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November 12, 2026

Non-consolidated Financial Results for the Six Months Ended September 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
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Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: December 3, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Non-consolidated Financial Results for the Six Months Ended September 30, 2026 (April 1, 2026 to September 30, 2026)

(1) Non-consolidated Operating Results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	8,391	(33.1)	1,109	(53.5)	1,152	(51.9)	767	(49.6)
September 30, 2025	12,547	66.6	2,386	63.2	2,395	60.9	1,522	53.4

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	66.89	—
September 30, 2025	132.55	—

(2) Non-consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	30,152	21,698	72.0
March 31, 2026	30,507	20,770	68.1

Reference: Equity
As of September 30, 2026: ¥ 21,698 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	—	46.00			
Fiscal year ending March 31, 2027 (Forecast)			—	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)

(Percentages 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	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 semi-annual non-consolidated financial statements: Yes

Note: Please see page 8, “1. Semi-annual Non-consolidated Financial Statements and Main Notes:(4) Notes to Semi-annual Non-consolidated Financial Statements [Adoption of accounting treatment specific to the preparation of semi-annual 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 September 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 September 30, 2026	915,365 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)

Six months ended September 30, 2026	11,472,155 shares
Six months ended September 30, 2025	11,482,322 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 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. Semi-annual Non-consolidated Financial Statements and Main Notes

(1) Semi-annual Non-consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	10,410,971	10,772,492
Accounts receivable - trade, and contract assets	11,908,322	7,379,177
Electronically recorded monetary claims - operating	390,949	2,581,685
Work in process	307,855	466,470
Raw materials and supplies	186,919	169,020
Other	134,088	434,365
Allowance for doubtful accounts	(1,026,000)	(1,026,000)
Total current assets	22,313,107	20,777,212
Non-current assets		
Property, plant and equipment		
Buildings, net	2,343,043	2,389,586
Machinery and equipment, net	617,605	585,323
Land	1,891,792	1,891,792
Other, net	323,478	485,575
Total property, plant and equipment	5,175,919	5,352,277
Intangible assets	20,839	64,662
Investments and other assets		
Investment securities	2,843,039	3,796,597
Other	154,729	162,070
Total investments and other assets	2,997,768	3,958,668
Total non-current assets	8,194,527	9,375,608
Total assets	30,507,635	30,152,821
Liabilities		
Current liabilities		
Accounts payable - trade	1,284,931	970,724
Electronically recorded obligations - operating	840,116	1,293,906
Current portion of long-term borrowings	999,998	999,998
Income taxes payable	717,551	411,872
Advances received	2,312,202	1,681,621
Provision for bonuses	184,552	180,199
Provision for bonuses for directors (and other officers)	143,922	63,220
Other	399,060	211,878
Total current liabilities	6,882,335	5,813,421
Non-current liabilities		
Long-term borrowings	1,166,670	666,671
Provision for retirement benefits	1,108,381	1,127,504
Provision for share-based payments	42,277	11,100
Asset retirement obligations	3,856	3,856
Other	533,843	831,803
Total non-current liabilities	2,855,028	2,640,934
Total liabilities	9,737,363	8,454,356

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Net assets		
Shareholders' equity		
Share capital	1,953,930	1,953,930
Capital surplus	1,707,198	1,711,565
Retained earnings	16,297,781	16,537,803
Treasury shares	(1,568,638)	(1,532,960)
Total shareholders' equity	18,390,271	18,670,338
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	1,293,573	1,946,820
Deferred gains or losses on hedges	3,384	(1,735)
Revaluation reserve for land	1,083,042	1,083,042
Total valuation and translation adjustments	2,379,999	3,028,126
Total net assets	20,770,271	21,698,464
Total liabilities and net assets	30,507,635	30,152,821

(2) Semi-annual Non-consolidated Statement of Income

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	12,547,505	8,391,635
Cost of sales	9,191,409	6,824,429
Gross profit	3,356,096	1,567,206
Selling, general and administrative expenses	969,241	457,282
Operating profit	2,386,854	1,109,923
Non-operating income		
Interest income	3	3
Dividend income	36,704	51,483
Other	3,646	7,504
Total non-operating income	40,353	58,991
Non-operating expenses		
Interest expenses	28,864	11,845
Guarantee commission	2,325	3,822
Other	331	977
Total non-operating expenses	31,521	16,645
Ordinary profit	2,395,686	1,152,269
Extraordinary income		
Gain on sale of non-current assets	318	197
Gain on sale of investment securities	2,997	-
Total extraordinary income	3,315	197
Extraordinary losses		
Loss on retirement of non-current assets	-	49
Total extraordinary losses	-	49
Profit before income taxes	2,399,002	1,152,417
Income taxes	876,975	385,002
Profit	1,522,026	767,414

(3) Semi-annual Statement of Cash Flows

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,399,002	1,152,417
Depreciation	157,297	159,985
Increase (decrease) in allowance for doubtful accounts	439,825	-
Interest and dividend income	(36,707)	(51,486)
Interest expenses	28,864	11,845
Decrease (increase) in trade receivables	(5,047,518)	2,338,408
Decrease (increase) in inventories	(72,611)	(140,715)
Increase (decrease) in trade payables	(1,347,008)	139,583
Increase (decrease) in advances received	(558,354)	(630,580)
Other, net	107,790	(544,803)
Subtotal	(3,929,421)	2,434,653
Interest and dividends received	36,707	51,486
Interest paid	(22,599)	(9,875)
Income taxes paid	(706,485)	(678,564)
Net cash provided by (used in) operating activities	(4,621,798)	1,797,699
Cash flows from investing activities		
Purchase of property, plant and equipment	(91,916)	(352,319)
Proceeds from sale of property, plant and equipment	318	197
Proceeds from sale of investment securities	5,397	-
Purchase of intangible assets	-	(49,654)
Other, net	(6,067)	(7,560)
Net cash provided by (used in) investing activities	(92,268)	(409,336)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	4,500,000	-
Repayments of long-term borrowings	(333,333)	(499,999)
Proceeds from long-term borrowings	1,000,000	-
Dividends paid	(514,411)	(526,435)
Purchase of treasury shares	(99,950)	-
Net cash provided by (used in) financing activities	4,552,305	(1,026,434)
Effect of exchange rate change on cash and cash equivalents	3	(408)
Net increase (decrease) in cash and cash equivalents	(161,758)	361,520
Cash and cash equivalents at beginning of period	6,896,070	10,410,971
Cash and cash equivalents at end of period	6,734,312	10,772,492

(4) Notes to Semi-annual Non-consolidated Financial Statements

[Notes on going concern assumption]

Not applicable.

[Notes on Significant Changes in Shareholders' Equity]

The Company resolved at the meeting of the Board of Directors held on July 17, 2026, to dispose of 21,300 shares of treasury stock under its performance-based stock compensation plan.
Pursuant to a resolution of the Board of Directors adopted on August 7, 2026, the Company disposed of 21,300 shares of treasury stock under the same plan.
As a result, during the current interim accounting period, capital surplus increased by ¥4,366 thousand and treasury stock decreased by ¥35,677 thousand. As of the end of the current interim accounting period, capital surplus amounted to ¥1,711,565 thousand and treasury stock amounted to ¥1,532,960 thousand.

[Notes to Semi-annual Statements of Cash Flows]

* The reconciliation of balance of Cash and cash equivalents at the end of the interim period and the amounts of items listed in Semi-annual Non-consolidated Balance Sheet is as follows

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash and deposits	6,734,312	10,772,492
Cash and cash equivalents	6,734,312	10,772,492

[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 semi-annual non-consolidated financial statements]

(Calculation of Income Taxes)

Income taxes are calculated by reasonably estimating the effective tax rate after applying tax-effect accounting to profit before income taxes for the fiscal year that includes the current interim accounting period and multiplying profit before income taxes for the current interim accounting period by such estimated effective tax rate.
However, if the use of the estimated effective tax rate results in an unreasonable calculation of income taxes, the statutory effective tax rate is applied.

2. Supplementary Information

Net Sales, Orders and Order Backlog by Product Category

(Thousands of yen, %)

Product Segment	Six months ended September 30, 2025		Six months ended September 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	6,763,209	53.9	2,916,232	34.8	10,076,243	48.6
Functional Film-Related Coater	3,142,616	25.0	3,493,685	41.6	5,549,736	26.8
Energy-Related Coater	2,101,188	16.7	1,135,329	13.5	3,957,191	19.1
Electronic Components-Related Coater	123,322	1.0	373,786	4.5	279,934	1.3
Others	417,169	3.4	472,602	5.6	874,185	4.2
Total	12,547,505	100.0	8,391,635	100.0	20,737,290	100.0
Exports	7,302,251	58.2	5,642,580	67.2	11,267,518	54.3
Orders						
Display-Related Coater	3,056,145	37.4	1,135,615	20.0	7,097,839	35.2
Functional Film-Related Coater	4,139,078	50.6	2,576,698	45.3	10,250,319	50.9
Energy-Related Coater	429,416	5.3	574,492	10.1	1,153,894	5.7
Electronic Components-Related Coater	93,860	1.1	974,000	17.1	745,153	3.7
Others	458,247	5.6	424,793	7.5	909,656	4.5
Total	8,176,746	100.0	5,685,598	100.0	20,156,861	100.0
Exports	5,652,711	69.1	3,466,664	61.0	11,371,900	56.4
Orders Backlog						
Display-Related Coater	8,386,996	42.1	7,335,038	34.9	9,115,656	38.5
Functional Film-Related Coater	6,275,022	31.5	9,062,156	43.2	9,979,143	42.1
Energy-Related Coater	4,043,216	20.3	2,350,853	11.2	2,911,690	12.3
Electronic Components-Related Coater	801,915	4.0	1,896,810	9.0	1,296,596	5.5
Others	406,156	2.1	352,739	1.7	400,549	1.6
Total	19,913,306	100.0	20,997,598	100.0	23,703,635	100.0
Exports	11,835,634	59.4	11,413,639	54.4	13,589,556	57.3

Note: Chemical Engineering Machinery, which was presented as a separate category in the second quarter of the previous fiscal year, is included in Others in the second quarter of the current fiscal year. Accordingly, figures for the second quarter of the previous fiscal year have been reclassified to conform to the current presentation.