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January 30, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: transcosmos inc.
 Listing: Tokyo Stock Exchange
 Securities code: 9715
 URL: <https://www.trans-cosmos.co.jp/english/>
 Representative: Masaaki Muta, Representative Director, Co-president
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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 nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	292,904	4.7	13,409	20.5	15,525	24.0	10,419	37.4
December 31, 2024	279,864	3.1	11,128	27.1	12,519	23.6	7,581	(7.3)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥ 8,658 million [8.7 %]
 For the nine months ended December 31, 2024: ¥ 7,964 million [(20.4%)]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	278.06	260.59
December 31, 2024	202.32	189.54

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
December 31, 2025	214,483	133,457	57.2	3,274.80
March 31, 2025	207,984	129,068	57.0	3,166.17

Reference: Equity
 As of December 31, 2025: ¥ 122,715 million
 As of March 31, 2025: ¥ 118,645 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 March 31, 2025	-	0.00	-	106.00	106.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				108.00	108.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Forecasts for consolidated financial results for the fiscal year ending March 31, 2026 (April 1, 2025 to March 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
Fiscal year ending March 31, 2026	400,000	6.4	15,500	7.1	17,000	8.4	11,500	1.5	306.89

Note: Revisions to the full-year earnings forecasts most recently announced: None

* Notes

(1) Significant changes in the scope of consolidation during the period: None

Newly included: —

Excluded: —

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(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 December 31, 2025	43,863,116 shares
As of March 31, 2025	43,863,116 shares

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

As of December 31, 2025	6,390,340 shares
As of March 31, 2025	6,390,229 shares

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

Nine months ended December 31, 2025	37,472,812 shares
Nine months ended December 31, 2024	37,472,985 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Cautionary statement with respect to forward-looking statements, and other information)

Forward-looking statements contained in this document are based on the information currently available to transcosmos inc. (the Company) and estimates based on reasonable assumptions. Actual operating results may differ materially from these forecasts due to various factors.

(Access to supplemental material for the consolidated financial results)

The Company will post the supplemental material for the consolidated financial results for the nine months ended December 31, 2025, on the Company's website on Friday, January 30, 2026.

Unaudited Quarterly Consolidated Balance Sheet
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
As of December 31, 2025 and March 31, 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)
	As of December 31, 2025	As of March 31, 2025	As of December 31, 2025
ASSETS			
Current assets:			
Cash and deposits	¥ 76,096	¥ 73,502	\$ 486,116
Notes and accounts receivable – trade, and contract assets	72,413	69,506	462,589
Merchandise and finished goods	2,953	3,391	18,869
Work in process	295	181	1,888
Supplies	84	70	537
Others	10,300	8,143	65,797
Less - allowance for doubtful accounts	(136)	(137)	(870)
Total current assets	162,007	154,658	1,034,929
Non-current assets:			
Property, plant and equipment:			
Buildings and structures, net	6,881	7,128	43,962
Tools, furniture and fixtures, net	5,682	6,086	36,298
Land	717	705	4,580
Others, net	932	1,179	5,954
Total property, plant and equipment, net	14,213	15,099	90,795
Intangible assets:			
Goodwill	986	619	6,299
Software	3,747	3,945	23,940
Others	1,101	763	7,035
Total intangible assets	5,834	5,329	37,274
Investments and other assets:			
Investment securities	3,744	3,363	23,921
Shares of unconsolidated subsidiaries and affiliates	12,144	12,851	77,581
Investments of capital subsidiaries and affiliates	1,844	1,853	11,780
Deferred tax assets	2,408	3,497	15,386
Guarantee deposits	10,964	10,236	70,040
Others	2,258	1,961	14,430
Less - allowance for doubtful accounts	(937)	(867)	(5,989)
Total investments and other assets	32,427	32,896	207,150
Total non-current assets	52,475	53,325	335,220
Total assets	¥ 214,483	¥ 207,984	\$ 1,370,149

See accompanying notes to unaudited quarterly consolidated financial statements.

Unaudited Quarterly Consolidated Balance Sheet
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
As of December 31, 2025 and March 31, 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)
	As of December 31, 2025	As of March 31, 2025	As of December 31, 2025
LIABILITIES			
Current liabilities:			
Accounts payable - trade	¥ 16,203	¥ 14,223	\$ 103,512
Short-term borrowings	145	80	926
Current portion of bonds payable	88	81	565
Current portion of convertible bond-type bonds with subscription rights to shares	10,019	—	64,002
Current portion of long-term debt	2,089	2,059	13,351
Accounts payable – other	7,506	7,170	47,953
Accrued expenses	21,628	19,303	138,163
Income taxes payable	2,211	2,642	14,124
Accrued consumption taxes	6,737	5,247	43,038
Accrued compensation	4,093	6,671	26,149
Others	5,332	4,535	34,061
Total current liabilities	76,054	62,014	485,848
Non-current liabilities:			
Bonds payable	177	128	1,130
Convertible bond-type bonds with subscription rights to shares	—	10,034	—
Long-term debt	2,141	4,151	13,682
Liability for retirement benefits	435	411	2,779
Others	2,216	2,176	14,159
Total non-current liabilities	4,970	16,901	31,752
Total liabilities	81,025	78,916	517,600
NET ASSETS			
Shareholders' equity:			
Capital stock	29,065	29,065	185,677
Capital surplus	6,889	6,889	44,011
Retained earnings	98,197	91,749	627,298
Treasury stock, at cost	(16,125)	(16,125)	(103,013)
Total shareholders' equity	118,027	111,579	753,974
Accumulated other comprehensive income:			
Unrealized holding gains on securities	651	321	4,163
Foreign currency translation gains adjustments	4,036	6,744	25,787
Total accumulated other comprehensive income	4,688	7,066	29,951
Stock acquisition rights	0	0	4
Non-controlling interests	10,741	10,422	68,618
Total net assets	133,457	129,068	852,548
Total liabilities and net assets	¥ 214,483	¥ 207,984	\$ 1,370,149

See accompanying notes to unaudited quarterly consolidated financial statements.

Unaudited Quarterly Consolidated Statement of Income

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the nine months ended December 31, 2025 and 2024

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2025	2024	2025
Net sales	¥ 292,904	¥ 279,864	\$ 1,871,113
Cost of sales	235,643	226,143	1,505,322
Gross profit	57,260	53,721	365,791
Selling, general and administrative expenses	43,851	42,593	280,131
Operating income	13,409	11,128	85,659
Non-operating income (expenses):			
Interest income	246	221	1,572
Interest expenses	(33)	(43)	(216)
Dividend income	44	57	283
Share of profits of entities accounted for using equity method	335	614	2,145
Foreign exchange gains	1,393	904	8,901
Provision of allowance for doubtful accounts	(70)	(486)	(447)
Gains on sale of non-current assets	—	97	—
Gains on sale of investment securities	22	50	141
Gains on sale of subsidiaries and affiliates	34	—	222
Gains on liquidation of subsidiaries and affiliates	—	186	—
Losses on valuation of investment securities	(82)	(820)	(529)
Losses on valuation of subsidiaries and affiliates	—	(328)	—
Losses on retirement of fixed assets	(63)	—	(405)
Impairment losses on fixed assets	(39)	—	(252)
Other income (expenses), net	203	63	1,301
Total non-operating income (expenses)	1,990	518	12,717
Profit before income taxes and non-controlling interests	15,399	11,646	98,376
Income taxes:			
Current	3,102	2,463	19,819
Deferred	1,221	956	7,800
Total income taxes	4,323	3,419	27,619
Profit	11,076	8,226	70,757
Profit attributable to non-controlling interests	656	645	4,195
Profit attributable to owners of parent.	¥ 10,419	¥ 7,581	\$ 66,562

See accompanying notes to unaudited quarterly consolidated financial statements.

Unaudited Quarterly Consolidated Statement of Comprehensive Income

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the nine months ended December 31, 2025 and 2024

	Millions of yen		Thousands of U.S. dollars (Note 1)	
	2025	2024	2025	
Profit	¥ 11,076	¥ 8,226	\$ 70,757	
Other comprehensive income:				
Unrealized holding gains (losses) on securities	333	(130)	2,127	
Foreign currency translation gains (losses) adjustments	(2,310)	(312)	(14,759)	
Share of other comprehensive income from ownership in entities accounted for using the equity method	(440)	181	(2,813)	
Total other comprehensive income	(2,417)	(262)	(15,445)	
Comprehensive income	¥ 8,658	¥ 7,964	\$ 55,312	
Total comprehensive income attributable to:				
Owners of parent	¥ 8,042	¥ 7,262	\$ 51,375	
Non-controlling interests	616	701	3,937	

See accompanying notes to unaudited quarterly consolidated financial statements.

Notes to Unaudited Quarterly Consolidated Financial Statements
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

1. U.S. Dollar Amounts

The accompanying quarterly consolidated financial statements are expressed in yen, and solely for the convenience of the reader, have been translated into United States (U.S.) dollars at the rate of ¥156.54 = \$1, the approximate exchange rate of the Tokyo Foreign Exchange Market as of December 31, 2025. This translation should not be construed as a representation that the amounts shown could be converted to U.S. dollars at such rate.

2. Uncertainties of entity's ability to continue as going concern

None.

3. When there are significant changes in amounts of equity

None.

4. Quarterly statement of cash flows

Quarterly consolidated statement of cash flows is not prepared. The amounts of Depreciation of property, plant and equipment and Amortization of intangible assets, Amortization of goodwill for the nine months ended December 31, 2025 and 2024 are as follows:

	Millions of yen		Thousands of U.S. dollars (Note 1)	
	2025	2024	2025	
Depreciation of property, plant and equipment and				
Amortization of intangible assets	¥ 4,142	¥ 4,326	\$ 26,464	
Amortization of goodwill	142	180	908	

Notes to Unaudited Quarterly Consolidated Financial Statements
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

5. Segment Information

Information on net sales, profit or loss and assets for each reportable segment for the nine months ended December 31, 2025 and 2024

Millions of yen						
2025						
	Reportable segments			Total	Eliminations	Consolidated
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates			
Net sales						
Sales to third parties	¥ 190,208	¥ 29,116	¥ 73,579	¥ 292,904	¥ —	¥ 292,904
Inter-segment sales and transfers	891	5,155	4,254	10,301	(10,301)	—
Total	¥ 191,099	¥ 34,272	¥ 77,833	¥ 303,205	¥ (10,301)	¥ 292,904
Segment profit	¥ 7,356	¥ 2,663	¥ 3,470	¥ 13,490	¥ (81)	¥ 13,409

Thousands of U.S. dollars (Note 1)						
2025						
	Reportable segments			Total	Eliminations	Consolidated
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates			
Net sales						
Sales to third parties	\$ 1,215,076	\$ 186,003	\$ 470,034	\$ 1,871,113	\$ —	\$ 1,871,113
Inter-segment sales and transfers	5,691	32,936	27,177	65,805	(65,805)	—
Total	\$ 1,220,768	\$ 218,939	\$ 497,211	\$ 1,936,919	\$ (65,805)	\$ 1,871,113
Segment profit	\$ 46,995	\$ 17,015	\$ 22,167	\$ 86,178	\$ (518)	\$ 85,659

Note A: Segment profit of ¥ (81) million (\$518) thousand in “Eliminations” consists of inter-segment elimination.

Note B: Total consolidated segment profit agrees with consolidated operating profit.

Millions of yen						
2024						
	Reportable segments			Total	Eliminations	Consolidated
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates			
Net sales						
Sales to third parties	¥ 181,719	¥ 26,983	¥ 71,161	¥ 279,864	¥ —	¥ 279,864
Inter-segment sales and transfers	742	5,303	4,107	10,153	(10,153)	—
Total	¥ 182,461	¥ 32,287	¥ 75,269	¥ 290,018	¥ (10,153)	¥ 279,864
Segment profit	¥ 5,433	¥ 2,282	¥ 3,510	¥ 11,226	¥ (98)	¥ 11,128

Note A: Segment profit of ¥ (98) million in “Eliminations” consists of inter-segment elimination.

Note B: Total consolidated segment profit agrees with consolidated operating profit.