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October 28, 2026

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

Company name:	TOMEN DEVICES CORPORATION
Listing:	Tokyo Stock Exchange
Securities code:	2737
URL:	https://www.tomendevices.co.jp
Representative:	Kiyotaka Nakao, President
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Scheduled date to file semi-annual securities report:	November 13, 2026
Scheduled date to commence dividend payments:	-
Preparation of supplementary material on financial results:	Yes
Holding of financial results briefing:	Yes (for institutional investors and analysts)

(Amounts less than million yen are rounded down.)

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	785,840	223.3	37,542	359.6	34,544	393.6	25,114	425.5
September 30, 2025	243,089	17.3	8,167	36.4	6,997	26.0	4,779	18.8

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 24,872 million [472.4%]
For the six months ended September 30, 2025: ¥ 4,345 million [59.3%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	3,692.80	―
September 30, 2025	702.77	-

(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	572,727	80,437	14.0	11,827.66
March 31, 2026	344,957	59,237	17.2	8,710.38

Reference: Equity As of September 30, 2026: ¥ 80,437 million
As of March 31, 2026: ¥ 59,237 million

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2026	-	0.00	-	540.00	540.00
Year ending March 31, 2027	-	0.00			
Year ending March 31, 2027 (Forecast)			-	1,640.00	1,640.00

Note: Revisions to the forecast of cash dividends most recently announced: No

3. Forecast of consolidated financial results for the year ending March 31, 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		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	1,400,000	120.9	48,900	160.3	40,800	206.2	30,000	199.5	4,411.22

Note: Revisions to the consolidated earnings forecasts most recently announced: No

4. Notes

(1) Significant changes in the scope of consolidation during the period: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: Yes

For details, please refer to page 6 of the attachment, “2. Semi-annual Consolidated Financial Statements and Primary Notes, (3) Notes to Semi-annual Consolidated Financial Statements (Notes on accounting treatment specific to the preparation of semi-annual consolidated financial statement).”

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	6,802,000 shares
As of March 31, 2026	6,802,000 shares

Number of treasury shares at the end of the period

As of September 30, 2026	1,179 shares
As of March 31, 2026	1,157 shares

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

Six months ended September 30, 2026	6,800,830 shares
Six months ended September 30, 2025	6,800,918 shares

* Review of the Japanese-language originals of the attached semi-annual financial statements by certified public accountants or an audit firm: No

* Proper use of forecasts of financial results, and other special matters
(Caution regarding forward-looking statements and others)
The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Actual business and other results may differ substantially due to various factors.

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1. Overview of Quarterly Financial Results, etc.

(1) Overview of Operating Results

During the six months under review, the Japanese economy remained on a moderate recovery trend, supported by solid corporate earnings, despite the prolonged rise in prices and the impact of higher interest rates. The outlook for the global economy remained uncertain amid heightened geopolitical risks, including surging raw material and energy prices and supply chain disruptions stemming from the situation in the Middle East.

In the electronics industry, growing global demand related to artificial intelligence (AI) continued to drive semiconductor demand for data centers, while the adoption of advanced semiconductors in automotive applications continued to increase, reflecting advances in autonomous driving (AD) and advanced driver-assistance systems (ADAS).

Under these circumstances, Tomen Devices Group recorded increased sales of memory products across a broad range of applications, particularly for servers/storage and automotive applications. As a result, net sales amounted to ¥785,840 million (up 223.3% year on year). With memory prices continuing to rise, operating profit amounted to ¥37,542 million (up 359.6% year on year); ordinary profit amounted to ¥34,544 million (up 393.6%); and profit attributable to owners of parent amounted to ¥25,114 million (up 425.5%).

For the results by item, please refer to 3. Supplementary Information (Results by item) on page 7.

(2) Overview of Financial Position

Total assets at the end of the six months under review amounted to ¥572,727 million (up 66.0% from the end of the previous fiscal year). This was primarily due to increases in merchandise, notes and accounts receivable – trade and cash and deposits.

Liabilities totaled ¥492,289 million (up 72.3% from the end of the previous fiscal year). This was mainly attributable to increases in accounts payable-trade, short-term borrowings, long-term borrowings, and advances received.

Net assets were ¥80,437 million (up 35.8% from the end of the previous fiscal year). Although dividend payments reduced net assets, this was more than offset by the recording of profit attributable to owners of parent.

(3) Explanation of Consolidated Financial Results Forecast and Other Future Projections

There has been no change to the full-year consolidated financial results forecast announced on July 30, 2026.

2. Semi-annual Consolidated Financial Statements and Primary Notes

(1) Semi-annual Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	7,829	17,298
Notes and accounts receivable - trade	102,724	204,516
Electronically recorded monetary claims - operating	1,132	343
Merchandise	221,518	332,825
Advance payments to suppliers	2,133	1,183
Deposits paid	3,891	9,093
Other	3,899	6,108
Total current assets	343,129	571,369
Non-current assets		
Property, plant and equipment	568	538
Intangible assets	216	181
Investments and other assets	1,042	637
Total non-current assets	1,828	1,357
Total assets	344,957	572,727
Liabilities		
Current liabilities		
Accounts payable - trade	105,783	225,376
Accounts payable - other	3,332	4,720
Short-term borrowings	118,569	150,190
Income taxes payable	2,188	10,109
Advances received	50,036	69,171
Provision for bonuses	377	141
Other	4,571	141
Total current liabilities	284,860	459,851
Non-current liabilities		
Long-term borrowings	—	31,470
Retirement benefit liability	567	580
Other	291	387
Total non-current liabilities	859	32,438
Total liabilities	285,719	492,289
Net assets		
Shareholders' equity		
Share capital	2,054	2,054
Capital surplus	16	16
Retained earnings	49,912	71,353
Treasury shares	(4)	(4)
Total shareholders' equity	51,978	73,419
Accumulated other comprehensive income		
Deferred gains or losses on hedges	(537)	(79)
Foreign currency translation adjustment	7,797	7,097
Total accumulated other comprehensive income	7,259	7,018
Total net assets	59,237	80,437
Total liabilities and net assets	344,957	572,727

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

(Semi-annual Consolidated Statements of Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	243,089	785,840
Cost of sales	232,848	745,057
Gross profit	10,240	40,782
Selling, general and administrative expenses	2,073	3,240
Operating profit	8,167	37,542
Non-operating income		
Interest income	22	12
Foreign exchange gains	—	219
Share of profit of entities accounted for using equity method	9	92
Other	8	28
Total non-operating income	40	353
Non-operating expenses		
Interest expenses	852	2,561
Loss on sale of receivables	268	752
Foreign exchange losses	70	—
Other	19	37
Total non-operating expenses	1,210	3,351
Ordinary profit	6,997	34,544
Profit before income taxes	6,997	34,544
Income taxes	2,218	9,430
Profit	4,779	25,114
Profit attributable to owners of parent	4,779	25,114

(Semi-annual Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	4,779	25,114
Other comprehensive income		
Deferred gains or losses on hedges	(354)	458
Foreign currency translation adjustment	(79)	(700)
Total other comprehensive income	(434)	(241)
Comprehensive income	4,345	24,872
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,345	24,872

(3) Notes to Semi-annual Consolidated Financial Statements

(Notes on accounting treatment specific to the preparation of semi-annual consolidated financial statement)

(Calculation of tax expenses)

Tax expense is calculated by multiplying profit before income taxes by the estimated effective tax rate, which is reasonably estimated by applying tax effect accounting to profit before income taxes for the fiscal year including the six months under review. However, if calculating tax expenses using the estimated effective tax rate would result in a significantly unreasonable outcome, the statutory effective tax rate is used instead.

(Notes in case of significant changes in shareholders' equity)

None

(Notes on Going Concern Assumption)

None

3. Supplementary Information

(Results by item)

Items		Six months ended September 30, 2025		Six months ended September, 2026		% change	Fiscal year ended March 31, 2026	
		Amount (Millions of yen)	Composition (%)	Amount (Millions of yen)	Composition (%)		Amount (Millions of yen)	Composition (%)
	Memory	194,822	80.2	753,945	95.9	287.0	553,203	87.3
	System LSI	40,701	16.7	25,454	3.2	(37.5)	63,287	10.0
Semiconductor subtotal		235,523	96.9	779,399	99.1	230.9	616,490	97.3
Display		6,421	2.6	5,965	0.8	(7.1)	14,725	2.3
Others		1,145	0.5	476	0.1	(58.4)	2,453	0.4
Total		243,089	100.0	785,840	100.0	223.3	633,668	100.0

(Memory)

Net sales in this category amounted to ¥753,945 million (up 287.0% year on year), primarily due to increased sales of DRAM and NAND flash products for servers/storage, and automotive applications.

(System LSI)

Net sales in this category amounted to ¥25,454 million (down 37.5% year on year), due to decreased sales of high-resolution camera CIS (CMOS Image Sensor) for smartphones.

(Display)

Net sales in this category amounted to ¥5,965 million (down 7.1% year on year) in this category, due to decreased sales of OLED for smartphones.

(Others)

Sales of MLCC and battery products increased, but sales of LED products declined as they approached the end of their sales cycle, resulting in net sales of ¥476 million (down 58.4% year on year) in this category.

(Reference)

The main products included under ‘Memory’ are:

DRAM, NAND FLASH, MCP, SSD (Solid State Drive) etc.

The main products included under ‘System LSI’ are:

SoC (System on Chip), DDI (Display Driver IC), CIS, PMIC (Power Management IC), SiP, Foundry, etc.

The main products included under ‘Display’ are:

LCD, OLED, etc.

The main products included under ‘Others’ are:

LED、MLCC (Multi -Layer Ceramic Capacitor), batteries, equipment, etc.