



Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]

August 7, 2025

Company name: TOBA,INC.
Listing: Tokyo Stock Exchange
Securities code: 7472
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

President
General Manager and Director

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

1. Consolidated Financial Results for the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2025	7,539	7.1	416	42.9	452	33.3	319	39.3
June 30, 2024	7,040	5.9	291	(8.3)	339	(3.1)	229	(4.5)

(Note) Comprehensive income: Three months ended June 30, 2025: ¥ 238 million [(33.5) %]
Three months ended June 30, 2024: ¥ 358 million [(27.1) %]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2025	80.73	-
June 30, 2024	57.51	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	29,172	20,707	71.0
March 31, 2025	30,728	20,982	68.2

(Reference) Equity: As of June 30, 2025: ¥ 20,707 million
As of March 31, 2025: ¥ 20,969 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	130.00	130.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00	-	130.00	130.00

(Note) Revision to the forecast for dividends announced most recently: None

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

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2025	16,000	12.8	900	35.9	950	30.4	660	33.7	166.96
Full year	33,000	4.5	1,850	9.8	1,950	7.6	1,350	9.6	341.51

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Significant changes in the scope of consolidation during the period: 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

1) Changes in accounting policies due to revisions to accounting standards and other regulations: None

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

June 30, 2025: 4,700,000 shares

March 31, 2025: 4,700,000 shares

2) Number of treasury shares at the end of the period:

June 30, 2025: 742,732 shares

March 31, 2025: 746,917 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2025: 3,953,898 shares

Three months ended June 30, 2024: 3,984,859 shares

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

* Proper use of earnings forecasts, and other special matters

The forward-looking statements in this document, such as the financial results forecast, are based on information currently available to the Company and certain assumptions that the Company has deemed reasonable. These statements are not intended as the Company's commitment to achieve them, and actual performance may differ significantly due to various factors.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	10,472,282	10,144,795
Notes and accounts receivable - trade	9,118,141	7,885,417
Electronically recorded monetary claims - operating	2,904,270	3,016,219
Merchandise	604,402	615,608
Other	185,641	93,561
Allowance for doubtful accounts	(66)	(61)
Total current assets	23,284,672	21,755,539
Non-current assets		
Property, plant and equipment	1,982,482	1,958,291
Intangible assets		
Goodwill	295,310	287,107
Other	366,112	339,714
Total intangible assets	661,422	626,821
Investments and other assets	4,800,002	4,831,577
Total non-current assets	7,443,907	7,416,690
Total assets	30,728,579	29,172,230
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,281,397	2,573,725
Electronically recorded obligations - operating	5,192,627	4,806,948
Income taxes payable	335,246	96,527
Provisions	244,933	106,265
Other	226,581	367,592
Total current liabilities	9,280,787	7,951,060
Non-current liabilities		
Provisions	3,182	1,965
Other	462,430	511,984
Total non-current liabilities	465,613	513,950
Total liabilities	9,746,400	8,465,010
Net assets		
Shareholders' equity		
Share capital	1,148,000	1,148,000
Capital surplus	1,104,093	1,108,133
Retained earnings	18,924,583	18,729,258
Treasury shares	(1,780,250)	(1,770,078)
Total shareholders' equity	19,396,426	19,215,313
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,072,845	1,086,173
Deferred gains or losses on hedges	-	(182)
Foreign currency translation adjustment	500,073	405,915
Total accumulated other comprehensive income	1,572,918	1,491,906
Share award rights	12,834	-
Total net assets	20,982,178	20,707,219
Total liabilities and net assets	30,728,579	29,172,230

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	7,040,864	7,539,671
Cost of sales	6,024,374	6,412,040
Gross profit	1,016,490	1,127,630
Selling, general and administrative expenses	724,861	710,820
Operating profit	291,629	416,810
Non-operating income		
Interest income	4,586	4,230
Dividend income	18,246	20,891
Purchase discounts	7,621	5,859
Foreign exchange gains	16	-
Gain on cancellation of insurance policies	14,599	-
Other	4,398	4,604
Total non-operating income	49,469	35,585
Non-operating expenses		
Interest expenses	765	-
Foreign exchange losses	-	50
Other	1,185	207
Total non-operating expenses	1,951	257
Ordinary profit	339,147	452,138
Extraordinary income		
Gain on sale of investment securities	89	-
Subsidy income	-	26,690
Total extraordinary income	89	26,690
Extraordinary losses		
Loss on tax purpose reduction entry of non-current assets	-	17,062
Total extraordinary losses	-	17,062
Profit before income taxes	339,236	461,766
Income taxes - current	74,333	93,952
Income taxes - deferred	35,747	48,600
Total income taxes	110,081	142,553
Profit	229,155	319,212
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	229,155	319,212

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	229,155	319,212
Other comprehensive income		
Valuation difference on available-for-sale securities	13,364	13,328
Deferred gains or losses on hedges	-	(182)
Foreign currency translation adjustment	115,772	(94,157)
Total other comprehensive income	129,136	(81,012)
Comprehensive income	358,292	238,200
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	358,292	238,200
Comprehensive income attributable to non-controlling interests	-	-