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October 30, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: transcocosmos 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: Haruhiko Yokoyama, Corporate Officer,
 Manager of Accounting & Finance Division, Corporate Headquarters
 Telephone: +81-50-1748-0265
 Scheduled date to file semi-annual securities report: November 5, 2026
 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	203,318	5.8	6,734	(16.6)	6,586	(29.2)	4,916	(24.7)
September 30, 2025	192,111	3.5	8,072	13.2	9,307	29.3	6,526	57.1

Note: Comprehensive income For the six months ended September 30, 2026: ¥6,821 million [59.6%]
 For the six months ended September 30, 2025: ¥4,274 million [(48.9)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	131.19	122.90
September 30, 2025	174.17	163.22

(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
September 30, 2026	219,641	140,459	58.9	3,453.82
March 31, 2026	223,865	139,293	57.3	3,423.25

Reference: Equity
 As of September 30, 2026: ¥129,423 million
 As of March 31, 2026: ¥128,278 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	-	140.00	140.00
Fiscal year ending March 31, 2027	-	0.00			
Fiscal year ending March 31, 2027 (Forecast)			-	145.00	145.00

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, 2027 (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
Fiscal year ending March 31, 2027	410,000	4.1	16,800	1.5	17,800	(6.2)	13,500	3.2	360.26

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 semi-annual 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 September 30, 2026	43,863,116 shares
As of March 31, 2026	43,863,116 shares

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

As of September 30, 2026	6,390,530 shares
As of March 31, 2026	6,390,408 shares

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

Six months ended September 30, 2026	37,472,627 shares
Six months ended September 30, 2025	37,472,831 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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 presentation material for the consolidated financial results for the six months ended September 30, 2026, on the Company's website on Friday, October 30, 2026.

Unaudited Half-term Consolidated Balance Sheet
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
As of September 30, 2026 and March 31, 2026

	Millions of yen		Thousands of U.S. dollars (Note 1)
	As of September 30, 2026	As of March 31, 2026	As of September 30, 2026
ASSETS			
Current assets:			
Cash and deposits	¥ 72,354	¥ 80,467	\$ 459,893
Notes and accounts receivable – trade, and contract assets	75,844	75,393	482,071
Merchandise and finished goods	3,706	2,779	23,560
Work in process	330	156	2,098
Supplies	89	81	568
Others	11,512	8,820	73,172
Less - allowance for doubtful accounts	(153)	(170)	(972)
Total current assets	163,684	167,528	1,040,391
Non-current assets:			
Property, plant and equipment:			
Buildings and structures, net	7,655	7,427	48,660
Tools, furniture and fixtures, net	5,670	5,835	36,039
Land	715	721	4,545
Others, net	623	686	3,965
Total property, plant and equipment, net	14,665	14,669	93,211
Intangible assets:			
Goodwill	813	910	5,168
Software	4,054	3,874	25,770
Others	1,175	1,156	7,468
Total intangible assets	6,042	5,941	38,407
Investments and other assets:			
Investment securities	4,063	3,904	25,829
Shares of unconsolidated subsidiaries and affiliates	12,529	12,815	79,638
Investments of capital subsidiaries and affiliates	2,182	2,013	13,869
Deferred tax assets	3,595	3,655	22,850
Guarantee deposits	11,902	12,042	75,655
Others	1,882	2,243	11,963
Less - allowance for doubtful accounts	(906)	(949)	(5,758)
Total investments and other assets	35,249	35,725	224,047
Total non-current assets	55,957	56,336	355,666
Total assets	¥ 219,641	¥ 223,865	\$ 1,396,057

See accompanying notes to unaudited half-term consolidated financial statements.

Unaudited Half-term Consolidated Balance Sheet
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES
As of September 30, 2026 and March 31, 2026

	Millions of yen		Thousands of U.S. dollars (Note 1)
	As of September 30, 2026	As of March 31, 2026	As of September 30, 2026
LIABILITIES			
Current liabilities:			
Accounts payable - trade	¥ 16,917	¥ 17,290	\$ 107,530
Short-term borrowings	10	58	63
Current portion of bonds payable	—	78	—
Current portion of convertible bond-type bonds with subscription rights to shares	10,004	10,014	63,586
Current portion of long-term debt	2,014	2,048	12,802
Accounts payable – other	7,421	8,233	47,173
Accrued expenses	19,881	21,447	126,367
Income taxes payable	3,356	3,850	21,336
Accrued consumption taxes	5,142	5,725	32,685
Accrued compensation	6,163	6,261	39,175
Others	5,168	4,307	32,849
Total current liabilities	76,080	79,316	483,572
Non-current liabilities:			
Bonds payable	—	150	—
Long-term debt	30	2,102	196
Liability for retirement benefits	486	467	3,095
Others	2,584	2,535	16,424
Total non-current liabilities	3,101	5,255	19,715
Total liabilities	79,182	84,572	503,287
NET ASSETS			
Shareholders' equity:			
Capital stock	29,065	29,065	184,745
Capital surplus	6,890	6,890	43,796
Retained earnings	100,512	100,842	638,865
Treasury stock, at cost	(16,126)	(16,125)	(102,500)
Total shareholders' equity	120,342	120,673	764,906
Accumulated other comprehensive income:			
Unrealized holding gain on securities	781	857	4,964
Foreign currency translation gains adjustments	8,299	6,747	52,752
Total accumulated other comprehensive income	9,080	7,605	57,717
Stock acquisition rights	0	0	4
Non-controlling interests	11,035	11,014	70,142
Total net assets	140,459	139,293	892,770
Total liabilities and net assets	¥ 219,641	¥ 223,865	\$ 1,396,057

See accompanying notes to unaudited half-term consolidated financial statements.

Unaudited Half-term Consolidated Statement of Income

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the six months ended September 30, 2026 and 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2026	2025	2026
Net sales	¥ 203,318	¥ 192,111	\$ 1,292,308
Cost of sales	165,692	154,910	1,053,149
Gross profit	37,626	37,201	239,158
Selling, general and administrative expenses	30,892	29,128	196,356
Operating income	6,734	8,072	42,802
Non-operating income (expenses):			
Interest income	209	168	1,331
Interest expenses	(17)	(23)	(113)
Dividend income	40	40	260
Share of profits of entities accounted for using equity method	80	228	511
Foreign exchange gains (losses)	(568)	727	(3,611)
Subsidy income	90	—	575
Provision of allowance for doubtful accounts	(21)	(31)	(138)
Compensation income	875	—	5,566
Gains on sales of subsidiaries and affiliates	35	—	227
Gains on sale of investment securities	661	22	4,203
Losses on valuation of investment securities	(1)	(73)	(8)
Losses on changes in ownership interests in affiliates	(73)	—	(465)
Loss on retirement of non-current assets	(89)	(31)	(570)
Impairment losses on fixed assets	(37)	(31)	(238)
Other income (expenses), net	40	126	254
Total non-operating income (expenses)	1,224	1,121	7,784
Income before income taxes and non-controlling interests	7,958	9,193	50,586
Income taxes:			
Current	2,608	2,352	16,582
Deferred	(14)	(126)	(92)
Total income taxes	2,594	2,226	16,490
Profit	5,364	6,967	34,096
Profit attributable to non-controlling interests	448	440	2,848
Profit attributable to owners of parent	¥ 4,916	¥ 6,526	\$ 31,247

See accompanying notes to unaudited half-term consolidated financial statements.

Unaudited Half-term Consolidated Statement of Comprehensive Income

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the six months ended September 30, 2026 and 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)	
	2026	2025	2026	
Profit	¥ 5,364	¥ 6,967	\$ 34,096	
Other comprehensive income:				
Unrealized holding (losses) on securities	(77)	402	(494)	
Foreign currency translation gains adjustments	1,187	(2,423)	7,546	
Share of other comprehensive income from ownership in entities accounted for using equity method	347	(670)	2,208	
Total other comprehensive income	1,457	(2,692)	9,260	
Comprehensive income	¥ 6,821	¥ 4,274	\$ 43,356	
Total comprehensive income attributable to:				
Owners of parent	¥ 6,391	¥ 3,919	\$ 40,625	
Non-controlling interests	429	354	2,731	

See accompanying notes to unaudited half-term consolidated financial statements.

Unaudited Half-term Consolidated Statement of Cash Flows

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the six months ended September 30, 2026 and 2025

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2026	2025	2026
Operating activities:			
Income before income taxes and non-controlling interests	¥ 7,958	¥ 9,193	\$ 50,586
Depreciation of property, plant and equipment	1,944	2,023	12,358
Impairment losses on fixed assets	37	31	238
Amortization of goodwill	97	89	620
Amortization of intangible assets	789	740	5,020
Increase (decrease) in allowance for doubtful accounts	(60)	34	(383)
Increase (decrease) in accrued compensation	(91)	650	(584)
Changes in liability for retirement benefits, nets	24	9	158
Interest and dividend income	(250)	(208)	(1,591)
Interest expenses	17	23	113
Foreign exchange losses (gains)	568	(727)	3,611
Share of losses (profits) of entities accounted for using equity method	(80)	(228)	(511)
Losses (gains) on investments in investment partnerships	56	11	360
Compensation income	(875)	—	(5,566)
Losses on disposal of fixed assets	89	31	570
Losses (gains) on sales of investment securities	(661)	(22)	(4,203)
Losses on valuation of investment securities	1	73	8
Losses (gains) on sales of subsidiaries and affiliates	(35)	—	(227)
Losses (gains) on changes in ownership interests in subsidiaries and affiliates	73	—	465
Decrease (increase) in notes and accounts receivable - trade	(304)	(1,358)	(1,933)
Decrease (increase) in inventories	(1,125)	(123)	(7,150)
Increase (decrease) in trade payables	(508)	2,272	(3,234)
Increase (decrease) in accrued consumption taxes	(554)	(187)	(3,522)
Others, net	(3,591)	665	(22,830)
Subtotal	3,519	12,994	22,371
Interest and dividends received	568	198	3,614
Interest paid	(35)	(22)	(228)
Proceeds from compensation	875	—	5,566
Income taxes paid	(3,021)	(1,859)	(19,206)
Net cash provided by operating activities	¥ 1,906	¥ 11,311	\$ 12,116

Unaudited Half-term Consolidated Statement of Cash Flows

transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

For the six months ended September 30, 2026 and 2025

	2026	2025	2026
Investing activities:			
Payments into time deposits	¥ (1,206)	¥ (142)	\$ (7,666)
Proceeds from withdrawal of time deposits	779	265	4,952
Purchases of property, plant and equipment	(1,908)	(1,474)	(12,130)
Purchases of intangible assets	(986)	(568)	(6,269)
Purchases of investment securities	(351)	(57)	(2,231)
Proceeds from sales of investment securities	690	25	4,386
Purchase of shares of subsidiaries and affiliates	(22)	(185)	(144)
Payments for sale of shares of subsidiaries resulting in change in scope of consolidation	(464)	—	(2,952)
Payments for acquisition of businesses	—	(534)	—
Payments for guarantee deposits	(311)	(697)	(1,981)
Proceeds from collection of guarantee deposits	365	259	2,325
Payments of loans receivable	(28)	(57)	(183)
Collection of loans receivable	33	32	211
Other payments	(259)	(677)	(1,651)
Other proceeds	416	553	2,646
Net cash used in investing activities	(3,254)	(3,258)	(20,688)
Financing activities:			
Proceeds from short-term borrowings	48	16	305
Repayment of short-term borrowings	(90)	(61)	(573)
Proceeds from long-term borrowings	225	—	1,431
Repayment of long-term borrowings	(2,028)	(2,028)	(12,896)
Cash dividends paid	(5,241)	(3,973)	(33,317)
Proceeds from share issuance to non-controlling shareholders	—	16	—
Cash dividends paid to non-controlling interests	(211)	(313)	(1,345)
Others, net	(196)	(282)	(1,251)
Net cash used in financing activities	(7,496)	(6,626)	(47,646)
Effect of exchange rate changes on cash and cash equivalents	331	(887)	2,106
Increase (decrease) in cash and cash equivalents	(8,513)	539	(54,111)
Cash and cash equivalents at the beginning of the period	78,901	73,134	501,501
Cash and cash equivalents at the end of the period	¥ 70,387	¥ 73,674	\$ 447,389

See accompanying notes to unaudited half-term consolidated financial statement

Notes to Unaudited Half-term Consolidated Financial Statements
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

1. U.S. Dollar Amounts

The accompanying half-term 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 ¥157.33=\$1, the approximate exchange rate on the Tokyo Foreign Exchange Market as of September 30, 2026. 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

Notes to Unaudited Half-term Consolidated Financial Statements
transcosmos inc. AND ITS CONSOLIDATED SUBSIDIARIES

4. Segment Information

Information on net sales and profit or loss for each reportable segment for the six months ended September 30, 2026 and 2025

Millions of yen							
2026							
Reportable segments							
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates	Total	Eliminations	Consolidated	
Net sales							
Sales to third parties	¥ 129,193	¥ 21,103	¥ 53,021	¥ 203,318	¥ —	¥	203,318
Inter-segment sales and transfers	644	3,647	2,935	7,227	(7,227)		—
Total	¥ 129,838	¥ 24,751	¥ 55,957	¥ 210,546	¥ (7,227)	¥	203,318
Segment profit	¥ 3,953	¥ 1,475	¥ 1,348	¥ 6,778	¥ (44)	¥	6,734

Thousands of U.S. dollars (Note 1)							
2026							
Reportable segments							
	Parent company	Domestic subsidiaries and affiliates	Overseas subsidiaries and affiliates	Total	Eliminations	Consolidated	
Net sales							
Sales to third parties	\$ 821,165	\$ 134,135	\$ 337,007	\$ 1,292,308	\$ —	\$	1,292,308
Inter-segment sales and transfers	4,095	23,184	18,658	45,939	(45,939)		—
Total	\$ 825,261	\$ 157,319	\$ 355,666	\$ 1,338,247	\$ (45,939)	\$	1,292,308
Segment profit	\$ 25,128	\$ 9,380	\$ 8,574	\$ 43,083	\$ (281)	\$	42,802

Note A: Segment profit of ¥ (44) million (\$ (281) thousand) in “Eliminations” consists of inter-segment elimination.

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

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	¥ 125,950	¥ 18,310	¥ 47,851	¥ 192,111	¥ —	¥	192,111
Inter-segment sales and transfers	563	3,541	2,763	6,869	(6,869)		—
Total	¥ 126,514	¥ 21,851	¥ 50,615	¥ 198,981	¥ (6,869)	¥	192,111
Segment profit	¥ 4,225	¥ 1,679	¥ 2,185	¥ 8,089	¥ (17)	¥	8,072

Note A: Segment profit of ¥ (17) million in “Eliminations” consists of inter-segment elimination.

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