Consolidated Financial Statements for the First Quarter of the Fiscal Year Ending March 31st, 2027 (FY2027/3), Japan GAAP

August 4th, 2026

Company Name Tokyo Seimitsu Co., Ltd. ACCRETECH

Stock Listing: Tokyo

Code number: 7729

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Dividend Payment Date (planned): -

Supplementary Document for Financial Results: Yes

Holding of Financial Results Meeting: Yes (for Security Analysts, Investors)

(Millions of yen, rounded down)

1. Consolidated Results for the First Quarter of FY2027/3 (April 1st, 2026 – June 30th, 2026)

(1) Consolidated sales and earnings

(% figures represent changes from the previous year)

	Net Sales (Millions of Yen)		Operating Profit (Millions of Yen)		Recurring Profit (Millions of Yen)		Net Profit Attributable to Owners of the Parent (Millions of Yen)	
FY2027/3 Q1	36,716	18.9%	5,920	29.2%	6,430	44.1%	4,667	44.5%
FY2026/3 Q1	30,876	4.2%	4,581	12.2%	4,462	3.1%	3,229	- 9.1%

Note: Comprehensive Income in FY2027/3 Q1: 5,308 million yen (75.9%), in FY2026/3 Q1: 3,018 million yen (- 29.4%)

	Earnings per Share (Yen)	Earnings per Share (diluted) (Yen)
FY2027/3 Q1	115.01	114.32
FY2026/3 Q1	79.77	79.14

(2) Consolidated financial position

	Total Assets (Millions of Yen)	Net Assets (Millions of Yen)	Equity Ratio
FY2027/3 Q1	251,531	192,058	75.6%
FY2026/3	250,533	192,916	76.3%

Note: Equity in FY2027/3: 190,132 million yen: in FY2026/3: 191,035 million yen

2. Dividends

	Dividend per share				
	Q1 End	Q2 End	Q3 End	Q4 End	Total
	Yen	Yen	Yen	Yen	Yen
FY2026/3	-	111.00	-	151.00	262.00
FY2027/3	-				
FY2027/3 (Projected)		152.00	-	152.00	304.00

Note: Changes due to revision of dividend projection: Yes

3. Forecast for FY2027/3 (April 1st, 2026 - March 31st, 2027)

(% figures represent changes from the previous year)

	Net Sales (Millions of Yen)		Operating Profit (Millions of Yen)		Recurring Profit (Millions of Yen)		Net Profit attributable to Owners of the Parent (Millions of Yen)		Earnings per Share (yen)
Interim	88,500	14.8%	19,100	29.8%	19,100	27.5%	13,400	39.4%	330.14
Full Year	189,000	13.3%	44,000	30.4%	44,000	26.3%	30,800	24.5%	758.83

Note: Changes due to revision of dividend projection: Yes

* Notes

(1) Significant changes in subsidiaries during the term under review (ones that changes scope of consolidation): No

(2) Accounting procedures specific to the preparation of quarterly consolidated financial statements: No

(3) Changes in accounting principles, estimates and restatements
1) Changes due to revision of accounting standards, etc.: No
2) Changes other than 1): No
3) Changes in accounting estimates: No
4) Restatement: No

(4) Number of shares outstanding (common shares)

1) Number of shares outstanding at the end of period (including treasury stock):	FY2027/3 Q1	42,284,981 shares	FY2026/3	42,282,881 shares
2) Number of treasury stock at the end of period:	FY2027/3 Q1	1,695,446 shares	FY2026/3	1,695,286 shares
3) Average Number of shares outstanding during the period:	FY2027/3 Q1	40,588,440 shares	FY2026/3 Q1	40,483,073 shares

(Note) The Company has adopted a stock benefit trust (BBT) from the first half of FY2025/3. The number of treasury stock at the end of the period and the one to be deducted in calculating the average number of shares outstanding during the period includes the Company's shares (189,700 shares for the FY2027/3 Q1, 189,700 shares for the FY2026/3) held by Custody Bank of Japan, Ltd., (Trust Account E) as trust assets related to the stock benefit trust (BBT). Also, the treasury shares deducted from the average number of shares during the period for the purpose of calculating earnings per share includes the Company's shares (189,700 shares for the FY2027/3 Q1), held by the trust.

*** This Consolidated Financial Statements report is not subject to audit procedures.**

*** Cautionary Statements with respect to Forward- looking Statements**
All forecasts and other forward- looking statements in this document are based on information currently available to the Company and assumptions that the Company considers reasonable. Various uncertainties could cause actual results to significantly differ from these forecasts. Please refer to supplementary statement.

*** Cautionary Statements with respect to the translation of the document**
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Contents of supplementary statement

1. Overview of Business Performance and Financial Position

(1) Overview of Business Performance

[Overall]

During the first quarter of the Fiscal Year ending March 2027 (FY2027/3), the global economy faced continued downward pressure, particularly on energy-importing countries, owing to persistently high crude oil and raw material prices, as well as disruptions in maritime logistics caused by escalating tensions in the Middle East. However, driven primarily by the United States, demand for generative AI-related technologies grew rapidly, while investment in digital transformation (DX) remained strong. Growth in these technology sectors offset the global economic downturn, allowing the overall economy to continue its moderate recovery trend. On the contrary, concerns about a resurgence of inflation and prolonged monetary tightening in some regions persisted, and the economic outlook remained patchy across different countries and regions, creating uncertainty about the future.

Under these conditions, in the Semiconductor Production Equipment (SPE) segment, order increased year-over-year (YoY) significantly, driven primarily by demand related to HPC (High-Performance Computing) including generative AI, which has persisted since the previous fiscal year. In addition, sales increased YoY as the segment proceeded with planned shipments in accordance with customers' requested delivery schedules.

As a result, the consolidated orders for the first quarter of the FY2027/3 (April 1st to June 30th, 2026) were ¥65,820 million (up 83.3% YoY), sales were ¥36,716 million (up 18.9%), the operating profit was ¥5,920 million (up 29.2%), the recurring profit was ¥6,430 million (up 44.1%), and the net profit attributable to owners of the parent (company) was ¥4,667 million (up 44.5%).

The business results during the term for each segment were as follows:

[SPE Segment]

Orders in the SPE segment nearly doubled YoY, driven by extremely strong demand for probers for testing processes for high-performance semiconductor devices such as HPC (including generative AI) and HBM (High Bandwidth Memory), as well as growing testing demand in China as the country expanding production capacity for semiconductor devices.

Sales increased YoY, consistent with the initial assumption that sales would be slightly weighted toward the second quarter, as shipments and installations in the first quarter proceeded mostly as planned.

As a result, orders for the SPE segment in the same period were ¥53,236 million (up 101.8% YoY), sales were ¥28,515 million (up 21.1%), and operating profit was ¥5,409 million (up 34.2%).

[Metrology Equipment Segment]

Orders in the Metrology Equipment segment increased YoY, driven not only by additional investments in hybrid vehicle production but also by continued growth in AI data center-related businesses (including infrastructure) and robotics for automation and labor-saving initiatives. Furthermore, overall demand for measuring instruments increased as the manufacturing market expanded, with demand primarily coming from outside of Japan.

Sales, similar to those in the SPE segment, were in line with expectations of a concentration of deliveries in the second quarter but increased YoY due to firm market conditions.

As a result, orders for the Metrology Equipment segment in the same period were ¥12,583 million (up 32.1% YoY), sales were ¥8,201 million (up 11.8%), and operating profit was ¥511 million (down 6.9%).

(2) Analysis of Financial Position

The total assets at the end of the first quarter of FY2027/3 amounted to ¥251,531 million, an increase of ¥998 million from the end of FY2026/3. The major factors underlying this change were the decrease in accounts receivable, such as notes and accounts, contract assets, and electronically recorded monetary claims, of ¥8,521 million; an increase in cash and cash equivalents of ¥6,851 million; and an increase in inventories, including finished goods, raw materials, and supplies, and work in progress of ¥4,994 million.

The total liabilities increased by ¥1,855 million to ¥59,472 million, primarily owing to an increase in contract liabilities of ¥3,886 million and a decrease in long-term debt of ¥1,500 million.

Net assets decreased by ¥857 million, to ¥192,058 million, and the equity ratio reached 75.6%.

(3) Financial Estimates such as Consolidated Business Forecasts for current Fiscal Year

In response to the first quarter results and current business situation, the forecast for FY2027/3 previously announced on May 13th, 2026, has been revised as follows.

In this revision, the Company has reviewed the shipment plans for order backlogs and the order forecasts for both the SPE and Metrology equipment segments. As a result, the Company has revised upward the revenue forecasts for both segments, revised upward the profit forecasts for each.

FY2027/3 Interim (April 1st, 2026 – September 30th, 2026)

	Net Sales (Millions of Yen)	Operating Profit (Millions of Yen)	Recurring Profit (Millions of Yen)	Net Profit attributable to owners of the parent (Millions of Yen)	Net Profit per Share (Yen)
Previous Forecast (A) Announced on May 13th, 2026	87,500	18,700	18,700	13,100	322.76
Revised Forecast (B)	88,500	19,100	19,100	13,400	330.14
Change (B-A)	1,000	400	400	300	-
Change Ratio(%)	1.1	2.1	2.1	2.2	-
Results for the FY2026/3 Interim	77,070	14,717	14,978	9,612	237.18

FY2027/3 Full Year (April 1st, 2026 – March 31st, 2027)

	Net Sales (Millions of Yen)	Operating Profit (Millions of Yen)	Recurring Profit (Millions of Yen)	Net Profit attributable to owners of the parent (Millions of Yen)	Net Profit per Share (Yen)
Previous Forecast (A) Announced on May 13th, 2026	181,500	40,000	40,000	28,000	689.87
Revised Forecast (B)	189,000	44,000	44,000	30,800	758.83
Change (B-A)	7,500	4,000	4,000	2,800	-
Change Ratio(%)	4.1	10.0	10.0	10.0	-
Results for the FY2026/3 Full Year	166,839	33,738	34,825	24,739	610.12

Note: The forecasts contain forward-looking statements based on information available to the management at the time of this announcement that it has judged to be rational, including such factors as economic conditions in Japan and other countries or fluctuations in exchange rates, which may affect the Company's performance. These forecasts are subject to a number of risks and uncertainties, including market conditions, competition, and new product releases. Accordingly, actual results may differ materially from those projected in this earnings summary.

2. Consolidated Financial Statements and Notes

(1) Consolidated Balance Sheet

(Millions of Yen)

	FY2026/3 (March 31st, 2026)	FY2027/3 Q1 (June 30th, 2026)
ASSETS		
Current Assets		
Cash and cash equivalents	53,073	59,925
Notes, accounts receivable and contract assets	42,524	32,216
Electronically recorded monetary claims	5,353	7,139
Merchandise and finished goods	3,416	3,393
Work in progress	40,373	45,641
Raw materials and supplies	24,232	23,982
Others	5,717	2,334
Allowance for doubtful accounts	- 83	- 75
Total current assets	174,607	174,558
Fixed Assets		
Tangible Fixed Assets		
Building and structures(net)	34,982	34,581
Others (net)	24,963	26,117
Total Tangible Fixed Assets	59,946	60,698
Intangible Fixed Assets		
Goodwill	183	176
Others	3,005	2,903
Total Intangible Fixed Assets	3,189	3,080
Investments and other assets		
Others	12,790	13,193
Total Investments and other assets	12,790	13,193
Total Fixed Assets	75,925	76,973
Total Assets	250,533	251,531

(Millions of Yen)

	FY2026/3 (March 31st, 2026)	**FY2027/3 Q1** (June 30th, 2026)
LIABILITIES		
Current Liabilities		
Notes and accounts payable	9,085	9,981
Electronically recorded obligations- operating	8,443	8,669
Short- term debt	1,300	1,300
Current portion of long- term debt	5,000	5,000
Income taxes payable	4,054	2,511
Contract liabilities	6,486	10,373
Reserves for bonus	3,453	5,482
Allowance for cost for countermeasures against potential future defects	1,688	1,583
Others	8,366	6,239
Total current liabilities	47,879	51,141
Fixed Liabilities		
Long- term debt	8,000	6,500
Allowance for director retirement benefits	64	39
Net defined benefit liabilities	782	803
Asset retirement obligations	105	105
Others	784	880
Total fixed liabilities	9,737	8,330
Total Liabilities	57,617	59,472
NET ASSETS		
Shareholder's Equity		
Common stock	11,748	11,752
Capital surplus	23,336	23,330
Retained earnings	156,094	154,604
Treasury stock	- 8,362	- 8,365
Total Shareholder's Equity	182,816	181,322
Accumulated other comprehensive income		
Holding gain or loss in investment	1,534	1,887
Foreign currency translation adjustment	5,209	5,512
Remeasurements of defined benefit plans	1,475	1,410
Total accumulated other comprehensive income	8,218	8,809
Share subscription rights	662	657
Non-controlling interests	1,218	1,268
Total Net Assets	192,916	192,058
Total Liabilities and Net Assets	250,533	251,531

(2) Consolidated Statements of Income, and Comprehensive Income

(Consolidated Statements of Income)

First quarter of FY2027/3 (April 1st, 2026 – June 30th, 2026)

(Millions of Yen)

	FY2026/3 Q1 (April 1st, 2025 - June 30th, 2025)	FY2027/3 Q1 (April 1st, 2026 - June 30th, 2026)
Net Sales	30,876	36,716
Cost of goods sold	18,468	21,316
Gross Profit on Sales	12,407	15,400
Selling, general and administrative expenses	7,825	9,479
Operating Profit	4,581	5,920
Non- operating income		
Interest income	18	29
Dividend income	49	45
Foreign exchange gains	-	159
Gain on investments in investment partnerships	-	49
Compensation income	16	-
Subsidy income	-	200
Others	49	91
Total Non- operating income	133	576
Non- operating expenses		
Interest expenses	50	65
Foreign exchange losses	153	-
Others	48	1
Total Non- operating expenses	252	66
Recurring Profit	4,462	6,430
Extraordinary gains		
Gain on reversal of subscription rights to shares	3	3
Total Extraordinary gains	3	3
Profit before income taxes and minority interests	4,465	6,434
Income tax and other taxes	998	1,676
Adjustment on income tax	230	22
Total Income tax and others	1,228	1,698
Net Profit before minority interests	3,237	4,735
Net Profit attributable to minority interests	7	67
Net Profit attributable to Owners of the Parent	3,229	4,667

(Consolidated Statements of Comprehensive Income)
First quarter of FY2027/3 (April 1st, 2026 – June 30th, 2026)

(Millions of Yen)

	FY2026/3 Q1 (April 1st, 2025 - June 30th, 2025)	**FY2027/3 Q1** (April 1st, 2026 - June 30th, 2026)
Net Profit before minority interests	3,237	4,735
Accumulated other comprehensive income		
Holding gain or loss in investment	- 18	352
Foreign currency translation adjustment	- 65	285
Remeasurements of defined benefit plans	- 134	- 65
Total accumulated other comprehensive income	- 218	573
Comprehensive Income	3,018	5,308
(breakdown)		
Comprehensive income attributable to owners of the parent	3,060	5,258
Comprehensive income attributable to non-controlling interests	- 42	50

(3) Notes to Consolidated Financial Statements

(Note on Assumptions for Going Concern)
Not applicable.

(Significant Changes in Shareholder's Equity)
Not applicable.

(Changes in Accounting Policy)
Not applicable.

(Segment Information and others)

First Quarter of FY2026/3 (April 1st, 2025 – June 30th, 2025)

(Millions of yen)

	Reportable Segments		Consolidated Total
	SPE	Metrology Equipment	
Sales			
Sales to third party:	23,542	7,333	30,876
Intersegment sales to transfer	-	-	-
Total	23,542	7,333	30,876
Segment Profit	4,031	549	4,581

Note) Total Segment profit of reportable segments equals Operating profit of Consolidated Financial Statement.

First Quarter of FY2027/3 (April 1st, 2026 – June 30th, 2026)

(Millions of yen)

	Reportable Segments		Consolidated Total
	SPE	Metrology Equipment	
Sales			
Sales to third party:	28,515	8,201	36,716
Intersegment sales to transfer	-	-	-
Total	28,515	8,201	36,716
Segment Profit	5,409	511	5,920

Note) Total Segment profit of reportable segments equals Operating profit of Consolidated Financial Statement.

(Notes to the Cash Flow Statement)
A quarterly consolidated cash flow statement has not been prepared for the first quarter of FY2027/3. Depreciation (including amortization of intangible assets excluding goodwill) and amortization of goodwill during the period are as follows.

	FY2026/3 Q1 (April 1st, 2025 - June 30th, 2025)	**FY2027/3 Q1** (April 1st, 2026 - June 30th, 2026)
Depreciation and amortization	¥1,230 million	¥1,437 million
Amorization of goodwill	¥12 million	¥7 million

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