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August 7, 2026

# Non-consolidated Financial Results for the Three Months Ended June 30, 2026 (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
Inquiries: Kaname Takahashi, Director, Head of Administration
Telephone: +81-6-6253-7200

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 Three Months Ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

### (1) Non-consolidated Operating Results (cumulative)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit | |
|---|---|---|---|---|---|---|---|---|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| June 30, 2026 | 4,417 | (33.6) | 570 | (59.0) | 614 | (56.6) | 407 | (57.6) |
| June 30, 2025 | 6,653 | 115.2 | 1,393 | 243.4 | 1,415 | 226.8 | 959 | 229.2 |

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Three months ended | Yen | Yen |
| June 30, 2026 | 35.53 | — |
| June 30, 2025 | 83.54 | — |

### (2) Non-consolidated Financial Position

| | Total assets | Net assets | Equity-to-asset ratio |
|---|---|---|---|
| As of | Millions of yen | Millions of yen | % |
| June 30, 2026 | 29,822 | 20,970 | 70.3 |
| March 31, 2026 | 30,507 | 20,770 | 68.1 |

Reference: Equity
As of June 30, 2026: ¥ 20,970 million
As of March 31, 2026: ¥ 20,770 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 March 31, 2026 | — | 44.00 | — | 46.00 | 90.00 |
| Fiscal year ending March 31, 2027 | — | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | 46.00 | — | 46.00 | 92.00 |

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, 2026 Ordinary dividend 44.00 yen
Special dividend 2.00 yen

## 3. Forecast of Non-consolidated Financial Results for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% indicates changes from the previous corresponding period)

| | Net sales | | Operating profit | | Ordinary profit | | Profit | | Basic earnings per share |
|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Six months ending September 30, 2026 (cumulative) | 7,500 | (40.2) | 670 | (71.9) | 670 | (72.0) | 460 | (69.8) | 40.12 |
| Full year | 19,000 | (8.4) | 2,000 | (32.7) | 2,000 | (32.6) | 1,400 | (21.9) | 122.11 |

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

(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 June 30, 2026 | 12,401,720 shares |
| As of March 31, 2026 | 12,401,720 shares |

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

| | |
|---|---|
| As of June 30, 2026 | 936,665 shares |
| As of March 31, 2026 | 936,665 shares |

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

| | |
|---|---|
| Three months ended June 30, 2026 | 11,465,055 shares |
| Three months ended June 30, 2025 | 11,490,655 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

### (1) Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 10,410,971 | 9,062,728 |
| Accounts receivable - trade, and contract assets | 11,908,322 | 9,358,869 |
| Electronically recorded monetary claims - operating | 390,949 | 2,713,906 |
| Work in process | 307,855 | 352,258 |
| Raw materials and supplies | 186,919 | 178,917 |
| Other | 134,088 | 260,666 |
| Allowance for doubtful accounts | (1,026,000) | (1,026,000) |
| Total current assets | 22,313,107 | 20,901,346 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings, net | 2,343,043 | 2,426,069 |
| Machinery and equipment, net | 617,605 | 597,280 |
| Land | 1,891,792 | 1,891,792 |
| Other, net | 323,478 | 518,799 |
| Total property, plant and equipment | 5,175,919 | 5,433,941 |
| Intangible assets | 20,839 | 18,228 |
| Investments and other assets | | |
| Investment securities | 2,843,039 | 3,315,547 |
| Other | 154,729 | 153,708 |
| Total investments and other assets | 2,997,768 | 3,469,256 |
| Total non-current assets | 8,194,527 | 8,921,426 |
| Total assets | 30,507,635 | 29,822,773 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 1,284,931 | 1,077,022 |
| Electronically recorded obligations - operating | 840,116 | 1,263,018 |
| Current portion of long-term borrowings | 999,998 | 833,332 |
| Income taxes payable | 717,551 | 221,770 |
| Advances received | 2,312,202 | 1,619,289 |
| Provision for bonuses | 184,552 | 89,607 |
| Provision for bonuses for directors (and other officers) | 143,922 | 31,502 |
| Provision for share-based payments | — | 40,545 |
| Other | 399,060 | 700,578 |
| Total current liabilities | 6,882,335 | 5,876,666 |
| Non-current liabilities | | |
| Long-term borrowings | 1,166,670 | 1,166,670 |
| Provision for retirement benefits | 1,108,381 | 1,118,619 |
| Provision for share-based payments | 42,277 | 5,400 |
| Asset retirement obligations | 3,856 | 3,856 |
| Other | 533,843 | 681,231 |
| Total non-current liabilities | 2,855,028 | 2,975,777 |
| Total liabilities | 9,737,363 | 8,852,443 |

(Thousands of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 1,953,930 | 1,953,930 |
| Capital surplus | 1,707,198 | 1,707,198 |
| Retained earnings | 16,297,781 | 16,177,781 |
| Treasury shares | (1,568,638) | (1,568,638) |
| Total shareholders' equity | 18,390,271 | 18,270,272 |
| Valuation and translation adjustments | | |
| Valuation difference on available-for-sale securities | 1,293,573 | 1,617,100 |
| Deferred gains or losses on hedges | 3,384 | (85) |
| Revaluation reserve for land | 1,083,042 | 1,083,042 |
| Total valuation and translation adjustments | 2,379,999 | 2,700,057 |
| Total net assets | 20,770,271 | 20,970,329 |
| Total liabilities and net assets | 30,507,635 | 29,822,773 |

(2) Quarterly Non-consolidated Statement of Income

(Thousands of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Net sales | 6,653,996 | 4,417,828 |
| Cost of sales | 4,990,323 | 3,619,601 |
| Gross profit | 1,663,673 | 798,226 |
| Selling, general and administrative expenses | 270,454 | 227,334 |
| Operating profit | 1,393,219 | 570,892 |
| Non-operating income | | |
| Interest income | - | 0 |
| Dividend income | 33,927 | 47,807 |
| Other | 2,257 | 4,030 |
| Total non-operating income | 36,185 | 51,838 |
| Non-operating expenses | | |
| Interest expenses | 11,276 | 6,137 |
| Guarantee commission | 1,492 | 1,785 |
| Other | 1,325 | 579 |
| Total non-operating expenses | 14,094 | 8,502 |
| Ordinary profit | 1,415,309 | 614,228 |
| Extraordinary income | | |
| Gain on sale of non-current assets | 129 | 197 |
| Total extraordinary income | 129 | 197 |
| Extraordinary losses | | |
| Loss on retirement of non-current assets | - | 0 |
| Total extraordinary losses | - | 0 |
| Profit before income taxes | 1,415,439 | 614,425 |
| Income taxes | 455,479 | 207,032 |
| Profit | 959,960 | 407,393 |

(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 three months ended June 30, 2026. Depreciation, including amortization related to intangible assets, for the three months ended June 30, 2026 is as follows.

(Thousands of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Depreciation and amortization | 75,999 | 79,728 |

[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 first 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.

(Significant subsequent Events)

Not applicable.

## 2. Supplementary Information

Net Sales, Orders and Order Backlog by Product Segment

(Thousands of yen, %)

| Product Segment | Three months ended June 30, 2025 | | Three months ended June 30, 2026 | | (Reference) Full year (April 1, 2025-March 31, 2026) | |
|---|---|---|---|---|---|---|
| | Amount of money | Composition ratio(%) | Amount of money | Composition ratio(%) | Amount of money | Composition ratio(%) |
| Net sales | | | | | | |
| Display-Related Coater | 3,793,755 | 57.0 | 1,713,388 | 38.8 | 10,076,243 | 48.6 |
| Functional Film-Related Coater | 1,724,884 | 25.9 | 1,717,186 | 38.9 | 5,549,736 | 26.8 |
| Electronic Components-Related Coater | 48,484 | 0.7 | 250,772 | 5.7 | 279,934 | 1.3 |
| Energy-Related Coater | 874,901 | 13.1 | 506,043 | 11.5 | 3,957,191 | 19.1 |
| Chemical engineering machinery | - | - | - | - | - | - |
| Others | 211,971 | 3.3 | 230,437 | 5.1 | 874,185 | 4.2 |
| Total | 6,653,996 | 100.0 | 4,417,828 | 100.0 | 20,737,290 | 100.0 |
| Exports | 4,192,828 | 63.0 | 3,008,498 | 68.1 | 11,267,518 | 54.3 |
| Orders | | | | | | |
| Display-Related Coater | 587,845 | 11.3 | 855,530 | 51.7 | 7,097,839 | 35.2 |
| Functional Film-Related Coater | 4,073,450 | 78.5 | 297,150 | 18.0 | 10,250,319 | 50.9 |
| Electronic Components-Related Coater | 21,950 | 0.4 | 14,000 | 0.8 | 745,153 | 3.7 |
| Energy-Related Coater | 267,576 | 5.2 | 236,430 | 14.3 | 1,153,894 | 5.7 |
| Chemical engineering machinery | - | - | - | - | 17,750 | 0.1 |
| Others | 239,204 | 4.6 | 251,535 | 15.2 | 891,906 | 4.4 |
| Total | 5,190,025 | 100.0 | 1,654,645 | 100.0 | 20,156,861 | 100.0 |
| Exports | 3,270,326 | 63.0 | 356,655 | 21.6 | 11,371,900 | 56.4 |
| Orders Backlog | | | | | | |
| Display-Related Coater | 8,888,150 | 38.9 | 8,257,797 | 39.4 | 9,115,656 | 38.5 |
| Functional Film-Related Coater | 7,627,126 | 33.4 | 8,559,106 | 40.9 | 9,979,143 | 42.1 |
| Electronic Components-Related Coater | 804,843 | 3.5 | 1,059,824 | 5.1 | 1,296,596 | 5.5 |
| Energy-Related Coater | 5,107,663 | 22.4 | 2,642,077 | 12.6 | 2,911,690 | 12.3 |
| Chemical engineering machinery | - | - | 17,750 | 0.1 | 17,750 | 0.1 |
| Others | 392,311 | 1.8 | 403,896 | 1.9 | 382,799 | 1.5 |
| Total | 22,820,094 | 100.0 | 20,940,453 | 100.0 | 23,703,635 | 100.0 |
| Exports | 12,562,672 | 55.1 | 10,937,713 | 52.2 | 13,589,556 | 57.3 |