Member, Financial Accounting Standards Foundation

The Announcement date: August 7, 2026 (14:00 JST)

Consolidated Financial Results for the Three Months Ended March 31, 2027 (Under Japanese GAAP)

Company name: TOMOEGAWA CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 3878
URL: https://www.tomoegawa.co.jp/
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
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 March 31, 2027 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	10,107	18.5	875	136.8	893	96.3	593	95.8
June 30, 2025	8,526	0.4	369	8.4	455	(13.9)	303	(12.1)

Note: Comprehensive income
For the three months ended June 30, 2026: ¥1,221 million [608.8%]
For the three months ended June 30, 2025: ¥ 172 million [(80.5%)]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	60.52	-
June 30, 2025	30.06	-

(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
June 30, 2026	52,949	23,418	34.9	1,885.17
March 31, 2026	50,941	22,494	34.7	1,802.32

Reference: Equity
As of June 30, 2026: ¥18,486 million
As of March 31, 2026: ¥17,673 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, 2026	-	0.00	-	15.00	15.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00	-	15.00	15.00

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

3. Forecasts of Consolidated financial results for Fiscal Year 2027 (from April 1, 2026 to March 31, 2027)

(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
First Half	19,000	10.7	1,200	25.6	1,200	17.1	600	4.7	61.19
Full year	38,600	8.6	1,600	(1.1)	1,700	(8.3)	700	(25.9)	71.38

Note: Revisions to the forecasts of consolidated financial results 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: 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 June 30, 2026	10,389,406 shares
As of March 31, 2026	10,389,406 shares

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

As of June 30, 2026	583,199 shares
As of March 31, 2026	583,199 shares

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

Three months ended June 30, 2026	9,806,207 shares
Three months ended June 30, 2025	10,082,107 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

The forward-looking statements in this document, including earnings forecasts, are based on information currently available to the Company and certain assumptions that the Company considers reasonable, and are not intended as a promise by the Company that they will be achieved. Actual results may differ materially due to various factors.

【Attachment】

Contents of Attachment

Quarterly consolidated financial statements and significant notes thereto

1. Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,104	6,147
Notes and accounts receivable - trade	6,906	7,042
Finished goods	6,736	6,615
Work in process	64	86
Raw materials and supplies	2,533	2,824
Other	1,513	1,045
Allowance for doubtful accounts	△135	△125
Total current assets	22,723	23,637
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,173	5,207
Machinery, equipment and vehicles, net	4,630	4,571
Land	5,595	5,595
Other, net	2,795	3,380
Total property, plant and equipment	18,193	18,754
Intangible assets	848	807
Investments and other assets		
Investment securities	7,323	7,859
Other	1,853	1,891
Allowance for doubtful accounts	△0	△0
Total investments and other assets	9,176	9,750
Total non-current assets	28,218	29,312
Total assets	50,941	52,949

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	4,978	5,752
Short-term borrowings	7,174	7,581
Current portion of long-term borrowings	3,985	3,950
Income taxes payable	212	158
Provision for bonuses	576	265
Other	4,045	4,385
Total current liabilities	20,973	22,093
Non-current liabilities		
Long-term borrowings	3,792	3,421
Retirement benefit liability	972	1,080
Provision for retirement benefits for directors (and other officers)	356	66
Other	2,353	2,868
Total non-current liabilities	7,474	7,437
Total liabilities	28,447	29,530
Net assets		
Shareholders' equity		
Share capital	2,122	2,122
Capital surplus	1,209	1,209
Retained earnings	9,179	10,419
Treasury shares	△245	△438
Total shareholders' equity	12,267	13,313
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,123	1,453
Foreign currency translation adjustment	1,440	1,588
Remeasurements of defined benefit plans	2,242	2,130
Total accumulated other comprehensive income	4,806	5,172
Non-controlling interests	4,820	4,932
Total net assets	22,494	23,418
Total liabilities and net assets	50,941	52,949

2. Quarterly consolidated statement of income (cumulative) and consolidated statement of comprehensive income (cumulative)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	8,526	10,107
Cost of sales	6,460	7,503
Gross profit	2,065	2,603
Selling, general and administrative expenses	1,696	1,728
Operating profit	369	875
Non-operating income		
Interest income	2	2
Dividend income	71	69
Share of profit of entities accounted for using equity method	30	―
Other	57	41
Total non-operating income	161	112
Non-operating expenses		
Interest expenses	63	74
Share of loss of entities accounted for using equity method	―	5
Other	11	13
Total non-operating expenses	75	93
Ordinary profit	455	893
Extraordinary income		
Insurance claim income	―	74
Other	1	2
Total extraordinary income	1	76
Extraordinary losses		
Impairment losses	32	62
Other	2	7
Total extraordinary losses	34	69
Profit before income taxes	421	901
Income taxes - current	82	161
Income taxes - deferred	△18	38
Total income taxes	64	199
Profit	357	701
Profit attributable to		
Profit attributable to owners of parent	303	593
Profit attributable to non-controlling interests	54	107
Other comprehensive income		
Valuation difference on available-for-sale securities	△1	433
Foreign currency translation adjustment	△148	198
Remeasurements of defined benefit plans, net of tax	△34	△112
Total other comprehensive income	△185	520
Comprehensive income	172	1,221
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	162	959
Comprehensive income attributable to non-controlling interests	10	261

3. Notes to quarterly consolidated financial statements

(Notes on segment information, etc.)

Ⅰ Previous fiscal year (From April 1, 2025 to June 30, 2025)

Information concerning net sales and profit (loss) by reportable segment, and disaggregated revenue information

(Millions of yen)

	Reportable segments						(Note 1) Other	Total	(Note 2) Adjustments	(Note 3) Amount in consolidated financial statements
	Toner	Semiconductor and Display-related	Functional Sheet	Security Media	New Business Development	Reportable segments				
Net sales										
Japan	467	1,077	2,528	874	9	4,957	49	5,006	—	5,006
China (including Hong Kong)	902	145	20	—	—	1,068	—	1,068	—	1,068
Other Asia	331	590	205	—	—	1,127	—	1,127	—	1,127
Europe	1,009	0	2	—	—	1,012	—	1,012	—	1,012
North America	128	—	69	—	—	197	—	197	—	197
Other	96	—	—	—	—	96	—	96	—	96
Revenue from contracts with customers	2,936	1,812	2,826	874	9	8,459	49	8,508	—	8,508
Other revenue	—	—	—	—	—	—	17	17	—	17
Revenues from external customers	2,936	1,812	2,826	874	9	8,459	66	8,526	—	8,526
Transactions with other segments	—	—	55	38	—	93	175	268	(268)	—
Net sales	2,936	1,812	2,881	912	9	8,552	242	8,794	(268)	8,526
Segment profit (loss)	223	322	(11)	26	(216)	345	22	367	2	369

Notes:

1. The “Other” classification is for business segments not included in a reportable segment and includes logistics services, etc.
2. Segment profit (loss) in the above adjustment ¥2 million represents eliminations for inter-segment transactions.
3. Segment profit (loss) is adjusted with operating profit presented in the Quarterly consolidated statement of income (cumulative) and consolidated statement of comprehensive income (cumulative).

Ⅱ Current fiscal year (From April 1, 2026 to June 30, 2026)

Information concerning net sales and profit (loss) by reportable segment, and disaggregated revenue information

(Millions of yen)

	Reportable segments						(Note 1) Other	Total	(Note 2) Adjustments	(Note 3) Amount in consolidated financial statements
	Toner	Semiconductor and Display-related	Functional Sheet	Security Media	New Business Development	Reportable segments				
Net sales										
Japan	476	1,477	2,709	1,029	15	5,708	60	5,768	—	5,768
China (including Hong Kong)	1,654	173	45	—	—	1,873	—	1,873	—	1,873
Other Asia	350	689	262	—	—	1,303	—	1,303	—	1,303
Europe	861	—	—	—	—	861	—	861	—	861
North America	188	—	59	—	—	248	—	248	—	248
Other	51	—	—	—	—	51	—	51	—	51
Revenue from contracts with customers	3,583	2,340	3,076	1,029	15	10,045	60	10,106	—	10,106
Other revenue	—	—	—	—	—	—	1	1	—	1
Revenues from external customers	3,583	2,340	3,076	1,029	15	10,045	61	10,107	—	10,107
Transactions with other segments	—	—	70	1	—	71	196	267	(267)	—
Net sales	3,583	2,340	3,147	1,031	15	10,117	257	10,375	(267)	10,107
Segment profit (loss)	365	424	137	68	(158)	836	27	864	11	875

Notes:
1. The "Other" classification is for business segments not included in a reportable segment and includes logistics services, etc.
2. Segment profit (loss) in the above adjustment ¥11 million represents eliminations for inter-segment transactions.
3. Segment profit (loss) is adjusted with operating profit presented in the Quarterly consolidated statement of income (cumulative) and consolidated statement of comprehensive income (cumulative).

(Notes on quarterly consolidated statement of cash flows)

Quarterly consolidated statement of cash flows has not been prepared for the first three months ended June 30, 2026. Depreciation expenses (including amortization expenses pertaining to intangible assets excluding goodwill) and amortization of goodwill pertaining to the first three months of the accounting period are as follows.

	Three months ended June 30, 2025	Three months ended June 30, 2026
Depreciation (Millions of yen)	430	508
Amortization of goodwill (Millions of yen)	1	—