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February 6, 2026

**Non-consolidated Financial Results
for the Nine Months Ended December 31, 2025
(Under Japanese GAAP)**

Company name: Techno Smart Corp.
 Listing: Tokyo Stock Exchange
 Securities code: 6246
 URL: <https://www.technosmart.co.jp>
 Representative: Haruhiro Iida, President
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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. Non-consolidated Financial Results for the Nine Months Ended December 31, 2025 (April 1, 2024 to December 31, 2025)

(1) Non-consolidated Operating Results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	16,138	14.5	2,908	26.7	2,920	24.7	1,867	19.7
December 31, 2024	14,097	(7.9)	2,294	(8.2)	2,341	(7.9)	1,560	(9.7)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	162.81	—
December 31, 2024	132.77	—

(2) Non-consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	36,058	20,740	57.5
March 31, 2025	32,618	19,631	60.2

Reference: Equity

As of December 31, 2025: ¥20,740 million

As of March 31, 2025: ¥19,631 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen —	Yen 41.00	Yen —	Yen 45.00	Yen 86.00
Fiscal year ending March 31, 2026	—	44.00	—		
Fiscal year ending March 31, 2026 (Forecast)				44.00	88.00

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

Breakdown of the year-end dividend for the fiscal year ended March 31, 2025 Ordinary dividend 41.00 yen
Special dividend 4.00 yen

3. Forecast of Non-consolidated Financial Results for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(% indicates year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	20,000	(7.3)	3,000	(14.6)	3,000	(15.6)	2,000	(16.4)	174.81

Note: Revisions to earnings forecast published most recently: None

* **Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes

Note: Please see page 7, “1. Quarterly Non-consolidated Financial Statements and Main Notes, (3) Notes to Quarterly Non-consolidated Financial Statements (Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements)” for details.

(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 December 31, 2025	12,401,720 shares
As of March 31, 2025	12,401,720 shares

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

As of December 31, 2025	961,065 shares
As of March 31, 2025	911,065 shares

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

Nine months ended December 31, 2025	11,468,433 shares
Nine months ended December 31, 2024	11,750,789 shares

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

* Proper use of earnings forecasts, and other special matters

The above forecasts are based on information available as of the date of publication of this document. The achievement of such forecasts is not guaranteed by the Company.

Actual results may vary significantly from such forecasts due to a variety of factors.

1. Quarterly Non-consolidated Financial Statements and Main Notes

(1) Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	6,896,070	5,047,503
Notes and accounts receivable - trade, and contract assets	14,557,024	11,616,092
Electronically recorded monetary claims - operating	2,964,185	11,449,762
Work in process	281,522	373,891
Raw materials and supplies	237,231	199,294
Other	531,000	22,327
Allowance for doubtful accounts	(249,709)	(683,802)
Total current assets	25,217,324	28,025,069
Non-current assets		
Property, plant and equipment		
Buildings, net	2,459,126	2,378,988
Machinery and equipment, net	484,280	636,545
Land	2,001,209	2,001,209
Other, net	236,870	223,570
Total property, plant and equipment	5,181,486	5,240,314
Intangible assets	29,704	32,087
Investments and other assets		
Investment securities	1,908,069	2,609,064
Other	282,361	152,170
Total investments and other assets	2,190,430	2,761,234
Total non-current assets	7,401,621	8,033,637
Total assets	32,618,946	36,058,706
Liabilities		
Current liabilities		
Accounts payable - trade	2,362,799	808,207
Electronically recorded obligations - operating	3,717,149	1,913,943
Short-term borrowings	-	5,500,000
Current portion of long-term borrowings	666,666	999,998
Income taxes payable	747,867	497,783
Advances received	1,507,987	1,560,387
Provision for bonuses	229,450	262,696
Provision for bonuses for directors (and other officers)	182,343	118,324
Other	681,901	527,613
Total current liabilities	10,096,165	12,188,955
Non-current liabilities		
Long-term borrowings	1,333,334	1,500,003
Provision for retirement benefits	1,023,719	1,059,745
Provision for share-based payments	30,375	40,494
Asset retirement obligations	6,412	3,856
Other	497,349	525,139
Total non-current liabilities	2,891,189	3,129,237
Total liabilities	12,987,354	15,318,193

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	1,953,930	1,953,930
Capital surplus	1,697,194	1,697,194
Retained earnings	15,526,556	16,373,331
Treasury shares	(1,509,558)	(1,609,508)
Total shareholders' equity	17,668,123	18,414,947
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	883,538	1,242,147
Deferred gains or losses on hedges	(3,111)	376
Revaluation reserve for land	1,083,042	1,083,042
Total valuation and translation adjustments	1,963,468	2,325,565
Total net assets	19,631,592	20,740,513
Total liabilities and net assets	32,618,946	36,058,706

(2) Quarterly Non-consolidated Statement of Income

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	14,097,733	16,138,798
Cost of sales	10,927,009	11,924,626
Gross profit	3,170,724	4,214,172
Selling, general and administrative expenses	875,880	1,305,481
Operating profit	2,294,844	2,908,691
Non-operating income		
Interest income	76	3
Dividend income	51,813	61,028
Other	10,691	5,080
Total non-operating income	62,581	66,112
Non-operating expenses		
Interest expenses	12	51,192
Guarantee commission	12,676	2,584
Other	3,322	279
Total non-operating expenses	16,011	54,056
Ordinary profit	2,341,413	2,920,748
Extraordinary income		
Gain on sale of non-current assets	55	318
Gain on sale of investment securities	49	4,645
Total extraordinary income	104	4,963
Extraordinary losses		
Loss on sale of non-current assets	8	-
Loss on retirement of non-current assets	412	428
Total extraordinary losses	420	428
Profit before income taxes	2,341,097	2,925,283
Income taxes	780,844	1,058,040
Profit	1,560,253	1,867,242

(3) Notes to Quarterly Non-consolidated Financial Statements

[Notes on going concern assumption]

Not applicable.

[Notes on significant changes in the amount of shareholders' equity]

Not applicable.

[Notes to Quarterly Statements of Cash Flows]

The Company has not prepared a quarterly non-consolidated statement of cash flows for the nine months ended December 31, 2025. Depreciation, including amortization of intangible assets, for the nine months ended December 31, 2025 is as follows.

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Depreciation and amortization	169,483	241,429

[Notes on segment and related information]

(Segment information)

The description of this section has been omitted as the Company has a single segment of Machinery and equipment manufacturing.

[Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements]

Tax expenses are calculated by making a reasonable estimate of the effective tax rate after applying tax effect accounting to profit before income taxes for the fiscal year including the third quarter under review and by multiplying the profit before income taxes by the estimated effective tax rate. However, in cases where the calculation of tax expenses using the estimated effective tax rate results in a significant lack of rationality, tax expenses are calculated using the statutory effective tax rate.

2. Supplementary Information

Net Sales, Orders and Order Backlog by Product Segment

(Thousands of yen, %)

Product Segment	Nine months ended December 31, 2024		Nine months ended December 31, 2025		(Reference) Full year (April 1, 2024-March 31, 2025)	
	Amount of money	Composition ratio(%)	Amount of money	Composition ratio(%)	Amount of money	Composition ratio(%)
Net sales						
Display-Related Coater	5,376,885	38.1	8,065,829	50.0	9,842,614	45.6
Functional Film-Related Coater	3,903,459	27.7	4,006,031	24.8	5,163,465	23.9
Electronic Components-Related Coater	265,017	1.9	212,860	1.3	389,125	1.8
Energy-Related Coater	3,840,434	27.2	3,203,598	19.9	5,193,449	24.1
Chemical engineering machinery	12,972	0.1	-	-	12,972	0.1
Others	698,964	5.0	650,478	4.0	977,034	4.5
Total	14,097,733	100.0	16,138,798	100.0	21,578,662	100.0
Exports	6,836,049	48.5	8,631,238	53.5	11,222,327	52.0
Orders						
Display-Related Coater	4,169,892	47.3	6,641,939	46.1	6,593,692	47.0
Functional Film-Related Coater	3,190,255	36.2	5,855,762	40.6	3,349,032	23.9
Electronic Components-Related Coater	182,380	2.1	473,860	3.3	161,280	1.2
Energy-Related Coater	584,321	6.6	788,196	5.5	3,025,133	21.6
Chemical engineering machinery	-	-	-	-	-	-
Others	681,591	7.7	655,993	4.5	884,353	6.3
Total	8,808,440	100.0	14,415,750	100.0	14,013,491	100.0
Exports	3,717,077	42.2	7,315,153	50.7	7,268,710	51.9
Orders Backlog						
Display-Related Coater	14,135,989	53.2	10,670,170	47.3	12,094,060	49.8
Functional Film-Related Coater	6,379,789	24.0	7,128,291	31.6	5,278,560	21.7
Electronic Components-Related Coater	976,585	3.7	1,092,376	4.8	831,377	3.4
Energy-Related Coater	4,627,192	17.4	3,299,585	14.6	5,714,988	23.5
Chemical engineering machinery	-	-	-	-	-	-
Others	440,385	1.7	370,594	1.7	365,078	1.6
Total	26,559,942	100.0	22,561,017	100.0	24,284,065	100.0
Exports	14,319,820	53.9	12,169,089	53.9	13,485,174	55.5