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.

October 30, 2026

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

Company name: TOMOKU CO., LTD.
Listing: Tokyo Stock Exchange / Sapporo Securities Exchange
Securities code: 3946
URL: https://www.tomoku.co.jp/english/
Representative: Terutaka Fukazawa, Representative Director, President & COO
Inquiries: Yoshito Yamaguchi, Director, Senior Managing Executive Officer, CFO and CLO
Telephone: +81-3-3213-6811

Scheduled date to file semi-annual securities report: November 9, 2026
Scheduled date to commence dividend payments: December 4, 2026
Preparation of supplementary material on financial results: None
Holding of financial results briefing: Yes (for institutional investors and securities analysts)

(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	102,993	(5.6)	4,810	7.6	4,738	7.0	3,113	11.8
September 30, 2025	109,084	3.8	4,472	42.1	4,429	44.7	2,785	45.4

Note: Comprehensive income For the six months ended September 30, 2026: ¥3,261 million [(9.2)%]
For the six months ended September 30, 2025: ¥3,592 million [272.9%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	189.53	—
September 30, 2025	169.06	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	218,930	103,212	47.0
March 31, 2026	223,835	102,966	45.6

Reference: Equity
As of September 30, 2026: ¥102,989 million
As of March 31, 2026: ¥102,146 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
Fiscal year ended March 31, 2026	—	65.00	—	65.00	130.00
Fiscal year ending March 31, 2027	—	85.00			
Fiscal year ending March 31, 2027 (Forecast)			—	85.00	170.00

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

3. Consolidated financial results forecast for the fiscal 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	220,500	(1.6)	12,700	11.6	11,900	4.0	8,100	10.0	496.54

Note: Revision to the financial results forecast most recently announced: None

***Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 2 companies (Company name: Daiwadanboru Co., Ltd., Fujisho Co., Ltd.)

Excluded: 1 company (Company name: ITO EN LOGITEM, LTD.)

(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	19,341,568 shares
As of March 31, 2026	19,341,568 shares

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

As of September 30, 2026	3,142,597 shares
As of March 31, 2026	2,845,113 shares

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

Six months ended September 30, 2026	16,426,928 shares
Six months ended September 30, 2025	16,479,030 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

The forward-looking statements in this document are based on information available to the Company as of the date of disclosure of this document, and actual results may differ from these forecasts due to various factors in the future.

Semi-annual Consolidated Financial Statements and Principal Notes

Semi-annual Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	23,959	15,874
Notes and accounts receivable - trade, and contract assets	27,934	28,999
Electronically recorded monetary claims - operating	10,641	11,972
Inventories	25,127	26,871
Other	8,836	8,917
Allowance for doubtful accounts	(47)	(46)
Total current assets	96,451	92,588
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	37,580	37,106
Machinery, equipment and vehicles, net	21,511	19,959
Land	37,303	37,643
Other, net	2,730	3,233
Total property, plant and equipment	99,125	97,943
Intangible assets	364	842
Investments and other assets		
Investment securities	15,178	14,367
Other	12,877	13,360
Allowance for doubtful accounts	(162)	(171)
Total investments and other assets	27,893	27,557
Total non-current assets	127,383	126,342
Total assets	223,835	218,930

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	24,486	22,918
Short-term borrowings	12,823	12,109
Current portion of long-term borrowings	13,228	7,166
Income taxes payable	2,366	2,730
Provision for bonuses	2,245	2,237
Other provisions	312	157
Other	10,275	10,142
Total current liabilities	65,737	57,462
Non-current liabilities		
Long-term borrowings	44,161	47,226
Retirement benefit liability	2,684	2,669
Other	8,285	8,360
Total non-current liabilities	55,131	58,256
Total liabilities	120,868	115,718
Net assets		
Shareholders' equity		
Share capital	13,669	13,669
Capital surplus	11,128	11,194
Retained earnings	69,891	71,992
Treasury shares	(4,104)	(5,563)
Total shareholders' equity	90,585	91,294
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,156	5,743
Foreign currency translation adjustment	2,454	2,256
Remeasurements of defined benefit plans	3,949	3,696
Total accumulated other comprehensive income	11,561	11,695
Non-controlling interests	819	222
Total net assets	102,966	103,212
Total liabilities and net assets	223,835	218,930

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	109,084	102,993
Cost of sales	89,987	83,352
Gross profit	19,097	19,641
Selling, general and administrative expenses	14,624	14,831
Operating profit	4,472	4,810
Non-operating income		
Interest and dividend income	170	216
Purchase discounts	138	161
Miscellaneous income	247	277
Total non-operating income	555	655
Non-operating expenses		
Interest expenses	419	582
Miscellaneous losses	179	144
Total non-operating expenses	598	727
Ordinary profit	4,429	4,738
Extraordinary income		
Gain on sale of shares of subsidiaries and associates	-	362
Total extraordinary income	-	362
Extraordinary losses		
Loss on disposal of non-current assets	125	57
Impairment losses	0	-
Total extraordinary losses	125	57
Profit before income taxes	4,304	5,042
Income taxes - current	1,996	2,580
Income taxes - deferred	(537)	(661)
Total income taxes	1,458	1,919
Profit	2,845	3,123
Profit attributable to non-controlling interests	59	10
Profit attributable to owners of parent	2,785	3,113

Semi-annual Consolidated Statements of Comprehensive Income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	2,845	3,123
Other comprehensive income		
Valuation difference on available-for-sale securities	905	589
Foreign currency translation adjustment	(32)	(198)
Remeasurements of defined benefit plans, net of tax	(126)	(253)
Total other comprehensive income	746	137
Comprehensive income	3,592	3,261
(Comprehensive income attributable to)		
Comprehensive income attributable to owners of parent	3,524	3,247
Comprehensive income attributable to non-controlling interests	67	13