,399,771</u>

See accompanying notes to unaudited consolidated financial statements.

Unaudited Consolidated Balance Sheet
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
As of March 31, 2026 and 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)	
	As of March 31, 2026	As of March 31, 2025	As of March 31, 2026	
LIABILITIES				
Current liabilities:				
Accounts payable - trade	¥ 17,290	¥ 14,223	\$	108,116
Short-term borrowings	58	80		363
Current portion of bonds payable	78	81		490
Current portion of convertible bond-type bonds with subscription rights to shares	10,014	—		62,615
Current portion of long-term debt	2,048	2,059		12,810
Accounts payable - other	8,233	7,170		51,480
Accrued expenses	21,447	19,303		134,105
Income taxes payable	3,850	2,642		24,076
Accrued consumption taxes	5,725	5,247		35,802
Advances received	2,287	2,267		14,302
Accrued compensation	6,261	6,671		39,149
Others	2,020	2,268		12,633
Total current liabilities	<u>79,316</u>	<u>62,014</u>		<u>495,947</u>
Non-current liabilities:				
Bonds payable	150	128		937
Convertible bond-type bonds with subscription rights to shares	—	10,034		—
Long-term debt	2,102	4,151		13,146
Liability for retirement benefits	467	411		2,921
Long-term guarantee deposited	6	6		43
Others	2,528	2,169		15,809
Total non-current liabilities	<u>5,255</u>	<u>16,901</u>		<u>32,859</u>
Total liabilities	<u>84,572</u>	<u>78,916</u>		<u>528,807</u>
NET ASSETS				
Shareholders' equity:				
Capital stock	29,065	29,065		181,741
Capital surplus	6,890	6,889		43,084
Retained earnings	100,842	91,749		630,543
Treasury stock, at cost	(16,125)	(16,125)		(100,831)
Total shareholders' equity	<u>120,673</u>	<u>111,579</u>		<u>754,537</u>
Accumulated other comprehensive income :				
Unrealized holding gain on securities	857	321		5,362
Foreign currency translation gains adjustments	6,747	6,744		42,190
Total accumulated other comprehensive income	<u>7,605</u>	<u>7,066</u>		<u>47,553</u>
Stock acquisition rights	0	0		4
Non-controlling interests	11,014	10,422		68,869
Total net assets	<u>139,293</u>	<u>129,068</u>		<u>870,964</u>
Total liabilities and net assets	<u>¥ 223,865</u>	<u>¥ 207,984</u>	<u>\$</u>	<u>1,399,771</u>

See accompanying notes to unaudited consolidated financial statements.

Unaudited Consolidated Statement of Income
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
For the years ended March 31, 2026 and 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2026	2025	2026
Net sales	¥ 393,866	¥ 375,849	\$ 2,462,741
Cost of sales	317,222	303,604	1,983,509
Gross profit	76,643	72,244	479,232
Selling, general and administrative expenses	60,084	57,769	375,695
Operating income	16,558	14,475	103,536
Non-operating income (expenses):			
Interest income	345	300	2,157
Interest expenses	(42)	(59)	(267)
Dividend income	45	73	282
Share of profits of entities accounted for using equity method	546	994	3,419
Foreign exchange gains	1,156	179	7,231
Subsidy income	437	222	2,736
Provision of allowance for doubtful accounts	(86)	(469)	(539)
Impairment losses on fixed assets	(164)	(61)	(1,029)
Gains on sales of investment securities	22	711	138
Gains on sales of subsidiaries and affiliates	205	—	1,288
Gains on changes in equity	—	278	—
Losses on retirement of fixed assets	(126)	—	(789)
Losses on valuation of investment securities	(395)	(881)	(2,474)
Losses on valuation of shares of subsidiaries and affiliates	(36)	(498)	(231)
Gains on liquidation of subsidiaries and affiliates	—	186	—
Other income (expenses), net	147	172	924
Total non-operating income (expenses)	2,054	1,148	12,848
Profit before income taxes and non-controlling interests	18,613	15,623	116,384
Income taxes :			
Current	4,675	3,331	29,237
Deferred	(54)	66	(339)
Total income taxes	4,621	3,397	28,898
Profit	13,991	12,225	87,486
Profit attributable to non-controlling interests	907	893	5,671
Profit attributable to owners of parent	¥ 13,084	¥ 11,332	\$ 81,814

See accompanying notes to unaudited consolidated financial statements.

Unaudited Consolidated Statement of Comprehensive Income

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the years ended March 31, 2026 and 2025

	Millions of yen		Thousands of U.S.
	2026	2025	dollars (Note 1)
Profit	¥ 13,991	¥ 12,225	\$ 87,486
Other comprehensive income :			
Unrealized holding gains (losses) on securities	538	(177)	3,364
Foreign currency translation gains adjustments	(150)	1,615	(939)
Share of other comprehensive income from ownership in entities accounted for using the equity method	225	670	1,407
Total other comprehensive income	612	2,108	3,831
Comprehensive income	¥ 14,604	¥ 14,334	\$ 91,318
Total comprehensive income attributable to:			
Owners of parent	¥ 13,623	¥ 13,298	\$ 85,186
Non-controlling interests	980	1,036	6,132

See accompanying notes to unaudited consolidated financial statements

Unaudited Consolidated Statement of Changes in Net Assets

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the years ended March 31, 2026 and 2025

	2026				
	Millions of yen				
	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock, at cost	Total shareholders' equity
Balance at April 1, 2025	¥ 29,065	¥ 6,889	¥ 91,749	¥ (16,125)	¥ 111,579
Changes during the year:					
Cash dividends paid			(3,972)		(3,972)
Net gain for the period			13,084		13,084
Purchase of treasury shares				(0)	(0)
Change in scope of consolidation			(19)		(19)
Purchase of shares of consolidated subsidiaries		1			1
Net changes in items other than those in shareholders' equity					—
Total changes during the year	—	1	9,093	(0)	9,093
Balance as of March 31, 2026	¥ 29,065	¥ 6,890	¥ 100,842	¥ (16,125)	¥ 120,673

	Millions of yen					
	Accumulated other comprehensive income					
	Unrealized holding gain (loss) on securities	Foreign currency translation adjustments	Total accumulated other comprehensive income	Subscription rights to shares	Non-controlling interests	Total net assets
Balance at April 1, 2025	¥ 321	¥ 6,744	¥ 7,066	¥ 0	¥ 10,422	¥ 129,068
Changes during the year:						
Cash dividends paid			—			(3,972)
Net gain for the period			—			13,084
Purchase of treasury shares			—			(0)
Change in scope of consolidation			—			(19)
Purchase of shares of consolidated subsidiaries			—			1
Net changes in items other than those in shareholders' equity	535	3	539	—	592	1,131
Total changes during the year	535	3	539	—	592	10,224
Balance as of March 31, 2026	¥ 857	¥ 6,747	¥ 7,605	¥ 0	¥ 11,014	¥ 139,293

See accompanying notes to unaudited consolidated financial statements.

Unaudited Consolidated Statement of Changes in Net Assets

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the years ended March 31, 2026 and 2025

2026

	Thousands of U.S. dollars (Note 1)				
	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock, at cost	Total shareholders' equity
Balance at April 1, 2025	\$ 181,741	\$ 43,075	\$ 573,686	\$ (100,827)	\$ 697,676
Changes during the year:					
Cash dividends paid			(24,836)		(24,836)
Net gain for the period			81,814		81,814
Purchase of treasury shares				(4)	(4)
Change in scope of consolidation			(121)		(121)
Purchase of shares of consolidated subsidiaries		8			8
Net changes in items other than those in shareholders' equity					—
Total changes during the year	—	8	56,856	(4)	56,860
Balance as of March 31, 2026	\$ 181,741	\$ 43,084	\$ 630,543	\$ (100,831)	\$ 754,537

Thousands of U.S. dollars (Note 1)

	Accumulated other comprehensive income					
	Unrealized holding gain (loss) on securities	Foreign currency translation adjustments	Total accumulated other comprehensive income	Subscription rights to shares	Non-controlling interests	Total net assets
Balance at April 1, 2025	\$ 2,012	\$ 42,169	\$ 44,181	\$ 4	\$ 65,167	\$ 807,029
Changes during the year:						
Cash dividends paid			—			(24,836)
Net gain for the period			—			81,814
Purchase of treasury shares			—			(4)
Change in scope of consolidation			—			(121)
Purchase of shares of consolidated subsidiaries			—			8
Net changes in items other than those in shareholders' equity	3,350	20	3,371	—	3,701	7,073
Total changes during the year	3,350	20	3,371	—	3,701	63,934
Balance as of March 31, 2026	\$ 5,362	\$ 42,190	\$ 47,553	\$ 4	\$ 68,869	\$ 870,964

See accompanying notes to unaudited consolidated financial statements.

Unaudited Consolidated Statement of Changes in Net Assets

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the years ended March 31, 2026 and 2025

2025					
Millions of yen					
	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock, at cost	Total shareholders' equity
Balance at April 1, 2024	¥ 29,065	¥ 19,332	¥ 83,452	¥ (28,567)	¥ 103,283
Changes during the year:					
Cash dividends paid			(3,035)		(3,035)
Net gain for the period			11,332		11,332
Purchase of treasury shares				(0)	(0)
Cancellation of treasury shares		(12,422)		12,422	—
Purchase of shares of consolidated subsidiaries		(0)			(0)
Net changes in items other than those in shareholders' equity					—
Total changes during the year	—	(12,443)	8,296	12,442	8,295
Balance as of March 31, 2025	¥ 29,065	¥ 6,889	¥ 91,749	¥ (16,125)	¥ 111,579

Millions of yen						
	Accumulated other comprehensive income			Subscription rights to shares	Non-controlling interests	Total net assets
	Unrealized holding gain (loss) on securities	Foreign currency translation adjustments	Total accumulated other comprehensive income			
Balance at April 1, 2024	¥ 495	¥ 4,605	¥ 5,100	¥ 0	¥ 9,680	¥ 118,065
Changes during the year:						
Cash dividends paid			—			(3,035)
Net gain for the period			—			11,332
Purchase of treasury shares			—			(0)
Cancellation of treasury shares			—			—
Purchase of shares of consolidated subsidiaries			—			(0)
Net changes in items other than those in shareholders' equity	(173)	2,139	1,965	—	741	2,707
Total changes during the year	(173)	2,139	1,965	—	741	11,003
Balance as of March 31, 2025	¥ 321	¥ 6,744	¥ 7,066	¥ 0	¥ 10,422	¥ 129,068

See accompanying notes to unaudited consolidated financial statements.

Unaudited Consolidated Statement of Cash Flows
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
For the years ended March 31, 2026 and 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)	
	2026	2025	2026	
Operating activities:				
Profit before income taxes and non-controlling interests	¥ 18,613	¥ 15,623	\$	116,384
Depreciation of property, plant and equipment	3,921	4,592		24,521
Impairment loss on fixed assets	164	61		1,029
Amortization of goodwill	230	222		1,439
Amortization of intangible assets	1,504	1,548		9,408
Increase (decrease) in allowance for doubtful accounts	106	208		665
Increase (decrease) in accrued compensation	(501)	585		(3,137)
Changes in liability for retirement benefits, net	55	11		349
Interest and dividend income	(390)	(374)		(2,440)
Interest expenses	42	59		267
Foreign exchange losses (gains)	(1,156)	(179)		(7,231)
Share of losses (profits) of entities accounted for using equity method	(546)	(994)		(3,419)
Losses (gains) on investments in investment partnerships	(28)	29		(180)
Losses on disposal of fixed assets	126	68		789
Losses (gains) on sales of investment securities	(22)	(707)		(138)
Losses on valuation of investment securities	395	881		2,474
Losses (gains) on sales of subsidiaries and affiliates	(205)	—		(1,288)
Losses on valuation of subsidiaries and affiliates	36	498		231
Losses (gains) on changes in ownership interests in subsidiaries and affiliates	(0)	(277)		(0)
Decrease (increase) in notes and accounts receivable - trade	(5,315)	(584)		(33,235)
Decrease (increase) in inventories	676	765		4,228
Increase (decrease) in notes and accounts payable - trade	2,964	235		18,535
Increase (decrease) in accrued consumption taxes	445	(362)		2,786
Others, net	2,311	(1,832)		14,450
Subtotal	23,428	20,079		146,491
Interest and dividends received	648	558		4,052
Interest paid	(120)	(130)		(754)
Income taxes paid	(3,195)	(3,193)		(19,981)
Net cash provided by operating activities	¥ 20,760	¥ 17,314	\$	129,807

Unaudited Consolidated Statement of Cash Flows
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
For the years ended March 31, 2026 and 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2026	2025	2026
Investing activities:			
Payments into time deposits	¥ (1,704)	¥ (899)	\$ (10,657)
Proceeds from withdrawal of time deposits	558	904	3,491
Purchases of property, plant and equipment	(3,291)	(2,731)	(20,578)
Purchases of intangible assets	(1,161)	(1,358)	(7,264)
Purchases of investment securities	(79)	(114)	(494)
Proceeds from sales of investment securities	52	748	326
Purchases of shares of subsidiaries and affiliates	(333)	(444)	(2,086)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(60)	—	(381)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	—	71	—
Payments for acquisition of businesses	(534)	—	(3,338)
Payments for guarantee deposits	(2,499)	(1,116)	(15,630)
Proceeds from collection of guarantee deposits	613	1,449	3,835
Payments of loans receivable	(91)	(240)	(570)
Collection of loans receivable	132	334	830
Others, net	(634)	(272)	(3,966)
Net cash used in investing activities	(9,033)	(3,670)	(56,485)
Financing activities:			
Increase in short-term borrowings	131	142	819
Repayment of short-term borrowings	(158)	(175)	(990)
Repayment of long-term borrowings	(2,142)	(2,066)	(13,396)
Proceeds from issuance of bonds	100	100	625
Proceeds from share issuance to non-controlling shareholders	16	—	105
Cash dividends paid	(3,975)	(3,037)	(24,856)
Cash dividends paid to non-controlling interests	(404)	(295)	(2,529)
Others, net	(515)	(695)	(3,223)
Net cash used in financing activities	(6,948)	(6,028)	(43,446)
Effect of exchange rate changes on cash and cash equivalents	941	1,098	5,888
Increase (decrease) in cash and cash equivalents	5,719	8,713	35,764
Cash and cash equivalents at the beginning of the year	73,134	64,421	457,293
Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	46	—	290
Cash and cash equivalents at the end of the year	¥ 78,901	¥ 73,134	\$ 493,348

See accompanying notes to unaudited consolidated financial statements.

Notes to Unaudited Consolidated Financial Statements
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

1. U.S. Dollar Amounts

The accompanying consolidated financial statements are expressed in yen, and solely for the convenience of the reader, have been translated into United States (U.S.) dollars at the rate of ¥159.93 = \$1, the approximate exchange rate of the Tokyo Foreign Exchange Market as of March 31, 2026. This translation should not be construed as a representation that the amounts shown could be converted to U.S. dollars at such rate.

2. Uncertainties of entity's ability to continue as going concern

None.

3. When there are significant changes in amounts of equity

None.

4. Segment Information

Information on net sales, profit or loss and assets for each reportable segment for the years ended March 31, 2026 and 2025

		Millions of yen										
		2026										
		Reportable segments			Total	Eliminations	Consolidated					
		Parent Company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates								
Net sales												
Sales to third parties	¥	254,286	¥	39,977	¥	99,601	¥	393,866	¥	—	¥	393,866
Inter-segment sales and transfers		1,195		7,114		5,841		14,151		(14,151)		—
Total	¥	255,482	¥	47,092	¥	105,443	¥	408,017	¥	(14,151)	¥	393,866
Segment profit	¥	8,687	¥	3,337	¥	4,630	¥	16,654	¥	(96)	¥	16,558
Segment assets		128,074		37,314		82,849		248,237		(24,372)		223,865

		Thousands of U.S. dollars (Note 1)										
		2026										
		Reportable segments			Total	Eliminations	Consolidated					
		Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates								
Net sales												
Sales to third parties	\$	1,589,988	\$	249,969	\$	622,783	\$	2,462,741	\$	—	\$	2,462,741
Inter-segment sales and transfers		7,478		44,484		36,523		88,486		(88,486)		—
Total	\$	1,597,466	\$	294,453	\$	659,307	\$	2,551,228	\$	(88,486)	\$	2,462,741
Segment profit	\$	54,317	\$	20,867	\$	28,952	\$	104,137	\$	(600)	\$	103,536
Segment assets		800,813		233,317		518,035		1,552,166		(152,395)		1,399,771

Note A: Details of "Eliminations" are as follows:

- (a) Segment profit of ¥ (96) million (\$ (600) thousand) in "Eliminations" consists of inter-segment elimination.
- (b) Segment assets of ¥ (24,372) million (\$ (152,395) thousand) in "Eliminations" consist of inter-segment eliminations.

Note B: Total consolidated segment profit agrees with consolidated operating income.

Notes to Unaudited Consolidated Financial Statements
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

Millions of yen							
2025							
Reportable segments							
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates	Total	Eliminations	Consolidated	
Net sales							
Sales to third parties	¥ 242,956	¥ 36,179	¥ 96,712	¥ 375,849	¥ —	¥	375,849
Inter-segment sales and transfers	1,060	7,106	5,572	13,740	(13,740)		—
Total	¥ 244,017	¥ 43,286	¥ 102,284	¥ 389,589	¥ (13,740)	¥	375,849
Segment profit	¥ 7,116	¥ 2,866	¥ 4,643	¥ 14,626	¥ (150)	¥	14,475
Segment assets	120,946	32,364	75,331	228,642	(20,658)		207,984

Note A: Details of “Eliminations” are as follows:

- (a) Segment profit of ¥ (150) million in “Eliminations” consists of inter-segment elimination.
- (b) Segment assets of ¥ (20,658) million in “Eliminations” consist of inter-segment eliminations.

Note B: Total consolidated segment profit agrees with consolidated operating income.

5. Amounts Per Share

Net assets per share, profit per share and diluted profit per share as of March 31, 2026 and 2025, and for the years then ended are as follows:

	Yen		U.S. dollars (Note 1)	
	2026	2025	2026	
	Net assets per share:	¥ 3,423.25	¥ 3,166.17	\$
Profit per share:				
Basic	¥ 349.18	¥ 302.41	\$	2.18
Diluted	¥ 327.22	¥ 283.35	\$	2.05

The basis for the calculation of profit per share and diluted profit per share for the years ended March 31, 2026 and 2025 is as follows:

	Millions of yen		Thousands of U.S. dollars (Note 1)	
	2026	2025	2026	
	Profit per share:			
Profit attributable to owners of parent	¥ 13,084	¥ 11,332	\$	81,814
Profit not attributable to common shareholders	—	—		—
Profit of common stock attributable to owners of parent	13,084	11,332		81,814
Weighted-average number of shares of common stock outstanding (shares)	37,472,795	37,472,967		
Diluted profit per share:				
Profit adjustment attributable to owners of parent	(13)	(13)		(86)
Increase in number of common stocks (shares)	2,471,821	2,471,821		

6. Significant events after reporting period

None.