

January 14, 2026

## Summary of Consolidated Financial Results for the Three Months Ended November 30, 2025 (Under Japanese GAAP)

Company name: TOUMEI CO.,LTD.  
 Listing: Tokyo Stock Exchange / Nagoya Stock Exchange  
 Securities code: 4439  
 URL: <https://www.toumei.co.jp/>  
 Representative: Naoto Hibino, CEO  
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 Scheduled date to commence dividend payments: -  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the three months ended November 30, 2025 (from September 1, 2025 to November 30, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

|                                      | Net sales       |      | Operating profit |       | Ordinary profit |       | Profit attributable to owners of parent |        |
|--------------------------------------|-----------------|------|------------------|-------|-----------------|-------|---|--------|
|                                      | Millions of yen | %    | Millions of yen  | %     | Millions of yen | %     | Millions of yen                         | %      |
| Three months ended November 30, 2025 | 7,202           | 3.8  | 743              | (5.3) | 729             | (9.6) | 497                                     | (11.4) |
| November 30, 2024                    | 6,941           | 28.8 | 785              | 89.9  | 807             | 85.9  | 561                                     | 121.8  |

Note: Comprehensive income For the three months ended November 30, 2025: ¥506 million [(10.2)%]  
 For the three months ended November 30, 2024: ¥563 million [128.3%]

|                                      | Basic earnings per share | Diluted earnings per share |
|--------------------------------------|--------------------------|----------------------------|
|                                      | Yen                      | Yen                        |
| Three months ended November 30, 2025 | 16.84                    | 16.61                      |
| November 30, 2024                    | 18.85                    | 18.47                      |

Note: On September 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares. Assuming that the stock split occurred at the beginning of the fiscal year ending August 31, 2025, the Company's quarterly net income per share and quarterly net income per share adjusted for potential stock are calculated.

#### (2) Consolidated financial position

|                         | Total assets    | Net assets      | Equity-to-asset ratio |
|-------------------------|-----------------|-----------------|-----------------------|
|                         | Millions of yen | Millions of yen | %                     |
| As of November 30, 2025 | 15,740          | 9,418           | 59.6                  |
| August 31, 2025         | 16,583          | 9,797           | 58.9                  |

Reference: Equity  
 As of November 30, 2025: ¥9,385 million  
 As of August 31, 2025: ¥9,774 million

### 2. Cash dividends

|   | Annual dividends per share |                    |                   |                 |       |
|---|----------------------------|--------------------|-------------------|-----------------|-------|
|   | First quarter-end          | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
|   | Yen                        | Yen                | Yen               | Yen             | Yen   |
| Fiscal year ended August 31, 2025             | -                          | 7.00               | -                 | 12.00           | 19.00 |
| Fiscal year ending August 31, 2026            | -                          |                    |                   |                 |       |
| Fiscal year ending August 31, 2026 (Forecast) |                            | 6.00               | -                 | 7.00            | 13.00 |

Note: Revisions to the forecast of cash dividends most recently announced: Yes

2. On September 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares. For the fiscal year ending August 31, 2025, the actual amount before the stock split is described.

3. For the revision of the dividend forecast, please refer to the "Notice of Revision of Dividend Forecast" released today (January 14, 2026).

### 3. Forecast of consolidated financial results for the fiscal year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(Percentages indicate year-on-year changes.)

|                                     | Net sales       |      | Operating profit |       | Ordinary profit |       | Profit attributable to owners of parent |       | Basic earnings per share |
|-------------------------------------|-----------------|------|------------------|-------|-----------------|-------|---|-------|--------------------------|
|                                     | Millions of yen | %    | Millions of yen  | %     | Millions of yen | %     | Millions of yen                         | %     | Yen                      |
| Six months ending February 28, 2026 | 16,732          | 15.2 | 1,737            | (0.2) | 1,758           | (1.4) | 1,227                                   | (1.4) | 40.93                    |
| Fiscal year ending August 31, 2026  | 34,800          | 19.7 | 3,662            | 11.2  | 3,704           | 9.5   | 2,584                                   | 6.2   | 86.19                    |

Note: Revisions to the earnings forecasts most recently announced: None

#### \* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

Note: For details, please refer to Appendix P.7 "2. Quarterly Consolidated Financial Statements and Key Notes (3) Notes on Quarterly Consolidated Financial Statements (Notes on Accounting Procedures Specific to the Preparation of Quarterly Consolidated Financial Statements)" are available.

- (3) Changes in accounting policies, changes in accounting estimates, and restatement
  - (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
  - (ii) Changes in accounting policies due to other reasons: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatement: None

- (4) Number of issued shares (common shares)

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

|                         |                   |
|-------------------------|-------------------|
| As of November 30, 2025 | 30,061,000 shares |
| As of August 31, 2025   | 29,986,200 shares |

- (ii) Number of treasury shares at the end of the period

|                         |                |
|-------------------------|----------------|
| As of November 30, 2025 | 779,632 shares |
| As of August 31, 2025   | 2,132 shares   |

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

|                                      |                   |
|--------------------------------------|-------------------|
| Three months ended November 30, 2025 | 29,573,746 shares |
| Three months ended November 30, 2024 | 29,801,068 shares |

Note: 1. The Company has conducted a stock split at the ratio of two shares to one common stock as of September 1, 2025. Assuming that the stock split occurred at the beginning of the fiscal year ending August 31, 2025, the number of shares outstanding at the end of the fiscal year (including treasury shares), the number of treasury shares at the end of the fiscal year, and the average number of shares during the period (quarterly total) are calculated.

2. The number of treasury shares at the end of the fiscal year includes the Company's shares (777,500 shares in the first quarter of the fiscal year ending August 31, 2026 and 777,500 shares in the fiscal year ending August 31, 2025) held by the Equity Supply and Demand Buffer Trust(R). In addition, the Company's shares held by the Equity Supply and Demand Buffer Trust(R) are included in the treasury stock deducted in the calculation of the average number of shares during the period (467,170 shares in the first quarter of the fiscal year ending August 31, 2026 and - shares in the first quarter of the fiscal year ending August 31, 2025).

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes (optional)

\* Proper use of earnings forecasts, and other special matters  
(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for the use of earnings forecasts, please refer to Appendix P.3 "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

## Quarterly consolidated balance sheet

(Thousands of yen)

|                                       | As of August 31, 2025 | As of November 30, 2025 |
|---------------------------------------|-----------------------|-------------------------|
| Assets                                |                       |                         |
| Current assets                        |                       |                         |
| Cash and deposits                     | 7,884,265             | 7,137,021               |
| Notes and accounts receivable - trade | 5,714,883             | 5,041,886               |
| Merchandise and finished goods        | 33,714                | 27,091                  |
| Raw materials and supplies            | 244,153               | 273,743                 |
| Other                                 | 885,985               | 795,767                 |
| Allowance for doubtful accounts       | (51,146)              | (38,764)                |
| Total current assets                  | 14,711,856            | 13,236,747              |
| Non-current assets                    |                       |                         |
| Property, plant and equipment         | 249,400               | 419,624                 |
| Intangible assets                     | 522,776               | 475,795                 |
| Investments and other assets          |                       |                         |
| Investment securities                 | 22,554                | 442,112                 |
| Deferred tax assets                   | 77,408                | 75,607                  |
| Other                                 | 1,037,089             | 1,127,976               |
| Allowance for doubtful accounts       | (37,136)              | (37,136)                |
| Total investments and other assets    | 1,099,916             | 1,608,560               |
| Total non-current assets              | 1,872,092             | 2,503,979               |
| Total assets                          | 16,583,949            | 15,740,726              |

|   | As of August 31, 2025 | As of November 30, 2025 |
|---|-----------------------|-------------------------|
| Liabilities   |                       |                         |
| Current liabilities                                   |                       |                         |
| Notes and accounts payable - trade                    | 3,179,229             | 2,818,249               |
| Short-term borrowings                                 | 1,200,000             | 1,600,000               |
| Current portion of long-term borrowings               | 310,584               | 310,584                 |
| Accounts payable - other                              | 686,991               | 664,514                 |
| Income taxes payable                                  | 691,396               | 256,947                 |
| Provision for bonuses                                 | 86,516                | 27,211                  |
| Other   | 490,244               | 490,507                 |
| Total current liabilities                             | 6,644,963             | 6,168,014               |
| Non-current liabilities                               |                       |                         |
| Long-term borrowings                                  | 10,976                | 8,330                   |
| Asset retirement obligations                          | 79,188                | 81,430                  |
| Other   | 50,918                | 64,829                  |
| Total non-current liabilities                         | 141,082               | 154,589                 |
| Total liabilities                                     | 6,786,045             | 6,322,603               |
| Net assets  |                       |                         |
| Shareholders' equity                                  |                       |                         |
| Share capital   | 641,253               | 645,527                 |
| Capital surplus                                       | 631,253               | 651,315                 |
| Retained earnings                                     | 8,487,351             | 8,805,337               |
| Treasury shares                                       | (663)                 | (740,065)               |
| Total shareholders' equity                            | 9,759,195             | 9,362,114               |
| Accumulated other comprehensive income                |                       |                         |
| Valuation difference on available-for-sale securities | 15,441                | 23,613                  |
| Total accumulated other comprehensive income          | 15,441                | 23,613                  |
| Share acquisition rights                              | 23,266                | 32,394                  |
| Total net assets                                      | 9,797,903             | 9,418,122               |
| Total liabilities and net assets                      | 16,583,949            | 15,740,726              |

## Quarterly consolidated statement of income

(Thousands of yen)

|  | Three months ended<br>November 30, 2024 | Three months ended<br>November 30, 2025 |
|--|---|---|
| Net sales                                    | 6,941,558                               | 7,202,659                               |
| Cost of sales                                | 4,640,657                               | 4,699,026                               |
| Gross profit                                 | 2,300,901                               | 2,503,632                               |
| Selling, general and administrative expenses | 1,515,344                               | 1,759,665                               |
| Operating profit                             | 785,556                                 | 743,966                                 |
| Non-operating income                         |   |   |
| Interest income                              | 195                                     | 2,462                                   |
| Dividend income                              | 234                                     | 360                                     |
| Gain on settlement of liabilities            | 22,461                                  | 16,083                                  |
| Commission income                            | 2,425                                   | 3,701                                   |
| Other  | 1,297                                   | 3,575                                   |
| Total non-operating income                   | 26,614                                  | 26,183                                  |
| Non-operating expenses                       |   |   |
| Interest expenses                            | 3,084                                   | 3,600                                   |
| Commission for purchase of treasury shares   | -                                       | 30,627                                  |
| Commission for disposal of treasury stock    | -                                       | 5,684                                   |
| Other  | 1,694                                   | 279                                     |
| Total non-operating expenses                 | 4,778                                   | 40,192                                  |
| Ordinary profit                              | 807,392                                 | 729,957                                 |
| Profit before income taxes                   | 807,392                                 | 729,957                                 |
| Income taxes                                 | 245,580                                 | 232,067                                 |
| Profit                                       | 561,811                                 | 497,889                                 |
| Profit attributable to owners of parent      | 561,811                                 | 497,889                                 |

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

|   | Three months ended<br>November 30, 2024 | Three months ended<br>November 30, 2025 |
|---|---|---|
| Profit  | 561,811                                 | 497,889                                 |
| Other comprehensive income                            |   |   |
| Valuation difference on available-for-sale securities | 1,570                                   | 8,172                                   |
| Total other comprehensive income                      | 1,570                                   | 8,172                                   |
| Comprehensive income                                  | 563,382                                 | 506,062                                 |
| Comprehensive income attributable to                  |   |   |
| Comprehensive income attributable to owners of parent | 563,382                                 | 506,062                                 |

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (September 1, 2024 to November 30, 2024)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

|   | Office Hikari 119 package | Office Denki 119 package | Office Solutions | Total     |
|---|---------------------------|--------------------------|------------------|-----------|
| Sales                                     |                           |                          |                  |           |
| Stock Revenue (Note)1                     | 2,927,374                 | 2,971,362                | 78,905           | 5,977,643 |
| Flow revenue (Note)2                      | 140,677                   | 20,389                   | 802,848          | 963,915   |
| Revenue generated from customer contracts | 3,068,052                 | 2,991,752                | 881,754          | 6,941,558 |
| Other Earnings                            | -                         | -                        | -                | -         |
| Revenues from external customers          | 3,068,052                 | 2,991,752                | 881,754          | 6,941,558 |
| Transactions with other segments          | 105                       | 325                      | 15,826           | 16,256    |
| Total                                     | 3,068,157                 | 2,992,077                | 897,580          | 6,957,815 |
| Segment Profit                            | 410,228                   | 477,659                  | 138,781          | 1,026,669 |

Note: 1. Stock revenue is revenue recorded in accordance with the period of service provision, and is mainly from the provision of fiber-optic lines and in-house services in the Office Hikari 119 business, mainly from retail sales of electricity in the Office Denki 119 business, and mainly from the distribution of insurance products in the office solutions business.

2. Flow revenue is revenue recorded in a lump sum at the time of delivery and acceptance of products, and is mainly from the distribution of fiber-optic line services in the Office Hikari 119 business, and mainly from the sale of information terminal equipment and environmental products in the office solutions business.

2. The difference between the total amount of profit or loss of the reported segment and the amount recorded in the quarterly consolidated statements of income and the main details of the difference (matters related to adjustment of differences)

(Thousands of yen)

| benefit   | amount of money |
|---|-----------------|
| Total Reporting Segments  | 1,026,669       |
| Company-wide expenses (Note)                                    | (241,112)       |
| Operating Income in Quarterly Consolidated Statements of Income | 785,556         |

Note: Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant fluctuations in the amount of goodwill)

In the Office Solutions business, goodwill increased due to the acquisition of the business by Digital Creators Co., Ltd., a consolidated subsidiary of the Company.

The increase in goodwill due to this event is 100,000 thousand yen.

II. The three months of the current fiscal year (September 1, 2025 to November 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

|   | Office Hikari 119 package | Office Denki 119 package | Office Solutions | Total     |
|---|---------------------------|--------------------------|------------------|-----------|
| Sales                                     |                           |                          |                  |           |
| Stock Revenue (Note)1                     | 3,096,265                 | 3,212,150                | 76,817           | 6,385,233 |
| Flow revenue (Note)2                      | 155,213                   | 18,438                   | 643,774          | 817,426   |
| Revenue generated from customer contracts | 3,251,478                 | 3,230,588                | 720,592          | 7,202,659 |
| Other Earnings                            | -                         | -                        | -                | -         |
| Revenues from external customers          | 3,251,478                 | 3,230,588                | 720,592          | 7,202,659 |
| Transactions with other segments          | 132                       | 279                      | 23,258           | 23,670    |
| Total                                     | 3,251,610                 | 3,230,868                | 743,851          | 7,226,329 |
| Segment Profit                            | 429,101                   | 500,229                  | 102,332          | 1,031,663 |

Note: 1. Stock revenue is revenue recorded in accordance with the period of service provision, and is mainly from the provision of fiber-optic lines and in-house services in the Office Hikari 119 business, mainly from retail sales of electricity in the Office Denki 119 business, and mainly from the distribution of insurance products in the office solutions business.

2. Flow revenue is revenue recorded in a lump sum at the time of product acceptance, and is mainly from the distribution of fiber-optic line services in the Office Hikari 119 business, the sales of electric power mainly in the Office Denki 119 business, and the sales of information terminal equipment and environmental products mainly in the office solutions business.

2. The difference between the total amount of profit or loss of the reported segment and the amount recorded in the quarterly consolidated statements of income and the main details of the difference (matters related to adjustment of differences)

(Thousands of yen)

| benefit   | amount of money |
|---|-----------------|
| Total Reporting Segments  | 1,031,663       |
| Company-wide expenses (Note)                                    | (287,696)       |
| Operating Income in Quarterly Consolidated Statements of Income | 743,966         |

Note: Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.