July 15, 2026

Summary of Consolidated Financial Results for the Nine Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: TOUMEI CO.,LTD.
Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
Securities code: 4439
URL: https://www.toumei.co.jp/
Representative: Naoto Hibino, CEO
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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 May 31, 2026 (from September 1, 2025 to May 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	22,731	7.4	2,481	8.1	2,491	5.9	1,697	3.6
May 31, 2025	21,170	25.8	2,295	52.8	2,353	50.6	1,638	102.1

Note: Comprehensive income For the three months ended May 31, 2026: ¥1,691 million [3.3%]
For the nine months ended May 31, 2025: ¥1,637 million [103.7%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
May 31, 2026	57.30	56.56
May 31, 2025	54.84	53.85

Note: On September 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares. Assuming that the stock split occurred at the beginning of the fiscal year ending August 31, 2025, the Company's quarterly net income per share and quarterly net income per share adjusted for potential stock are calculated.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	17,741	11,218	62.9
August 31, 2025	16,583	9,797	58.9

Reference: Equity
As of May 31, 2026: ¥11,167 million
As of August 31, 2025: ¥9,774 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 August 31, 2025	-	7.00	-	12.00	19.00
Fiscal year ending August 31, 2026	-	6.00	-		
Fiscal year ending August 31, 2026 (Forecast)				7.00	13.00

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

3. Forecast of consolidated financial results for the fiscal year ending August 31, 2026 (from September 1, 2025 to August 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 August 31, 2026	34,800	19.7	3,662	11.2	3,704	9.5	2,584	6.2	86.19

Note: Revisions to the earnings forecasts 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: Yes

Note: For details, please refer to Appendix P.7 "2. Quarterly Consolidated Financial Statements and Key Notes (3) Notes on Quarterly Consolidated Financial Statements (Notes on Accounting Procedures Specific to the Preparation of Quarterly Consolidated Financial Statements)" are available.

(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 May 31, 2026	30,067,000 shares
As of August 31, 2025	29,986,200 shares

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

As of May 31, 2026	2,132 shares
As of August 31, 2025	2,132 shares

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

Three months ended May 31, 2026	29,623,065 shares
Nine months ended May 31, 2025	29,882,204 shares

Note: 1. The Company has conducted a stock split at the ratio of two shares to one common stock as of September 1, 2025. Assuming that the stock split occurred at the beginning of the fiscal year ending August 31, 2025, the number of shares outstanding at the end of the fiscal year (including treasury shares), the number of treasury shares at the end of the fiscal year, and the average number of shares during the period (quarterly total) are calculated.

2. The Company's shares held by the Equity Supply and Demand Buffer Trust(R) are included in the treasury stock deducted in the calculation of the average number of shares during the period (432,348 shares in the third quarter of the fiscal year ending August 31, 2026 and - shares in the third quarter of the fiscal year ending August 31, 2025). The sale of the Company's shares under the Equity Supply and Demand Buffer Trust (R) was completed in all markets by the end of the third quarter of the current fiscal year, and the number of treasury shares at the end of the fiscal year does not include the Company's shares held by the Equity Supply and Demand Buffer Trust(R).

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:Yes (optional)

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for the use of earnings forecasts, please refer to Appendix P.3 "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Quarterly consolidated balance sheet

(Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	7,884,265	7,716,220
Notes and accounts receivable - trade	5,714,883	5,480,420
Merchandise and finished goods	33,714	19,349
Raw materials and supplies	244,153	478,335
Other	885,985	1,105,296
Allowance for doubtful accounts	(51,146)	(52,714)
Total current assets	14,711,856	14,746,908
Non-current assets		
Property, plant and equipment	249,400	394,516
Intangible assets	522,776	381,833
Investments and other assets		
Investment securities	22,554	720,786
Deferred tax assets	77,408	82,239
Other	1,037,089	1,452,805
Allowance for doubtful accounts	(37,136)	(37,136)
Total investments and other assets	1,099,916	2,218,694
Total non-current assets	1,872,092	2,995,044
Total assets	16,583,949	17,741,953

(Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,179,229	2,949,411
Short-term borrowings	1,200,000	1,400,000
Current portion of long-term borrowings	310,584	306,660
Accounts payable - other	686,991	899,099
Income taxes payable	691,396	314,051
Provision for bonuses	86,516	26,471
Other	490,244	456,734
Total current liabilities	6,644,963	6,352,428
Non-current liabilities		
Long-term borrowings	10,976	12,785
Asset retirement obligations	79,188	58,975
Other	50,918	99,120
Total non-current liabilities	141,082	170,881
Total liabilities	6,786,045	6,523,309
Net assets		
Shareholders' equity		
Share capital	641,253	646,381
Capital surplus	631,253	685,636
Retained earnings	8,487,351	9,826,745
Treasury shares	(663)	(663)
Total shareholders' equity	9,759,195	11,158,100
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	15,441	8,920
Total accumulated other comprehensive income	15,441	8,920
Share acquisition rights	23,266	51,622
Total net assets	9,797,903	11,218,643
Total liabilities and net assets	16,583,949	17,741,953

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Net sales	21,170,750	22,731,786
Cost of sales	14,000,656	14,960,196
Gross profit	7,170,093	7,771,589
Selling, general and administrative expenses	4,875,011	5,289,592
Operating profit	2,295,082	2,481,997
Non-operating income		
Interest income	985	11,579
Dividend income	486	1,356
Gain on settlement of liabilities	57,795	52,139
Commission income	9,466	10,992
Other	2,377	5,797
Total non-operating income	71,111	81,865
Non-operating expenses		
Interest expenses	10,623	13,049
Commission for purchase of treasury shares	-	33,627
Commission for disposal of treasury stock	-	25,006
Other	2,328	1,075
Total non-operating expenses	12,951	72,758
Ordinary profit	2,353,242	2,491,103
Extraordinary income		
Gain on sale of non-current assets	3,165	-
Total extraordinary income	3,165	-
Extraordinary losses		
Impairment losses	-	21,324
Total extraordinary losses	-	21,324
Profit before income taxes	2,356,408	2,469,779
Income taxes	717,737	772,233
Profit	1,638,670	1,697,545
Profit attributable to owners of parent	1,638,670	1,697,545

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Profit	1,638,670	1,697,545
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,507)	(6,520)
Total other comprehensive income	(1,507)	(6,520)
Comprehensive income	1,637,163	1,691,024
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,637,163	1,691,024

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (September 1, 2024 to May 31, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

	Office Hikari 119 package	Office Denki 119 package	Office Solutions	Total
Sales				
Stock Revenue (Note)1	8,923,706	9,264,252	240,569	18,428,528
Flow revenue (Note)2	435,028	68,183	2,239,010	2,742,222
Revenue generated from customer contracts	9,358,734	9,332,436	2,479,579	21,170,750
Other Earnings	-	-	-	-
Revenues from external customers	9,358,734	9,332,436	2,479,579	21,170,750
Transactions with other segments	332	1,060	58,545	59,938
Total	9,359,067	9,333,496	2,538,125	21,230,688
Segment Profit	1,265,755	1,508,495	276,388	3,050,638

Note: 1. Stock revenue is revenue recorded in accordance with the period of service provision, and is mainly from the provision of fiber-optic lines and in-house services in the Office Hikari 119 business, mainly from retail sales of electricity in the Office Denki 119 business, and mainly from the distribution of insurance products in the office solutions business.

2. Flow revenue is revenue recorded in a lump sum at the time of delivery and acceptance of products, and is mainly from the distribution of fiber-optic line services in the Office Hikari 119 business, and mainly from the sale of information terminal equipment and environmental products in the office solutions business.

2. The difference between the total amount of profit or loss of the reported segment and the amount recorded in the quarterly consolidated statements of income and the main details of the difference (matters related to adjustment of differences)

(Thousands of yen)

benefit	amount of money
Total Reporting Segments	3,050,638
Company-wide expenses (Note)	(755,556)
Operating Income in Quarterly Consolidated Statements of Income	2,295,082

Note: Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant fluctuations in the amount of goodwill)

In the Office Solutions business, goodwill increased due to the acquisition of the business by Digital Creators Co., Ltd., a consolidated subsidiary of the Company. The increase in goodwill due to this event is 100,000 thousand yen.

II. The nine months of the current fiscal year (September 1, 2025 to May 31, 2026)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Thousands of yen)

	Office Hikari 119 package	Office Denki 119 package	Office Solutions	Total
Sales				
Stock Revenue (Note)1	9,410,712	10,793,981	230,192	20,434,886
Flow revenue (Note)2	427,106	64,131	1,805,660	2,296,899
Revenue generated from customer contracts	9,837,819	10,858,113	2,035,853	22,731,786
Other Earnings	-	-	-	-
Revenues from external customers	9,837,819	10,858,113	2,035,853	22,731,786
Transactions with other segments	404	829	72,355	73,588
Total	9,838,223	10,858,942	2,108,208	22,805,374
Segment Profit	1,250,059	1,796,034	315,326	3,361,420

Note: 1. Stock revenue is revenue recorded in accordance with the period of service provision, and is mainly from the provision of fiber-optic lines and in-house services in the Office Hikari 119 business, mainly from retail sales of electricity in the Office Denki 119 business, and mainly from the distribution of insurance products in the office solutions business.

2. Flow revenue is revenue recorded in a lump sum at the time of product acceptance, and is mainly from the distribution of fiber-optic line services in the Office Hikari 119 business, the sales of electric power mainly in the Office Denki 119 business, and the sales of information terminal equipment and environmental products mainly in the office solutions business.

2. The difference between the total amount of profit or loss of the reported segment and the amount recorded in the quarterly consolidated statements of income and the main details of the difference (matters related to adjustment of differences)

(Thousands of yen)

benefit	amount of money
Total Reporting Segments	3,361,420
Company-wide expenses (Note)	(879,422)
Operating Income in Quarterly Consolidated Statements of Income	2,481,997

Note: Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant impairment loss on fixed assets)

In the Office Hikari 119 Business, we recorded an impairment loss on fixed assets related to sales office assets. The amount of the impairment loss recorded was 3,405 thousand yen in the nine months of the current fiscal year.

In the Office Denki 119 Business, we recorded an impairment loss on fixed assets related to sales office assets. The amount of the impairment loss recorded was 17,919 thousand yen in the nine months of the current fiscal year.