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November 12, 2026

Summary of Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

Company name: T&S Group Inc.
Listing: Tokyo Stock Exchange
Securities code: 4055
URL: https://www.tecsvc.co.jp/
Representative: Yoshihiro Takekawa, President and CEO
Inquiries: Hiroshi Kinoshita, Director, Executive Officer and COO
Telephone: +81-45-263-8286
Scheduled date of annual general meeting of shareholders: December 24, 2026
Scheduled date to commence dividend payments: December 25, 2026
Scheduled date to file annual securities report: December 23, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Adjusted EBITDA	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	4,563	11.2	857	13.3	862	14.5	631	24.1	878	14.0
September 30, 2025	4,103	37.7	756	45.5	753	44.8	509	58.5	770	46.6

Note: Comprehensive income For the fiscal year ended September 30, 2026: ¥1,187 million [117.0%]
For the fiscal year ended September 30, 2025: ¥547 million [70.3%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	84.27	80.74	18.6	20.3	18.8
September 30, 2025	67.19	66.82	19.0	22.9	18.4

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026: ¥ - million
For the fiscal year ended September 30, 2025: ¥ - million

Note: Adjusted EBITDA is deducting or adjusting for non-recurring items and other specific adjustments based on established rules. We believe this provides useful information for understanding the Group's recurring operating performance. Specifically, it excludes or adjusts for items such as goodwill amortization, depreciation and amortization, and stock-based compensation expenses, as well as other temporary gains or losses that the Group deems appropriate to exclude.

(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	4,851	3,898	79.8	517.58
September 30, 2025	3,662	2,913	79.5	384.35

Reference: Equity
As of September 30, 2026: ¥3,870 million
As of September 30, 2025: ¥2,913 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	665	(202)	(207)	2,856
September 30, 2025	758	(123)	(60)	2,599

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2025	-	0.00	-	10.00	10.00	75	14.9	2.8
Fiscal year ended September 30, 2026	-	0.00	-	11.00	11.00	82	13.1	2.4
Fiscal year ending September 30, 2027 (Forecast)	-	0.00	-	12.00	12.00		14.1	

3. Consolidated financial forecast for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share	Adjusted EBITDA	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	Millions of yen	%
Full-year	4,900	7.4	910	6.1	916	6.2	634	0.4	84.85	933	6.2

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None
Newly included: None
Excluded: None

(2) 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

(3) 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	7,633,200 shares
As of September 30, 2025	7,633,200 shares

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

As of September 30, 2026	154,540 shares
As of September 30, 2025	54,040 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	7,499,205 shares
Fiscal year ended September 30, 2025	7,579,037 shares

[Reference] Overview of non-consolidated financial results

Non-consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

T&S Group Inc. is a pure holding company, we have omitted non-consolidated financial results as we are determined to have little usefulness as information for investment decisions.

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

Consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	2,599,838	3,056,440
Accounts receivable - trade	504,066	561,121
Contract assets	61,015	—
Work in process	3,277	47,319
Accounts receivable - other	25,616	12,206
Other	176,000	21,213
Total current assets	3,369,815	3,698,301
Non-current assets		
Property, plant and equipment		
Buildings	30,399	30,399
Accumulated depreciation	(19,925)	(21,326)
Buildings, net	10,474	9,073
Tools, furniture and fixtures	16,729	18,858
Accumulated depreciation	(12,218)	(14,511)
Tools, furniture and fixtures, net	4,511	4,346
Total property, plant and equipment	14,985	13,420
Intangible assets		
Software	964	382
Goodwill	86,611	77,247
Other	—	416
Total intangible assets	87,575	78,046
Investments and other assets		
Investment securities	93,275	933,245
Deferred tax assets	69,551	102,145
Guarantee deposits	27,754	25,415
Other	—	1,115
Total investments and other assets	190,581	1,061,920
Total non-current assets	293,142	1,153,387
Total assets	3,662,958	4,851,689

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	181,431	218,023
Accounts payable - other	21,938	16,952
Accrued expenses	34,128	36,474
Income taxes payable	224,096	129,878
Accrued consumption taxes	168,940	95,392
Provision for bonuses	40,008	91,260
Other	13,048	12,706
Total current liabilities	683,592	600,687
Non-current liabilities		
Deferred tax liabilities	—	284,835
Retirement benefit liability	66,305	67,770
Total non-current liabilities	66,305	352,606
Total liabilities	749,898	953,294
Net assets		
Shareholders' equity		
Share capital	40,000	40,000
Capital surplus	567,985	562,021
Retained earnings	2,339,965	2,896,104
Treasury shares	(72,768)	(212,467)
Total shareholders' equity	2,875,181	3,285,658
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	37,878	585,118
Total accumulated other comprehensive income	37,878	585,118
Share acquisition rights	—	11,647
Non-controlling interests	—	15,970
Total net assets	2,913,059	3,898,395
Total liabilities and net assets	3,662,958	4,851,689

Consolidated statements of income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	4,103,317	4,563,850
Cost of sales	2,864,400	3,163,105
Gross profit	1,238,917	1,400,744
Selling, general and administrative expenses	482,473	543,364
Operating profit	756,443	857,380
Non-operating income		
Interest income	2,201	4,819
Miscellaneous income	1,360	1,129
Total non-operating income	3,562	5,948
Non-operating expenses		
Share issuance costs	5,769	247
Commission expenses	498	111
Other	26	34
Total non-operating expenses	6,294	394
Ordinary profit	753,712	862,934
Profit before income taxes	753,712	862,934
Income taxes - current	267,270	263,624
Income taxes - deferred	(22,796)	(40,487)
Total income taxes	244,474	223,137
Profit	509,237	639,797
Profit attributable to non-controlling interests	—	7,866
Profit attributable to owners of parent	509,237	631,930

Consolidated statements of comprehensive income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit	509,237	639,797
Other comprehensive income		
Valuation difference on available-for-sale securities	37,878	547,240
Total other comprehensive income	37,878	547,240
Comprehensive income	547,115	1,187,038
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	547,115	1,179,171
Comprehensive income attributable to non-controlling interests	—	7,866

Consolidated statements of changes in equity

Fiscal year ended September 30, 2025(From December 1, 2024 to September 30, 2025)

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income	
Balance at beginning of period	40,000	567,843	1,901,275	(73,307)	2,435,811	－	－	2,435,811
Changes during period								
Dividends of surplus			(60,630)		(60,630)			(60,630)
Profit attributable to owners of parent			509,237		509,237			509,237
Disposal of treasury shares		141		538	680			680
Change in scope of consolidation			(9,917)		(9,917)			(9,917)
Net changes in items other than shareholders' equity						37,878	37,878	37,878
Total changes during period	－	141	438,689	538	439,369	37,878	37,878	477,248
Balance at end of period	40,000	567,985	2,339,965	(72,768)	2,875,181	37,878	37,878	2,913,059

Fiscal year ended September 30, 2026(From October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	40,000	567,985	2,339,965	(72,768)	2,875,181	37,878	37,878	－	－	2,913,059
Changes during period										
Dividends of surplus			(75,791)		(75,791)					(75,791)
Profit attributable to owners of parent			631,930		631,930					631,930
Purchase of treasury shares				(139,698)	(139,698)					(139,698)
Change in ownership interest of parent due to transactions with non-controlling interests		(5,963)			(5,963)				8,104	2,140
Net changes in items other than shareholders' equity						547,240	547,240	11,647	7,866	566,754
Total changes during period	－	(5,963)	556,139	(139,698)	410,476	547,240	547,240	11,647	15,970	985,335
Balance at end of period	40,000	562,021	2,896,104	(212,467)	3,285,658	585,118	585,118	11,647	15,970	3,898,395

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	753,712	862,934
Depreciation	4,193	4,309
Amortization of goodwill	7,022	9,363
Amortization of guarantee deposits	2,338	2,338
Increase (decrease) in provision for bonuses	1,064	51,252
Increase (decrease) in retirement benefit liability	4,138	1,465
Increase (decrease) in allowance for doubtful accounts	(300)	—
Interest and dividend income	(2,201)	(4,819)
Decrease (increase) in trade receivables	(125,420)	3,960
Decrease (increase) in inventories	10,418	(44,041)
Decrease (increase) in other current assets	168,311	112,395
Increase (decrease) in trade payables	14,155	36,592
Increase (decrease) in other current liabilities	76,700	(76,635)
Other, net	15,260	4,503
Subtotal	929,394	963,620
Interest and dividends received	2,201	4,819
Income taxes paid	(172,650)	(302,620)
Net cash provided by (used in) operating activities	758,945	665,818
Cash flows from investing activities		
Payments into time deposits	—	(200,000)
Purchase of property, plant and equipment	(977)	(2,129)
Purchase of investment securities	(24,735)	—
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(97,417)	—
Net cash provided by (used in) investing activities	(123,129)	(202,129)
Cash flows from financing activities		
Purchase of treasury shares	—	(139,698)
Dividends paid	(60,661)	(75,686)
Proceeds from sale of shares of subsidiaries not resulting in change in scope of consolidation	—	2,000
Proceeds from issuance of share acquisition rights	—	6,298
Net cash provided by (used in) financing activities	(60,661)	(207,086)
Net increase (decrease) in cash and cash equivalents	575,154	256,602
Cash and cash equivalents at beginning of period	2,013,957	2,599,838
Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	10,726	—
Cash and cash equivalents at end of period	2,599,838	2,856,440