Translation

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# Summary of Consolidated Financial Results for the Six Months Ended June 30, 2026 (Based on Japanese GAAP)

August 13, 2026

Company name: Toyokumo, Inc.
Stock exchange listing: Tokyo
Stock code: 4058 URL https://www.toyokumo.co.jp/
Representative: President CEO Yuji Yamamoto
Inquiries: Director General Manager CFO Kazuhiko Ishii TEL 050(3816)6668
Scheduled date to file Semi-annual Securities Report: August 13, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

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

| | Net sales | | EBITDA | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| Six months ended June 30, 2026 | 2,932 | 30.5 | 1,377 | 41.3 | 1,246 | 45.6 | 1,250 | 45.9 | 824 | 46.4 |
| Six months ended June 30, 2025 | 2,247 | 55.1 | 974 | 72.8 | 856 | 53.1 | 856 | 53.2 | 562 | 45.7 |

| | Earnings per share | Diluted earnings per share |
|---|---|---|
| | Yen | Yen |
| Six months ended June 30, 2026 | 75.69 | – |
| Six months ended June 30, 2025 | 51.66 | – |

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio |
|---|---|---|---|
| | Millions of yen | Millions of yen | % |
| As of June 30, 2026 | 7,171 | 4,459 | 61.8 |
| As of December 31, 2025 | 6,538 | 4,061 | 61.8 |

2. Cash dividends

| | Annual dividends per share | | | | |
|---|---|---|---|---|---|
| | 1st quarter-end | 2nd quarter-end | 3rd quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Year ended December 31, 2025 | – | 0.00 | – | 20.00 | 20.00 |
| Year ending December 31, 2026 | – | 0.00 | | | |
| Year ending December 31, 2026 (Forecast) | | | – | 27.00 | 27.00 |

3. Forecast of consolidated financial results for the year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

Percentages indicate year-on-year changes

| | Net sales | | EBITDA | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Earnings per share |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Full year | 6,000 | 23.5 | 2,370 | 28.1 | 2,100 | 30.8 | 2,100 | 30.5 | 1,400 | 29.0 | 128.87 |

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended June 30, 2026: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

| | | | |
|---|---|---|---|
| As of June 30, 2026 | 11,008,000 shares | As of December 31, 2025 | 11,008,000 shares |

Number of treasury shares at the end of the period

| | | | |
|---|---|---|---|
| As of June 30, 2026 | 170,977 shares | As of December 31, 2025 | 56,300 shares |

Average number of shares during the period (cumulative from the beginning of the fiscal year)

| | | | |
|---|---|---|---|
| Six months ended June 30, 2026 | 10,890,704 shares | Six months ended June 30, 2025 | 10,897,292 shares |

## Semi-annual consolidated financial statements
### Consolidated balance sheets

(Millions of yen)

| | As of December 31, 2025 | As of June 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 4,407 | 5,057 |
| Accounts receivable - trade | 180 | 213 |
| Other | 215 | 242 |
| Allowance for doubtful accounts | (1) | (1) |
| Total current assets | 4,802 | 5,511 |
| Non-current assets | | |
| Property, plant and equipment | 51 | 52 |
| Intangible assets | | |
| Goodwill | 881 | 807 |
| Customer-related intangible assets | 308 | 283 |
| Other | 185 | 170 |
| Total intangible assets | 1,375 | 1,261 |
| Investments and other assets | 308 | 345 |
| Total non-current assets | 1,736 | 1,659 |
| Total assets | 6,538 | 7,171 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 41 | 42 |
| Accounts payable - other, and accrued expenses | 483 | 288 |
| Income taxes payable | 384 | 462 |
| Contract liabilities | 1,264 | 1,656 |
| Other | 200 | 166 |
| Total current liabilities | 2,373 | 2,617 |
| Non-current liabilities | | |
| Other | 103 | 95 |
| Total non-current liabilities | 103 | 95 |
| Total liabilities | 2,477 | 2,712 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 394 | 394 |
| Capital surplus | 417 | 417 |
| Retained earnings | 3,330 | 3,936 |
| Treasury shares | (101) | (316) |
| Total shareholders' equity | 4,042 | 4,431 |
| Non-controlling interests | 19 | 27 |
| Total net assets | 4,061 | 4,459 |
| Total liabilities and net assets | 6,538 | 7,171 |

## Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

## Consolidated statements of income (cumulative)

(Millions of yen)

| | Six months ended June 30, 2025 | Six months ended June 30, 2026 |
|---|---|---|
| Net sales | 2,247 | 2,932 |
| Cost of sales | 90 | 139 |
| Gross profit | 2,156 | 2,793 |
| Selling, general and administrative expenses | 1,300 | 1,546 |
| Operating profit | 856 | 1,246 |
| Non-operating income | | |
| Interest income | 1 | 4 |
| Other | 0 | 0 |
| Total non-operating income | 2 | 4 |
| Non-operating expenses | | |
| Interest expenses | 0 | – |
| Share issuance costs | 0 | 0 |
| Commission for purchase of treasury shares | 0 | 0 |
| Total non-operating expenses | 1 | 0 |
| Ordinary profit | 856 | 1,250 |
| Profit before income taxes | 856 | 1,250 |
| Income taxes - current | 302 | 440 |
| Income taxes - deferred | (12) | (22) |
| Total income taxes | 290 | 417 |
| Profit | 566 | 832 |
| Profit attributable to non-controlling interests | 3 | 8 |
| Profit attributable to owners of parent | 562 | 824 |

## Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

| | Six months ended June 30, 2025 | Six months ended June 30, 2026 |
|---|---|---|
| Profit | 566 | 832 |
| Comprehensive income | 566 | 832 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 562 | 824 |
| Comprehensive income attributable to non-controlling interests | 3 | 8 |