

Financial Results for the 2nd Quarter of the Fiscal Year Ending September 2026

May 13, 2026

Contents

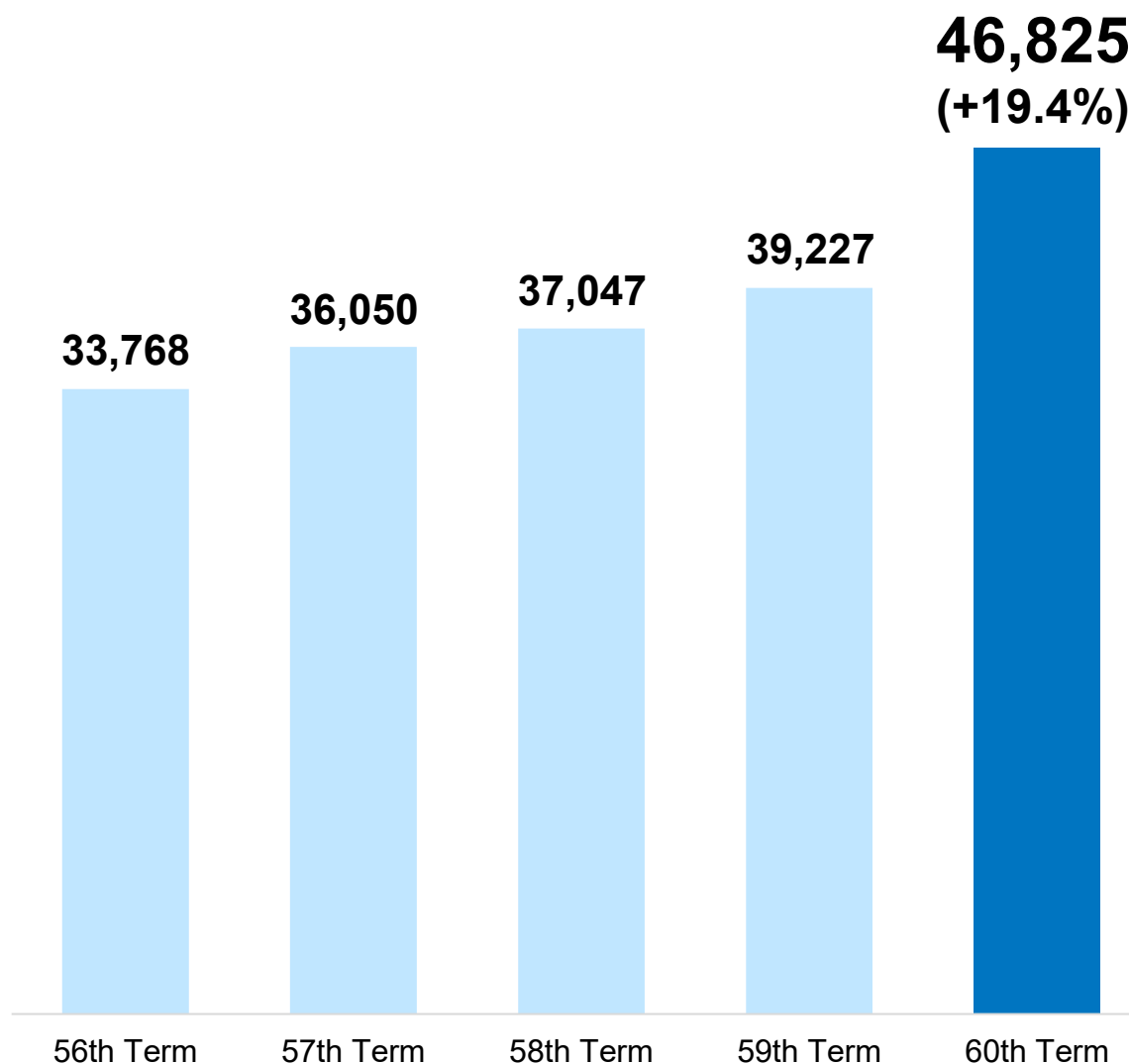
I Business Results for the 2nd Quarter of the Fiscal Year Ending September 2026

- 1. Operating Results**
- 2. Key Topics**
- 3. Business Results Forecast**

II Management Policy and Main Activities

● 2nd quarter turnover (consolidated) (Million yen)

*Figures in parentheses indicate change from the previous year.



Turnover

46,825 million yen (+19.4%)

Operating profit

11,126 million yen (+28.2%)

Ordinary profit

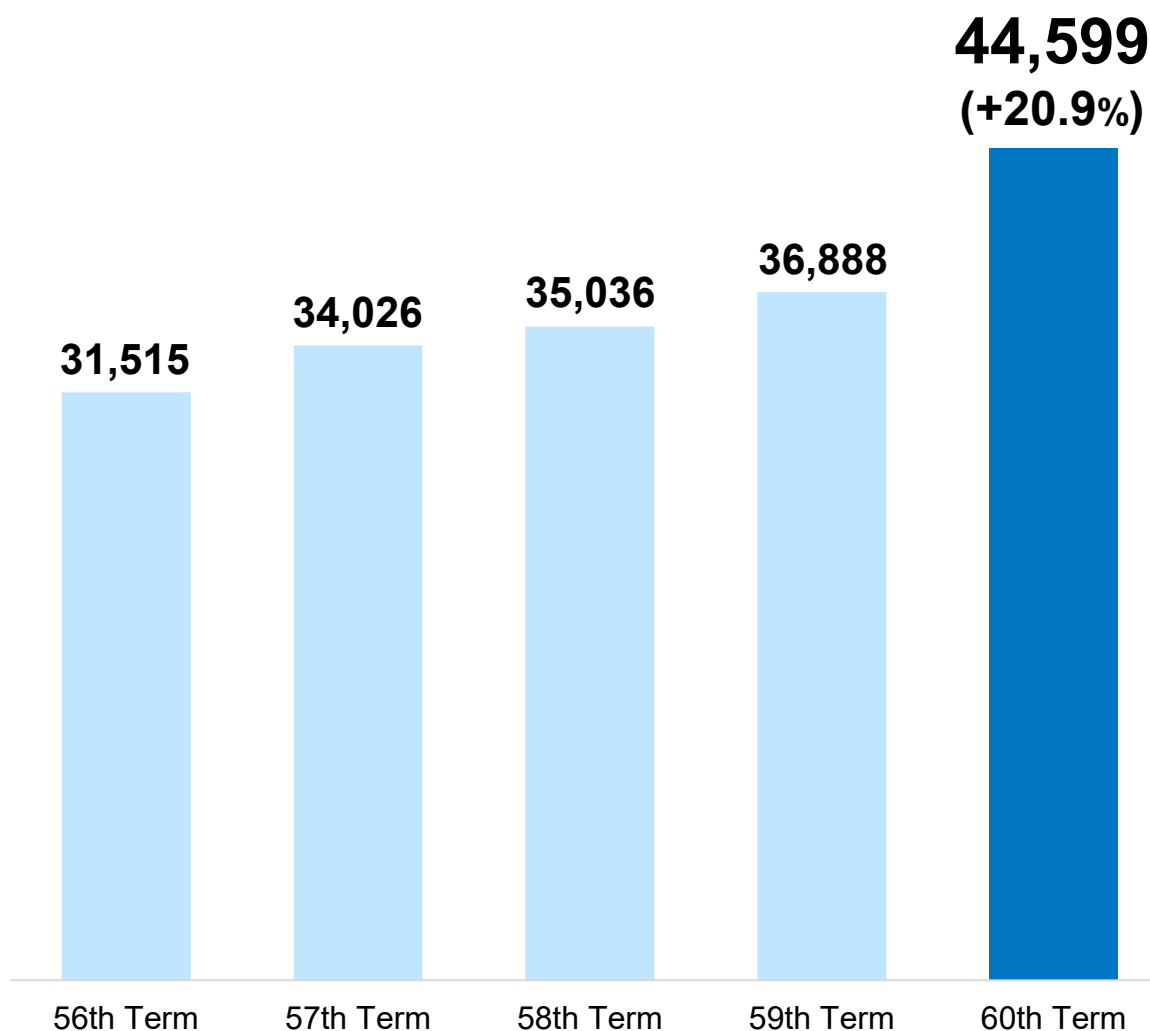
11,437 million yen (+29.0%)

Net profit

7,961 million yen (+26.1%)

● 2nd quarter turnover (non-consolidated) (Million yen)

*Figures in parentheses indicate change from the previous year.



Turnover

44,599 million yen (+20.9%)

Operating profit

10,944 million yen (+31.9%)

Ordinary profit

11,477 million yen (+31.5%)

Net profit

8,088 million yen (+29.4%)

✓ Consolidated turnover, operating profit, and ordinary profit all reached record highs

This significant increase in both income and profit was primarily attributable to 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 (for 96 municipalities).

✓ The core business foundation continues to expand

- For the Accounting Firm Business, we plan to increase the number of enterprises utilizing our cloud-based systems (such as OMS Cloud and the FX Cloud Series).
- For the Local Governments Business, we plan to build up subscription-based revenue from operational management support services for Gov-Cloud, the TASK Cloud Public Accounting System, and other services.

✓ Planning to achieve sustained growth through the expansion of our business foundation

Fiscal year	Consolidated turnover (Million yen)	Year-on-year change	Consolidated ordinary profit	
			(Million yen)	Year-on-year change
60th Term business results forecasts	85,500	+2.4%	17,100	+3.1%
61st Term projections	82,200	-3.9%	17,100	0.0%
62nd Term projections	83,900	+2.1%	17,350	+1.5%

*There are no changes from the information disclosed in the Consolidated Financial Results for the Fiscal Year Ended September 2025 (November 12, 2025).

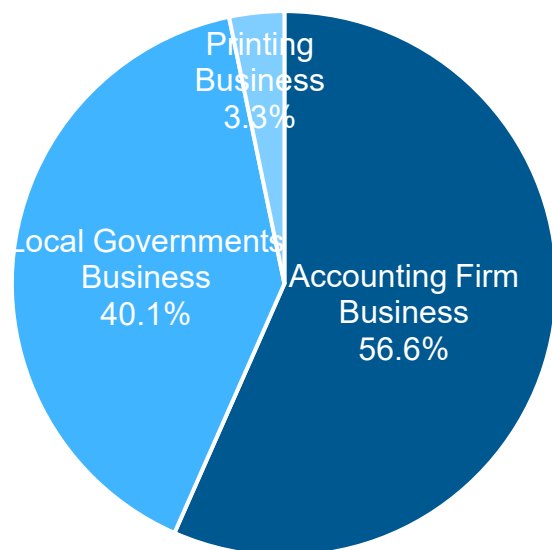
1. Operating Results | Segment Income

No.	Segment	Turnover (Million yen)	Operating profit (Million yen)		
			YoY	YoY	YoY
1	Accounting Firm Business	26,508	+3.9%	5,443	- 22.2% ^{*1}
2	Local Governments Business	18,789	+54.6	5,671	+237.5%
3	Printing Business	1,527	-1.9%	3	—
4	Adjustments	—	—	7	+57.1% ^{*2}
5	Total	46,825	+19.4%	11,126	+28.2%

*1 Refer to slide 7 for an explanation of the negative operating profit in the Accounting Firm Business.

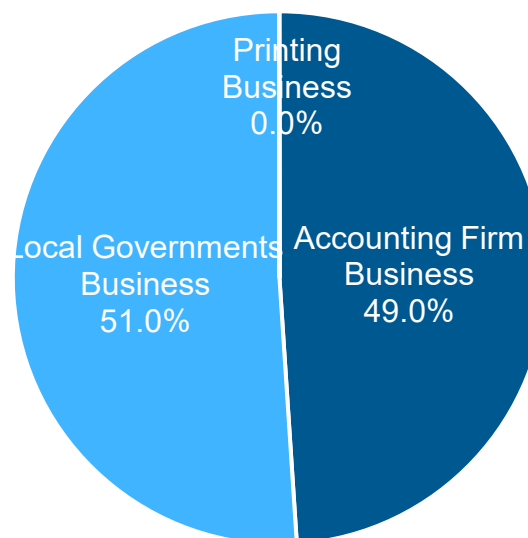
*2 Refer to the segment information note in the “Financial Results” for details of adjustments.

Consolidated turnover



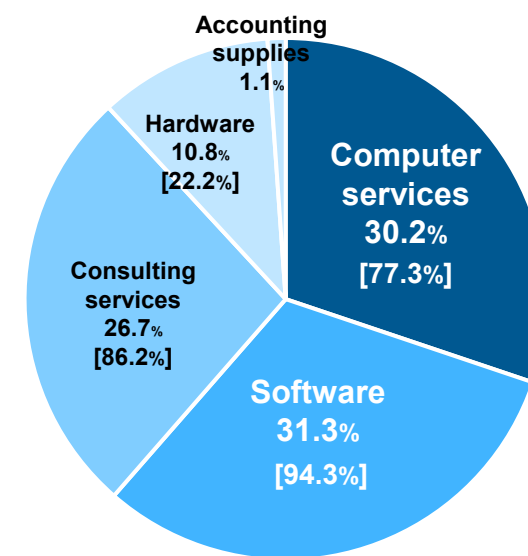
46,825 million yen

Consolidated operating profit



11,126 million yen

Non-consolidated turnover



[]: Contribution margin

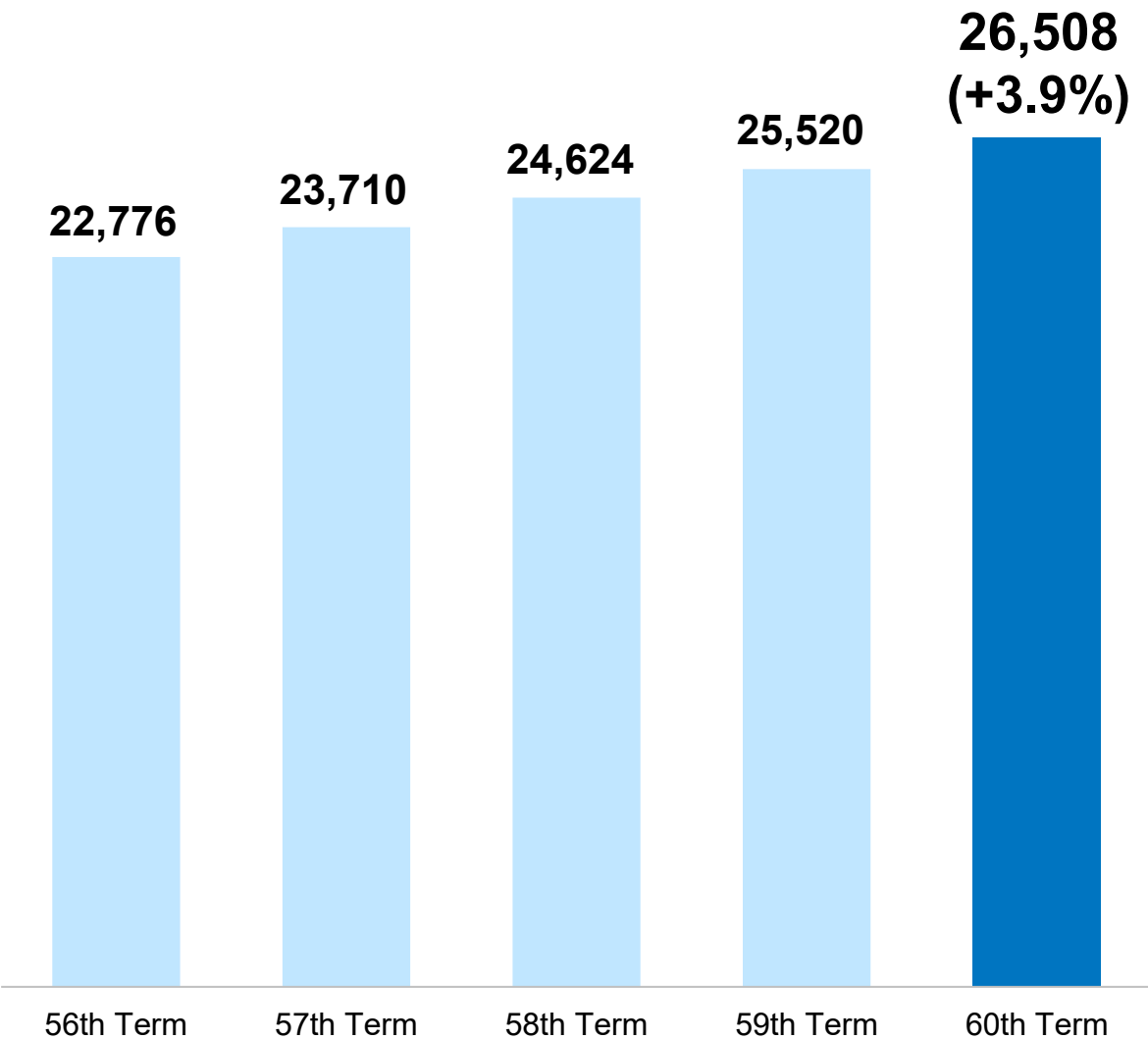
44,599 million yen

*Turnover from software

One-time purchase: 25%
Rental: 75%

● Turnover of the Accounting Firm Business Division
(Million yen)

*Figures in parentheses indicate change from the previous year.



Breakdown of turnover	YoY
(1) Computer services	+5.7%
(2) Software	+0.5%
(3) Consulting services	+5.7%
(4) Hardware	+13.2%
Operating profit	-22.2%

● Business results highlights of the Accounting Firm Business Division

Computer services

YoY
+5.7%

Both OMS Cloud, a core system for accounting firms, and the FX Cloud Series for client SMEs saw increased usage.

Software

YoY
+0.5%

New orders for the FX Cloud Series grew continuously, and migration from standalone systems also progressed steadily.

Consulting services

YoY
+5.7%

Turnover from launch and operation support fees increased due to new orders for FX4 Cloud, a financial accounting system that caters to medium-sized enterprises.

Hardware

YoY
+13.2%

PC replacements increased with the end of Windows 10 support.

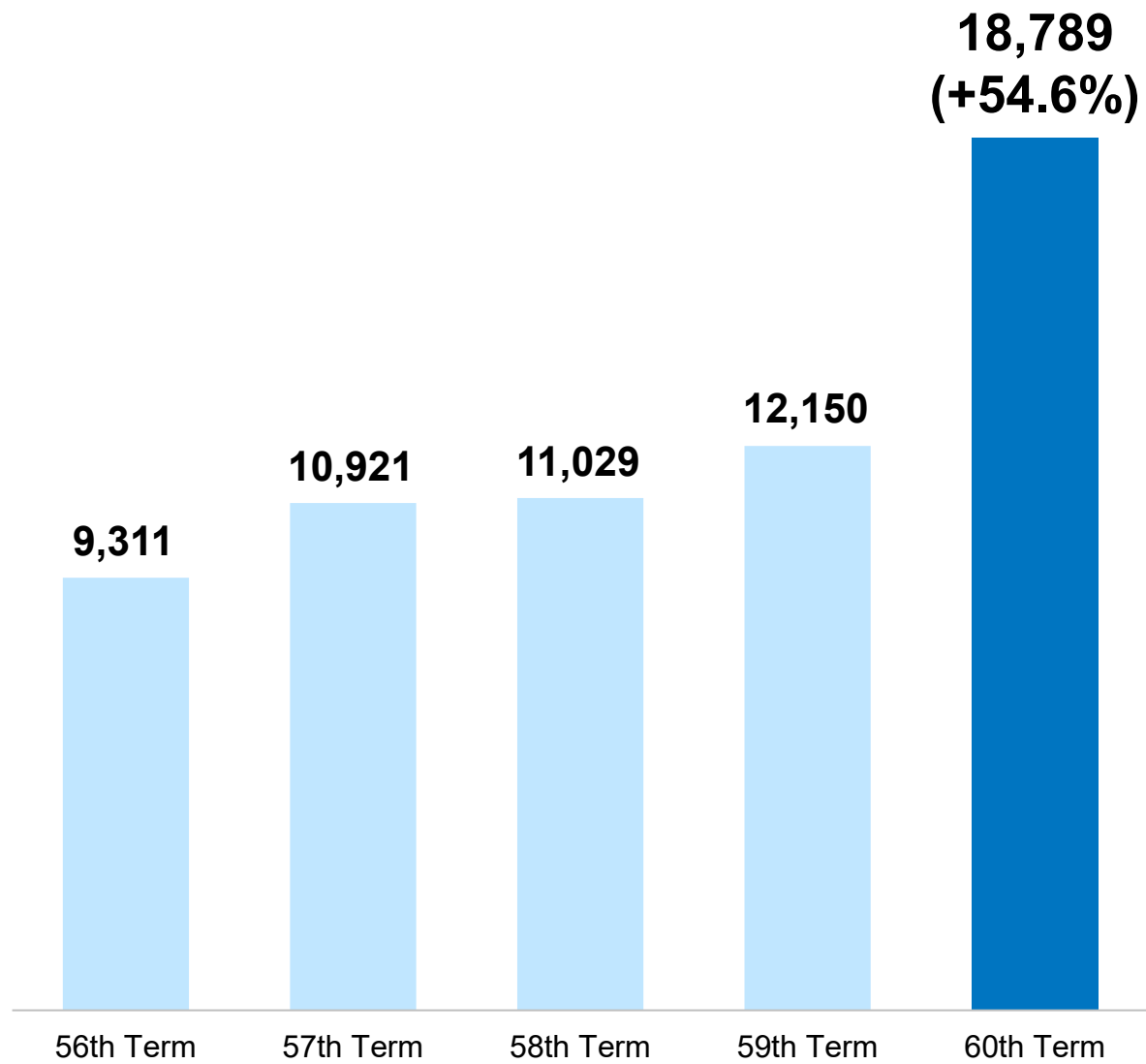
Operating profit

YoY
-22.2%

Operating profit decreased due to increasing personnel costs (higher business result-linked bonuses across the Company and strengthened recruitment).
*The contribution margin has been maintained at around the same level year on year. The decrease does not reflect a decline in profitability.

● Turnover of the Local Governments Business Division *Figures in parentheses indicate change from the previous year.

(Million yen)

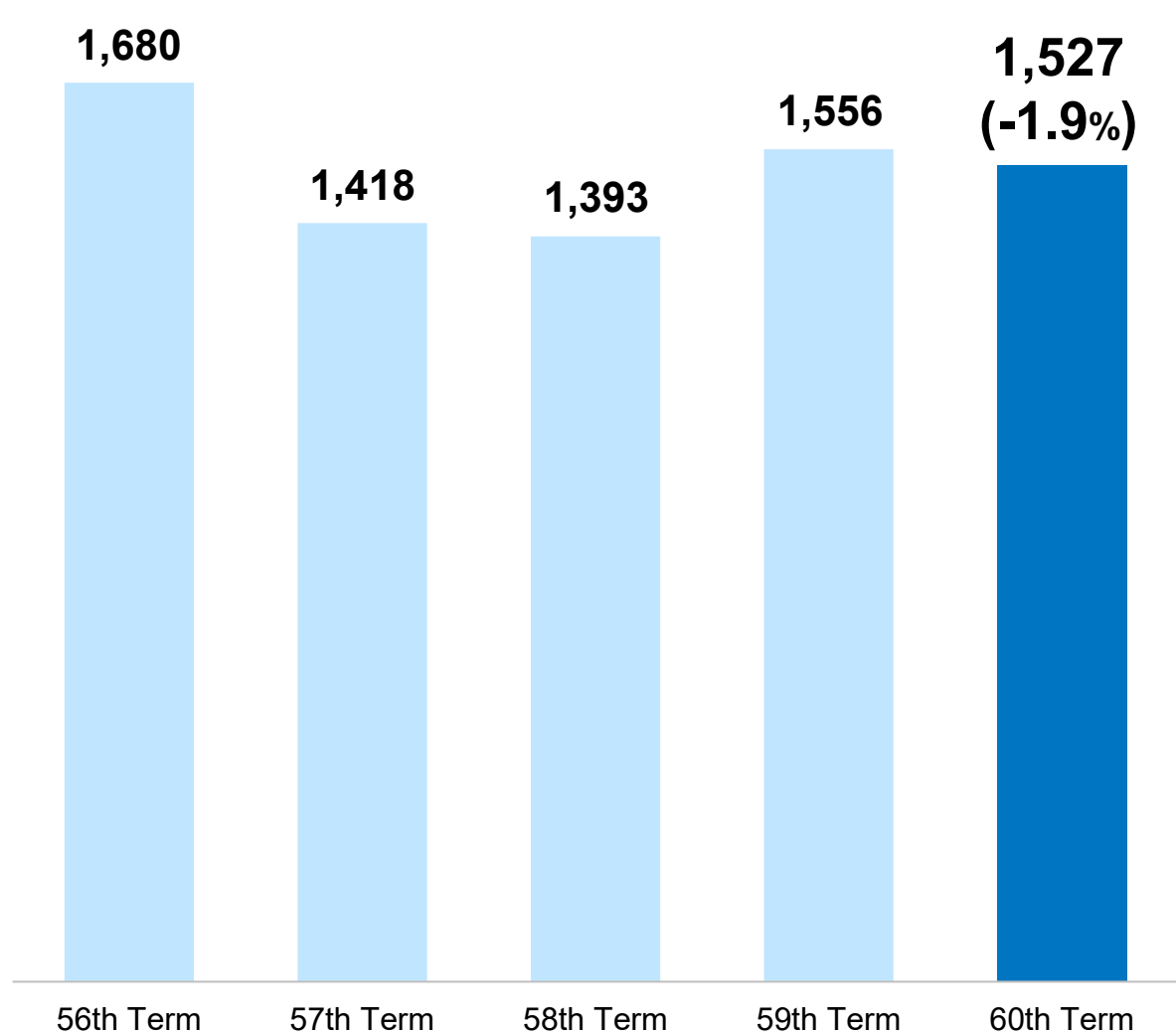


Breakdown of turnover	YoY
(1) Computer services	-5.4%
(2) Software	+9.8%
(3) Consulting services	+1029.1%
(4) Hardware	-24.6%
Operating profit	+237.5%

● Business results highlights of the Local Governments Business Division

Computer services	YoY -5.4%	Impacted by decreases in turnover from data center usage fees and network line usage fees due to migration to Gov-Cloud.
Software	YoY +9.8%	Turnover increased from software usage fees due to the outsourcing of Gov-Cloud operation management and support services to TKC, new orders for TASK Cloud Public Accounting System, etc.
Consulting services	YoY +1029.1%	Completed migration to standard specification-compliant systems and Gov-Cloud for 96 customer municipalities (two municipalities in the same period of the previous year) in line with initial plans. Turnover increased by 7,231 million yen (+1,029.1%) from system migration support fees, etc.
Hardware	YoY -24.6%	Installation of servers for government offices to migrate to standard specification-compliant systems, as well as renewal of hardware devices related to Juki-Net, were concentrated in the same period of the previous year. As a result, orders for these services decreased during the period under review.
Operating profit	YoY +237.5%	While turnover from hardware with low profit margins decreased from the previous year, turnover from high-profit-margin consulting services increased significantly. Going forward, recurring revenues from Gov-Cloud operation management and support services, etc. are expected to increase.

● Turnover of the Printing Business Division (Million yen) *Figures in parentheses indicate change from the previous year.



Breakdown of turnover	YoY
(1) Data printing services	-0.1%
(2) Business forms	-2.3%
(3) Printing of commercial-use creative materials	+0.1%
Operating profit (YoY variance)	+13 million yen

*9 million yen in operating loss in the previous year

● Business results highlights of the Printing Business Division

Data printing services (DPS)	YoY -0.1%	While new orders were received for services such as promotional direct mail, questionnaire printing, and notification related to the House of Representatives election, they were insufficient to offset the decline in turnover from the cancellation of delivery of direct mail, etc. by some customers. As a result, turnover decreased.
Business forms	YoY -2.3%	Turnover decreased as a result of declining demand for form printing operations due to advances in digitalization.
Printing of commercial-use creative materials	YoY +0.1%	New orders were received for creating booklets, quarterly magazines, among other materials. As a result, turnover increased.
Operating profit	YoY variance +13 million yen	The profit margin of DPS, etc. increased. (9 million yen in operating loss in the same period of the previous year)

01

**Completed migration to
standard specification-compliant systems
for all 164 municipalities**

**All 164 municipalities operating on Gov-
Cloud**

02

**TKC's accounting software
became the first certified under
JIIMA's digital seamless compliance scheme**

Supports tax compliance enhancement

03

**Disaster Fast Link launched through
a partnership between
Japan Finance Corporation and TKCNF/TKC**

**Supports business continuity of
SMEs**

04

**Commenced
AI-driven system development.
Granted AI licenses to all engineers.**

Granted licenses to approx. 1,000 engineers

05

Over 500 financial institutions using the TKC Monitoring Information Service

January 2026

06

Began sending/receiving Peppol invoices with DATEV Germany

December 2025, January 2026

07

Tax Effect Accounting System (eTaxEffect) introduced by over 30% of Prime-listed companies

February 2026

08

Over 654,000 enterprises filed electronic income tax returns using TKC systems

March 2026

Impact of tensions in the Middle East on business results

There are concerns that the protracted instability in the Middle East will make it difficult to procure various supplies. We are implementing the following measures.

✓ **Printing Business**

In order to minimize the impact on existing orders and ensure a stable supply, our Printing Business is gathering information from vendors regarding the procurement of raw materials and various supplies while continuing to engage in supply negotiations.

✓ **Data center TISC, as well as TCSS, which handles call center operations**

We are working to bring forward IT investments to ensure stable operations and to secure a stable supply of heavy oil that we have been stockpiling for emergency use.

TKC Internet Service Center (TISC)



TKC Customer Support Service Co., Ltd. (TCSS)



● 60th Term: Consolidated business results forecast

(Million yen)

Turnover

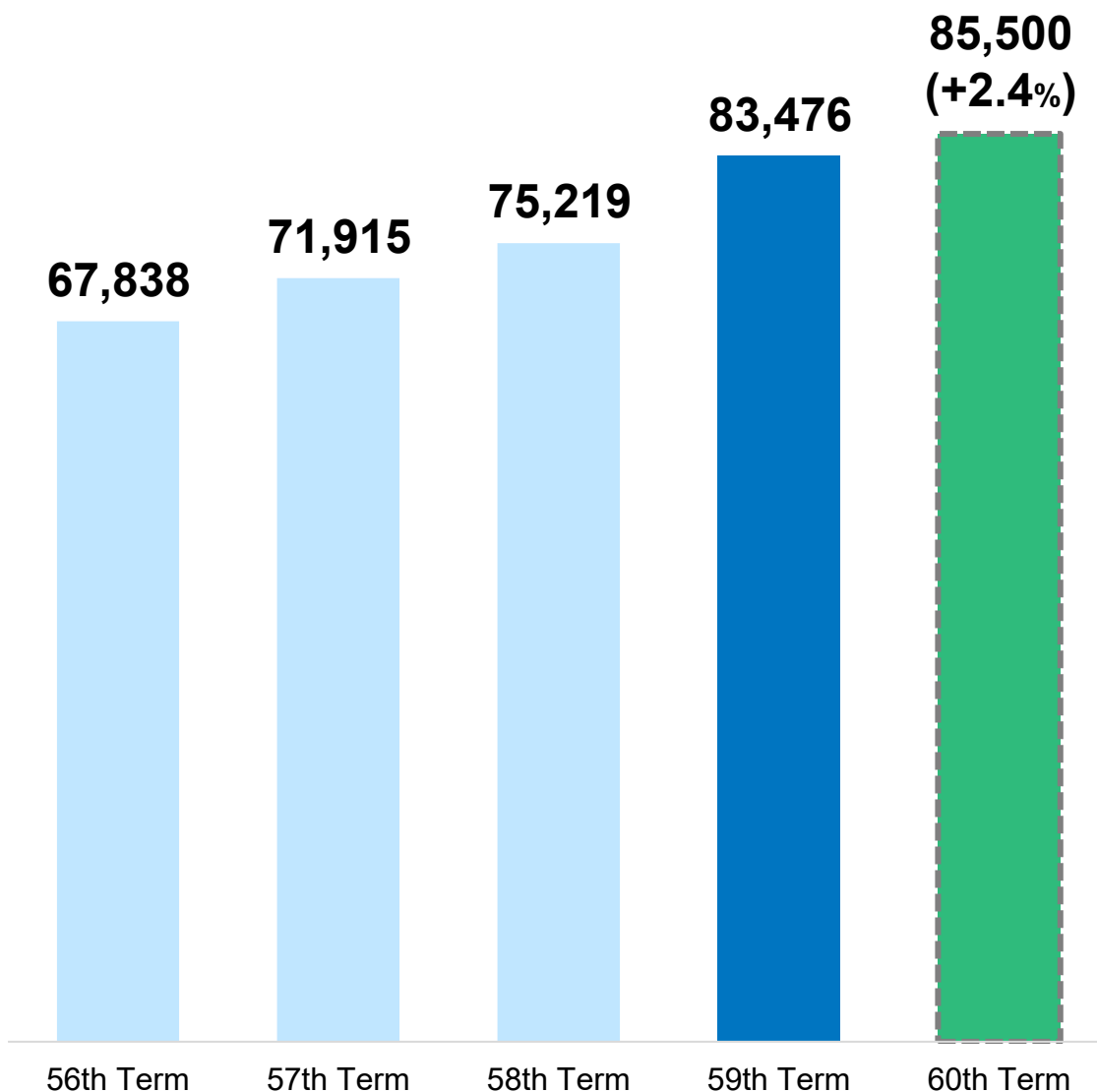
85,500 million yen (+2.4%)

Ordinary profit

17,100 million yen (+3.1%)

Dividend

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



● Dividend, turnover, and ordinary profit



*Revenue recognition standards have been applied from the 55th Term. If they are not applied, income has increased for 12 consecutive years.

Shareholder return policy

① Flexibly acquire treasury stock

Total acquisition amount:
Not exceeding **150** billion yen

Number of shares to be acquired:
Not exceeding **350** million

Period: Five-year period from 60th Term (fiscal year ending September 2026) through 64th Term (fiscal year ending September 2030)

② Maintain optimal profit in each fiscal year

Target dividend payout ratio: **50**% (non-consolidated)

The dividend has increased for 11 consecutive years since the 49th Term.

<Acquisition of treasury stock in the period under review>

February 16, 2026

- Treasury stock acquired: 1.1 million shares
- Total acquisition cost: Approx. 4.4 billion yen
- Class of shares acquired: Common share of the Company
- Shares retired: 1.1 million shares
- Date of retirement: February 27, 2026

March 12, 2026

- Treasury stock acquired: 400,000 shares
- Total acquisition cost: Approx. 1.5 billion yen
- Class of shares acquired: Common share of the Company
- Shares retired: 400,000 shares
- Date of retirement: March 31, 2026

Acquired a total of 1.5 million shares of treasury stock

II Management Policy and Main Activities



- Business practices based on principles

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

Masanori Iizuka

Representative Director and President

Contribution to our customers

For the prosperity of our customers, we will

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

Our joy is to contribute to our customers.



- Commenced a project to deploy GitHub Copilot across the Company

We aim to make AI use by all engineers a premise of development.

Details

(1) Establishment of a technology training group

(2) Formulation of a development policy

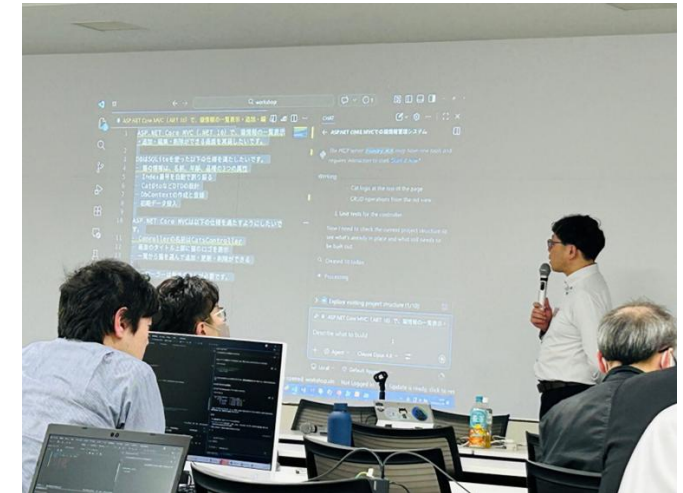
- Definition of application areas by development language and process
- Formulation of AI utilization guidelines

(3) Employee education



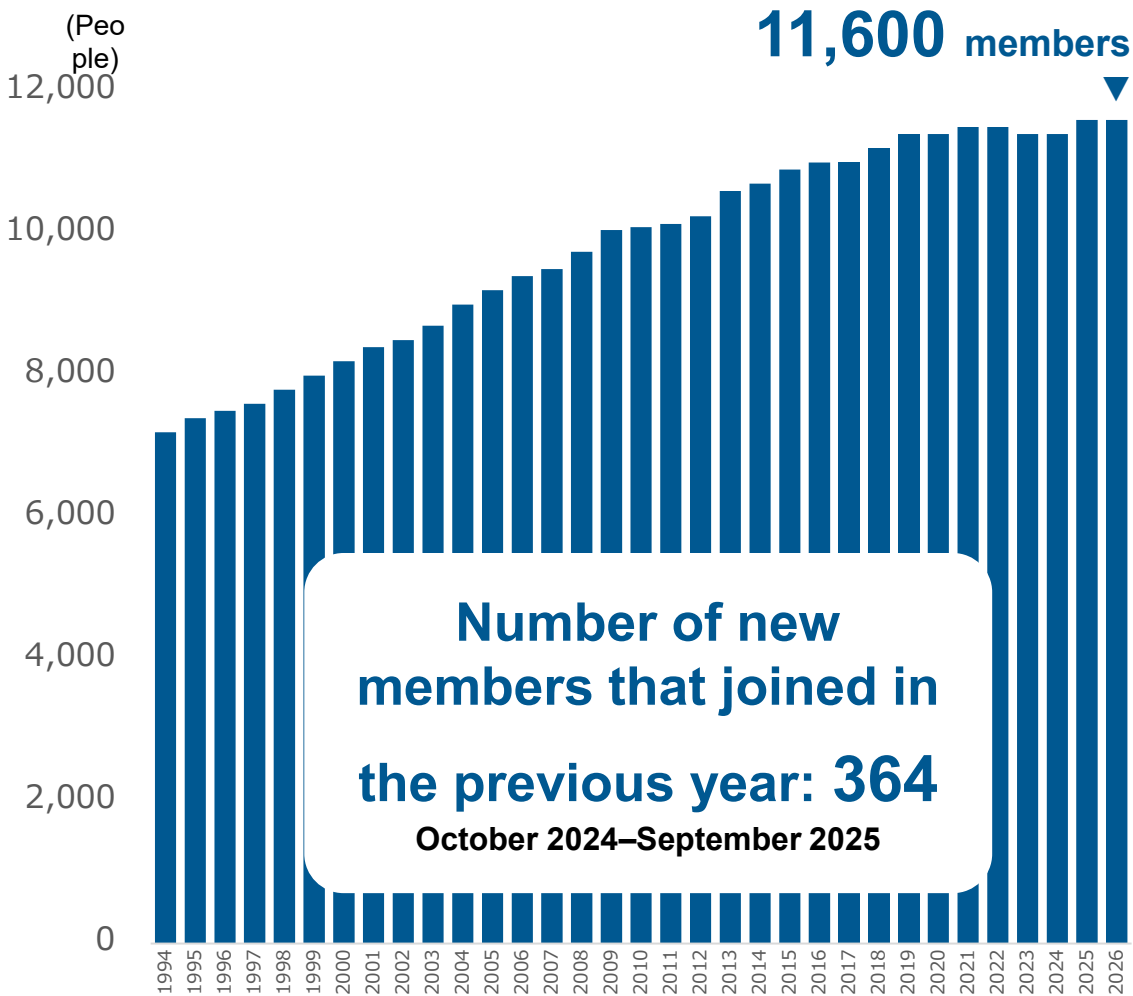
AI-equipped TKC systems

Launch in phases
from July 2026

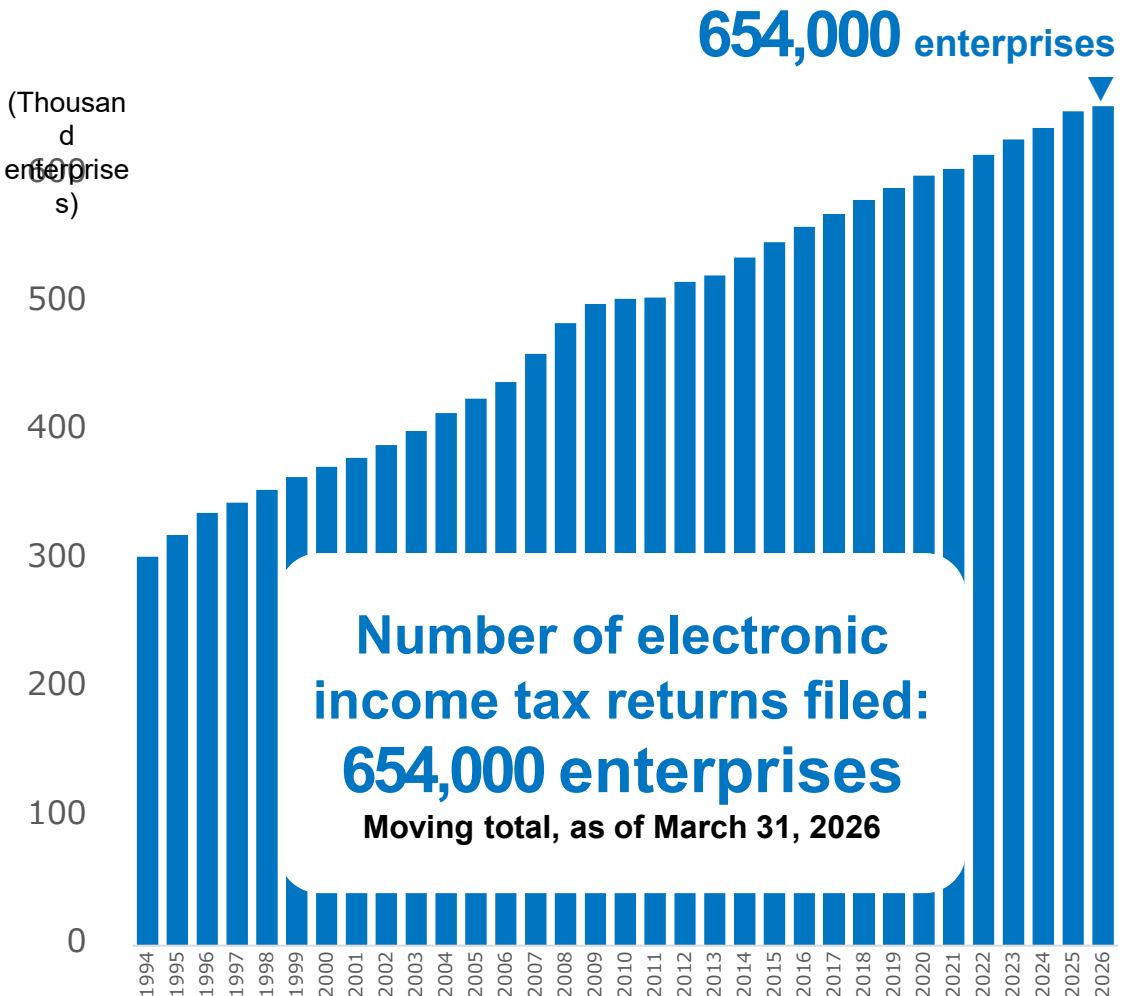


- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

Number of TKCNF Members



Number of electronic income tax returns filed using TKC systems



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

01 Promotion of self-accounting by the TKC method



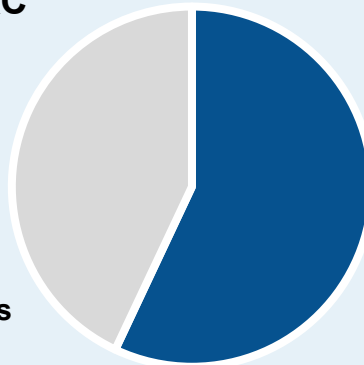
Using TKC FX Cloud

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

Percentage of enterprises using TKC systems that have a profitable settlement

57.0% are profitable

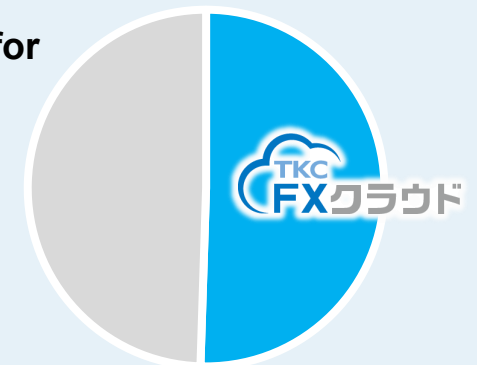
The percentage of enterprises using TKC’s FX Series that have a profitable settlement is more than the percentage in National Tax Agency statistics (36.5%).



Percentage using cloud financial accounting systems for enterprises

50%

are using cloud systems



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

02 Provision of the Quick Monthly Report Service

(since November 2024)

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



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

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

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

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

Chusho Kaikei Yoryo (General Accounting Standard for SMEs) checklist

Form for Chusho Kaikei Yoryo checklist, including sections for general information and a table for compliance checks.

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

Tax Audit Report

Form for Tax Audit Report, including sections for general information and a table for compliance checks.

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

Certificate of Bookkeeping Timeliness

Form for Certificate of Bookkeeping Timeliness, including sections for general information and a table for compliance checks.

Confirm that daily bookkeeping, accounting books, financial statements, and tax returns have been prepared in a consistent manner, as well as the frequency of audits.

帳簿適時性証明書 (Certificate of Timeliness of Accounting Books) issued by TKC Computer Accounting Firm. The document includes a header with the firm's name and address, a title, and a date. It contains a main body with a table of contents and a detailed description of the accounting books and tax returns. The table of contents lists items such as the accounting books, tax returns, and the frequency of audits. The detailed description explains the firm's commitment to providing accurate and timely accounting services to its clients.

項目	内容
1. 「資料1：過去3年間における月次決算及び年次決算の状況」について	TKC会員は「TKC全国会行動基準書」に基づいて、会計記録の適法性を確保するため毎月、関与先に出向き巡回監査することが求められています。貴事務所の実践状況は資料1のとおりです。
2. 「資料2：前期（第35期）の法人税申告書の作成状況」について	TKCシステムは会計帳簿（仕訳帳・元帳・月次の試算表）及び決算書の作成、これに続く法人税申告書・消費税申告書の作成、さらには国税と地方税の電子申告まで一気通貫となっています。
3. 税理士法第33条の2に定める書面添付（「決算申告確認書」の提出）の実践について	TKC会員は「TKC全国会行動基準書」により、税務申告書の提出に当たっては、税理士法第33条の2に基づく書面を添付することが求められています。貴事務所の実績は資料3（3行目）のとおりです。
4. TKC財務会計システムの継続利用期間について	貴関与先の財務データは、平成27年4月分から継続して利用しており、利用期間は10年0か月となります。
5. この証明書の真正性は、TKC全国会HP（https://www.tkc.jp/）から確認できます。	なお、そこでは事務所名と商号の表示を省略しています。（掲載期限：令和8年5月31日）

資料1：過去3年間における月次決算（○翌月：○翌々月：無印遅れ/期首月と期末月は調整）及び年次決算の状況

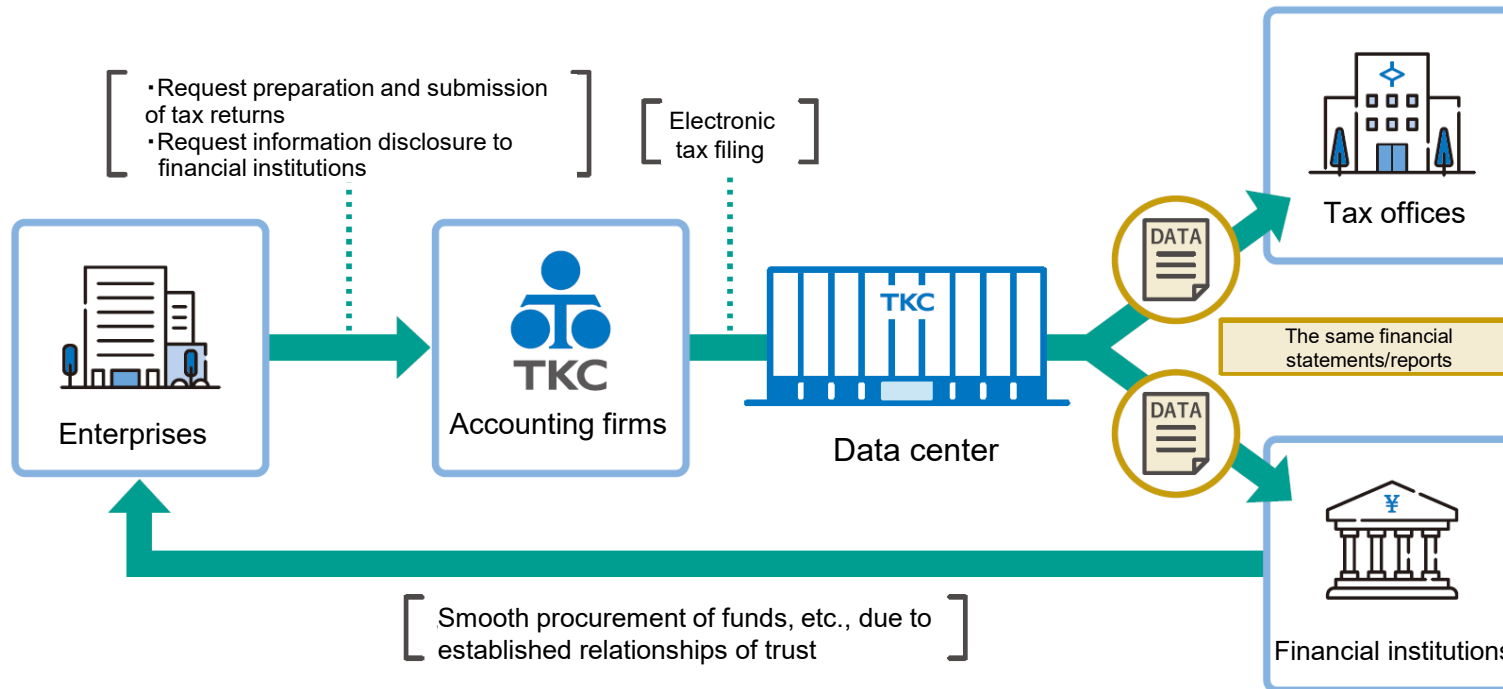
年次	第33期	令和4年4月1日-令和5年3月31日	第34期	令和5年4月1日-令和6年3月31日	第35期	令和6年4月1日-令和7年3月31日
1	令和4年4月	892	令和4年5月23日	令和5年4月	982	令和5年5月23日
2	令和4年5月	854	令和4年6月14日	令和5年5月	941	令和5年6月14日

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

04 Promotion of TKC Monitoring Information Service

- ✓ Adopted by over **500** financial institutions
- ✓ Service used over **370,000** times

Over 90% of
financial institutions



Guidelines for Personal Guarantee Provided by Business Owners

Can verify the 3 requirements for cancelling personal guarantees

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

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



日本政策金融公庫

05 Launch of TKC Fast Link service

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

800 loan decisions worth 5.7 billion yen made within six months of the launch

Loan decisions made within
5 business days

Conclusion of MOU between Japan Finance Corporation (JFC) and TKCNF/TKC

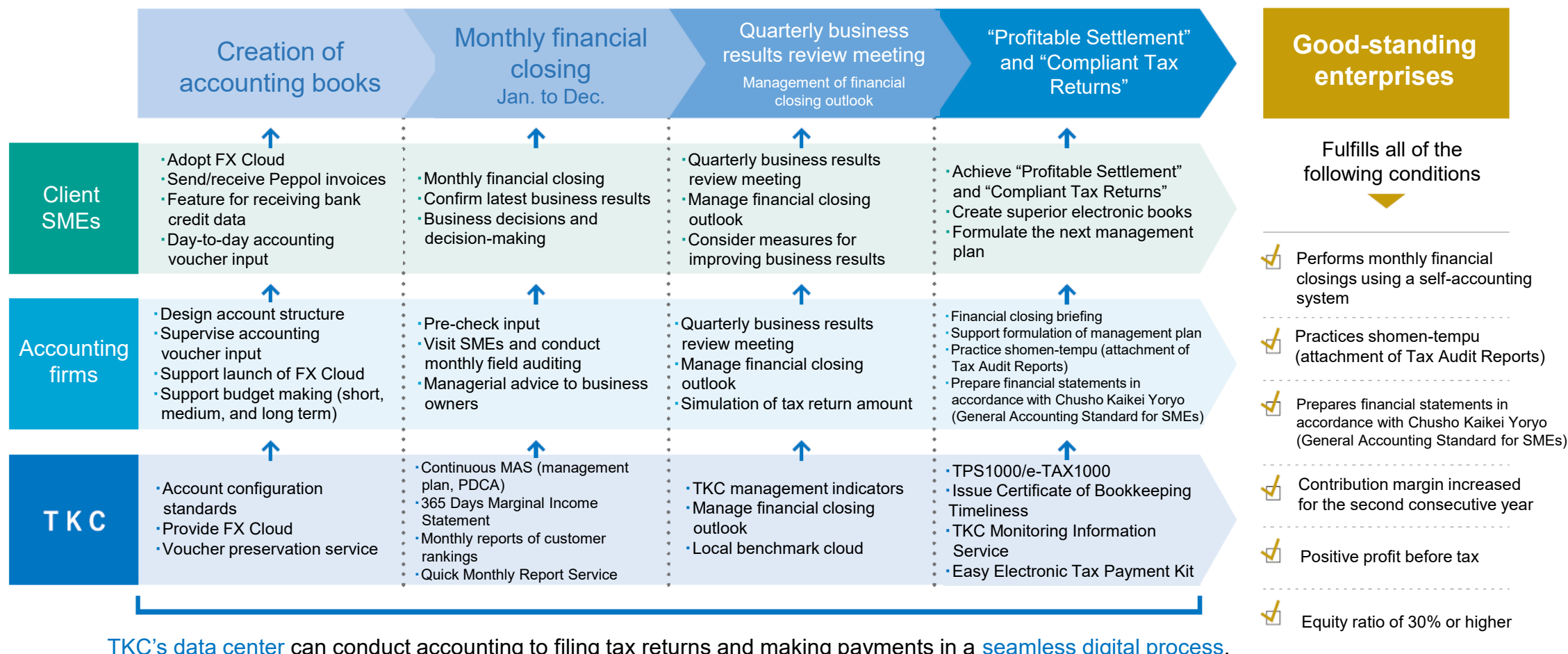
Launch of TKC Disaster Fast Link service

- ✓ Supports swift financing for business operators by leveraging the support capabilities of TKC, TKCNF, and JFC
- ✓ Leverages their consulting capabilities and provides necessary information
- ✓ Holds loan consultation sessions aimed at the reconstruction and development of regional economies, etc.



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

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



- Expansion into the listed enterprise market

01 Initiative on digital invoices

Began sending/receiving Peppol invoices with DATEV Germany
(December 2025, January 2026)

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

Feature column

Key points of the revised lease accounting standards
Confirm explanation of practical issues based on the "Implementation Guidance on Accounting Standard for Leases" issued on September 13, 2024.

Tax and accounting columns



PDFBOOK

Read explanations by **qualified professionals (certified public accountants and tax consultants)** for an overview of the revised lease accounting standards.

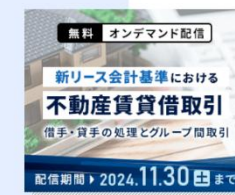
Download PDF



Seminar

Over 3,500 applicants
Confirm the accounting treatment of real estate lease transactions under the revised lease accounting standards.

Apply



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

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



● Expansion of market for legal information database services

*TKC study



No.1 Largest archive in Japan

Over **362,000** judicial precedents



No.1 Most number of legal journals and other content and records in Japan

62 titles

21 legal publishers, etc.



No.1 Used by 100% of Japanese law schools
Used by over 160 faculties of law, etc.
Used by over 31,000 user municipalities

Number of IDs **75,000**

For law schools
(faculties of law and researchers)

Law School Educational and Research Support System

The education and research support systems for law school

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

Faculties of law and others

- Study tools for civil service examinations
- Study tools for the Test of Legal Proficiency

For law school graduates

Support System for Law School Graduates

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

For legal apprentices



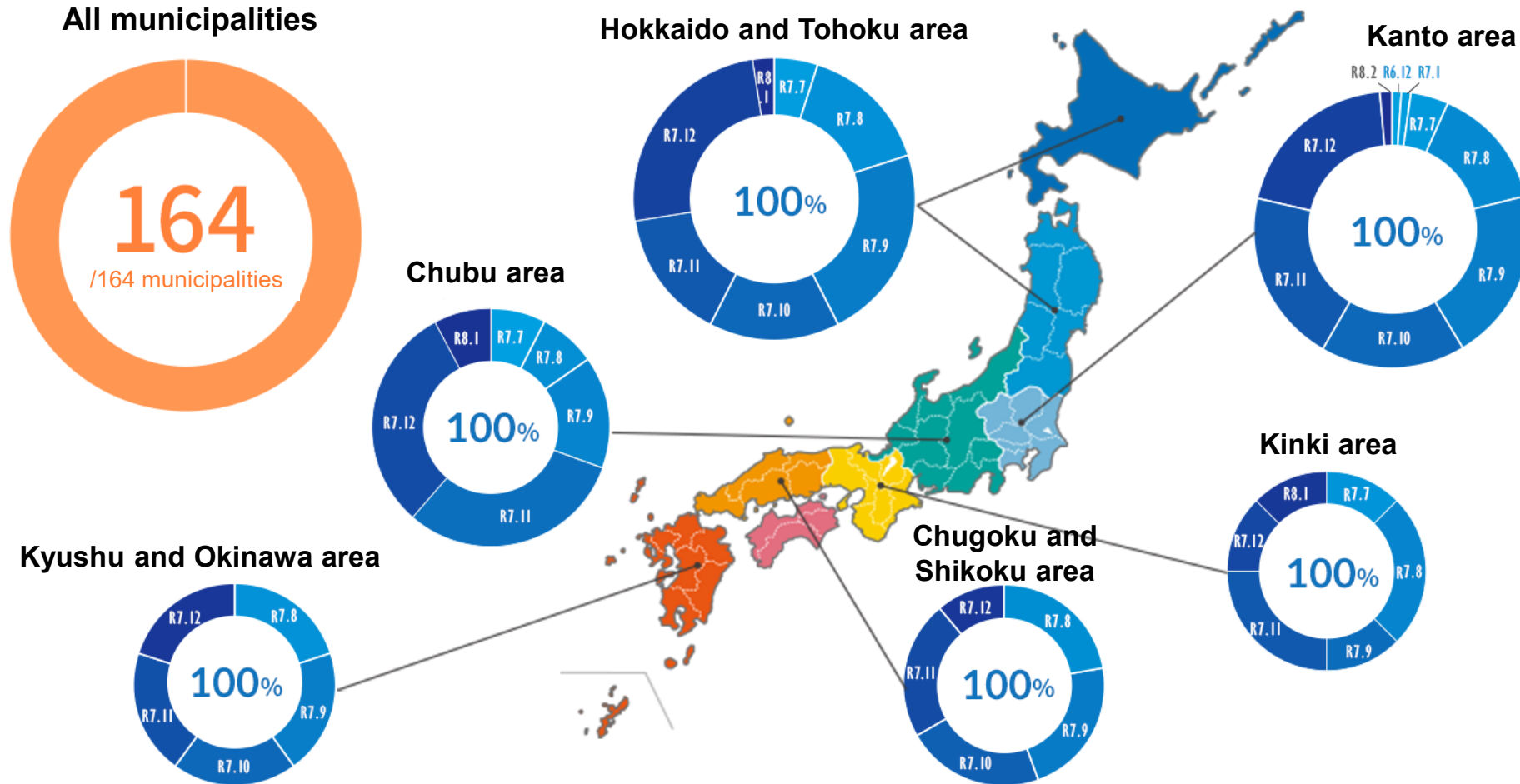
The extensive database is a trusted partner to support your legal apprenticeship. In addition to an affordable annual fee, legal apprentices can switch from the Support System for Law School Graduates for free.

For legal professionals and corporate legal departments



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

- Meeting the specification of the standardization of local government information systems (completed migration for all customer municipalities)

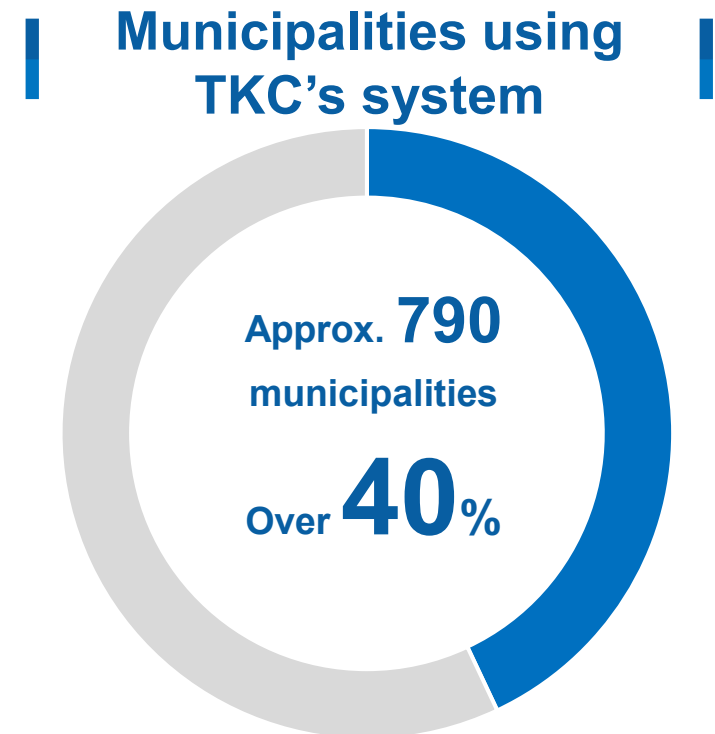
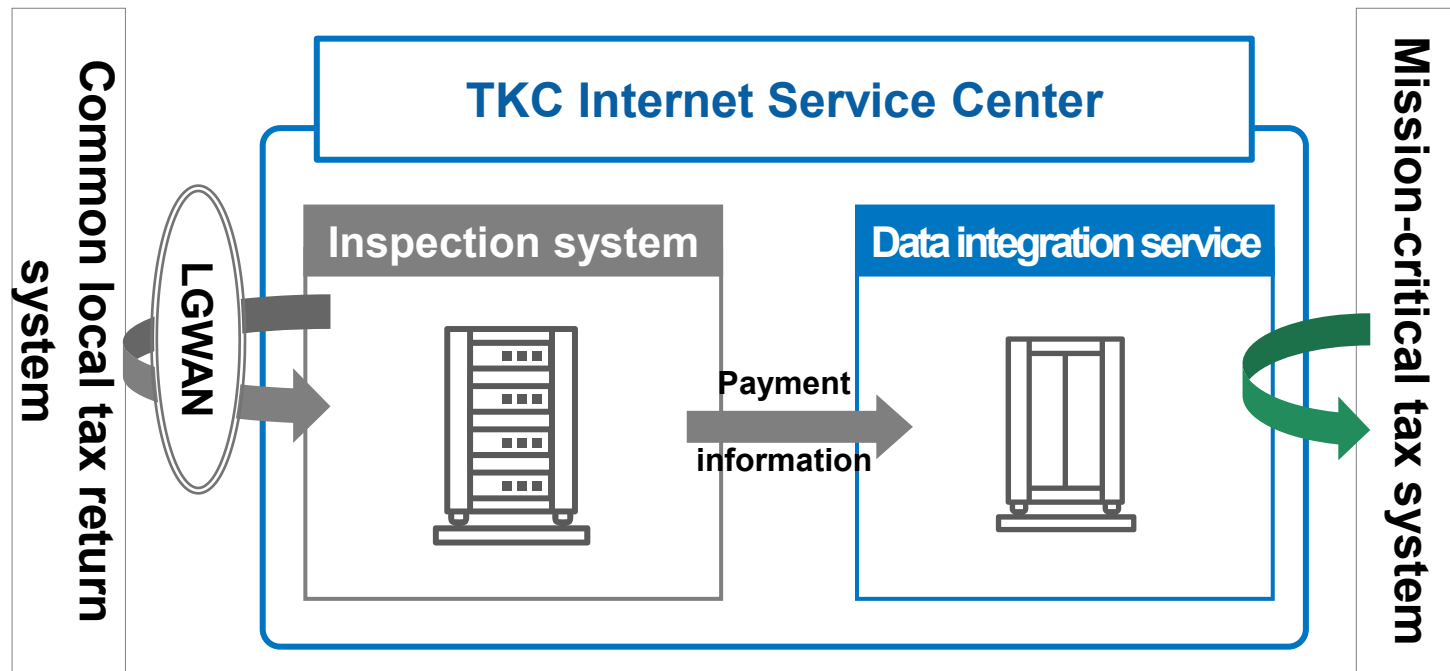


By March 31, 2026, completed migration for all **164 municipalities!**

- Support for digitalization of local tax administrative procedures

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

Local Taxes Electronic Filing Support Service



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

- Support for digitalization of internal administration

Public Accounting System

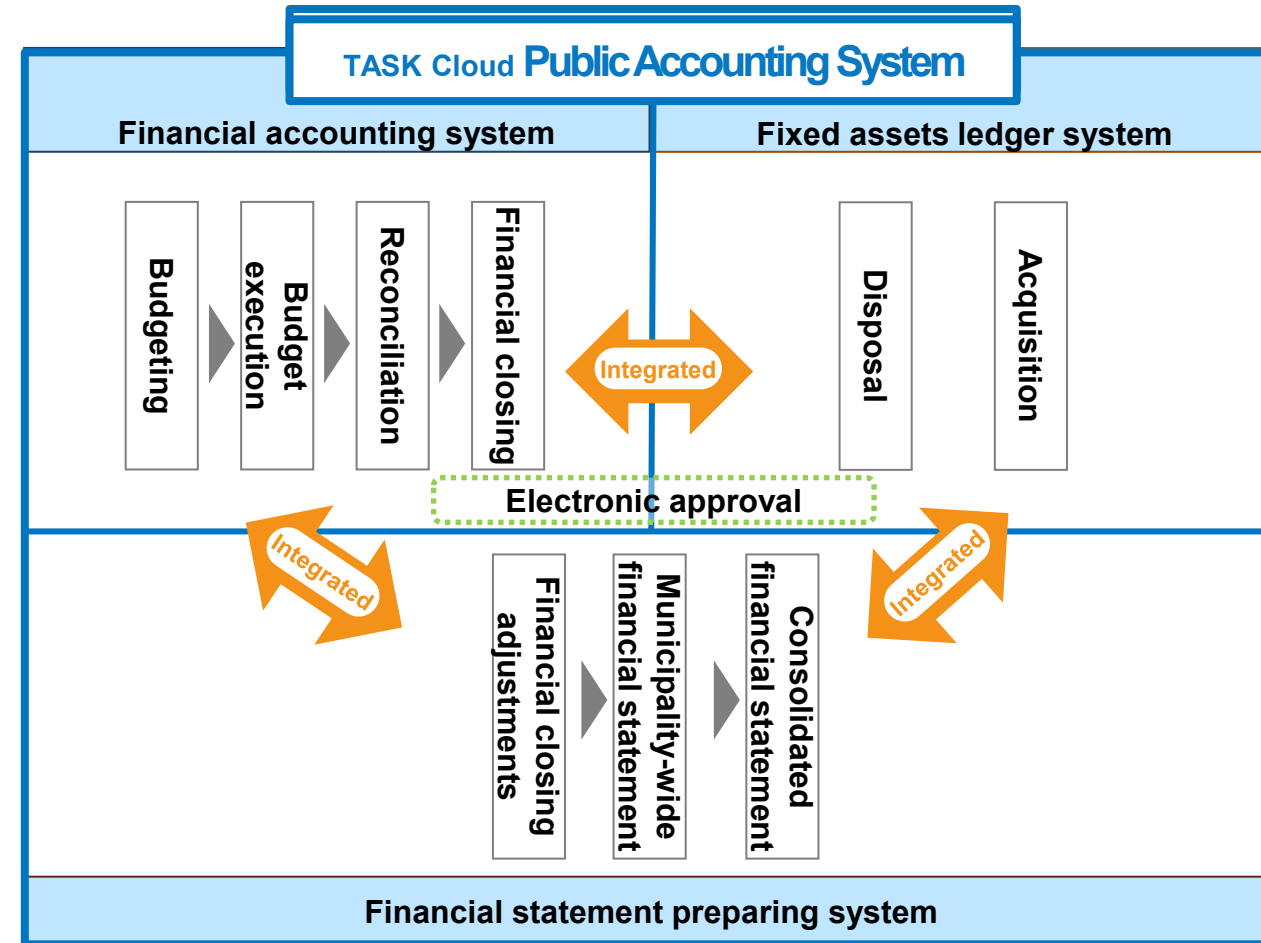


By 410 municipalities

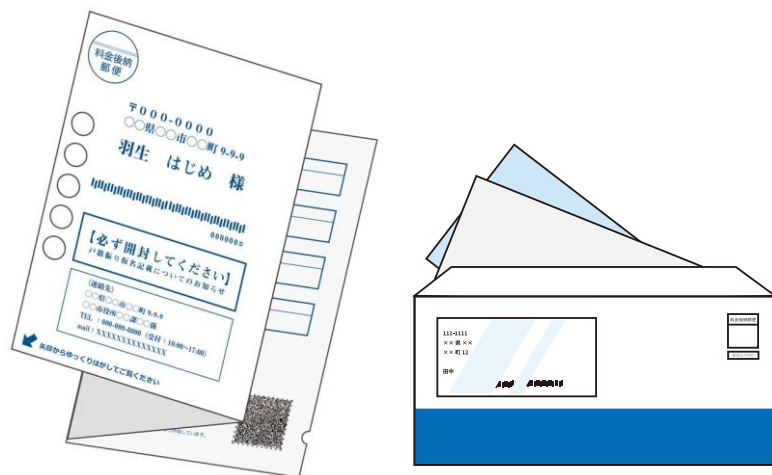
- ✓ Integrated management of the financial accounting system, fixed assets ledger system, and financial statement preparing system for local governments
- ✓ Enhanced the features of the electronic approval system
- ✓ Revamped the document management and HR/payroll systems

Compatibility with Peppol invoicing

Expanded services that contribute to the digitalization of internal administration

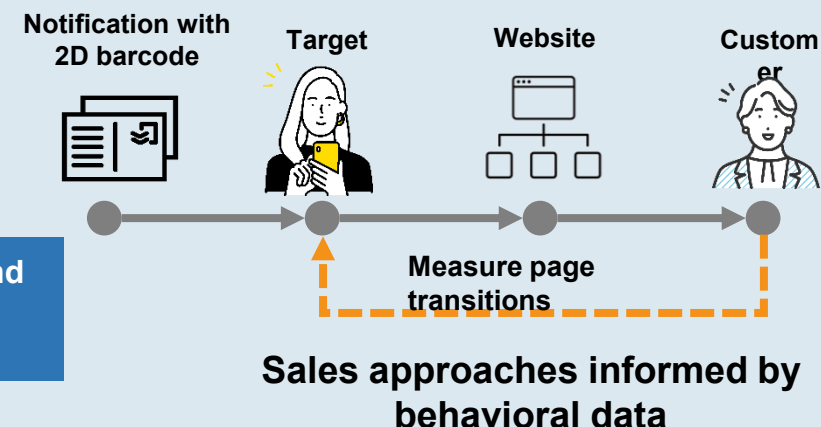


● Data printing services (DPS)



Measurement of DM's effects

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



Uni-Voice audio code

Printed text information can be listened to as audio



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

- Printing of commercial-use materials and business forms



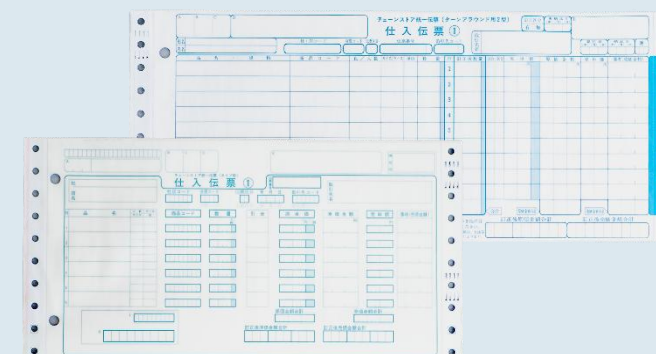
Commercial-use materials and promotional giveaways

Developed paper-based promotional giveaways using our commercial printing service



Handwritten forms and specific forms

Demand for business forms remained strong



- ✓ Printed materials for anniversary events
- ✓ Revised editions of specialized books (due to legal revisions)



This document is provided solely for informational purposes and is not intended to solicit investment in any securities.

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