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**TAKE AND GIVE. NEEDS**  
**Consolidated Financial Results**  
**for the three months Ended March 31, 2026**  
**[Japanese GAAP]**

Tokyo, May 13, 2026

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Supplementary materials for financial results Yes  
Financial results briefing held No  
URL : <https://www.tgn.co.jp/en/ir/>

**1. Consolidated Financial Results for the First Quarter of the Fiscal Year Ending December 2026 (January 1, 2026 to March 31, 2026)**

(Millions of yen: amounts are rounded down to nearest million yen)

(1) Consolidated Operating Results

(Percentage figures represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Net income attributable to owners of the parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended								
Mar.31 2026	11,763	-	339	-	240	-	614	-
Jun.30 2025	11,100	-1.1	12	-98.0	-125	-	-43	-

Note Comprehensive income

Q1/FY ending Dec.31,2026 : 627 million yen( - )

Q1/FY ended Dec.31,2025 : -50 million yen( - )

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended		
Mar.31 2026	42.11	-
Jun.30 2025	-2.99	-

(Note)

- Quarterly diluted net income per share is not presented because there are no dilutive securities.
- From the fiscal year ending December 2025 onwards, the company changed its fiscal year-end from 31 March to 31 December. As the period for the first quarter of the fiscal year ending December 2025 differs from that of the first quarter of the fiscal year ending December 2026, year-on-year growth rates for the first quarter of the fiscal year ending December 2026 are not presented. The period for the first quarter of the fiscal year ending December 2025 is 1 April to 30 June 2025, and the period for the first quarter of the fiscal year ending December 2026 is 1 January to 31 March 2026.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
Mar.31, 2026	50,394	17,941	35.3
Dec.31, 2025	51,908	17,766	34.0

Reference: Equity capital

As of Mar 31, 2026: 17,793 million yen

As of Dec. 31, 2025: 17,631 million yen

## 2. Cash Dividends

	Annual dividends per share (JPY)				
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	Year-End	Annual
Year ended Dec.31, 2025	Yen -	Yen -	Yen -	Yen 31.00	Yen 31.00
Year ending Dec.31, 2026	-				
Year ending Dec.31, 2026 (Forecast)		20.00	-	20.00	40.00

Note Revisions to the forecast of cash dividends most recently announced : No

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2026 (January 1, 2026 to December 31, 2026)

(Percentage figures represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Net income attributable to owners of the parent		EPS
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending Jun.30, 2026	23,350	-	170	-	-90	-	502	-	34.34
Year ending Dec.31, 2026	47,840	-	1,240	-	720	-	570	-	38.99

Note

- Revisions to the forecast of financial results most recently announced : No
- For the fiscal year ended December 2025, the fiscal year was changed to a nine-month period from April 1, 2025, to December 31, 2025. Consequently, year-over-year and quarter-over-quarter growth rates for the fiscal year ended December 2026 are not provided.

## 4. Note

- Significant changes in the scope of consolidation during the period: No
- Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes
- Changes in accounting policies, changes in accounting estimates, and restatement
  - 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: No

### (4) Number of shares issued (common stock)

[1] Total number of shares issued (including treasury stock)	As of Mar.31, 2026	14,619,330 Shares	As of Dec.31, 2025	14,619,330 Shares
[2] Number of shares of treasury stock	As of Mar.31, 2026	17,217 Shares	As of Dec.31, 2025	17,187 Shares
[3] Number of average shares outstanding during Jan.1, 2026 – Mar. 31, 2026	As of Mar.31, 2026	14,602,119 Shares	As of Mar.31, 2025	14,594,101 Shares

\* Review of the accompanying quarterly consolidated financial statements by a certified public accountant or auditing firm: No

\*Note to forecasts on the consolidated results of operations and other items.

### (1) Cautionary Statement Regarding Forward-Looking Statements:

Descriptions regarding the future are estimated based on the information that the Company is able to obtain at the present point in time and assumptions which are deemed to be reasonable. However, actual results may be different due to various factors.

### (2) Availability of Supplementary Financial Information

Supplementary materials for the financial results are available on TDnet.

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## 1. Overview of Operating Results and Financial Position

Following the approval of the "Partial Amendment to the Articles of Incorporation" at the 27th Annual General Meeting of Shareholders held on June 25, 2025, the Company has changed its fiscal year-end from March 31 to December 31, effective from Fiscal Year 2025. Accordingly, the previous fiscal year was a transitional period following the change in the fiscal year-end. Since the first quarter of the previous fiscal year covers the period from April 1, 2025, to June 30, 2025, year-over-year percentage changes are not provided.

### (1) Analysis of Operating Results

During the first quarter of the current fiscal year (January to March 2026), the business performance of T&G Group was driven by successful advertising and promotional initiatives. These included a review of our media mix and increased utilisation of owned media. This resulted in strong growth in the number of enquiries and orders received. Driven by steady growth in the number of weddings held at our company-operated venues and a continued upward trend in average wedding revenue, net sales for the period reached 11,763 million yen. This exceeded our forecast and allowed us to get off to a strong start in the 2026 fiscal year.

Regarding profits, proactive investment in advertising aimed at strengthening marketing activities resulted in an operating profit of 339 million yen, exceeding our plan. Ordinary profit amounted to 240 million yen, reflecting the recording of 118 million yen in interest expenses. Net income attributable to owners of the parent company was 614 million yen, following the recognition of an extraordinary income of 986 million yen from the sale of fixed assets related to store closures.

The company is focusing on streamlining and maximising advertising and promotional efforts by promoting media mix strategies and enhancing the use of owned media. In March 2026, we standardised our store names to maximise marketing effectiveness and strengthen our branding further. Thanks to these comprehensive advertising and promotional measures, orders are steadily accumulating for both the current fiscal year and fiscal year 2027.

In March 2026, the company entered into an agreement with First Brothers Co., Ltd regarding the operation of a First Brothers Group hotel in Koshigoe, Kamakura City, Kanagawa Prefecture. This hotel is set to be the first property under the company's new hotel brand.

Following renovation, the company aims to reopen the hotel in early 2027. Together with the SAPPORO property, which is scheduled to open in summer 2027, the company will focus on preparations for opening while simultaneously pursuing further hotel development opportunities.

The results for the current interim consolidated accounting period are as follows.

	Three months ended Mar.31, 2026 (Millions of yen)	FY2026 Forecast		Q2 Progress Rate
		Six months ending Jun.30, 2026 (Millions of yen)	Twelve months ending Dec.31, 2026 (Millions of yen)	
Net sales	11,763	23,350	47,840	50.4%
Operating profit	339	170	1,240	199.5%
Ordinary profit	240	-90	720	-
Net income attributable to owners of parent	614	502	570	122.5%

#### Domestic Wedding Business (Wedding)

In the first quarter of the fiscal year, the number of weddings handled at directly operated venues (including TRUNK) progressed steadily to 2,238 against the first-half forecast of 4,527 weddings. This was driven by the success of advertising and promotional initiatives implemented since the previous fiscal year, as well as the full-scale launch of operations at Trifoglio NAGOYA (currently NEEDS Nagoya Marunouchi by T&G WEDDING) and Infinito Nagoya (currently NEEDS Meiki by T&G WEDDING), which joined the Group through a business acquisition in December last year. Net sales reached 11,436 million yen, exceeding the initial plan, supported by continued growth in spending per wedding.

In addition, campaigns and other initiatives promoting the Company's high value-added offerings—including premium-priced food and beverage options, floral arrangements and table coordination, as well as after-bouquet services—contributed to higher spending per wedding. Efforts to increase guest attendance also led to a rise in the average number of guests per wedding, further supporting the increase in spending per wedding.

Operating profit totaled 863 million yen (operating margin of 7.5%). While the Company has been enhancing the effectiveness of its advertising activities through initiatives such as optimizing the media mix by region and reviewing media allocation, and gradual improvements are becoming evident, advertising expenses have not yet declined.

(Hotels)

Supported by continued strong inbound demand during the first quarter, the average daily rate (ADR) for TRUNK(HOTEL)'s properties, operated by the T&G Group, was 99,872 yen at CAT STREET (Jingumae, Shibuya-ku, Tokyo)—an increase of 7,605 yen year-on-year—with an occupancy rate of 89.2% (a 2.2% decrease year-on-year). Meanwhile, at YOYOGI PARK (Tomigaya, Shibuya-ku, Tokyo), the ADR was 101,777 yen, with an occupancy rate of 91.0%. Please note that no year-on-year comparison has been made for YOYOGI PARK as the same period last year was affected by partial renovation work.

As a result, sales from the domestic wedding business amounted to 11,436 million yen and operating profit was 863 million yen (operating profit margin: 7.5%).

	Three months ended Mar.31,2026 (Millions of yen)
Net Sales	11,763
Domestic Wedding Business	11,436
TRUNK (HOTEL)	1,511
Others	327
Gross Profit	7,963
SG & A Expenses	7,624
Operating Profit	339
Domestic Wedding Business	863
Others	94
Company-Wide Costs	-618

## (2) Analysis of Financial Position

Total assets at the end of the first quarter of the current fiscal year amounted to 50,394 million yen, which is a decrease of 1,514 million yen compared to the end of the previous fiscal year. The main factors contributing to this decrease were a 564 million yen reduction in cash and deposits, and a 1,106 million yen reduction in land.

Total liabilities amounted to 32,452 million yen, which is a decrease of 1,689 million yen compared to the end of the previous fiscal year. This was primarily due to a reduction of 2,590 million yen in long-term loans and those due within one year, as well as a 680 million yen decrease in short-term loans. Regarding net assets, the company recorded quarterly net income attributable to owners of the parent of 614 million yen at the end of the first quarter of the current fiscal year. After accounting for dividend payments totalling 452 million yen, net assets increased by 174 million yen compared to the end of the previous fiscal year, resulting in total net assets of 17,941 million yen.

## (3) Explanation of Consolidated Earnings Forecasts and Other Forward-Looking Statements

There are no changes to the full-year earnings forecast for fiscal year 2026, which was announced on February 13, 2026.

2. Consolidated Financial Statements and Supplementary Notes

(1) Consolidated Balance Sheet

(Millions of yen)

	As of Dec.31, 2025	As of Mar.31, 2026
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Deposits	6,586	6,022
Accounts Receivable	736	595
Operating Loans	3,645	3,919
Merchandise	199	206
Inventory	56	78
Prepaid Expenses	744	727
Other	688	1,119
Allowance for Doubtful Accounts	-86	-89
<b>Total Current Assets</b>	<b>12,569</b>	<b>12,579</b>
<b>Fixed Assets</b>		
<b>Tangible Fixed Assets</b>		
Buildings and Structures	33,974	33,515
Accumulated Depreciation and Impairment Losses	-22,489	-22,230
Buildings and Structures (Net)	11,485	11,285
Machinery and Equipment	137	137
Accumulated depreciation and accumulated impairment losses	-112	-113
Machinery and Vehicles (Net)	25	23
Tools, Fixtures, and Equipment	7,208	7,167
Accumulated Depreciation and Impairment Losses	-6,253	-6,241
Tools, Fixtures, and Equipment (Net)	954	926
Land	12,833	11,727
Leased assets	5,243	5,177
Accumulated depreciation and accumulated impairment losses	-3,156	-3,197
Lease assets (net)	2,087	1,979
Construction in progress	890	845
<b>Total Tangible Fixed Assets</b>	<b>28,277</b>	<b>26,787</b>
<b>Intangible fixed assets</b>	<b>705</b>	<b>698</b>
<b>Investments and Other Assets</b>		
Investment securities	15	15
Long-term Prepaid Expenses	82	68
Deferred tax assets	5,408	5,408
Leasehold and security deposits	4,848	4,835
Other	277	277
Allowance for Doubtful Accounts	-277	-276
<b>Total Investments and Other Assets</b>	<b>10,355</b>	<b>10,328</b>
<b>Total Fixed Assets</b>	<b>39,338</b>	<b>37,814</b>
<b>Total Assets</b>	<b>51,908</b>	<b>50,394</b>

(Millions of yen)

	As of Dec.31, 2025	As of Mar.31, 2026
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	1,473	1,557
Short-term borrowings	3,130	2,450
Long-term borrowings due within one year	5,197	4,997
Unpaid Amounts	2,024	2,360
Accrued Income Taxes	150	573
Provision for bonuses	246	496
Stock-based compensation reserve	3	6
Contract liabilities	1,872	2,024
Other	1,056	1,488
Total current liabilities	15,155	15,944
Long-term liabilities		
Long-term borrowings	12,266	9,875
Long-term lease obligations	2,894	2,760
Asset retirement obligations	3,062	2,951
Other	762	920
Total Fixed Liabilities	18,986	16,508
<b>Total liabilities</b>	<b>34,141</b>	<b>32,452</b>
<b>Net Assets</b>		
Shareholders' Equity		
Capital stock	100	100
Capital Surplus	11,065	11,065
Retained earnings	6,499	6,661
Treasury stock	-33	-33
Total shareholders' equity	17,631	17,793
Stock options	1	1
Non-controlling interests	133	146
<b>Total Net Assets</b>	<b>17,766</b>	<b>17,941</b>
<b>Total Liabilities and Net Assets</b>	<b>51,908</b>	<b>50,394</b>

(2) Consolidated Statements of Income and Comprehensive Income  
Consolidated Statement of Income

	(Millions of yen)	
	Three months ended June 30, 2025	Three months ended March 31, 2026
Net sales	11,100	11,763
Cost of sales	3,596	3,800
Gross profit	7,504	7,963
Selling, general and administrative expenses	7,492	7,624
Operating profit	12	339
Non-operating profit		
Interest income	0	7
Other	1	11
Total non-operating profit	1	19
Non-operating expenses		
Interest expenses	139	118
Other	0	0
Total non-operating expenses	139	118
Ordinary profit (loss)	-125	240
Extraordinary income		
Gain on sale of fixed assets	-	986
Total extraordinary income	-	986
Extraordinary losses		
Impairment loss	-	33
Total extraordinary losses	-	33
Net income before income taxes	-125	1,193
Income taxes	-74	566
Interim net profit or interim net loss	-50	627
Net loss attributable to noncontrolling interests	-6	12
Net Income Attributable to Owners of the Parent Company or net loss attributable to owners of the parent (-)	-43	614

Consolidated Statement of Comprehensive Income

	(Millions of yen)	
	Three months ended June 30, 2025	Three months ended March 31, 2026
Net Income or Interim Net Loss	-50	627
Comprehensive Income	-50	627
(Breakdown)		
Comprehensive Income Attributable to Owners of the Parent Company	-43	614
Comprehensive income attributable to non-controlling interests	-6	12

(3) Notes to the Interim Consolidated Financial Statements

(Note Regarding the Going Concern Assumption)

Not applicable.

(Note Regarding Significant Changes in Shareholders' Equity)

Not applicable.

(Application of Accounting Procedures Specific to the Preparation of Quarterly Consolidated Financial Statements)

(Calculation of Tax Expense)

Tax expense is calculated by reasonably estimating the effective tax rate after applying tax effect accounting to net income before taxes for the fiscal year including the first quarter of the current fiscal year, and multiplying quarterly net income before taxes by that estimated effective tax rate.

However, if calculating tax expenses using the estimated effective tax rate would result in a significantly unreasonable outcome, the statutory effective tax rate is used, and the calculation is made after considering the recoverability of deferred tax assets.

In addition, income tax adjustments are included in income taxes.

(Notes to Segment Information, etc.)

【Segment Information】

1. First Quarter of Previous Fiscal Year (From April 1, 2025 to June 30, 2025)

(1) Information on Sales and Profit or Loss Amounts by Reporting Segment and Breakdown of Revenue

(Millions of yen)

	Reportable Segment	Other (Note)	Total
	Domestic Wedding Business		
Sales			
Revenue arising from contracts with customers	10,639	341	10,981
Other revenue	2	116	119
a. Sales to external customers	10,641	458	11,100
b. Inter-segment internal sales or transfers	1	217	218
Total	10,643	676	11,319
Segment Profit	491	122	613

(Note) The "Other" category represents business segments not included in the reportable segments and includes financial and credit services, travel services, etc.

(2) Difference between the total amount of profit or loss for reportable segments and the amount recorded in the interim consolidated statement of income, and the main components of such difference (Matters related to difference adjustments)

(Millions of yen)

Profit	Amount
Reportable Segment Total	491
Profit in the "Other" category	122
Eliminations of inter-segment transactions	0
Corporate expenses (Note)	-602
Operating Income on Interim Consolidated Statement of Income	12

(Note) Company-wide expenses primarily consist of general and administrative expenses not attributable to any reporting segment.

(3) Information on Impairment Losses on Fixed Assets or Goodwill, etc., by Reporting Segment

Not applicable.

2. First Quarter of Current Fiscal Year (From January 1, 2026 to March 31, 2026)

(1) Information on Sales and Profit or Loss Amounts by Reporting Segment and Breakdown of Revenue

(Millions of yen)

	Reportable Segment	Other (Note)	Total
	Domestic Wedding Business		
Sales			
Revenue arising from contracts with customers	11,432	199	11,631
Other revenue	3	128	132
a. Sales to external customers	11,436	327	11,763
b. Inter-segment internal sales or transfers	0	67	68
Total	11,436	395	11,831
Segment Profit	863	94	957

(Note) The "Other" category represents business segments not included in the reportable segments and includes financial and credit services, travel services, etc.

(2) Difference between the total amount of profit or loss for reportable segments and the amount recorded in the interim consolidated statement of income, and the main components of such difference (Matters related to difference adjustments)

(Millions of yen)

Profit	Amount
Reportable Segment Total	863
Profit in the "Other" category	94
Eliminations of inter-segment transactions	0
Corporate expenses (Note)	-619
Operating Income on Interim Consolidated Statement of Income	339

(Note) Company-wide expenses primarily consist of general and administrative expenses not attributable to any reporting segment.

(3) Information on Impairment Losses on Fixed Assets by Reportable Segment

Not applicable

(Notes to the Cash Flow Statement)

A quarterly consolidated statement of cash flows for the first quarter cumulative period has not been prepared. Depreciation and amortization (including amortization of intangible assets) for the first quarter cumulative period were as follows:

	Three months ended June 30, 2025	Three months ended March 31, 2026
Depreciation expenses	446 million yen	491 million yen

(Significant Subsequent Events)

(Establishment of a Subsidiary)

At a board of directors meeting held on April 24, 2026, the Company resolved to establish a subsidiary as described below.

### 1. Reasons for the Establishment of the Subsidiary

The Company has decided to establish a subsidiary for the purpose of operating and managing a hotel currently under construction in Sapporo.

Based on the future growth prospects and business characteristics of this hotel project, the Company determined that operating it as an independent business unit would be optimal.

Through this initiative, the Company aims to accelerate decision-making and enhance expertise within this business, while also striving to stabilize the management foundation of the entire group and achieve sustainable growth.

### 2. Overview of the Subsidiary

1) Name:	Poro Hotel Management Co., Ltd.	
2) Address:	2-3-12 Higashi-Shinagawa, Shinagawa-ku, Tokyo	
3) Title and Name of the Representative to be Appointed President and CEO:	Kenji Iwase (Currently President and CEO of TAKE AND GIVE. NEEDS Co., Ltd.)	
4) Business Activities:	Hotel operation and management	
5) Capital:	10 million yen	
6) Date of Incorporation:	June 1, 2026 (plan)	
7) Fiscal Year-End:	December 31	
8) Shareholder:	TAKE AND GIVE. NEEDS Co., Ltd. (100%)	
9) Relationship with the Listed Company:	Capital Relationship:	The Company will be established as a wholly owned subsidiary of the Company.
	Personnel Relationship:	Directors and employees are expected to be concurrently appointed or transferred from the Company's group.
	Business Relationship:	While there are currently no applicable transactions, the Company is expected to be entrusted by the subsidiary with management guidance and overall administrative services.

### 3. Future Outlook

While the impact of this matter on consolidated financial results for the fiscal year ending December 2026 will be minimal, the Company believes that, in the medium to long term, this initiative will contribute to improving consolidated financial results and corporate value as part of the Group's efforts toward sustainable growth.

Furthermore, should any matters requiring disclosure arise in the future, the Company will promptly announce them.