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Financial Results Briefing for the First Quarter of the Fiscal Year Ending March 31, 2027 (FY3/27) Supplementary Materials

TOKAI Corp.

Tokyo Stock Exchange Prime Market
Securities Code: 9729

Friday, August 7, 2026

Executive Summary

FY3/27 1Q results

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✓ Consolidated net sales 40,582mn（YoY＋8.3%）
Operating profit 2,072mn（YoY＋11.5%）, Ordinary profit 2,244mn（YoY＋10.1%）
→ Net sales, operating profit, and ordinary profit reached new record high

Business toward full-year business forecast

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✓ Compared with the full-year consolidated forecast, net sales are progressing broadly in line with previous years, while profits have started strongly and are exceeding expectations by progressing faster than the average rate of the past

Topics

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✓ The nationwide Rehabilitation-Type Daycare Business operator QLC Produce Corporation became a wholly owned subsidiary at the end of July, marking our full-scale entry into this business

✓ The Group's nursing care service business foundation expanded dramatically, with the aim of creating new value for elderly at home

✓ Expected to contribute to earnings growth from FY3/27 3Q onward

*In the third quarter of the previous fiscal year, provisional accounting treatment for a business combination was finalized, and the figures for the first quarter of the previous fiscal year are based on the amounts revised to reflect the finalization of the provisional accounting treatment.

Consolidated Profit and Loss (P/L)

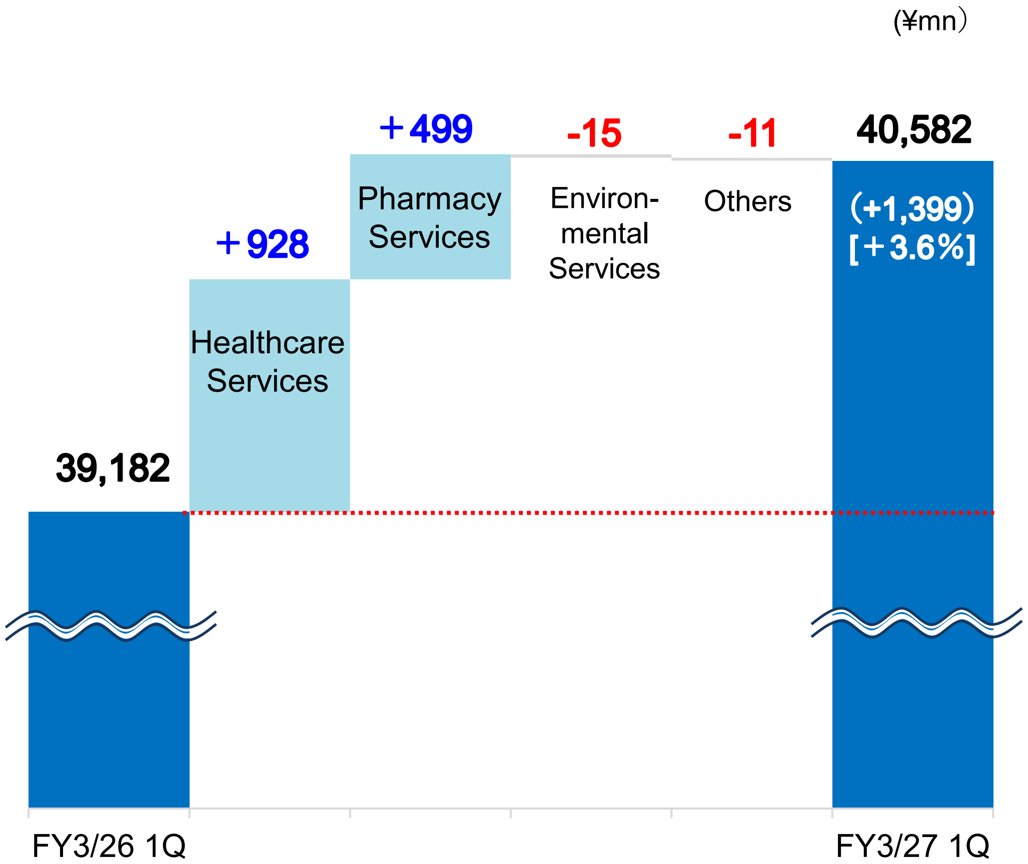
✓ Consolidated net sales 40,582mn（YoY＋3.6%）
Operating profit 2,072mn（YoY＋11.5%）, Ordinary profit 2,244mn（YoY＋10.1%）
→ Net sales, operating profit, and ordinary profit reached new record high

(¥mn)

	FY3/25 1Q	FY3/26 1Q	FY3/27 1Q	Change	Change %
Net sales	**35,215**	**39,182**	**40,582**	**＋1,399**	**＋3.6%**
Healthcare Services	18,517	20,258	**21,187**	＋928	＋4.6%
Pharmacy Services	13,109	15,179	**15,678**	＋499	＋3.3%
Environmental Services	3,546	3,700	**3,684**	-15	-0.4%
Others	41	44	**33**	-11	-26.3%
Operating profit	**1,611**	**1,858**	**2,072**	**＋213**	**＋11.5%**
Healthcare Services	1,454	1,838	**2,043**	＋205	＋11.2%
Pharmacy Services	472	345	**299**	-46	-13.4%
Environmental Services	356	310	**421**	＋110	＋35.6%
Others	-14	1	**-12**	-14	－
Adjustments	-657	-637	**-678**	-41	－
Ordinary profit	**1,825**	**2,037**	**2,244**	**＋206**	**＋10.1%**
Profit attributable to owners of Parent	**1,717**	**1,341**	**1,438**	**＋96**	**＋7.2%**

Changes in Consolidated Net Sales

✓ Sales increased YoY, with strong performance in rental sales in Healthcare Services, while Pharmacy Services sales also increased steadily due to an increase in the prescription unit price



Healthcare

Hospital and Bedding +734
- Sales of hospitalization and residence sets, which are strategic products, increased(+6.1% YoY)
- Pursued optimal pricing of services, especially linen supply for hotels(+16.7%)
  (Excluding the impact of an increase in consolidated subsidiary +8.7%)
- One subsidiary operating the Bedding and Linen Supply Business was consolidated from April

Elderly Care +299
- Strong results from elderly care equipment rental drive(+5.4%)

Food Supply -70
- Withdrawal of underperforming establishments

Others -35
- The Cleaning Equipment Manufacturing Business decreased in sales due to the absence of the large-scale project recorded in the previous fiscal year

Pharmacy

Dispensing Pharmacy +578
- Increase in the prescription unit price driven by increased long-term prescriptions and prescriptions for high-cost pharmaceuticals
- Strengthening family pharmacy functions and enhancing the medical DX promotion framework contributed to increased technical fees

Drugstore Related -79
- Decrease in sales resulting from the withdrawal of underperforming establishments

Environmental

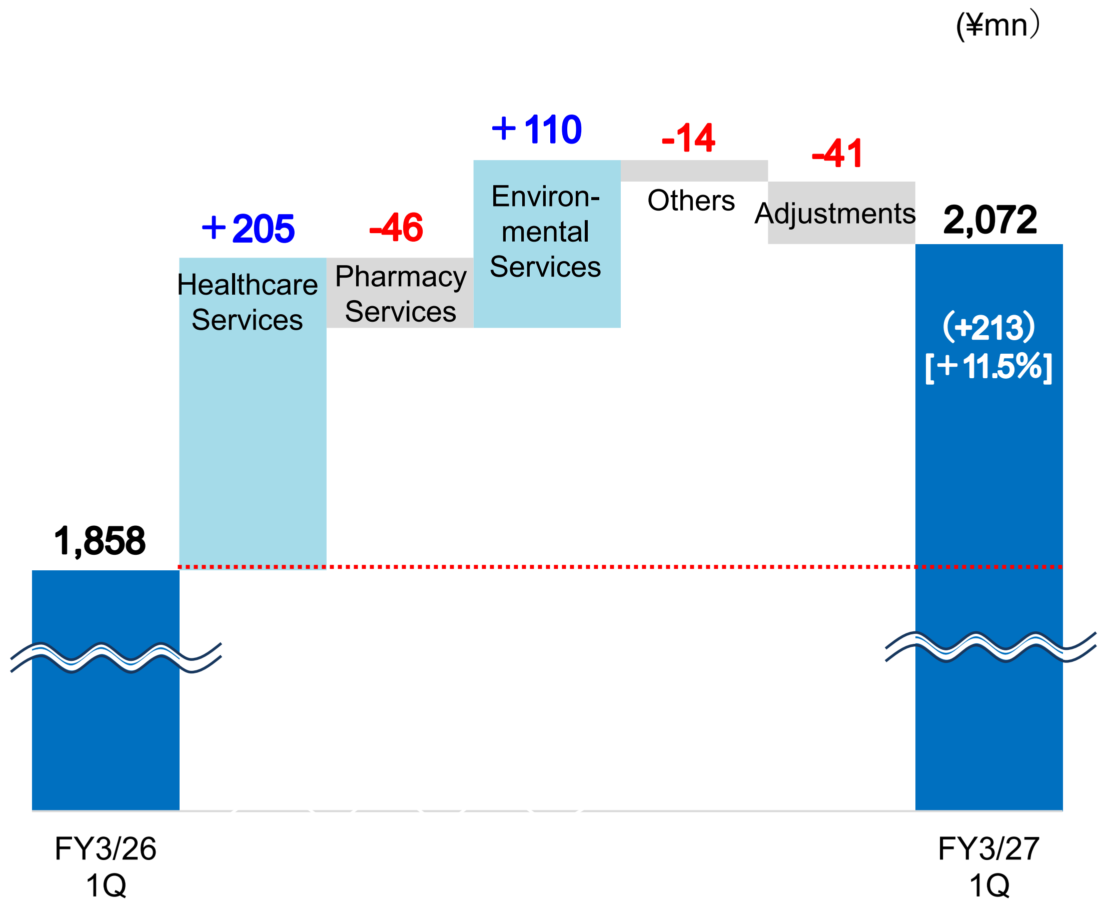
Leasekin +2
- Steady performance in toilet-related products

Cleaning +8
- Steady performance in hospital cleaning services

Others -26
- The Solar Power Business saw sales decrease due to a fall in the amount of power generated

Changes in Consolidated Operating Profit

✓ Profit increased YoY as profitability improvement measures centered on Healthcare Services continued to deliver steady results, while the impact of a temporary increase in expenses in Environmental Services in the same period of the previous fiscal year decreased



Healthcare	**Hospital and Bedding +23** - Profit increased due to the effect of higher sales, despite profit-decreasing factors such as increases in material costs and depreciation **Elderly Care +119** - Increase in profit from increased revenue - Shrank costs through efficient management of rental materials **Food Supply +26** - Revenues improved due to factors such as pursuing structure reforms and other initiatives **Others +35** - Gross profit margin improved in the Cleaning Equipment Manufacturing Business as a result of promoted price optimization and changes in the composition of product sales
Pharmacy	**Dispensing Pharmacy -50** - Although profit increased due to higher technical fee revenue, profit decreased due to the impact of drug price revisions and a temporary increase in expenses related to M&A activities **Drugstore Related +3**
Environmental	**Leasekin +71** - Profit increase due to lower material costs and other factors **Cleaning +63** - Profit increased, mainly due to the absence of initial costs related to new orders received in the previous fiscal year **Others -23** - Profit decreased due to a decline
Adjust-ments	- Increase in TOKAI's administrative expenses

Consolidated Financial Status (B/S)

(¥mn)

	FY3/26	FY3/27 1Q	Change
Current assets	57,434	58,838	＋1,404
Non-current assets	57,261	57,761	＋500
Total assets	114,695	116,600	＋1,904
Current liabilities	25,003	25,511	＋507
Non-current liabilities	5,260	5,773	＋512
Total liabilities	30,264	31,284	＋1,019
Total net assets	84,431	85,315	＋884
Total of liabilities and net assets	114,695	116,600	＋1,904
Equity ratio	73.0%	72.5%	-0.5P

Capital Investment Results

(¥mn)

	FY3/26 1Q	FY3/27 1Q	Main investment	FY3/27 (full-year planned)
Capital investments	1,155	1,054	(-8.7% YoY)	5,865
Rental materials	316	198		1,181
Plant equipment, etc.	186	176		996
Plant construction, etc.	—	152	- Construction of a warehouse by a Group company	559
System investment	183	227	- Expansion and renewal of system infrastructure	1,260
New site openings and facility renovation in the Elderly Care Business	90	8		658
New dispensing pharmacy openings	104	37		73
Others	274	255	- Upgrade of equipment and fittings in pharmacy stores - Head Office building repair costs, etc.	1,134
Depreciation	1,174	1,098	(-6.4% YoY)	4,906

FY3/27 Consolidated Financial Forecast and Business Progress

✓ **Compared with the full-year consolidated forecast, net sales are progressing broadly in line with previous years, while profits have started strongly and are exceeding expectations by progressing faster than the average rate of the past**

＜Reference＞ **FY3/27 Consolidated financial result forecasts (Announced on May 12, 2026)**

(¥mn)

	FY3/26	FY3/27 (forecast)	YoY Change	YoY Change %	FY3/27 1Q results	Percentage of full-Year earnings forecast achieved	Reference: Past 5 years Average progress rate*
Net sales	159,664	165,400	＋5,735	＋3.6%	40,582	24.5％	24.5％
Operating profit	9,382	8,985	-397	-4.2%	2,072	23.1％	21.3％
Ordinary profit	10,098	9,437	-660	-6.5%	2,244	23.8％	22.2％
Profit attributable to owners of parent	6,069	6,117	＋48	＋0.8%	1,438	23.5％	24.0％

*Average progress rate for 1Q earnings compared to full-year forecast in FY3/22–FY3/26

Potential upside factors compared to the plan

(1) The prescription unit price in Pharmacy Services is trending above the plan value (+2.4%)

(2) Increase in the number of companies in the scope of consolidation (QLC Produce Corporation)

Topics

- ✓ **The nationwide Rehabilitation-Type Daycare Business operator QLC Produce Corporation became a wholly owned subsidiary at the end of July, marking our full-scale entry into this business**
- ✓ **The Group's nursing care service business foundation expanded dramatically, with the aim of creating new value for elderly at home**
- ✓ **Expected to contribute to earnings growth from 3Q FY3/27 onward**

QLC 明日の事業を創造する プロデュース株式会社

＜Business Activities＞

(1) Rehabilitation-Type Daycare Business

(13 directly operated locations, 156 franchised locations *As of July 31, 2026)

(2) Sales of systems for Rehabilitation-Type Daycare Business

Main rehabilitation-type daycare service facilities operated

リハビリ✚ステーション LET'S倶楽部 Let's Enjoy Training School

ブリッジライフ Bridge Life

＜Business results for the most recent fiscal year (FY3/26)＞

Net sales: Approx. ¥2.0bn

Operating profit: Approx. ¥0.42bn

TOKAI Group's rehabilitation-type daycare service locations

206 locations (*As of July 31, 2026)

Industry leader

Outlook

- Sharing facility operation expertise within the Group
- Strengthening operation coordination with elderly care equipment rental

For inquiries regarding these materials and other IR matters:

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