# **Document and entity information**

|  | Feb 2026   | Aug 2025                        |
|--|------------|---------------------------------|
| mpany information                              |            |                                 |
| Company information                            |            |                                 |
| FASF member mark                               |            | true                            |
| Document name                                  |            | 第2四半期(中間<br>期)決算短信〔日<br>基準〕(連結) |
| Filing date                                    |            | 2025-10-15                      |
| Company name                                   |            | TerraSky Co.,Ltd                |
| Securities code                                |            | 39                              |
| URL  |            | http://www.terrask<br>o.jp      |
| Representative                                 |            |                                 |
| Title  |            | 代表取締役CEC<br>長執行役員               |
| Name   |            | 佐藤 秀哉                           |
| Inquiries                                      |            |                                 |
| Title  |            | 取締役CFO専務<br>行役員                 |
| Name<br>Tel                                    |            | 塚田 耕一郎<br>03-5255-3410          |
| Other  |            |                                 |
| Semi-annual statement filing date (as planned) |            | 2025-10-15                      |
| Supplemental material of results               |            | true                            |
| Way of getting                                 |            | -                               |
| Convening briefing of results                  |            | true<br>(当社ホームペー                |
| Target for briefing of results                 |            | にてオンデマント<br>信予定)                |
| Note to fraction processing method             |            | (百万円未満切捨<br>て)                  |
| Stock exchange listings                        |            |                                 |
| Tokyo  |            | true                            |
| Tokyo Prime                                    |            | true                            |
| Tokyo Standard                                 |            | -                               |
| Tokyo Growth                                   |            | -                               |
| Tokyo PRO Market                               |            | -                               |
| Tokyo Others                                   |            | -                               |
| Nagoya   |            | -                               |
| Nagoya Premire                                 |            | -                               |
| Nagoya Main                                    |            | -                               |
| Nagoya Next                                    |            | -                               |
| Nagoya Others                                  |            | -                               |
| Sapporo  |            | -                               |
| Sapporo  |            | -                               |
| Sapporo Ambitious                              |            | -                               |
| Sapporo Others<br>Fukuoka                      |            | -                               |
| Fukuoka  |            | -                               |
| Fukuoka Q-Board                                |            |                                 |
| Fukuoka Others                                 |            | _                               |
| Phoenix  |            | -                               |
| Japan Securities Dealers Association           |            | -                               |
| Business category                              |            | -                               |
| General Business                               | true       |                                 |
| Specific Business                              | -          |                                 |
| Fiscal Year End                                | 2026-02-28 |                                 |
| Quarterly period                               | 2020-02-20 |                                 |

|  | Aug 2025   | Aug 2024 |
|--|--|----------|
| luarterly operating results                        |  |          |
| Quarterly operating results                        |  |          |
| Consolidated operating results                     |  |          |
| Consolidated income statements information         |  |          |
| Net sales  |  |          |
| Net sales  | 13,317   | 11,929   |
| % change   | 11.6   | 33.5     |
| Operating profit                                   |  |          |
| Operating profit                                   | 626  | 610      |
| % change   | 2.7  | 177.3    |
| Ordinary profit                                    |  |          |
| Ordinary profit                                    | 702  | 677      |
| % change   | 3.7  | 126.5    |
| Profit attributable to owners of parent            |  |          |
| Profit attributable to owners of parent            | 407  | 367      |
| % change   | 10.6   | 217.9    |
| Note to consolidated income statements information |  |          |
| Comprehensive income                               |  |          |
| Comprehensive income                               | 424  | -396     |
| Change in comprehensive income                     | -  | -        |
| Other consolidated operating results               |  |          |
| Basic earnings per share (Yen)                     | 31.54  | 28.5     |
| Diluted earnings per share (Yen)                   | -  | 28.5     |
| Note to consolidated operating results             |  |          |
| Note to operating results                          | 2026年 2 月期中間期<br>の潜在株式調整後 1<br>株当たり中間純利益<br>は、潜在株式が存在し<br>ないため記載してお<br>りません。 |          |

## **Business Results-Quarterly financial positions**

(in millions of yens)

| (iii millions of yens)                   |          |          |
|--|----------|----------|
|  | Aug 2025 | Feb 2025 |
| Quarterly financial positions            |          |          |
| Quarterly financial positions            |          |          |
| Consolidated financial positions         |          |          |
| Total assets                             | 20,047   | 19,470   |
| Net assets                               | 13,315   | 12,839   |
| Capital adequacy ratio (%)               | 57.4     | 56.9     |
| Note to consolidated financial positions |          |          |
| Owner's equity                           | 11,515   | 11,075   |
| Note to financial positions              | -        |          |

# **Business Results-Note to quarterly business results**

|  | Aug 2025 |
|--|----------|
| Quarterly note to business results     |          |
| Quarterly note to business results     |          |
| Note to consolidated financial results |          |
| Note to consolidated financial results | -        |

## **Quarterly Dividends**

(in millions of yens)

|                     | Feb 2026 | Aug 2025 | May 2025 | Feb 2025 |
|---------------------|----------|----------|----------|----------|
| Quarterly dividends |          |          |          |          |

| Dividends  |      |       |  |      |
|--|------|-------|--|------|
| Dividends  Dividend per share (Yen)                                    |      |       |  |      |
| Dividend per share (Yen)   |      |       |  |      |
| First quarter  |      |       |  |      |
| Result   | _    |       |  | _    |
| Second quarter   |      |       |  |      |
| Result   |      | 0.00  |  | 0.00 |
| Third quarter  |      | 0.00  |  | 0.00 |
| Result   |      |       |  | _    |
| Forecast   | _    |       |  |      |
| Upper  | -    |       |  |      |
| Lower  | -    |       |  |      |
| Year end   |      |       |  |      |
| Result   |      |       |  | 0.00 |
| Forecast   |      | 16.00 |  | 0.00 |
| Upper  | _    |       |  |      |
| Lower  | -    |       |  |      |
| Annual   |      |       |  |      |
| Result   |      |       |  | 0.00 |
| Forecast   |      | 16.00 |  |      |
| Upper  | -    |       |  |      |
| Lower  | -    |       |  |      |
| Correction of dividend forecast from the most recent dividend forecast |      |       |  |      |
| Correction of dividend forecast from the most recent dividend forecast |      |       |  |      |
| Annual   | true |       |  |      |
| Note to dividends  |      |       |  |      |
| Note to dividends  |      |       |  |      |
| Annual   |      |       | 配当予想の修正については、本日(2025年10月15日)公表いたしました「配当予想の修正及び株主優待制度の廃止に関するお知らせ」をご覧ください。 |      |

# **Quarterly Forecasts**

(in millions of yens)

|                                      | Feb 2026   |
|--------------------------------------|--|
| Quarterly forecasts                  |  |
| Quarterly forecasts                  |  |
| Title for forecasts                  | 3 . 2026年 2 月期の<br>連結業績予想(2025<br>年 3 月 1 日 ~ 2026年<br>2 月28日) |
| Preamble to consolidated forecasts   |  |
| Preamble to forecasts                | -  |
| Main table of consolidated forecasts |  |
| Net sales                            |  |
| Net sales                            |  |
| Forecast                             | 29,438   |
| Upper                                | -  |
| Lower                                | -  |
| % change                             |  |
| Forecast                             | 19.1   |
| Upper                                | -  |
| Lower                                | -  |
| Operating profit                     |  |
| Operating profit                     |  |
| Forecast                             | 1,833  |
| Upper                                | -  |
| Lower                                | -  |

| 0/ 1   |        |
|--|--------|
| % change   |        |
| Forecast   | 26.3   |
| Upper  | •      |
| Lower  | •      |
| Ordinary profit  |        |
| Ordinary profit  |        |
| Forecast   | 1,973  |
| Upper  | -      |
| Lower  | •      |
| % change   |        |
| Forecast   | 23.1   |
| Upper  | •      |
| Lower  | •      |
| Profit attributable to owners of parent                                  |        |
| Profit attributable to owners of parent                                  |        |
| Forecast   | 1,363  |
| Upper  | -      |
| Lower  | -      |
| % change   |        |
| Forecast   | 33.9   |
| Upper  | -      |
| Lower  | -      |
| Basic earnings per share (Yen)   |        |
| Basic earnings per share (Yen)   |        |
| Forecast   | 105.66 |
| Upper  | -      |
| Lower  | -      |
| Note to consolidated forecasts   |        |
| Note to forecasts  | -      |
| Correction of financial forecast from the most recent financial forecast |        |
| Correction of financial forecast from the most recent financial forecast |        |
| Forecast   |        |
|  |        |

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

|   | Aug 2025 |
|---|----------|
| Significant changes in the scope of consolidation during the period         |          |
| Significant changes in the scope of consolidation during the period         |          |
| Others  |          |
| Significant changes in the scope of consolidation during the period         |          |
| Significant changes in the scope of consolidation during the period         | -        |
| Note to significant changes in the scope of consolidation during the period |          |
| Note to significant changes in the scope of consolidation during the period | -        |

#### Notes, Semiannual-Applying of specific accounting of the consolidated semiannual financial statements

Aug 2025

Applying of specific accounting of the consolidated semiannual financial statements

Applying of specific accounting of the consolidated semi-annual financial statements

Others

Applying of specific accounting of the consolidated semi-annual financial statements

| Applying of specific accounting of the consolidated semi-annual financial statements         | true   |
|--|--|
| Note to applying of specific accounting of the consolidated semi-annual financial statements |  |
| Note to applying of specific accounting of the consolidated semi-annual financial statements | 詳細は、添付資料10<br>ページ「2・中間連<br>結財務諸表及び主な<br>注記(4)中間連結<br>財務諸表に関する注<br>記事項(中間連結財<br>務諸表の作成に特有<br>の会計処理に関する<br>注記)」をご覧下さ<br>い。 |

# Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

|  | Aug 2025 |
|--|----------|
| Changes in accounting policies, accounting estimates and retrospective restatement               | Aug 2023 |
| Changes in accounting policies, accounting estimates and retrospective restatement               |          |
| Others   |          |
| Changes in accounting policies, accounting estimates and retrospective restatement               |          |
| Changes in accounting policies based on revisions of accounting standard                         | true     |
| Changes in accounting policies other than ones based on revisions of accounting standard         | -        |
| Changes in accounting estimates  | true     |
| Retrospective restatement  |          |
| Note to changes in accounting policies,<br>accounting estimates and retrospective<br>restatement |          |
| Note to changes in accounting policies, accounting estimates and retrospective restatement       | -        |

#### Notes, Quarterly-Number of issued and outstanding shares common stock

|  | Aug 2025   | Feb 2025   | Aug 2024  |
|--|------------|------------|-----------|
| Number of issued and outstanding shares (common stock)   |            |            |           |
| Number of issued and outstanding shares (common stock)   |            |            |           |
| Others   |            |            |           |
| Number of issued and outstanding shares (common stock)   |            |            |           |
| Number of issued and outstanding shares at<br>the end of fiscal year (including treasury<br>stock) | 12,918,380 | 12,918,380 |           |
| Number of treasury stock at the end of fiscal year   | 9,003      | 9,003      |           |
| Average number of shares   | 12,909,377 |            | 12,893,10 |
| Note to number of issued and outstanding shares (common stock)                                     |            |            |           |
| Note to number of issued and outstanding shares (common stock)                                     | -          |            |           |

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.