

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



July 31, 2025

## Consolidated Financial Results for the Three Months Ended June 30, 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  
 Takeshi Kamiya, Representative Director, Co-president  
 Inquiries: Makoto Noguchi, Corporate Senior Officer,  
 Responsible for Accounting & Finance Division, Corporate Headquarters  
 Telephone: +81-50-1748-0265  
 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 June 30, 2025 (from April 1, 2025 to June 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	94,439	3.7	3,683	21.0	4,412	17.2	3,404	111.4
June 30, 2024	91,083	2.4	3,043	36.9	3,763	16.1	1,610	9.6

Note: Comprehensive income For the three months ended June 30, 2025: ¥1,020 million [(67.1)%]  
 For the three months ended June 30, 2024: ¥3,101 million [332.8%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	90.85	85.15
June 30, 2024	43.44	40.64

#### (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, 2025	205,583	125,804	56.2	3,084.93
March 31, 2025	207,984	129,068	57.0	3,166.17

Reference: Equity  
 As of June 30, 2025: ¥115,601 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	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00	-	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 June 30, 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 June 30, 2025	6,390,276 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)

Three months ended June 30, 2025	37,472,869 shares
Three months ended June 30, 2024	37,066,635 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 three months ended June 30, 2025, on the Company's website on Thursday, July 31, 2025.

**Unaudited Quarterly Consolidated Balance Sheet**  
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES  
As of June 30, 2025 and March 31, 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)	
	As of June 30, 2025	As of March 31, 2025	As of June 30, 2025	
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and deposits	¥ 72,633	¥ 73,502	\$ 501,544	
Notes and accounts receivable – trade, and contract assets	65,898	69,506	455,036	
Merchandise and finished goods	3,528	3,391	24,363	
Work in process	247	181	1,708	
Supplies	77	70	536	
Others	10,431	8,143	72,029	
Less - allowance for doubtful accounts	(131)	(137)	(906)	
Total current assets	152,685	154,658	1,054,312	
<b>Non-current assets:</b>				
Property, plant and equipment:				
Buildings and structures, net	6,886	7,128	47,553	
Tools, furniture and fixtures, net	5,611	6,086	38,749	
Land	710	705	4,908	
Others, net	1,100	1,179	7,600	
Total property, plant and equipment, net	14,309	15,099	98,811	
Intangible assets:				
Goodwill	577	619	3,990	
Software	3,768	3,945	26,019	
Others	891	763	6,156	
Total intangible assets	5,237	5,329	36,166	
Investments and other assets:				
Investment securities	4,025	3,363	27,793	
Shares of unconsolidated subsidiaries and affiliates	11,942	12,851	82,467	
Investments of capital subsidiaries and affiliates	1,778	1,853	12,280	
Deferred tax assets	4,032	3,497	27,844	
Guarantee deposits	10,443	10,236	72,110	
Others	1,978	1,961	13,665	
Less - allowance for doubtful accounts	(850)	(867)	(5,873)	
Total investments and other assets	33,350	32,896	230,287	
Total non-current assets	52,897	53,325	365,265	
<b>Total assets</b>	<b>¥ 205,583</b>	<b>¥ 207,984</b>	<b>\$ 1,419,577</b>	

See accompanying notes to unaudited quarterly consolidated financial statements.

**Unaudited Quarterly Consolidated Balance Sheet**  
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES  
As of June 30, 2025 and March 31, 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)
	As of June 30, 2025	As of March 31, 2025	As of June 30, 2025
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable - trade	¥ 14,605	¥ 14,223	\$ 100,854
Short-term borrowings	53	80	368
Current portion of bonds payable	82	81	566
Current portion of long-term debt	2,058	2,059	14,214
Accounts payable - other	6,004	7,170	41,465
Accrued expenses	19,418	19,303	134,087
Income taxes payable	2,220	2,642	15,331
Accrued consumption taxes	6,210	5,247	42,887
Accrued compensation	9,123	6,671	63,000
Others	5,198	4,535	35,894
Total current liabilities	64,976	62,014	448,669
<b>Non-current liabilities:</b>			
Bonds payable	124	128	856
Convertible bond-type bonds with subscription rights to shares	10,029	10,034	69,252
Long-term debt	2,138	4,151	14,765
Liability for retirement benefits	412	411	2,849
Others	2,098	2,176	14,489
Total non-current liabilities	14,802	16,901	102,212
Total liabilities	79,778	78,916	550,881
<b>NET ASSETS</b>			
Shareholders' equity:			
Capital stock	29,065	29,065	200,704
Capital surplus	6,889	6,889	47,569
Retained earnings	91,182	91,749	629,624
Treasury stock, at cost	(16,125)	(16,125)	(111,348)
Total shareholders' equity	111,011	111,579	765,550
Accumulated other comprehensive income :			
Unrealized holding gain on securities	813	321	5,615
Foreign currency translation gains adjustments	3,776	6,744	26,075
Total accumulated other comprehensive income	4,589	7,066	31,690
Stock acquisition rights	0	0	4
Non-controlling interests	10,202	10,422	70,451
Total net assets	125,804	129,068	868,696
<b>Total liabilities and net assets</b>	<b>¥ 205,583</b>	<b>¥ 207,984</b>	<b>\$ 1,419,577</b>

See accompanying notes to unaudited quarterly consolidated financial statements.

# Unaudited Quarterly Consolidated Statement of Income

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the three months ended June 30, 2025 and 2024

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2025	2024	2025
<b>Net sales</b>	¥ 94,439	¥ 91,083	\$ 652,119
<b>Cost of sales</b>	76,296	73,708	526,833
Gross profit	18,143	17,375	125,286
<b>Selling, general and administrative expenses</b>	14,460	14,331	99,853
Operating profit	3,683	3,043	25,432
<b>Non-operating income (expenses):</b>			
Interest income	92	75	640
Interest expenses	(11)	(53)	(82)
Dividend income	21	39	149
Share of profits (losses) of entities accounted for using equity method	152	(17)	1,050
Foreign exchange gains	411	641	2,843
Impairment losses on fixed assets	(14)	—	(102)
Gains on sale of investment securities	22	—	152
Gains on sale of non-current assets	0	49	4
Losses on valuation of investment securities	(36)	(553)	(251)
Other income (expenses), net	53	32	368
Total non-operating income (expenses)	691	213	4,772
Profit before income taxes and non-controlling interests	4,374	3,257	30,205
<b>Income taxes :</b>			
Current	1,524	1,996	10,530
Deferred	(728)	(677)	(5,032)
Total income taxes	796	1,318	5,497
<b>Profit</b>	3,578	1,938	24,707
<b>Profit attributable to non-controlling interests</b>	173	328	1,198
<b>Profit attributable to owners of parent</b>	¥ 3,404	¥ 1,610	\$ 23,509

See accompanying notes to unaudited quarterly consolidated financial statements.

## Unaudited Quarterly Consolidated Statement of Comprehensive Income

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the three months ended June 30, 2025 and 2024

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2025	2024	2025
<b>Profit</b>	¥ 3,578	¥ 1,938	\$ 24,707
<b>Other comprehensive income :</b>			
Unrealized holding gains (losses) on securities	494	(123)	3,411
Foreign currency translation gains (losses) adjustments	(2,283)	659	(15,767)
Share of other comprehensive income from ownership in entities accounted for using the equity method	(768)	627	(5,303)
<b>Total other comprehensive income</b>	<b>(2,557)</b>	<b>1,163</b>	<b>(17,659)</b>
<b>Comprehensive income</b>	<b>¥ 1,020</b>	<b>¥ 3,101</b>	<b>\$ 7,047</b>
<b>Total comprehensive income attributable to:</b>			
Owners of parent	¥ 927	¥ 2,751	\$ 6,407
Non-controlling interests	92	350	640

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 ¥144.82 = \$1, the approximate exchange rate of the Tokyo Foreign Exchange Market as of June 30, 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 three months ended June 30, 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	¥	1,367	¥	1,408	\$	9,445
Amortization of intangible assets						
Amortization of goodwill		42		64		290



## 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 three months ended June 30, 2025 and 2024

Millions of yen							
2025							
Reportable segments							
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates	Total	Eliminations	Consolidated	
Net sales							
Sales to third parties	¥ 62,008	¥ 8,814	¥ 23,616	¥ 94,439	¥ —	¥	94,439
Inter-segment sales and transfers	287	1,667	1,384	3,338	(3,338)		—
Total	¥ 62,295	¥ 10,481	¥ 25,001	¥ 97,778	¥ (3,338)	¥	94,439
Segment profit	¥ 1,831	¥ 889	¥ 959	¥ 3,680	¥ 2	¥	3,683

Thousands of U.S. dollars (Note 1)							
2025							
Reportable segments							
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates	Total	Eliminations	Consolidated	
Net sales							
Sales to third parties	\$ 428,177	\$ 60,864	\$ 163,077	\$ 652,119	\$ —	\$	652,119
Inter-segment sales and transfers	1,982	11,511	9,560	23,054	(23,054)		—
Total	\$ 430,160	\$ 72,376	\$ 172,637	\$ 675,174	\$ (23,054)	\$	652,119
Segment profit	\$ 12,646	\$ 6,144	\$ 6,622	\$ 25,413	\$ 19	\$	25,432

Note A: Segment profit of ¥ 2 million (\$19 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							
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates	Total	Eliminations	Consolidated	
Net sales							
Sales to third parties	¥ 59,259	¥ 8,763	¥ 23,059	¥ 91,083	¥ —	¥	91,083
Inter-segment sales and transfers	306	1,642	1,334	3,283	(3,283)		—
Total	¥ 59,566	¥ 10,406	¥ 24,394	¥ 94,366	¥ (3,283)	¥	91,083
Segment profit	¥ 1,318	¥ 709	¥ 1,020	¥ 3,048	¥ (5)	¥	3,043

Note A: Segment profit of ¥ (5) million in “Eliminations” consists of inter-segment elimination.

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