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Feb 12, 2026

## Summary of Consolidated Financial Results for the Three Months Ended December 31, 2025 (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 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 December 31, 2025 (from October 1, 2025 to December 31, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Adjusted EBITDA	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended										
December 31, 2025	1,067	15.8	173	11.7	173	11.3	116	13.8	178	13.1
December 31, 2024	921	-	155	-	155	-	102	-	157	-

Note: Comprehensive income For the three months ended December, 31, 2025: ¥177 million [70.6%]  
 For the three months ended December, 31, 2024: ¥104 million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
December 31, 2025	15.41	14.96
December 31, 2024	13.48	13.41

Note 1: Consolidated financial statements are prepared from the third quarter of the fiscal year ending September 2024, therefore year-on-year changes rate for the first quarter of the fiscal year ending September 2025 are not provided.

2: Adjusted EBITDA is calculated by subtracting or adjusting for non-recurring items and other specific adjustments in accordance with certain rules. We believe this provides useful information for understanding our 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 our Group deems appropriate to exclude.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	3,418	2,896	84.5
September 30, 2025	3,662	2,913	79.5

Reference: Equity

As of December 31, 2025: ¥2,889 million  
 As of September 30, 2025: ¥2,913 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 September 30, 2025	-	0.00	-	10.00	10.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		0.00	-	11.0	11.0

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

## 3. Forecast of consolidated financial results for the year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(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	4,500	9.7	800	5.8	801	6.4	539	5.9	72.53	816	5.9

Note: Revisions to the earnings forecast most recently announced: None

\* **Notes**

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

Newly included: None

Excluded: None

(2) Adoption of accounting treatment specific to the preparation of quarterly 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 December 31, 2025	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 December 31, 2025	144,240 shares
As of September 30, 2025	54,040 shares

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

Three months ended December 31, 2025	7,549,585 shares
Three months ended December 31, 2024	7,578,760 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

**Consolidated quarterly financial statements**

## Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	2,599,838	2,300,105
Accounts receivable - trade, and contract assets	565,081	564,857
Work in process	3,277	15,858
Accounts receivable - other	25,616	25,616
Other	176,000	181,286
Total current assets	3,369,815	3,087,724
Non-current assets		
Property, plant and equipment	14,985	15,809
Intangible assets		
Goodwill	86,611	84,270
Other	964	805
Total intangible assets	87,575	85,075
Investments and other assets	190,581	230,111
Total non-current assets	293,142	330,996
Total assets	3,662,958	3,418,720
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	181,431	182,495
Income taxes payable	224,096	35,727
Provision for bonuses	40,008	31,611
Other	238,056	202,504
Total current liabilities	683,592	452,338
Non-current liabilities		
Retirement benefit liability	66,305	69,968
Total non-current liabilities	66,305	69,968
Total liabilities	749,898	522,307
<b>Net assets</b>		
Shareholders' equity		
Share capital	40,000	40,000
Capital surplus	567,985	567,985
Retained earnings	2,339,965	2,380,496
Treasury shares	(72,768)	(198,072)
Total shareholders' equity	2,875,181	2,790,408
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	37,878	99,457
Total accumulated other comprehensive income	37,878	99,457
Share acquisition rights	—	6,546
Total net assets	2,913,059	2,896,413
Total liabilities and net assets	3,662,958	3,418,720

**Consolidated quarterly statements of income**

Cumulative of three months ended

(Thousands of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Net sales	921,640	1,067,521
Cost of sales	656,021	755,986
Gross profit	265,618	311,534
Selling, general and administrative expenses	109,909	137,589
Operating profit	155,708	173,945
Non-operating income		
Interest income	1	1
Miscellaneous income	436	44
Total non-operating income	438	46
Non-operating expenses		
Commission expenses	186	100
Other	0	247
Total non-operating expenses	187	348
Ordinary profit	155,959	173,643
Profit before income taxes	155,959	173,643
Income taxes - current	43,082	35,855
Income taxes - deferred	10,682	21,465
Total income taxes	53,764	57,320
Profit	102,195	116,322
Profit attributable to owners of parent	102,195	116,322

**Quarterly consolidated statements of comprehensive income**

(Thousands of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Profit	102,195	116,322
Other comprehensive income		
Valuation difference on available-for-sale securities	2,075	61,579
Total other comprehensive income	2,075	61,579
Comprehensive income	104,270	177,902
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	104,270	177,902