Supplemental Material for the Consolidated Financial Results for the Three Months Ended June 30, 2026

(April 1, 2026 – June 30, 2026)

July 31, 2026

transcosmos inc.

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1. Executive Summary

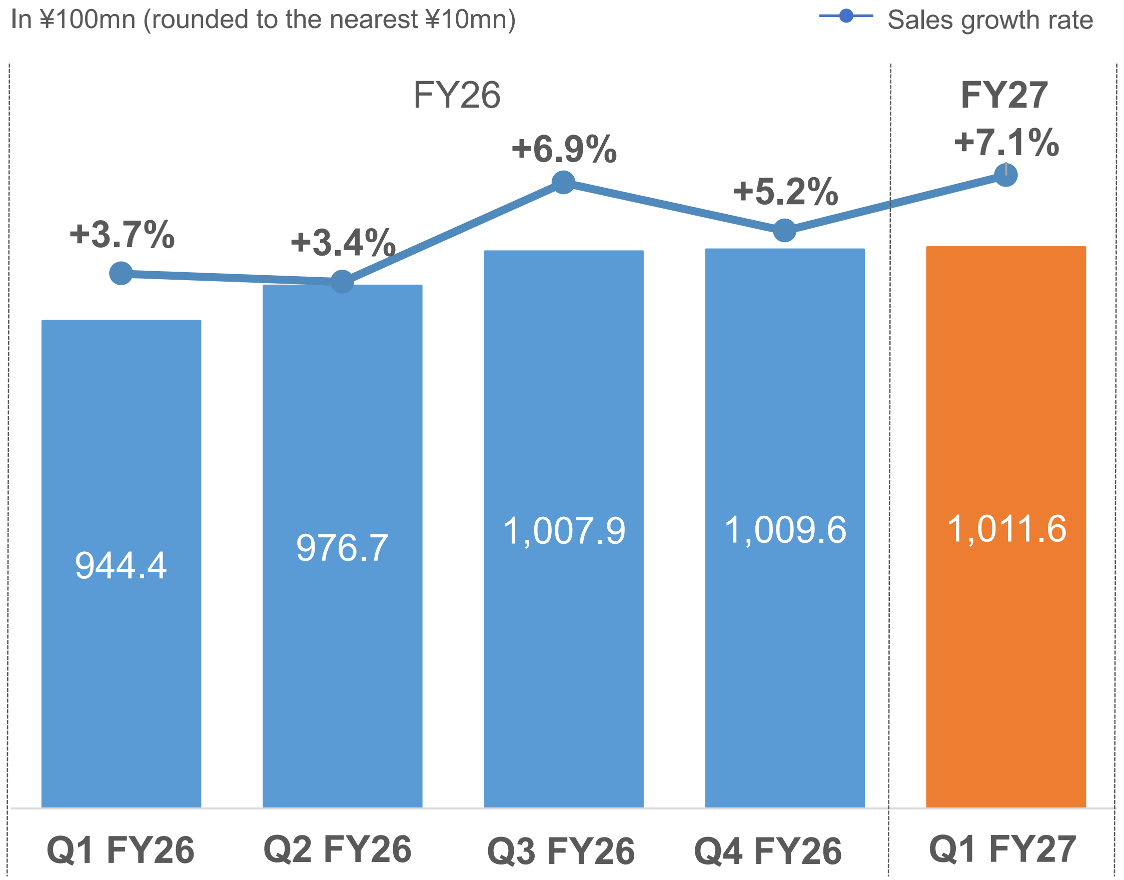
Consolidated net sales	Consolidated operating profit	transcosmos inc. net profit
¥101,160mn	**¥3,390mn**	**¥2,850mn**
(+¥6,720mn/+7.1% YoY)	(-¥300mn/-8.0% YoY)	(-¥560mn/-16.3% YoY)

- **Net sales grew 7.1% YoY to a record quarterly high. Operating profit declined by ¥300 million (OP margin: 3.9%->3.3%) due to growth investments and the remaining impact of a large global project downsizing, which ran its course this quarter.**
  - Domestic BPO business increased sales and profit. Despite higher growth investment costs, common back-end functions outsourcing, industry-specific engineering BPO, and affiliates all delivered growth.
  - Domestic CX business increased sales and profit. Adoption of the integrated CX platform “trans-DX for Support” expanded to 151 clients. Digital contact centers increased sales and enhanced profitability, while digital integration returned to double-digit sales growth with higher profitability.
  - Global business increased sales but profit declined. Both CX and BPO businesses increased sales and South Korea and Greater China delivered solid growth. Operating profit declined primarily due to the remaining impact of a global project downsizing in Southeast Asia, which ran its course this quarter.
  - Other affiliates grew sales while profit declined. J-Stream, a listed subsidiary, delivered growth, while Applied Technology reported lower profit.
- **Although quarterly net income before tax increased due to an increase in extraordinary income, transcosmos inc. net profit decreased by ¥560 million year over year due to an increase in tax expenses.**

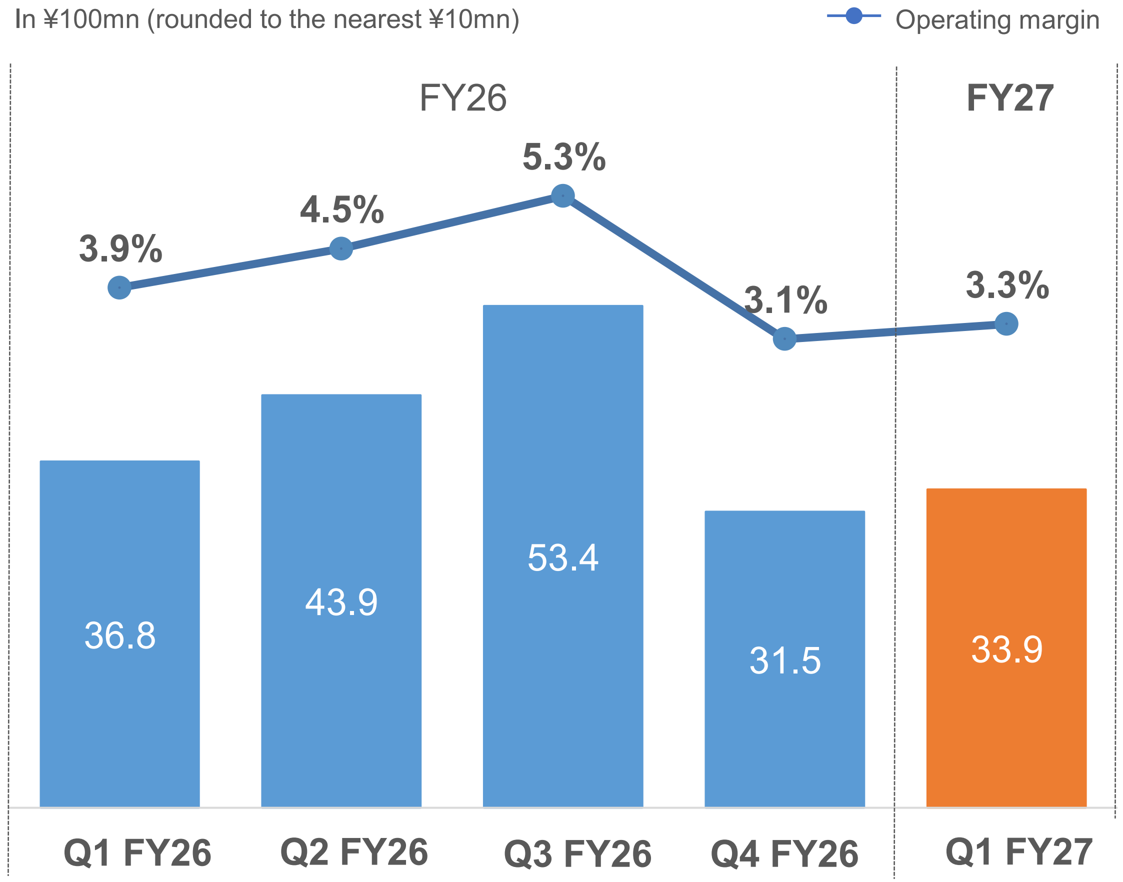
2. Consolidated Net Sales & Operating Profit Quarterly Trends

- Q1 net sales up ¥6,720mn YoY, reaching a new quarterly record. Marked nine consecutive quarters of growth since Q1 FY25. On a QoQ basis, up ¥200mn.
- Q1 operating profit down ¥300mn YoY, with a 0.6-point margin decline. On a QoQ basis, up ¥240mn, with a 0.2-point margin increase.

Consolidated net sales quarterly trends



Consolidated operating profit quarterly trends



3. Consolidated Income Statement Summary

In ¥100mn (rounded to the nearest ¥10mn)	Q1 FY2026		Q1 FY2027		YoY		FY2027 (Outlook)	
	Amount	% of Sales	Amount	% of Sales	Change	%Change	Amount	%Progress
Net sales	944.4	100.0%	1,011.6	100.0%	+67.2	+7.1%	4,100.0	24.7%
Parent Company	623.0	66.0%	649.4	64.2%	+26.5	+4.3%		
Domestic Affiliates	104.8	11.1%	124.2	12.3%	+19.4	+18.5%		
Overseas Affiliates	250.0	26.5%	274.5	27.1%	+24.5	+9.8%		
Elimination of intersegment transaction	-33.4	-3.6%	-36.5	-3.6%	-3.2	-9.4%		
Gross profit	181.4	19.2%	187.2	18.5%	+5.7	+3.2%		
SG&A expenses	144.6	15.3%	153.3	15.2%	+8.7	+6.0%		
Operating profit	36.8	3.9%	33.9	3.3%	-3.0	-8.0%	168.0	20.2%
Parent Company	18.3	2.9%	20.7	3.2%	+2.3	+12.8%		
Domestic Affiliates	8.9	8.5%	7.9	6.4%	-1.0	-11.3%		
Overseas Affiliates	9.6	3.8%	5.3	1.9%	-4.3	-44.4%		
Elimination of intersegment transaction	0.0	-	-0.0	-	-0.0	-155.3%		
Non-operating income (loss)	7.3	0.8%	2.7	0.3%	-4.5	-62.3%		
Ordinary profit	44.1	4.7%	36.6	3.6%	-7.5	-17.0%	178.0	20.6%
Extraordinary income (loss)	-0.4	-0.0%	7.6	0.8%	+8.0	-		
Profit attributable to owners of parent	34.0	3.6%	28.5	2.8%	-5.6	-16.3%	135.0	21.1%

*For each segment profit row, figures in the % of Sales column are calculated as a percentage of the respective segment's sales.

4. FX Impact

- Consolidated net sales: FX had a positive impact of ¥1,270mn on overseas affiliates, primarily due to the YoY appreciation of the average Chinese yuan against the yen. On a local currency basis, net sales increased by 4.7%.
- Non-operating income (loss): Recorded FX gains on foreign-currency-denominated bonds owned by the Company due to the QoQ depreciation of the yen against the U.S. dollar, while posting FX losses for other currencies. As a result, FX gains decreased YoY.

Consolidated net sales

Key currency pairs: JPY/KRW; JPY/CNY

In ¥100mn (rounded to the nearest ¥10mn)	Q1 FY2026	Q1 FY2027			FX impact	Local currency basis	
			Change	%Change		Change	%Change
Overseas affiliates	**250.0**	**274.5**	**+24.5**	**+9.8%**	**+12.7**	**+11.8**	**+4.7%**

*The table above shows only the FX impact on overseas subsidiaries that significantly affect the Company's consolidated financial results when translated into the reporting currency. FX fluctuations have minimal impact on consolidated operating profit.

*Overseas affiliates' profit and loss are translated into the reporting currency using the average exchange rate for January to March 2026.

Non-operating profit (loss)

Key currency pair: USD/JPY

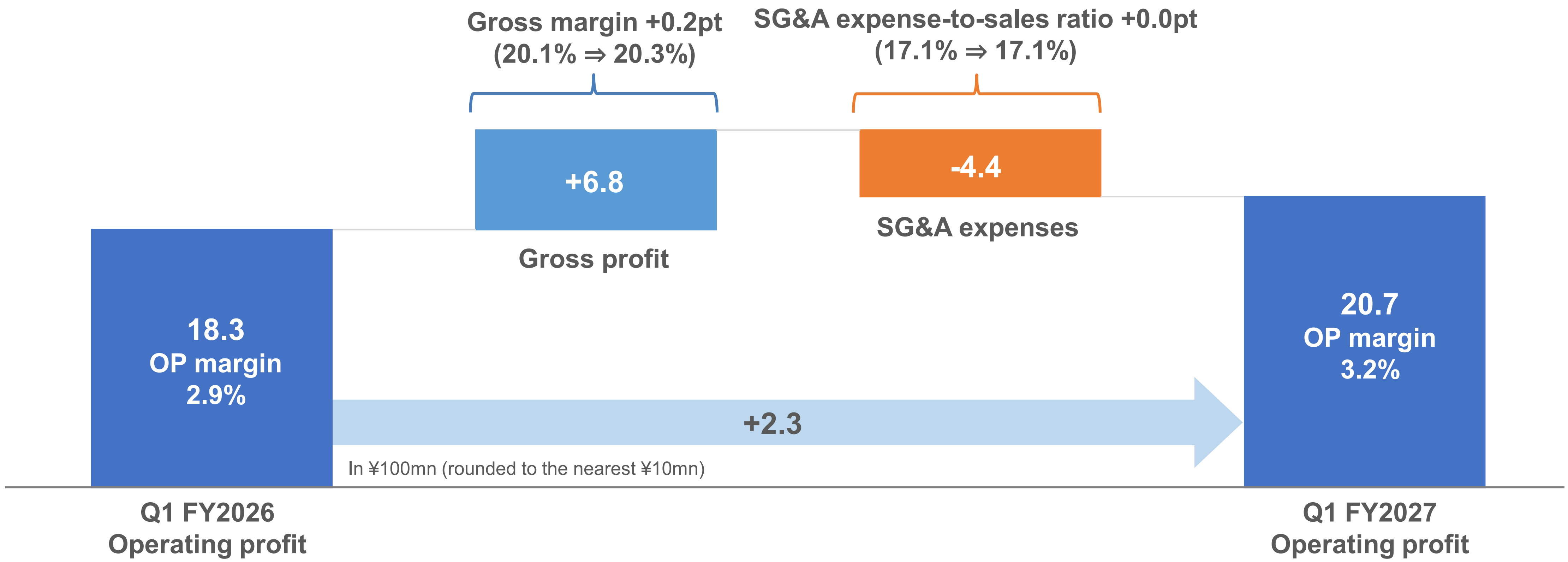
In ¥100mn (rounded to the nearest ¥10mn)	Q1 FY2026	Q1 FY2027	
			Change
FX gains	**4.1**	**2.1**	**-2.0**

*Major foreign-currency-denominated bonds owned by the Company are translated into the reporting currency using the exchange rate at the end of the period.

5. Parent Company Operating Profit Analysis

- Operating profit up ¥230mn (+12.8%)

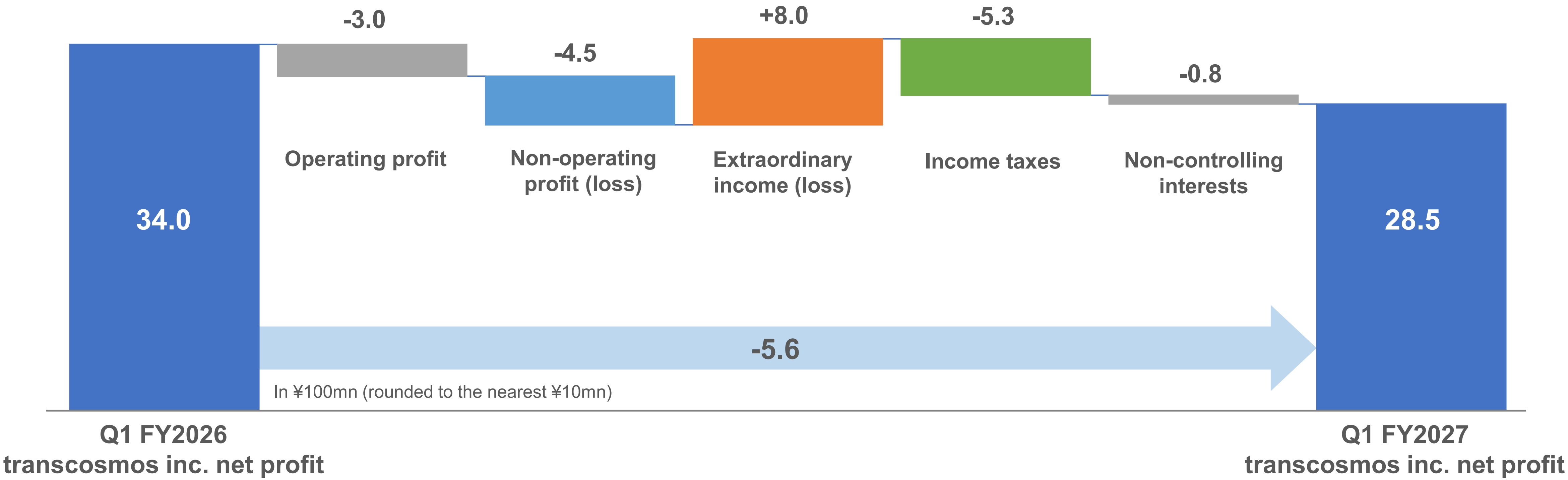
Gross profit	Up ¥680mn, driven by a 0.2-point higher gross profit margin resulting from enhanced target management focused on high-growth and high-profitability projects, in addition to sales growth, higher utilization rates, and progress in price negotiations.
SG&A expenses	Maintained the SG&A expense-to-sales ratio at FY2026 levels despite a ¥440mn increase in SG&A expenses, reflecting investments to strengthen consulting and AI-domain capabilities and enhance information security.



6. transcosmos inc. Net Profit Analysis

- transcosmos inc. net profit down ¥560mn (-16.3%)

Non-operating income (loss)	Down ¥450mn, reflecting the posting of share of loss of investments accounted for using the equity method due to losses at certain equity-method affiliates (compared with share of profit in the same period last year) and a decrease in FX gains.
Extraordinary income (loss)	Up ¥800mn, due to the posting of compensation income as extraordinary income associated with the relocation of certain centers at the parent company.
Income taxes	Up ¥530mn, reflecting higher taxable income associated with extraordinary income at the parent company.



7. Business Portfolio

trans cosmos

60 YEARS ANNIVERSARY

[Japan Market]

Domestic BPO Business

Delivering common back-end functions (accounting, HR, IT) and industry-specific engineering BPO services. Strengthening business expertise through JVs.

Common back-end functions digital outsourcing

Accounting, HR, procurement & purchasing, order management, sales admin, IT system operations & maintenance

Industry-specific Digital Engineering BPO

Systems and operations services for the automotive, machinery, and construction industries

Domestic CX Business

Delivering integrated services, incl. trans-DX series, managing digital customer touchpoints across the customer journey from marketing to customer care.

Digital Contact Center

Customer support via phone, email, chat, social media

Digital Integration

Website & app development and operations; social platform operations

Digital Promotion

Internet advertising agency services

E-commerce Support

Store development & operations, fulfillment

Other Affiliates

Subsidiaries/affiliates, incl. some listed companies, delivering BPO/CX businesses across industries.

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もっと素敵な伝え方を。
Jstream

SKYLIGHT

Other

[Overseas Market]

Global Business

Delivering CX/BPO services for both local markets and offshore operations across Asia, North America, and Europe.

CX Business

CX services in Greater China, South Korea, Southeast Asia, North America, and Europe.

BPO Business

BPO services in Greater China, South Korea, and Southeast Asia, including offshore services.

8. Business Unit Performance Summary

*Results for each business are compiled based on management accounting categories and therefore differ from those reported under financial accounting.
*Certain prior-year figures have been reclassified to conform to the current year's organizational structure and other criteria.

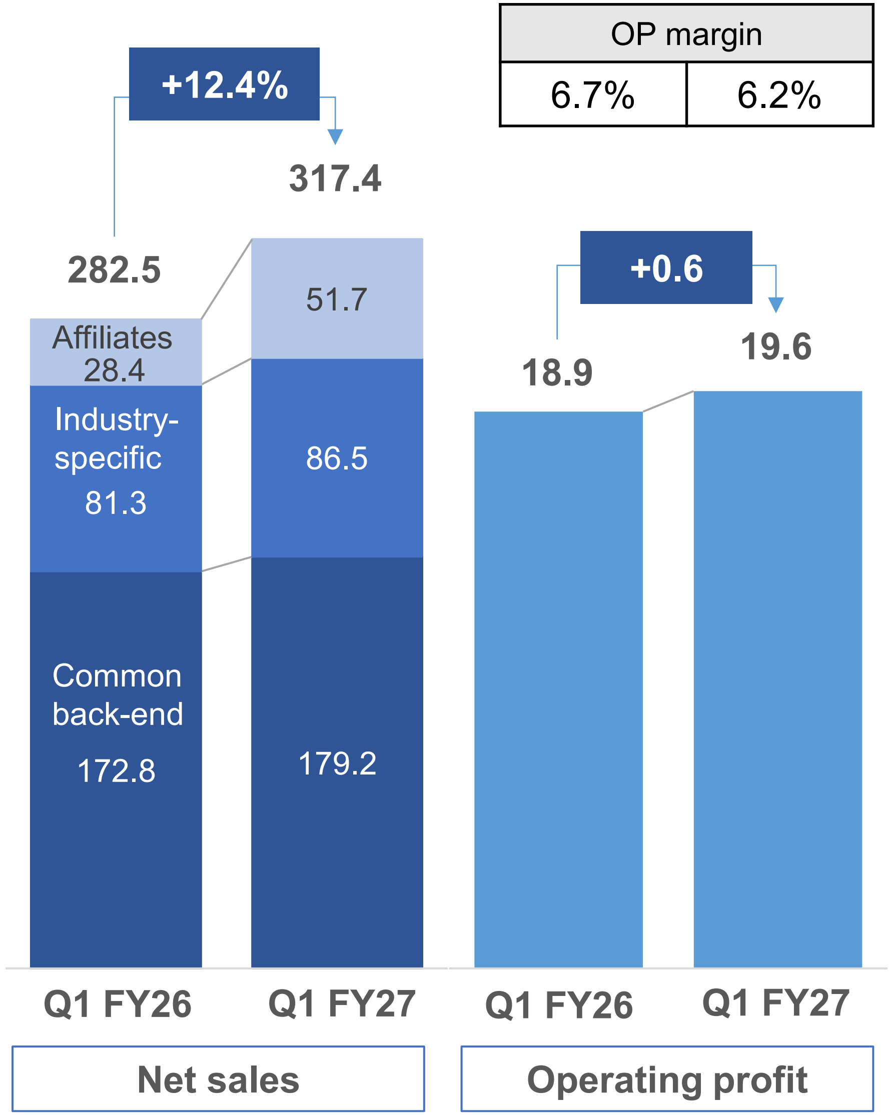
In ¥100mn (rounded to the nearest ¥10mn)		Q1 FY2026		Q1 FY2027		YoY	
		Amount	% of Sales	Amount	% of Sales	Change	%Change
Net sales (management accounting)		1,060.6	100.0%	1,139.6	100.0%	+79.0	+7.5%
	Domestic BPO business	282.5	26.6%	317.4	27.8%	+34.9	+12.4%
	Domestic CX business	468.1	44.1%	490.7	43.1%	+22.6	+4.8%
	Global business	264.8	25.0%	273.5	24.0%	+8.6	+3.3%
	Other affiliates	66.2	6.2%	73.2	6.4%	+7.0	+10.6%
	Intercompany eliminations, etc.	-20.9	-1.9%	-15.1	-1.3%	+5.8	+27.8%
Operating profit (management accounting)		40.1	3.8%	35.8	3.1%	-4.4	-10.8%
	Domestic BPO business	18.9	6.7%	19.6	6.2%	+0.6	+3.2%
	Domestic CX business	12.6	2.7%	16.9	3.4%	+4.3	+34.0%
	Global business	4.4	1.7%	-3.9	-1.4%	-8.3	-
	Other affiliates	8.0	12.0%	6.3	8.5%	-1.7	-21.6%
	Intercompany eliminations, etc.	-3.8	-	-3.1	-	+0.7	+19.3%

*For each business operating profit row, figures in the % of Sales column are calculated as a percentage of the respective business' s net sales

9. Domestic BPO Business

*Figures below include net sales and operating profit of equity-method affiliates.
*Certain prior-year figures have been reclassified to conform to the current year's organizational structure and other criteria.

In ¥100mn (rounded to the nearest ¥10mn)



Net sales

- **Common back-end functions outsourcing: Up 3.7%, led by an increase in new projects despite the postponement of certain large-scale project launches to Q2 and beyond.**
- **Industry-specific engineering BPO: Up 6.4%, led by higher per-account sales, particularly in the construction industry.**
- **Affiliates: Up 81.6%, led by the expanded service scope from the previous Q2 at certain JVs and new consolidations.**

Net sales breakdown

In ¥100mn (rounded to the nearest ¥10mn)

	FY26				FY27	YoY
	Q1	Q2	Q3	Q4	Q1	%Change
Common back-end	172.8	176.3	175.6	176.6	179.2	+3.7%
Industry-specific	81.3	81.9	83.8	84.3	86.5	+6.4%
Affiliates	28.4	41.6	51.7	48.4	51.7	+81.6%
Total	**282.5**	**299.9**	**311.1**	**309.3**	**317.4**	**+12.4%**

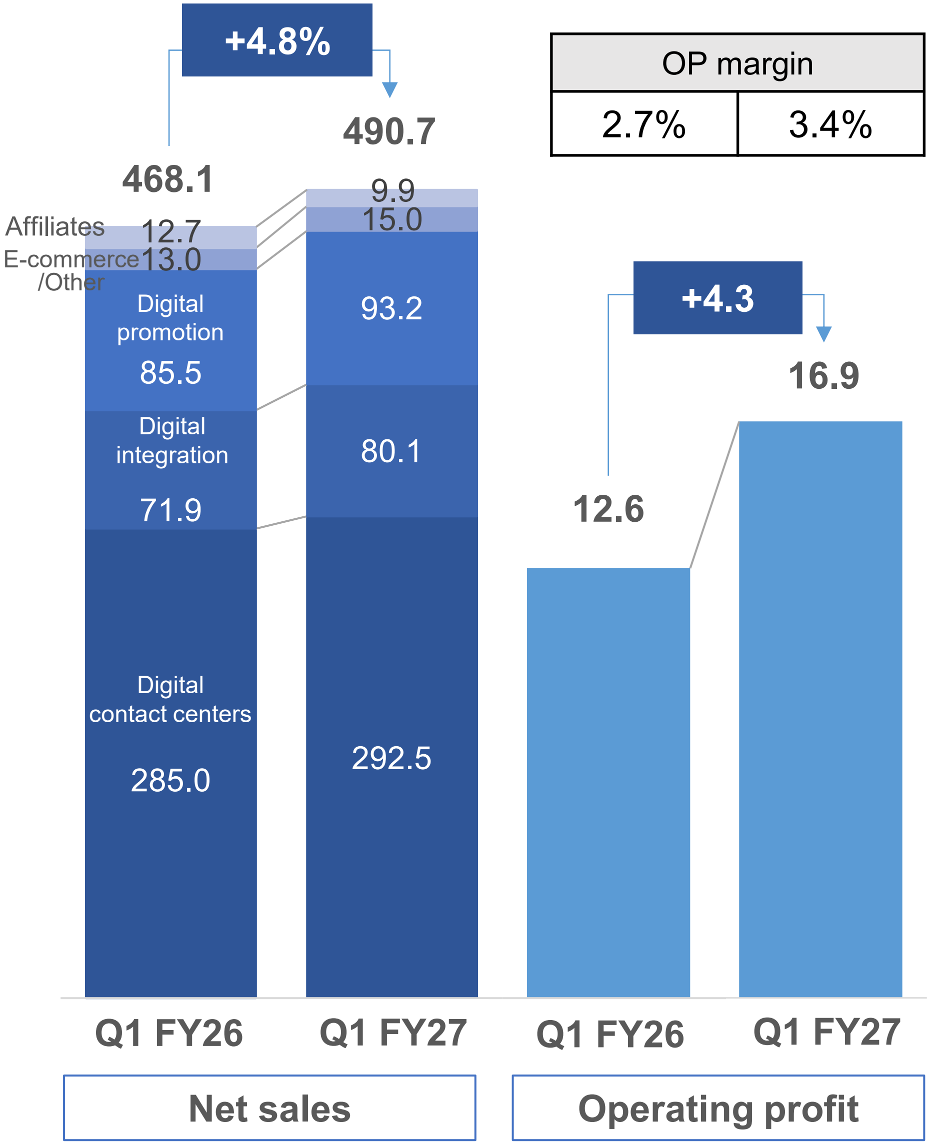
Operating profit

- **Up reflecting higher profitability in industry-specific engineering BPO and affiliates, in addition to sales growth. OP margin down 0.5 points mainly due to upfront investments for new project launches in common back-end functions outsourcing and cost increases for AI utilization.**

10. Domestic CX Business

*Net sales below are calculated on a gross basis.
*Figures below include net sales and operating profit of equity-method affiliates.
*Certain prior-year figures have been reclassified to conform to the current year's organizational structure and other criteria.

In ¥100mn (rounded to the nearest ¥10mn)



Net sales

- **Digital contact centers: Up 2.6%, led by new project wins and higher per-account sales.**
- **Digital integration: Returned to growth of 11.3%, led by new project wins and higher per-account sales.**
- **Digital promotion: Up 9.0%, led by higher per-account sales.**
- **Integrated CX platform, trans-DX for Support: Clients increased to 151.**

Net sales breakdown

In ¥100mn (rounded to the nearest ¥10mn)

	FY26				FY27	YoY
	Q1	Q2	Q3	Q4	Q1	%Change
Digital contact centers	285.0	295.8	294.9	287.6	292.5	+2.6%
Digital integration	71.9	73.7	75.4	83.6	80.1	+11.3%
Digital promotion	85.5	86.3	93.3	94.7	93.2	+9.0%
E-commerce support/Other	13.0	15.5	15.8	14.9	15.0	+15.6%
Affiliates	12.7	14.2	11.8	11.3	9.9	-21.6%
Total	**468.1**	**485.5**	**491.2**	**492.1**	**490.7**	**+4.8%**

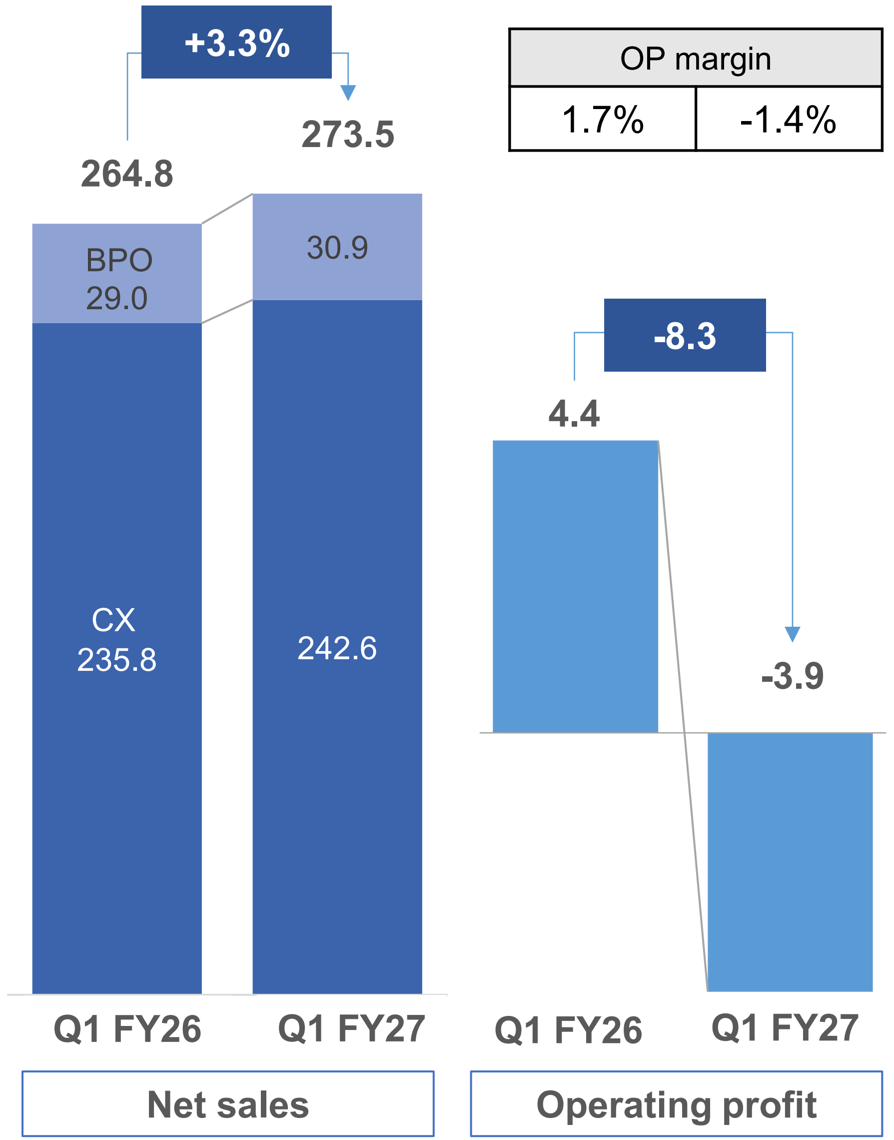
Operating profit

- **Up, led by higher profitability in digital contact centers and digital integration, in addition to sales growth. OP margin up 0.7 points.**

11. Global Business

*Figures below are calculated based on the internal exchange rates.
*Figures below include net sales and operating profit of equity-method affiliates.
*For SG&A expenses, the parent company's management costs are allocated on a pro rata basis.
*Certain prior-year figures have been reclassified to conform to the current year's organizational structure and other criteria.

In ¥100mn (rounded to the nearest ¥10mn)



Net sales

- **CX business: Up 2.9%, led by growth in digital contact centers in Greater China and South Korea.**
- **BPO business: Up 6.5%, led by growth in Southeast Asia, South Korea, and Greater China.**

Net sales breakdown

In ¥100mn (rounded to the nearest ¥10mn)

	FY26				FY27	YoY
	Q1	Q2	Q3	Q4	Q1	%Change
CX business*	**235.8**	**243.4**	**250.6**	**244.0**	**242.6**	**+2.9%**
Greater China	49.9	57.2	60.9	59.8	53.9	+8.0%
South Korea	116.9	120.5	126.6	124.8	128.6	+10.0%
Southeast Asia	62.2	60.8	58.5	54.6	56.1	-9.8%
BPO business*	**29.0**	**30.3**	**30.3**	**37.6**	**30.9**	**+6.5%**
Greater China	22.4	23.0	23.4	30.6	23.0	+2.5%
South Korea	3.5	3.8	3.4	3.7	3.6	+4.9%
Southeast Asia	3.1	3.5	3.5	3.3	4.3	+37.1%
Total	**264.8**	**273.7**	**280.9**	**281.6**	**273.5**	**+3.3%**

*Figures include "Europe & U.S./Other".

Operating profit

- **Down and recorded operating losses due to the remaining impact of a large global project downsizing in Southeast Asia, which ran its course this quarter, and lower profitability in China offshore development.**

Reference: Major Affiliates by Business

	Company name	Business outline
Domestic BPO Business	TTeC-Creation	Shared services for sales back-office functions for Toshiba Tech
	TT Process Management	General BPO services
	TT Human Asset Service Corporation	Shared services for HR functions for Toshiba and its group companies
	FJ transcosmos Human Resource Professionals	Shared services for HR functions for Fujitsu and its group companies
	Tohoku Electric Power Transcosmos Management Partner*1	Shared services for general affairs, HR, accounting, and procurement functions for Tohoku Electric Power and its group companies
	OMRON TRANSCOSMOS PROCESS INNOVATION*1	Shared services for HR, accounting & finance, and general affairs functions for Omron and its group companies
Domestic CX Business	transcosmos online communications	Planning, development, and sales of LINE-related tools
	transcosmos digital technology*2	Information system development and operations
	transcosmos Partners*2	Staffing agency
	Grand Design	Operating Gotcha!mall, a smartphone coupon platform
	me&stars	Social advertising operations and management
	Brand Operation※3	Marketing support

*1 Equity-method affiliates *2 Applicable business only *3 Non-consolidated subsidiaries

Reference: Major Affiliates by Business

	Company name	Business outline
Global Business	transcosmos China	CX business in Greater China
	transcosmos Information Creative (China)	Offshore development for the Japanese market
	transcosmos Korea	CX & BPO business in South Korea
	transcosmos Indonesia*1	CX business in Indonesia
	transcosmos(Thailand)	CX & BPO business in Thailand
	transcosmos Vietnam	CX & BPO business in Vietnam
	transcosmos Asia Philippines	CX & BPO business in the Philippines
	TRANSCOSMOS (MALAYSIA)	CX & BPO business in Malaysia
	transcosmos America	CX business in North America
Other Affiliates	Applied Technology	System integration using CAD, GIS, and numerical analysis
	J-Stream	Video streaming
	Skylight Consulting	IT consulting
	playground	DX cloud, MOALA, services based on e-ticketing for sports and entertainment industries

*1 Equity-method affiliates

12. Consolidated Balance Sheet

- Assets: Cash and deposits decreased due to the repayment of borrowings.
- Liabilities: Long-term borrowings decreased due to the repayment of borrowings. Income taxes payable decreased due to the payment of income taxes.
- Net assets: Retained earnings decreased.

In ¥100mn (rounded to the nearest ¥10mn)	End of Mar. 2026	End of Jun. 2026	Change
Current assets	1,675.3	1,622.4	-52.8
Non-current assets	563.4	568.1	+4.7
Total assets	2,238.7	2,190.5	-48.1
Current liabilities	793.2	786.0	-7.2
Non-current liabilities	52.6	32.7	-19.9
Total liabilities	845.7	818.7	-27.0
Net assets	1,392.9	1,371.9	-21.1
Total liabilities & net assets	2,238.7	2,190.5	-48.1
Cash and deposits	804.7	719.7	-84.9
Interest-bearing liabilities	144.5	124.4	-20.2
Net cash*	660.2	595.4	-64.8
Net cash* to monthly sales ratio	2.0	1.8	-0.2

- Cash and deposits -84.9

- Investment securities +5.9

- Income taxes payable -14.9
- Accounts payable – trade -9.8
- Provision for bonuses +13.4

- Long-term borrowings -19.7

- Retained earnings -24.0

*Net cash = Cash and deposits – interest-bearing liabilities

13. CAPEX, Amortization & Depreciation, Employees, Service Bases

Capital expenditures/Depreciation expenses

In ¥100mn (rounded to the nearest ¥10mn)	Q1 FY2026	Q1 FY2027	%Change
Capital expenditures	6.0	15.9	+165.4%
Depreciation expenses	13.7	13.4	-2.2%

- **CAPEX**
Capital expenditures for business offices, centers, and software increased in the parent company, while investments in centers also increased overseas.
- **Depreciation**
Depreciation expenses decreased in the parent company and overseas subsidiaries.

Number of employees

		End of Mar. 2026	End of Jun. 2026	Change
Consol-idated	Employees	43,571	44,264	+693
	Temporary employees	28,112	26,867	-1,245
Parent Comp-any	Employees	18,141	18,626	+485
	Temporary employees	20,865	20,196	-669

Employees increased due to new graduate hires in the parent company, while temporary employees decreased due to the scale-down of a large-scale global project in Southeast Asia. Despite the decrease in total headcount, net sales increased, and the business continued to expand while controlling staffing levels.

Service bases

	End of Mar. 2026	End of Jun. 2026	Change
Service bases	187	188	+1
(Japan)	74	76	+2
(Overseas)	113	112	-1

- **Japan**
Added BPO Services Headquarters in Tokyo and a contact center in Sapporo.
- **Overseas**
Opened a new center in South Korea and consolidated certain centers in China, Vietnam, and Malaysia.

*Service bases included the Company's own bases, head offices, branches, sales offices and bases of subsidiaries, associates, and partners.

Notes

- Forward-looking statements included in this document are based on information available on the date of the announcement and estimates based on reasonable assumptions. Actual future results may differ materially from these forecasts depending on Japanese economic conditions, trends in the stock market and information services industry, evolution of new services or technologies, and various other factors. The Company assumes no obligation to update or revise any forward-looking statements.
- In this document, yen amounts are rounded to the nearest ten million and percentages are rounded to one decimal place.

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