

Financial Results for the 3rd Quarter of the Fiscal Year Ending September 2026

August 7, 2026

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- 1. Operating Results**
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II Management Policy and Main Activities

✓ Upward revision of full-Year business results forecast and planned dividend increase for the 12th consecutive year

- (1) Consolidated turnover, operating profit, and ordinary profit all reached record highs for the cumulative third quarter.
- (2) In light of recent trends in business results, we revised upward our full-year business results forecast. We also plan to increase the dividend for the 12th consecutive year.

✓ Business results highlights of the Accounting Firm Business Division

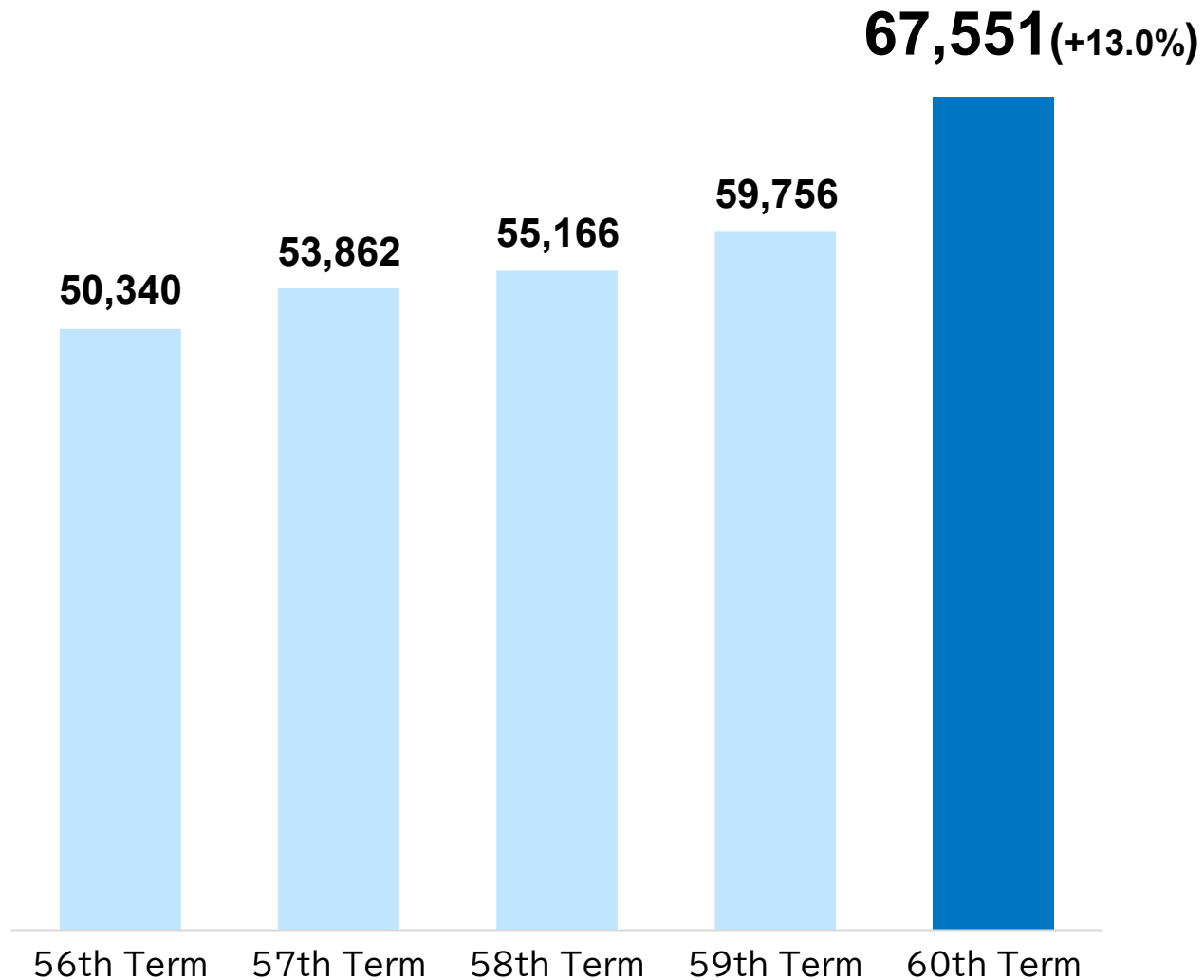
- (1) The number of uses of OMS Cloud and the FX Cloud Series increased steadily. The number of electronic income tax returns filed using TKC systems also exceeded 656,000.
- (2) We announced the development plans for the AI agents to be integrated into TKC systems:
“OMS Agent” for TKCNF member firms and the “FX Agent” for client SMEs. The AI agents are scheduled to be launched sequentially from September 2026.

✓ Business results highlights of the Local Governments Business Division

- (1) Turnover from software increased significantly, supported by the outsourcing of operational management support services for Gov-Cloud to TKC
and the revision of the software pricing structure since April 2026.
- (2) Future growth drivers include SaaS solutions related to Smart Government DX (Easy Service-Counter System, Smart Application System, Convenience Store Certificate Issuance System, etc.), support for the digitalization of public fund payments, which will begin in September 2026, and expansion of functionality of the TASK Cloud Public Accounting System.

1. Operating Results | Consolidated

- 3rd quarter turnover (consolidated) (Million yen) *Figures in parentheses indicate change from the previous year.



Turnover

67,551 million yen (+13.0%)

Operating profit

16,532 million yen (+26.8%)

Ordinary profit

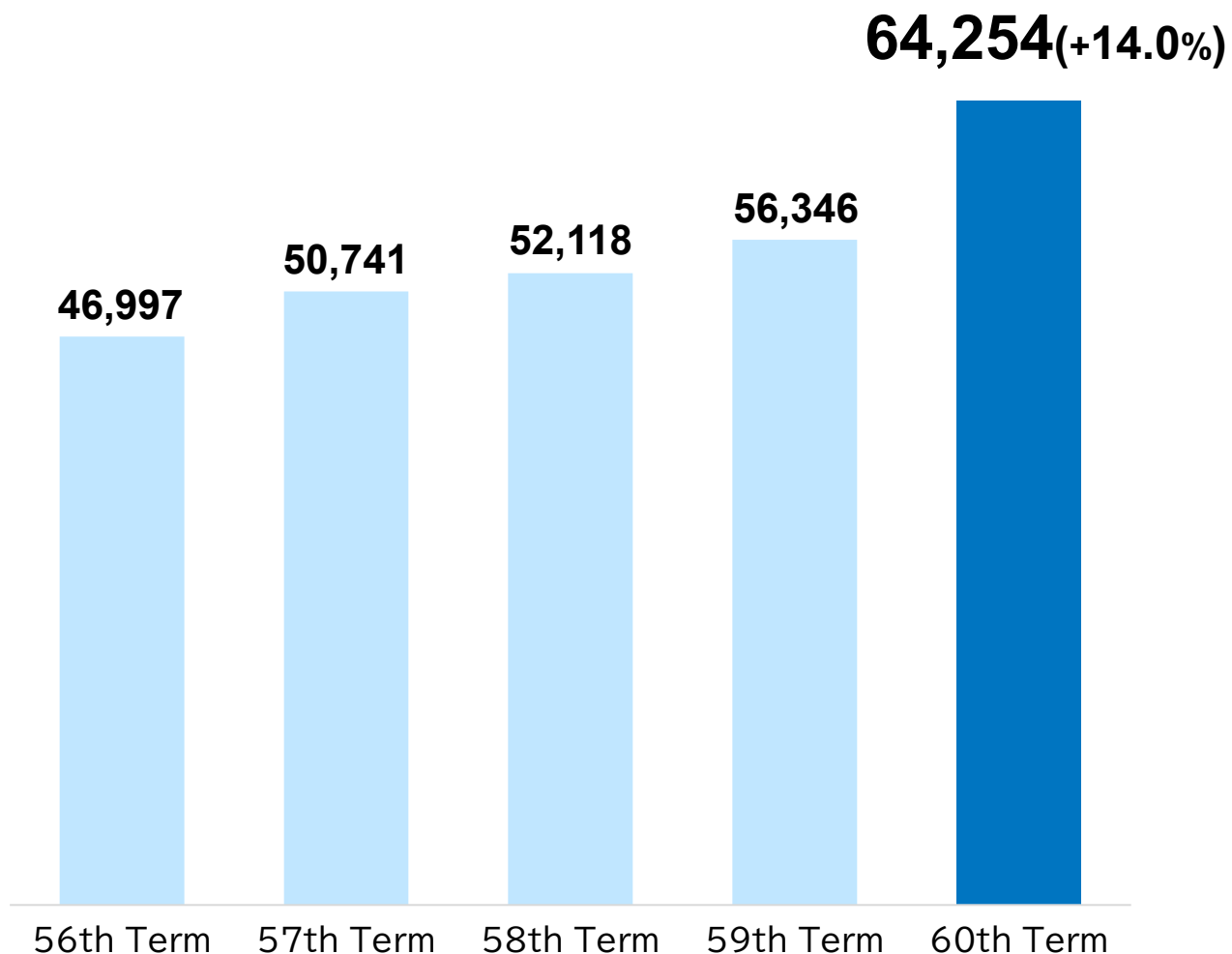
17,112 million yen (+27.4%)

Net profit

11,750 million yen (+24.5%)

● 3rd quarter turnover (non-consolidated) (Million yen)

*Figures in parentheses indicate change from the previous year.



Turnover

64,254 million yen (+14.0%)

Operating profit

16,026 million yen (+30.1%)

Ordinary profit

16,848 million yen (+30.2%)

Net profit

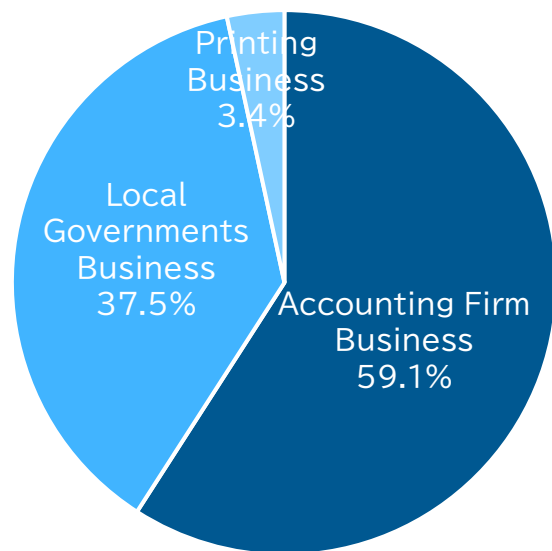
11,690 million yen (+27.5%)

No .	Segment	Turnover (Million yen)	Operating profit (Million yen)		
			YoY	YoY	YoY
1	Accounting Firm Business	39,924	2.8%	9,286	-15.6%
2	Local Governments Business	25,332	36.1%	6,917	304.3%
3	Printing Business	2,294	-1.3%	320	1.7%
4	Adjustments	—	—	7	17.1%
5	Total	67,551	13.0%	16,532	26.8%

*1 Refer to slide 8 for an explanation of the negative operating profit in the Accounting Firm Business.

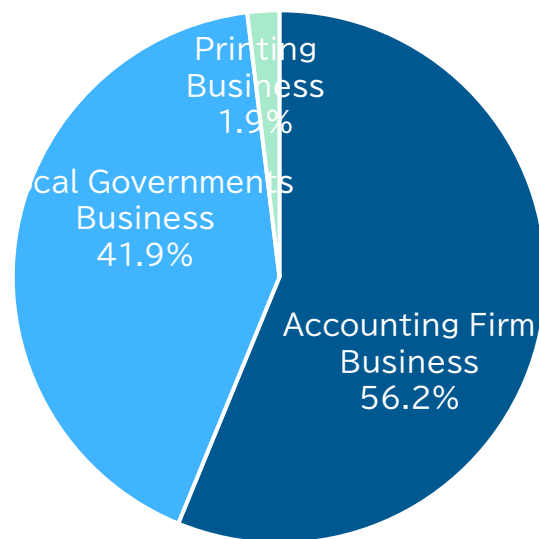
*2 Refer to the segment information note in the “Financial Results” for details of adjustments.

Consolidated turnover



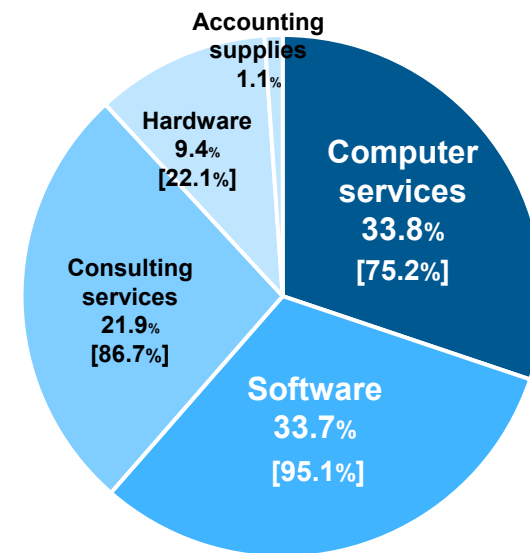
67,551 million yen

Consolidated operating profit



16,532 million yen

Non-consolidated turnover



[]: Contribution margin

64,254 million yen

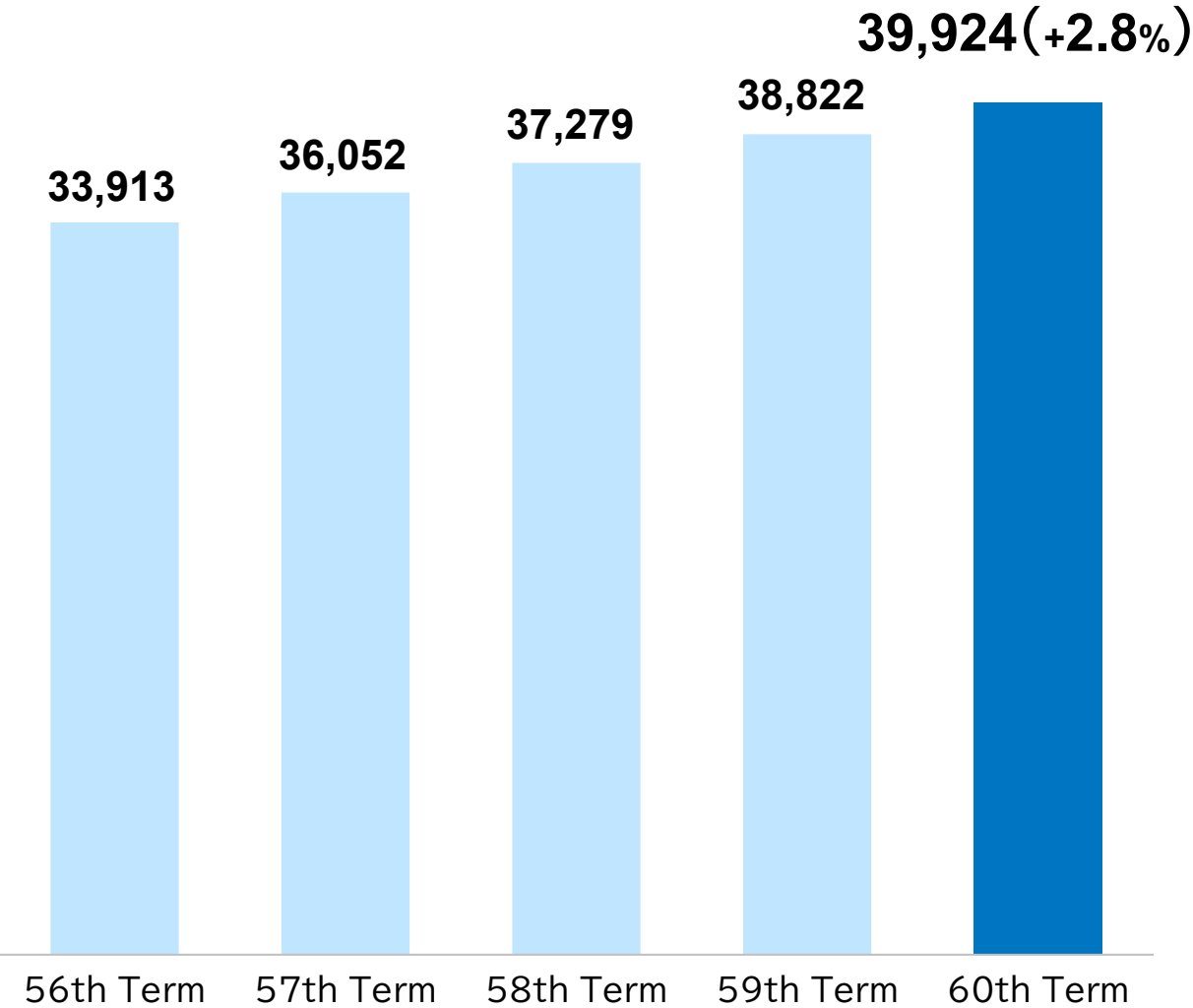
*Turnover from software

One-time purchase: :25%
Rental: :75%

● Turnover of the Accounting Firm Business Division

*Figure in parentheses indicates change from the previous year.

(Million yen)



Breakdown of turnover	YoY
(1) Computer services	+5.7%
(2) Software	+0.2%
(3) Consulting services	+5.6%
(4) Hardware	+1.2%
Operating profit	-15.6%

● Business results highlights of the Accounting Firm Business Division

Computer services	YoY +5.7%	Both OMS Cloud, a core system for accounting firms, and the FX Cloud Series for client SMEs saw increased usage.
Software	YoY +0.2%	New orders for the FX Cloud Series grew continuously, and migration from standalone systems also progressed steadily.
Consulting services	YoY +5.6%	Turnover from launch and operation support fees increased due to new orders for FX4 Cloud, a financial accounting system that caters to medium-sized enterprises.
Hardware	YoY +1.2%	PC replacements increased with the end of Windows 10 support.
Operating profit	YoY -15.6%	Operating profit decreased temporarily due to increasing personnel costs (higher business result-linked bonuses across the Company and strengthened recruitment). *The contribution margin has been maintained at around the same level year on year. The decrease does not reflect a decline in profitability.

● Turnover of the Local Governments Business Division

(Million yen)

*Figure in parentheses indicates change from the previous year.

25,332
(+36.1%)

Breakdown of turnover

YoY

(1) Computer services

-3.5%

(2) Software

+23.2%

(3) Consulting services

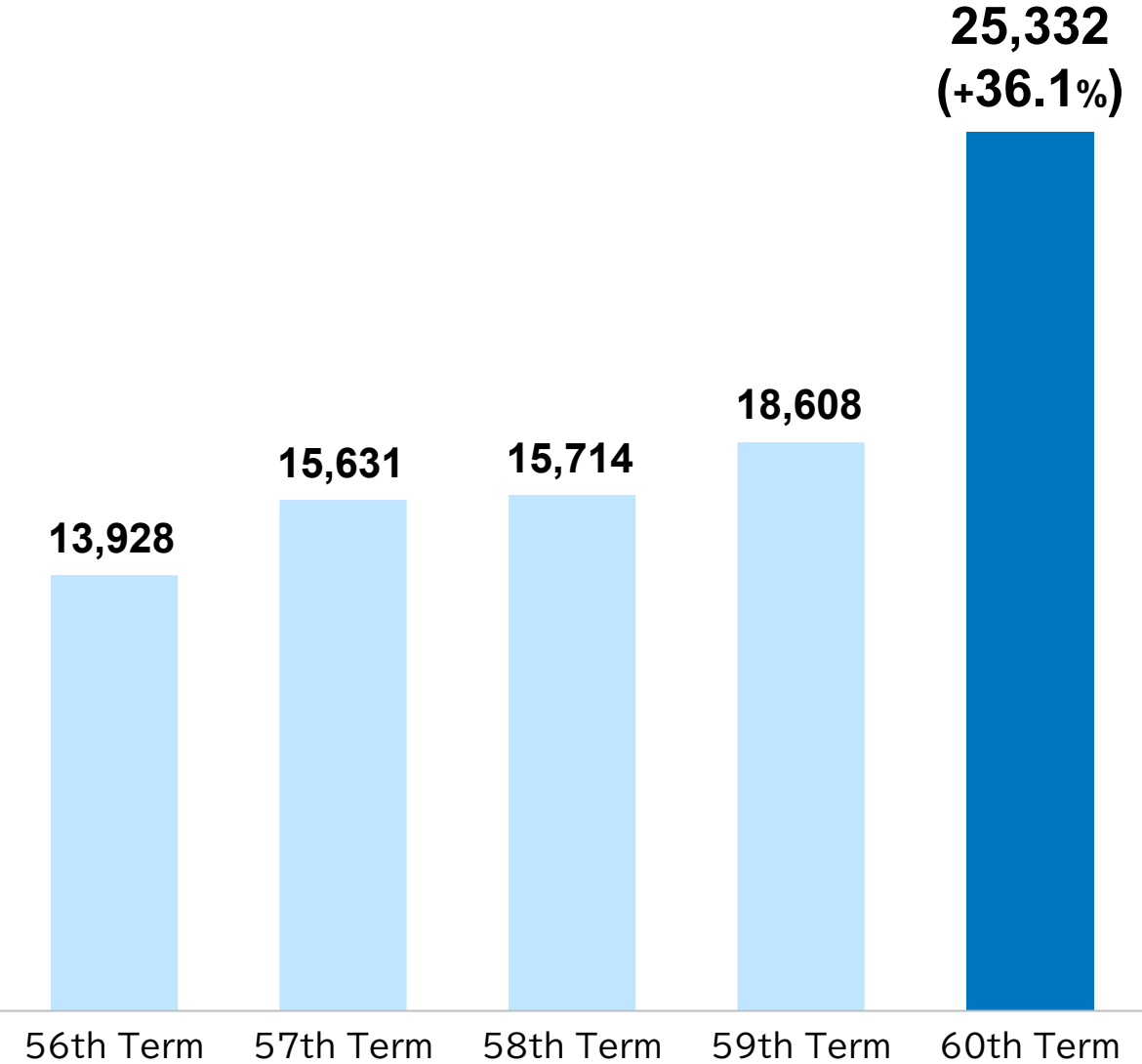
+810.3%

(4) Hardware

-37.7%

Operating profit

+304.3%



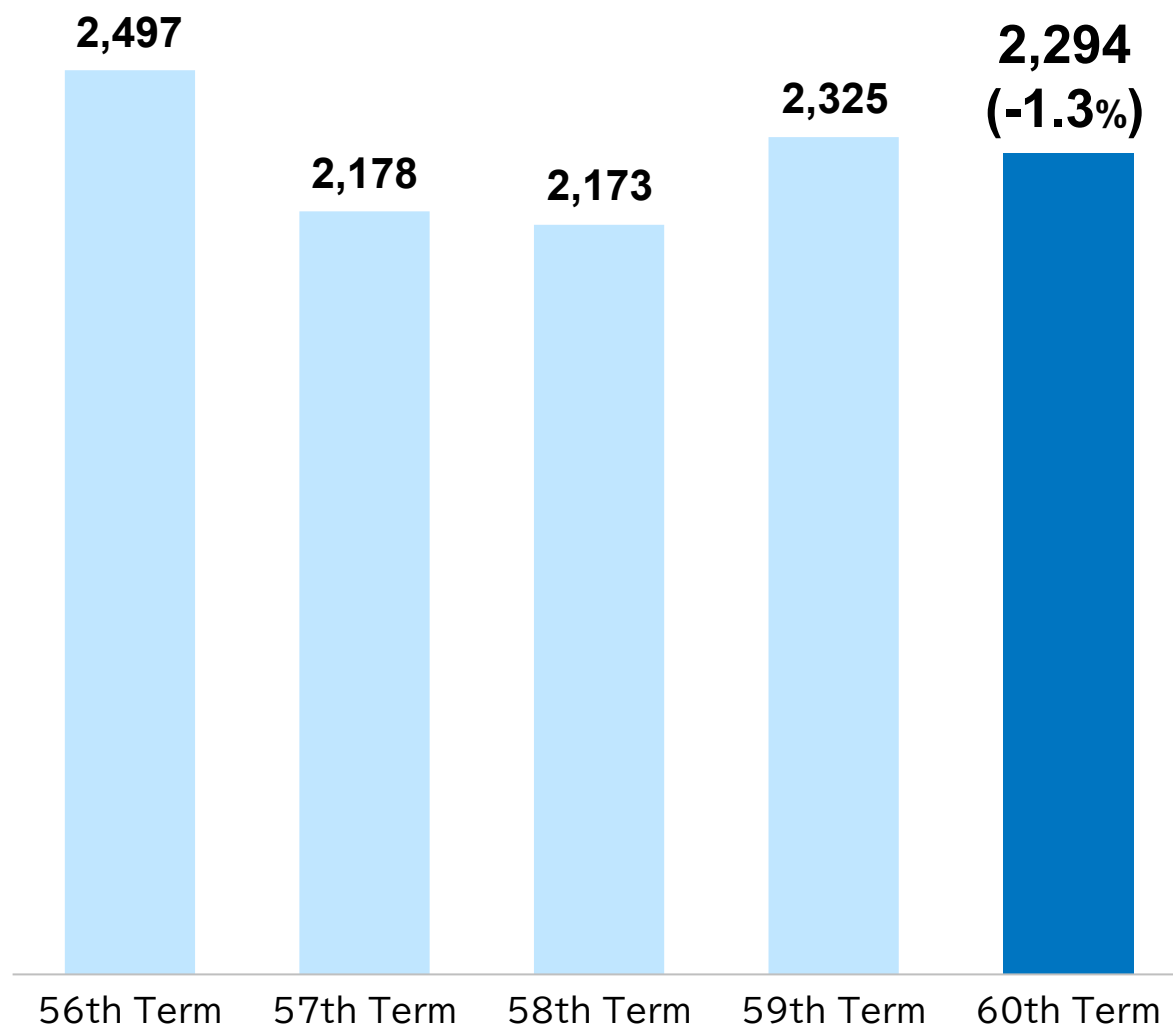
● Business results highlights of the Local Governments Business Division

Computer services	YoY -3.5%	Impacted by decreases in turnover from data center usage fees and network line usage fees due to migration to Gov-Cloud.
Software	YoY +23.2%	Turnover increased from software usage fees, such as due to the outsourcing of operational management support services for Gov-Cloud to TKC, the revision of the software pricing structure, and new orders for TASK Cloud Public Accounting System and other software.
Consulting services	YoY +810.3%	Completed migration to standard specification-compliant systems and Gov-Cloud by the migration deadline stipulated by the national government (March 31, 2026) in line with initial plans.
Hardware	YoY -37.7%	Installation of servers for government offices to migrate to standard specification-compliant systems, as well as renewal of hardware devices related to Juki-Net, were concentrated in the same period of the previous year. As a result, orders for these services decreased during the period under review.
Operating profit	YoY +304.3%	While turnover from hardware with low profit margins decreased from the previous year, turnover from high-profit-margin consulting services increased significantly.

● Turnover of the Printing Business Division

(Million yen)

*Figure in parentheses indicates change from the previous year.



Breakdown of turnover

YoY

(1) Data printing services

0.0%

(2) Business forms

-1.6%

(3) Printing of commercial-use creative materials

-8.6%

Operating profit

+1.7%

● Business results highlights of the Printing Business Division

Data printing services (DPS)	YoY 0.0%	While sales declined due to the cancellation of delivery of direct mail and other causes, we received orders for the creation of new promotional direct mail and printing of survey forms (business activity surveys, etc.), new orders for the outsourcing of issuance and collection of required documents related to year-end tax adjustments, as well as orders for notification operations related to the House of Representatives election held in February 2026 outsourced to TKC.
Business forms	YoY -1.6%	Demand declined for form printing operations due to advances in digitalization.
Printing of commercial-use creative materials	YoY -8.6%	Orders for the creation of catalogs, pamphlets, etc. decreased.
Operating profit	YoY variance +1.7%	The profit margin of DPS, etc. increased.

01

**Percentage of profitable enterprises
utilizing TKC systems increased to 58.1%**

**Far exceeding the 36.5% announced by the National Tax
Agency**

02

**Loans disbursed under the
Fast Link partnership loan between
TKCNF/TKC and Japan Finance Corporation
exceeded 8 billion yen**

Supports client SME financing

03

**The number of employees whose
payroll is processed
by TKC systems surpassed 3 million**

Supports business continuity of SMEs

04

**The number of enterprises utilizing
e-TAX Business Office Taxes surpassed
200 (primarily listed companies)
within one month of launch**

**One-stop, full-line support cloud system from filing to
payments**

05

**Announced plans for TKC AI agents
plans
(September launch)**

May 2026

06

**Japan's first Peppol invoice compatible
financial accounting system for
municipalities**

May 2026

07

**Launched the pilot version of
Peporun,
a Peppol sending/receiving tool**

May 2026

08

**OBM business matching
Bank of Fukuoka, Juhachi-Shinwa Bank, and
Kumamoto Bank**

June 2026

(1) Impact of tensions in the Middle East on business results

The protracted instability in the Middle East has had no direct impact on our business results so far. Due to concerns surrounding the procurement of various supplies, we are implementing the following measures.

Printing Business

In order to minimize the impact on existing orders and ensure a stable supply, our Printing Business is gathering information from vendors regarding the procurement of raw materials and various supplies while continuing to engage in supply negotiations.

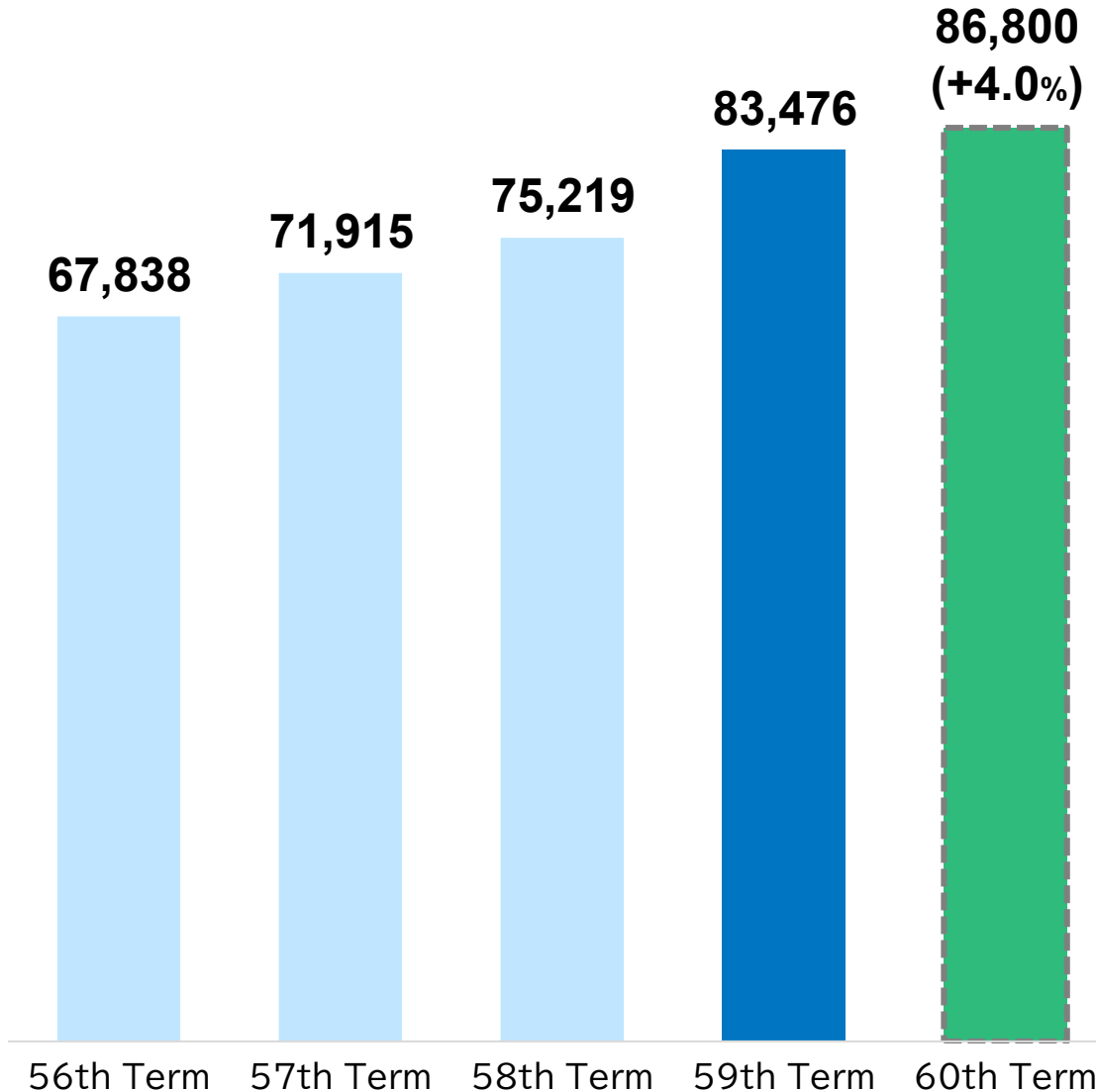
Data center TISC, as well as TCSS, which handles call center operations

We are working to bring forward IT investments to ensure stable operations and to secure a stable supply of heavy oil that we have been stockpiling for emergency use.

(2) Protecting against frontier AI's security risks

Rapid advances in AI technology, particularly frontier AI with highly advanced capabilities, are increasing the speed and sophistication of cyberattacks and posing greater security risks to the systems and services we provide. To ensure that customers can continue to use our systems with confidence, we will strengthen security by updating our development languages and middleware to the latest versions.

● 60th Term: Consolidated business results forecast (Million yen)



Turnover

86,800 million yen (+4.0%)

Ordinary profit

18,100 million yen (+9.1%)

*The management plan for the 61st Term and beyond is under review.

Dividend

- Interim: 55 yen
- Year-end: 71 yen (126 yen annually)

● Dividend, turnover, and ordinary profit



*Revenue recognition standards have been applied from the 55th Term. If they are not applied, income has increased for 12 consecutive years.

Shareholder return policy

① Flexibly acquire treasury stock

Total acquisition amount:
Not exceeding **150** billion yen

Number of shares to be acquired:
Not exceeding **350** million

Period: Five-year period from 60th Term (fiscal year ending September 2026) through 64th Term (fiscal year ending September 2030)

② Maintain optimal profit in each fiscal year

Target dividend payout ratio: **50**% (non-consolidated)

The dividend has increased for 11 consecutive years since the 49th Term.

<Acquisition of treasury stock in the period under review>

February 16, 2026

- Treasury stock acquired: 1.1 million shares
- Total acquisition cost: Approx. 4.4 billion yen
- Class of shares acquired: Common share of the Company
- Shares retired: 1.1 million shares
- Date of retirement: February 27, 2026

March 12, 2026

- Treasury stock acquired: 400,000 shares
- Total acquisition cost: Approx. 1.5 billion yen
- Class of shares acquired: Common share of the Company
- Shares retired: 400,000 shares
- Date of retirement: March 31, 2026

Acquired a total of 1.5 million shares of treasury stock

II Management Policy and Main Activities



- Business practices based on principles

We place the most value on making a “contribution to our customers.”

Masanori Iizuka

Representative Director and President

Contribution to our customers

For the prosperity of our customers, we will

1. seek conditions for the success of our customers' business,
2. develop systems to strengthen these conditions, and
3. offer our utmost support for their implementation.

Our joy is to contribute to our customers.



- We will launch systems equipped with AI agents for accounting firms and client SMEs.

Launching in Late September 2026 on Microsoft Foundry

TKC AIエージェント

For client SMEs



Operates within the FX Cloud Series to support the practical work of business owners and accounting staff.

For accounting firms

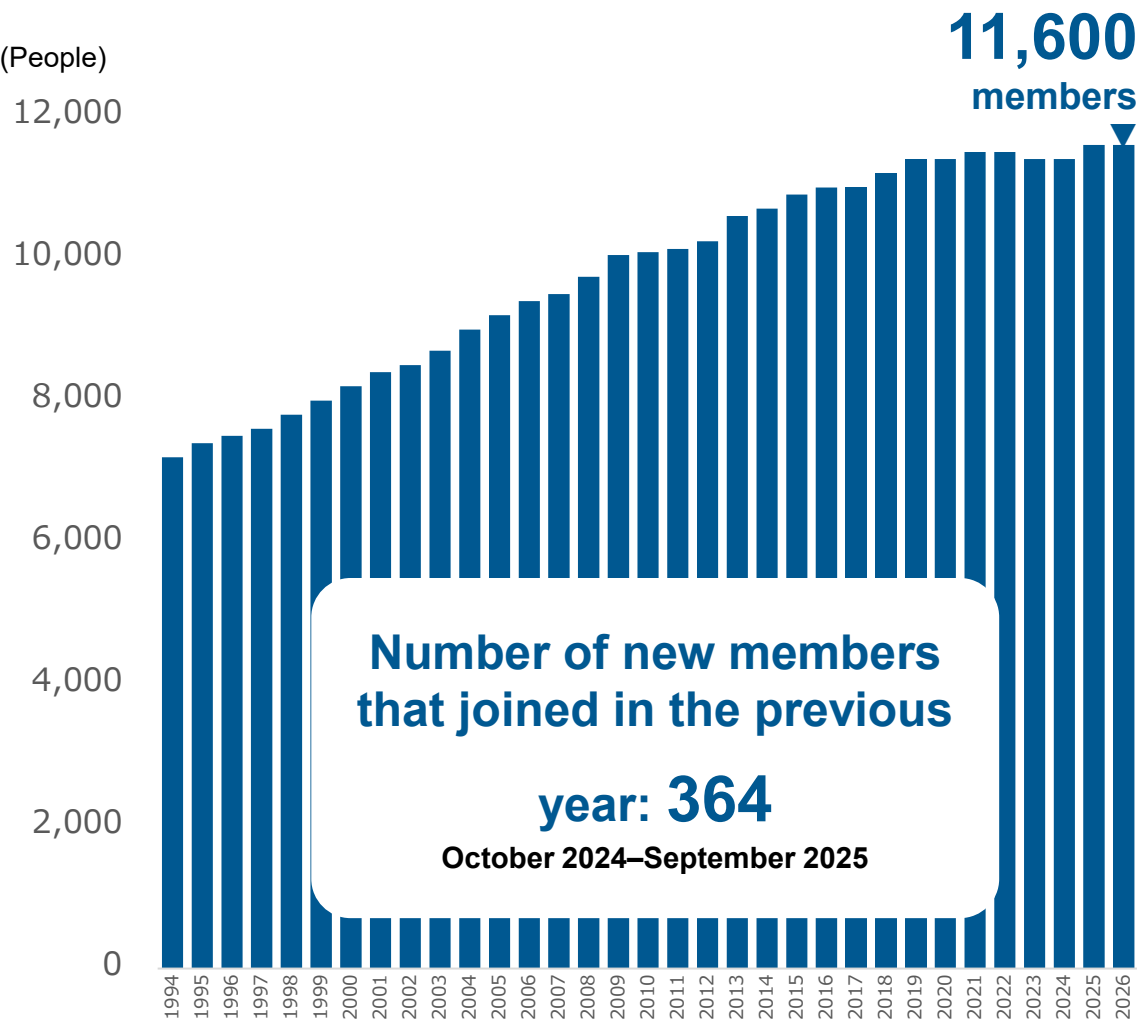


Operates within the OMS Cloud to support the overall practical work of accounting firms.

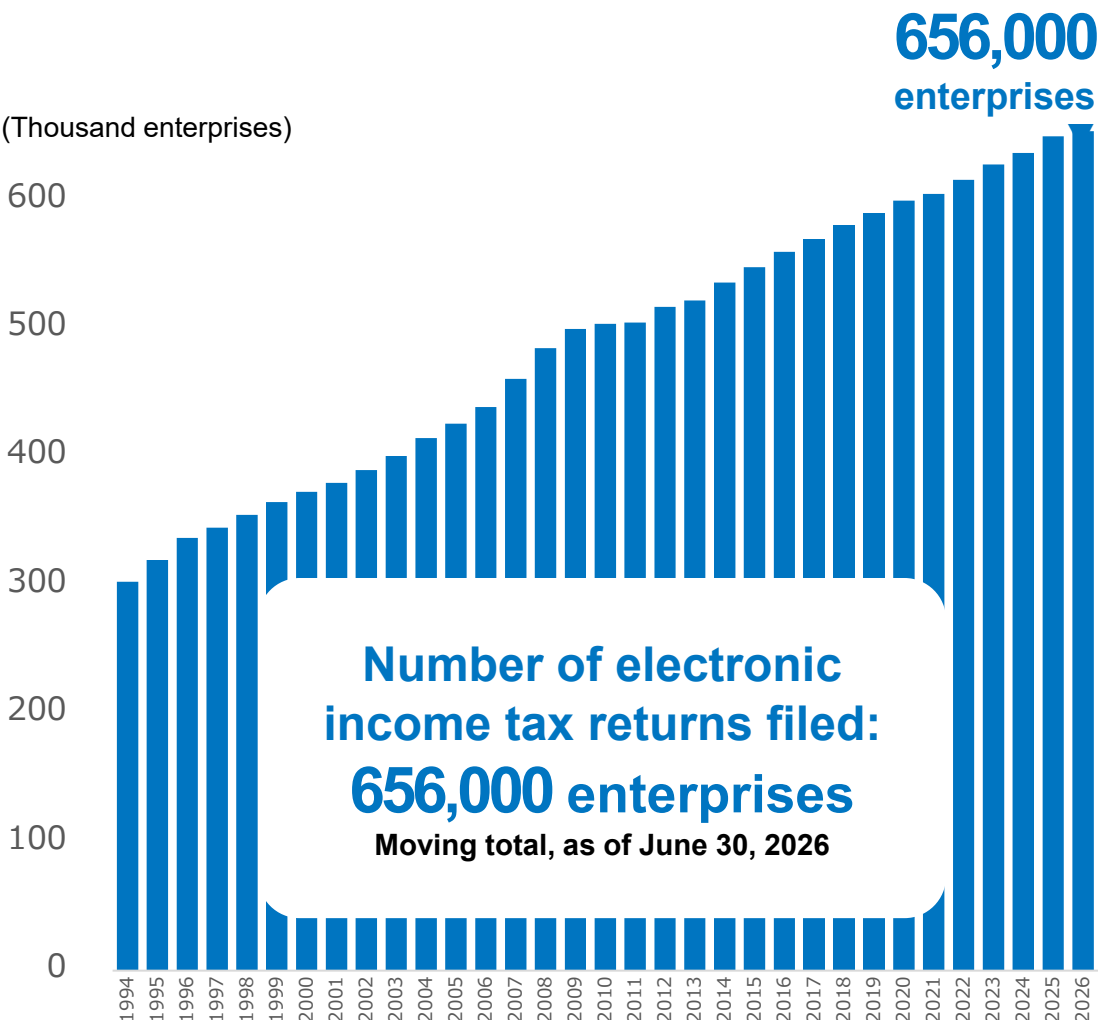
A Governance by Design philosophy that uses technology to protect the confidentiality obligations of tax consultants.

● Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

Number of TKCNF Members



Number of electronic income tax returns filed using TKC systems



- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

01 Promotion of self-accounting by the TKC method



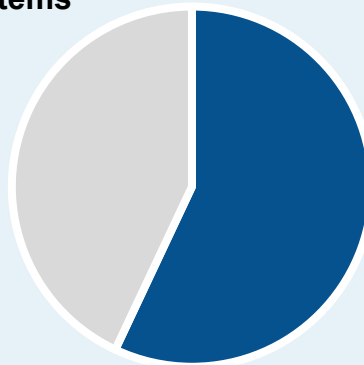
Using TKC FX Cloud

- Use of “Strategy-level” features
- Use of “Day-to-day-level” features, such as a feature for receiving bank credit data and a feature for the integration of salary journal entries

Percentage of enterprises using TKC systems that have a profitable settlement

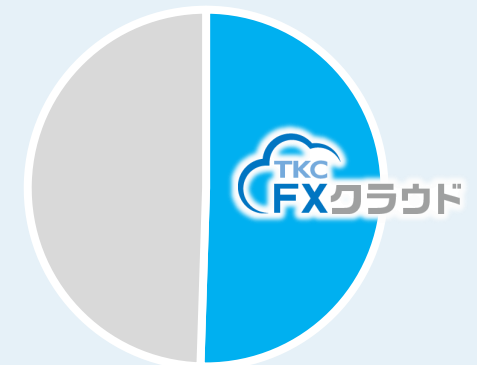
58.1% are profitable

The percentage of enterprises using TKC’s FX Series that have a profitable settlement is more than the percentage in National Tax Agency statistics (36.5%).



Percentage using cloud financial accounting systems for enterprises

Over 50%
are using cloud systems



- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

02 Provision of the Quick Monthly Report Service

(since November 2024)

The number of users exceeded 20,000
one year since its launch



- ✓ The Quick Monthly Report is sent via auto-generated emails to SME business owners, directors of firms, and others
- ✓ Marginal income statements, equity ratios, comments, etc. are delivered to the smartphones of business owners
- ✓ Allows business owners to make swift business decisions even during business trips and stay abreast of numerical data

● Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

03 Support for the preparation of highly reliable financial statements based on timely and accurate bookkeeping

<The reliability of SMEs’ financial statements can be verified from the following three documents.>

Chusho Kaikei Yoryo (General Accounting Standard for SMEs) checklist

中堅小規模事業者の信頼性の高い財務諸表の作成に関するチェックリスト		
1	会計帳簿の作成	○
2	決算書の作成	○
3	税務申告書の作成	○
4	貸借対照表の作成	○
5	損益計算書の作成	○
6	固定資産の減価償却	○
7	負債の計上	○
8	株主資本の計上	○
9	繰上利益剰余金の計上	○
10	繰上利益剰余金の振替	○
11	繰上利益剰余金の振替	○
12	繰上利益剰余金の振替	○
13	繰上利益剰余金の振替	○
14	繰上利益剰余金の振替	○
15	繰上利益剰余金の振替	○
16	繰上利益剰余金の振替	○
17	繰上利益剰余金の振替	○
18	繰上利益剰余金の振替	○
19	繰上利益剰余金の振替	○
20	繰上利益剰余金の振替	○

Confirm compliance with the Chusho Kaikei Yoryo (General Accounting Standard for SMEs).

Tax Audit Report

税務監査報告書		
1	税務監査の実施	○
2	税務監査の結果	○
3	税務監査の意見	○
4	税務監査の範囲	○
5	税務監査の期間	○
6	税務監査の対象	○
7	税務監査の方法	○
8	税務監査の結果	○
9	税務監査の意見	○
10	税務監査の範囲	○
11	税務監査の期間	○
12	税務監査の対象	○
13	税務監査の方法	○
14	税務監査の結果	○
15	税務監査の意見	○
16	税務監査の範囲	○
17	税務監査の期間	○
18	税務監査の対象	○
19	税務監査の方法	○
20	税務監査の結果	○

Confirm that the tax consultant has fulfilled their duty of due care and accountability in the process of preparing the tax return.

Certificate of Bookkeeping Timeliness

記帳適時性証明書		
1	記帳適時性の確認	○
2	記帳適時性の結果	○
3	記帳適時性の意見	○
4	記帳適時性の範囲	○
5	記帳適時性の期間	○
6	記帳適時性の対象	○
7	記帳適時性の方法	○
8	記帳適時性の結果	○
9	記帳適時性の意見	○
10	記帳適時性の範囲	○
11	記帳適時性の期間	○
12	記帳適時性対象	○
13	記帳適時性の方法	○
14	記帳適時性の結果	○
15	記帳適時性の意見	○
16	記帳適時性の範囲	○
17	記帳適時性の期間	○
18	記帳適時性対象	○
19	記帳適時性の方法	○
20	記帳適時性の結果	○

Confirm that daily bookkeeping, accounting books, financial statements, and tax returns have been prepared in a consistent manner, as well as the frequency of audits.

〔原本PDF〕
記帳適時性証明書
(当法人は、日々の記帳から会計帳簿・月次試算表・決算書・税務申告書の作成と電子申告まで一気通貫です。)
発行日：令和7年 5月13日
税理士法人 TKC コンピュータ会計事務所 殿
株式会社 TKC
代表取締役社長 飯塚 真規

第 3139535975 号
貴関与先法人 株式会社 SCG印刷 (法人番号:7123456789012) 殿における
会計帳簿の適時作成義務(会社法第432条①)の遵守状況、並びに決算書は会計帳簿と完全一致していること、
さらに電子申告した法人税申告書は当該決算書に基づいていること(法人税法第74条①)を証明します。

1. 「資料1：過去3年間における月次決算及び年次決算の状況」について
①TKC会員は「TKC全国会行動基準書」に基づいて、会計記録の適法性を確保するため毎月、関与先
に出向き巡回監査することが求められています。貴事務所の実践状況は資料1のとおりです。
②「監査対象月」は貴事務所が巡回監査を行った会計期間、「仕訳数」は当月の試算表に計上された仕訳の
件数、「データ処理日」は月次決算が完了した日を示しています。
③「決算書に付した番号」(17行目)は、書面の「決算報告書」の各頁左下に付した番号で、これと同一の
番号が印刷されている貸借対照表及び損益計算書は、会計帳簿の期末科目残高と完全に一致しています。

2. 「資料2：前期(第35期)の法人税申告書の作成状況」について
①TKCシステムは会計帳簿(仕訳帳・元帳・月次の試算表)及び決算書の作成、これに続く法人税申告書・
消費税申告書の作成、さらには国税と地方税の電子申告まで一気通貫となっています。
②前期の決算書に計上された「税引き後当期純利益(損失)」「(資料1の18行目A)」と前期の法人税申告書
別表4の「当期利益又は当期欠損の額(1)」(資料2の2行目B)とは完全に一致しており、貴関与先殿の法
人税申告書は当該決算書に基づいて作成されています。

3. 税理士法第33条の2に定める書面添付(「決算書確認書」の提出)の実践について
TKC会員は「TKC全国会行動基準書」により、税務申告書の提出に当たっては、税理士法第33条の2
に基づく書面を添付することが求められています。貴事務所の実績は資料3(3行目)のとおりです。

4. TKC財務会計システムの継続利用期間について
①貴関与先の財務データは、平成27年4月分から継続して利用しており、利用期間は10年0か月となります。
②この利用期間において過去仕訳及び科目残高の適時的な修正・追加・削除の処理はなされていません。

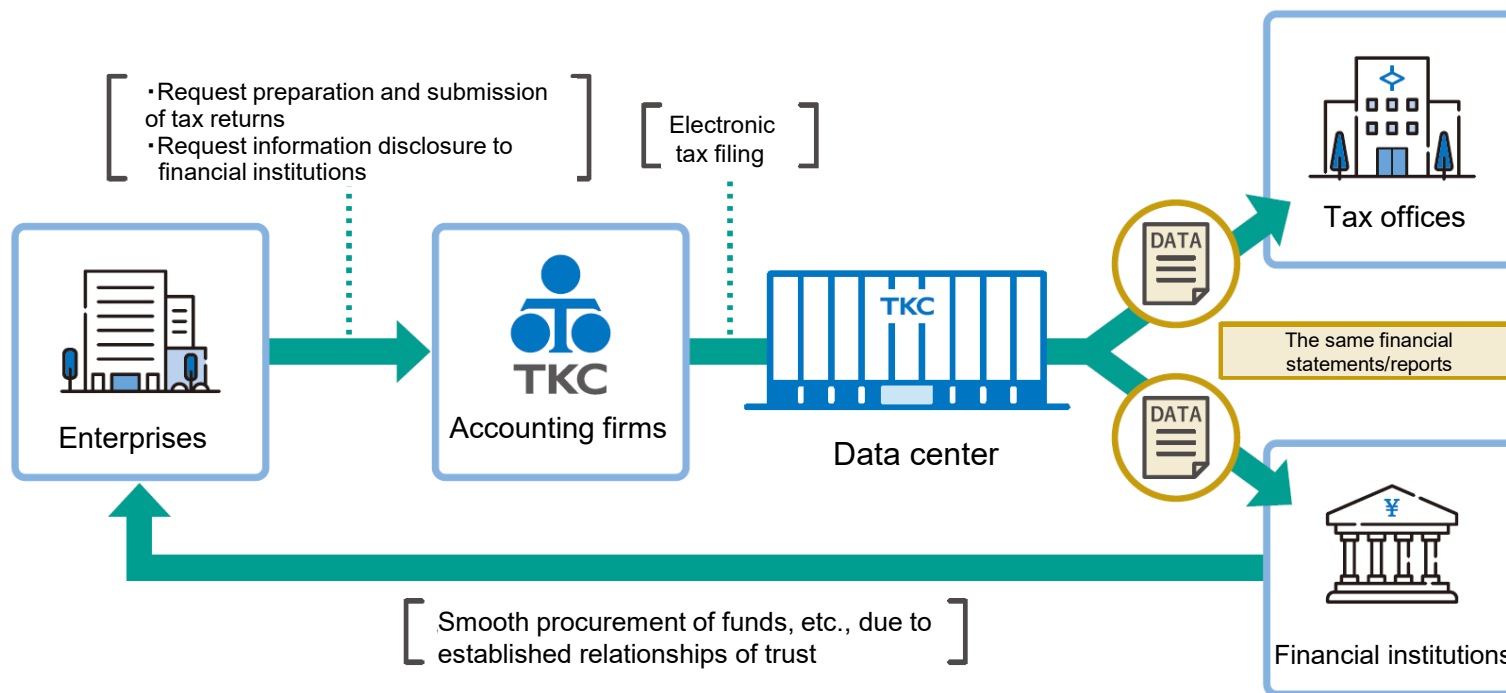
5. この証明書の真正性は、TKC全国会HP (https://www.tkc.jp/) から確認できます。
なお、そこでは事務所名と商号の表示を省略しています。(掲載期限：令和8年5月31日) 以上

資料1：過去3年間における月次決算（○翌月：○翌々月：無印遅れ/期首月と期末月は調整）及び年次決算の状況															
年 月	第33期 令和4年4月1日-令和5年3月31日	第34期 令和5年4月1日-令和6年3月31日	第35期 令和6年4月1日-令和7年3月31日												
	監査対象月	仕訳数	データ処理日	注	監査対象月	仕訳数	データ処理日	注	監査対象月	仕訳数	データ処理日	注			
1	令和4年4月	892	令和4年5月23日	○	令和5年4月	982	令和5年5月23日	○	令和6年4月	848	令和6年5月23日	○			
2	令和4年5月	854	令和4年6月14日	○	令和5年5月	941	令和5年6月14日	○	令和6年5月	817	令和6年6月14日	○			

- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

04 Promotion of TKC Monitoring Information Service

- ✓ Adopted by **503** financial institutions Over 90% of financial institutions
- ✓ Service used over **370,000** times



Guidelines for Personal Guarantee Provided by Business Owners

Can verify the 3 requirements
for cancelling personal
guarantees

- 1 Properly separating the accounting of transactions between corporations and individuals
- 2 Maintaining a certain standard of financial foundation
- 3 Ensuring the transparency of management through the accurate determination of financial position as well as timely and appropriate information disclosures

- Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”



日本政策金融公庫

05 Launch of TKC Fast Link service

- ✓ Digitalizes loan application, screening, and monitoring
- ✓ Through swift decision-making on loans, this service supports smooth financing for SMEs and small business operators

1,000 loan decisions worth 8.0 billion yen made within eight months of the launch

Loan decisions made within
5 business days

Conclusion of MOU between Japan Finance Corporation (JFC) and TKCNF/TKC

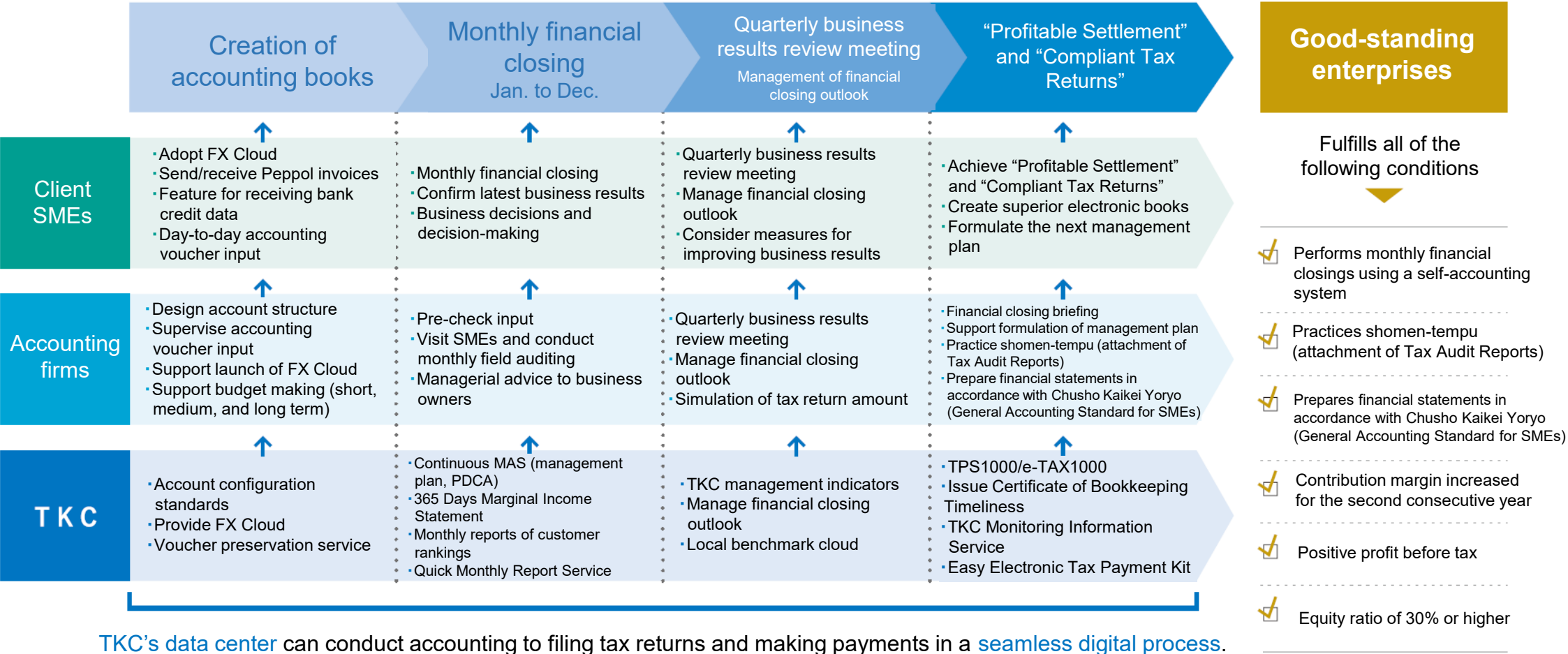
Launch of TKC Disaster Fast Link service

- ✓ Supports swift financing for business operators by leveraging the support capabilities of TKC, TKCNF, and JFC
- ✓ Leverages their consulting capabilities and provides necessary information
- ✓ Holds loan consultation sessions aimed at the reconstruction and development of regional economies, etc.



● Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

06 Support for monthly financial closing by TKCNF member firms and fostering of good-standing enterprises



● Expansion into the listed enterprise market

01 Over 200 enterprises utilizing e-TAX Business Office Taxes within one month of its launch
A service that allows tax operations to be completed on a single cloud system, from the preparation of business office tax returns to electronic tax filing and payments



02 Communication of initiatives related to the adoption of the revised lease accounting standards

Feature column

Key points of the revised lease accounting standards
Confirm explanation of practical issues based on the "Implementation Guidance on Accounting Standard for Leases" issued on September 13, 2024.

Tax and accounting columns



PDFBOOK

Read explanations by **qualified professionals (certified public accountants and tax consultants)** for an overview of the revised lease accounting standards.

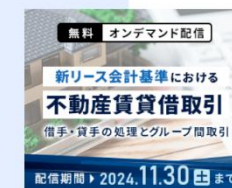
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Seminar

Over 3,500 applicants
Confirm the accounting treatment of real estate lease transactions under the revised lease accounting standards.

Apply



03 Expansion of market share among listed enterprises and support for expanding the client base of TKCNF Members

- Group Relief Corporate Tax System: Used by **approx. 46%** of enterprises with more than 100 million yen in share capital
- TKC Consolidated Group Solution: Used by **44%** of listed companies (and **94** of the top 100 companies with the highest turnover)

● Expansion of market for legal information database services

*TKC study



No.1 Largest archive in Japan

Over **362,000** judicial precedents



No.1 Most number of legal journals and other content and records in Japan

62 titles

21 legal publishers, etc.



No.1

Used by 100% of Japanese law schools
Used by over 160 faculties of law, etc.
Used by over 31,000 user municipalities

Number of IDs **75,000**

For law schools
(faculties of law and researchers)

Law School Educational and Research Support System

The education and research support systems for law school

Law schools / faculties of law
Can be used as a guide when conducting research or writing papers for law-related courses.

Faculties of law and others

- Study tools for civil service examinations
- Study tools for the Test of Legal Proficiency

For law school graduates

Support System for Law School Graduates

Support law school graduates to pass the bar exam through drills for short-answer questions and essays, as well as three mock exams held annually.

For legal apprentices



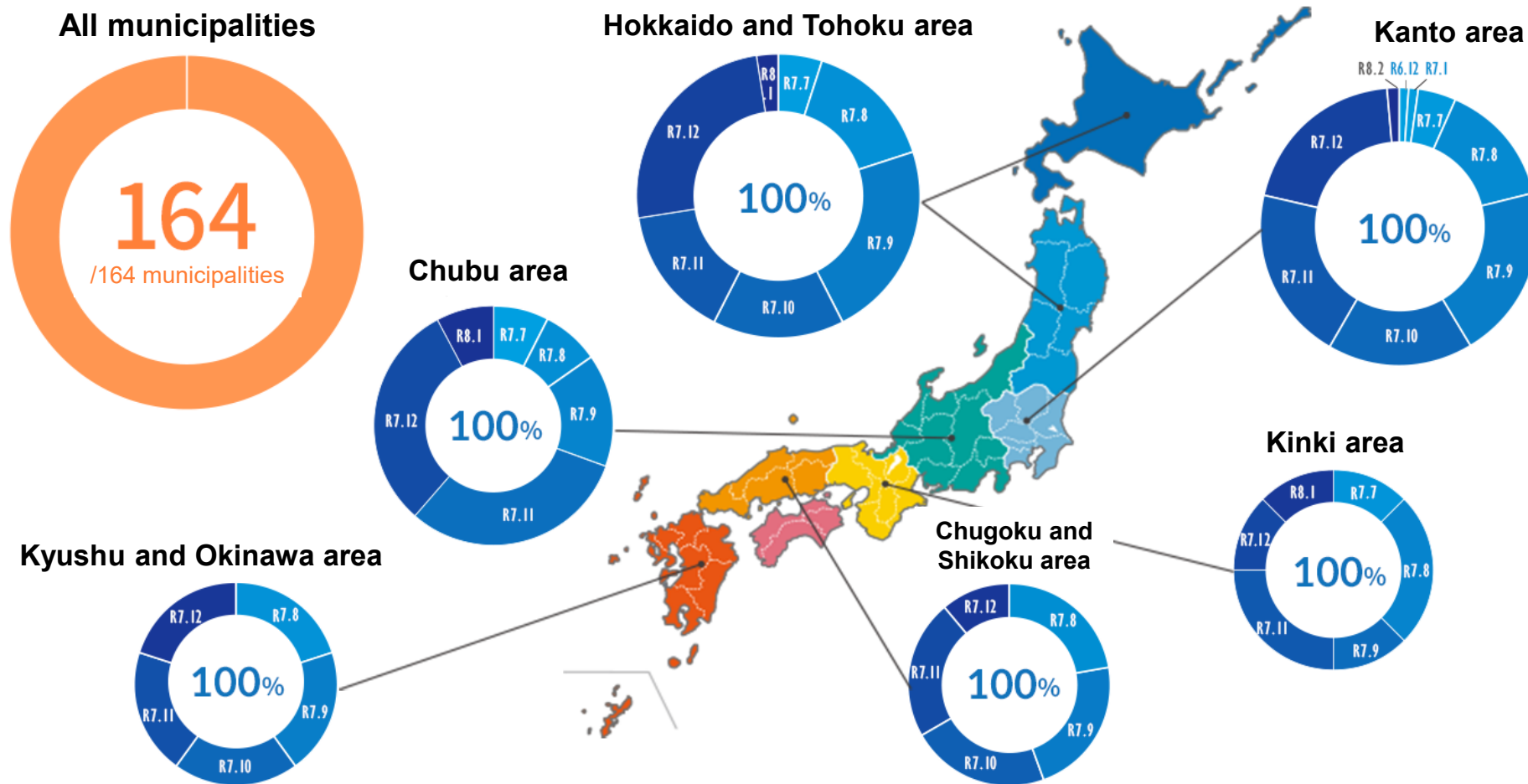
The extensive database is a trusted partner to support your legal apprenticeship. In addition to an affordable annual fee, legal apprentices can switch from the Support System for Law School Graduates for free.

For legal professionals and corporate legal departments



Contains all types of legal information, such as precedents, laws and regulations, bibliographic references, journals, and practice support tools.
The collection boasts 62 legal journals and related materials, making it one of the largest in Japan.

- Meeting the specification of the standardization of local government information systems (completed migration for all customer municipalities)

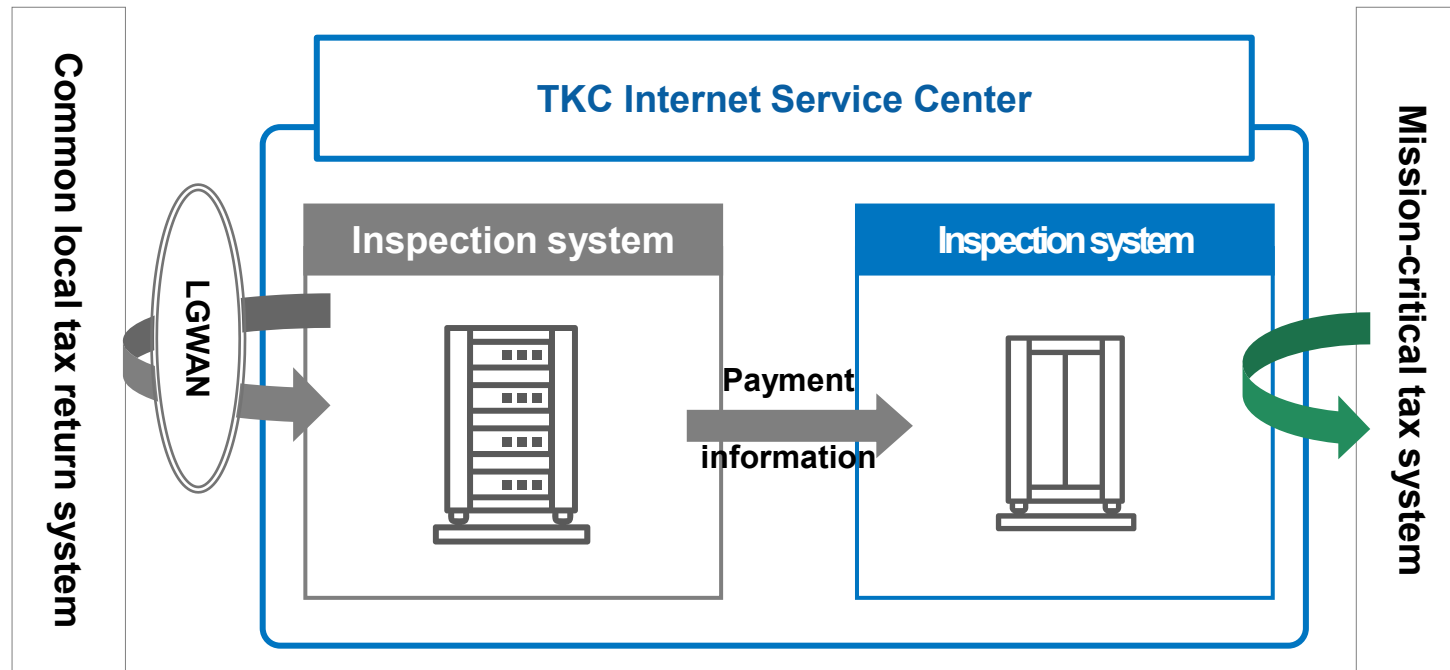


By March 31, 2026, completed migration for all **164 municipalities!**

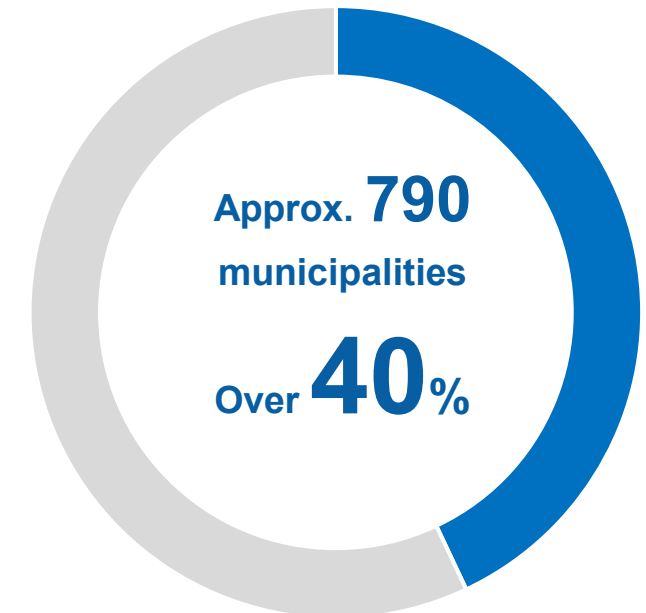
- Support for digitalization of local tax administrative procedures

Enhanced and expanded the features of related systems for the launch of the common local tax return system

Local Taxes Electronic Filing Support Service



Municipalities using TKC's system



Jointly developed proposals with approx. **50** partner enterprises with which we have alliance partner agreements

- Support for digitalization of internal administration

Public Accounting System

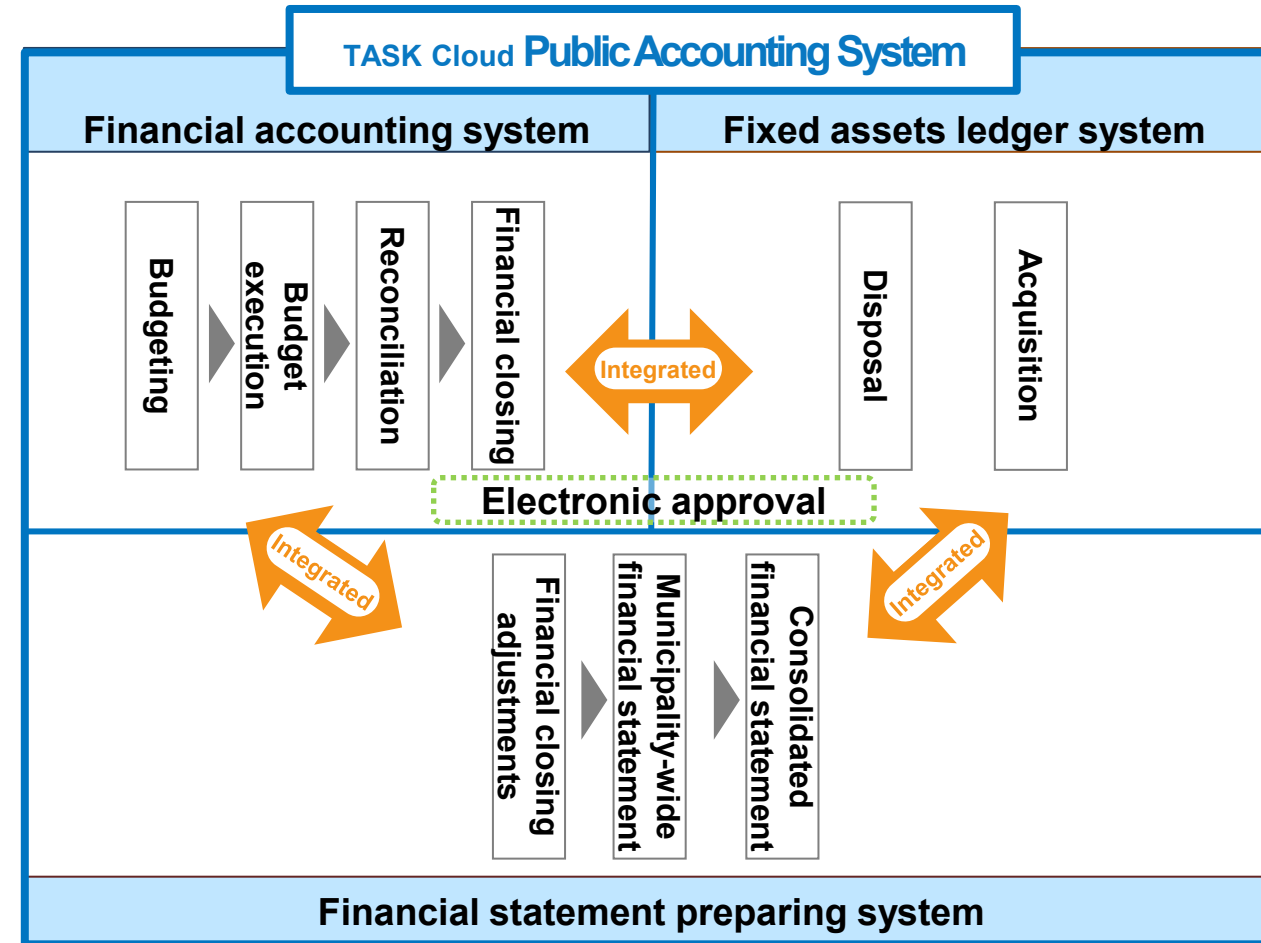


By 410 municipalities

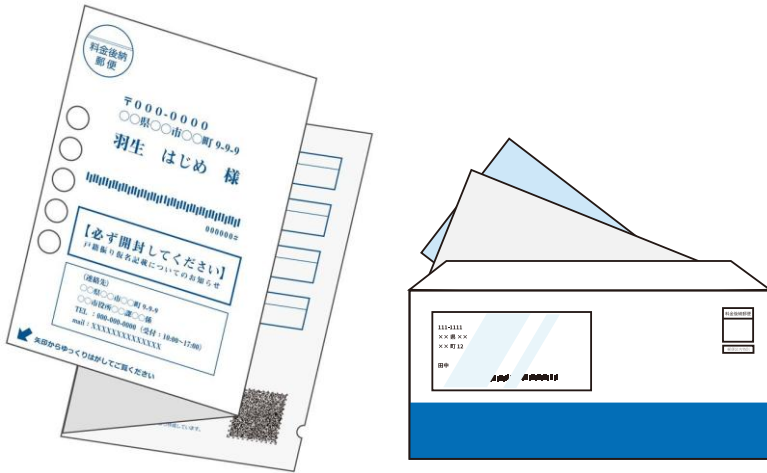
- ✓ Integrated management of the financial accounting system, fixed assets ledger system, and financial statement preparing system for local governments
- ✓ Enhanced the features of the electronic approval system
- ✓ Revamped the document management and HR/payroll systems

Compatibility with Peppol invoicing

Expanded services that contribute to the digitalization of internal administration

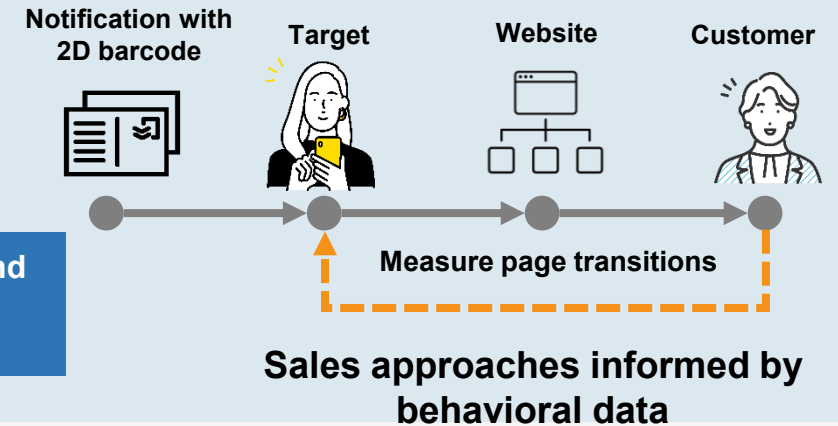


● Data printing services (DPS)



Measurement of DM's effects

Visualized the effects of DM and used them to inform sales approaches



Uni-Voice audio code

Printed text information can be listened to as audio



- ✓ Direct mail (DM) printing service
- ✓ Questionnaire printing service
- ✓ Business process outsourcing of notification services

- Printing of commercial-use materials and business forms



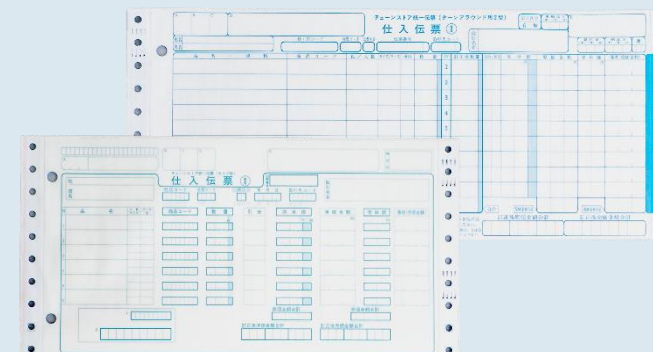
Commercial-use materials and promotional giveaways

Developed paper-based promotional giveaways using our commercial printing service



Handwritten forms and specific forms

Demand for business forms remained strong



- ✓ Printed materials for anniversary events
- ✓ Revised editions of specialized books (due to legal revisions)



This document is provided solely for informational purposes and is not intended to solicit investment in any securities.

This document contains forward-looking statements. Such statements are based on assumptions derived from information currently available and do not constitute a guarantee of future business results. Please note that future business results may differ from these statements due to changes in the business environment and other factors.