

## Q3 FY 3/2026 Summary of Consolidated Financial Results

January 30, 2026

Company Name Wacom Co., Ltd.

(Code Number: 6727 TSE Prime)

(URL <https://www.wacom.com>)

Representative: Nobutaka Ide, CEO

TEL: +81-3-5337-6502

Contact: Amane Kojima, CFO

Preparation of Supplemental Explanatory Material for Financial Results: Yes

Holding of Large Meeting for Financial Results: No

### 1. Q3 FY 3/2026 Consolidated Financial Results (April 1, 2025 – December 31, 2025)

#### (1) Business Performance (Consolidated)

(Round down to mY)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
	mY	%	mY	%	mY	%	mY	%
Q3 FY 3/2026	81,638	-6.7	9,884	30.0	10,354	23.3	7,444	38.3
Q3 FY 3/2025	87,517	-1.8	7,602	44.3	8,400	26.2	5,382	10.0

(Note) Comprehensive income Q3 FY 3/2026 ¥9,161 million (45.4%) Q3 FY 3/2025 ¥6,301 million (12.8%)

	Net Income per Share		Diluted Net income per Share	
	Yen	Sen	Yen	Sen
Q3 FY 3/2026	55.34		—	
Q3 FY 3/2025	37.79		—	

#### (2) Financial Position (Consolidated)

(Round down to mY)

	Total Assets	Net Assets	Capital Ratio	Net Assets per Share
	mY	mY	%	Yen Sen
Q3 FY 3/2026	73,827	35,611	48.2	264.67
FY 3/2025	70,771	30,859	43.6	229.43

(For Ref.) Capital: Q3 FY 3/2026 ¥35,611 million FY 3/2025 ¥30,859 million

### 2. Dividend

(Record date)	Dividend Per Share				
	Q1	H1	Q3	Year-End	FY Total
FY 3/2025	Yen Sen -	Yen Sen 0.00	Yen Sen -	Yen Sen 22.00	Yen Sen 22.00
FY 3/2026	-	11.00	-		
FY 3/2026 (Forecast)				15.00	26.00

Changes in dividend per share forecast of FY 3/2026: Yes

(Note) Breakdown of Year-End Dividend for FY 3/2026 (forecast)

Ordinary Dividend: ¥12.00 Commemorative Dividend: ¥3.00

For details, please refer to page 7 "Consolidated performance forecasts and other forward-looking information" of the attached materials.

### 3. Consolidated Business Forecasts of FY 3/2026 (April 1, 2025 – March 31, 2026)

Full Year	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Net Profit per Share Outstanding
	mY	%	mY	%	mY	%	mY	%	Yen Sen
	110,000	-4.9	13,000	27.3	13,000	25.1	9,400	79.9	69.87

Changes in Business Forecasts of FY 3/2026: Yes

(Note) For details, please refer to page 7, "Consolidated performance forecasts and other forward-looking information" of the attached materials.

### 4. Other

- 1) Reclassification of significant subsidiaries during the period (Reclassification due to the change in scope of consolidation) : No
- 2) Adoption of specific accounting policies for quarterly financial statements : Yes
- 3) Changes in accounting principles, procedures and methods of presentation in consolidated financial statements
  - Changes resulting from revisions in accounting standards : No
  - Changes other than those above : No
  - Changes resulting from accounting estimates : No
  - Changes resulting from restatements : No

#### 4) Numbers of shares outstanding (Common stock)

Number of shares outstanding at end of year (Including treasury stock):

	Shares		Shares
Q3 FY 3/2026	135,000,000	FY 3/2025	146,000,000

Number of treasury stock outstanding at end of year:

	Shares		Shares
Q3 FY 3/2026	449,869	FY 3/2025	11,495,186

Average number of shares during the fiscal year:

	Shares		Shares
Q3 FY 3/2026	134,525,083	Q3 FY 3/2025	142,439,843

\*These financial results are not subject to review procedures by the certified public accountant or the audit firm.

\*Forward-looking statements regarding future events and performance contained in this presentation are based on currently available information and involve risks and uncertainties. Please note that actual results could materially differ from those expressed or implied by the forward-looking statements in this presentation due to these risks and uncertainties.

#### \*Access to financial results materials

Business reports and other financial information are available on our website. Please note that the Supplementary Information pages, previously included in quarterly Summary of Consolidated Financial Results, have been discontinued. The information on financial results can now be accessed in the investor presentation materials on our website.

#### \*Change in rounding method

Japanese yen amounts were previously rounded up or down to the nearest whole unit. As of the first quarter of the fiscal year ending March 2026, amounts are being rounded down. All comparative figures in the Japanese yen have been adjusted to reflect this change.

\*Change in units used to present amounts

The amounts for the line items and other matters presented in our quarterly consolidated financial statements had previously been stated in units of thousands of yen. Beginning with the first quarter of the current fiscal year, the amounts are now stated in units of millions of yen. For ease of comparison, the figures for the previous fiscal year have also been restated in units of millions of yen.

(Accompanying data)

Consolidated Balance Sheet, Consolidated Profit and Loss Statement, Consolidated Comprehensive Profit Statement, Consolidated Cash Flow Statement, Notes to Financial Statements, and Segment Information and Other information

## 1. Qualitative Information and Financial Statements

### (1) Consolidated business performance

Note: All comparisons are with the same period of the previous fiscal year unless otherwise stated. Amounts for financial results are rounded down to the nearest million yen.

During the first three quarters of the current fiscal year ending March 31, 2026 (April 1, 2025 to December 31, 2025), uncertainty in the global economy persisted amid ongoing geopolitical tension caused by the situations in Russia and Ukraine and in the Middle East, and signs of front-loaded economic activity were observed in anticipation of U.S. tariff policies. In this environment, the IT industry continued to see technological innovations and increased convenience related to mobile, cloud, AI and blockchain. Relative to the average exchange rate during the same period of the previous fiscal year, the yen was stronger against the US dollar, reflecting market sentiment with respect to the global economy and the monetary and trade policies of major countries.

We announced Wacom's new Medium-Term Business Plan "Wacom Chapter 4" with the final year being the fiscal year ending March 2029, on May 9, 2025, and in pursuit of this plan's objectives we have been working to enhance and integrate our core proprietary technologies, pursuing technological innovation that will realize a new "Inking Experience." We have also continued initiatives to co-create experiences and communities with our partners, reflecting our commitment to growing together to deeply understand and discover the use cases of various communities. We have developed strategies to further evolve our business model as an "Instrument Craftsman": a trusted companion that delivers holistic inking experiences serving four key use case domains: Creation; Learning/Teaching; Work/Play & Beyond; and Well-being. In the first three quarters of the current fiscal year, we promoted growth strategies for the future, collaborating with partner companies to develop our business model in each use case domain. We also implemented measures to improve productivity and cost structures through improved management decision-making.

In the Technology Solution Business segment, in addition to continuing efforts to position our digital pen technologies with Active-ES (electrostatic) and EMR (Electromagnetic Resonance) as the de facto standard, we undertook to expand the adoption of digital pen technologies for tablet and notebook PC devices and develop business opportunities in the educational market. For the first three quarters of the current fiscal year under review, sales and segment profit fell below the level of the same period of the previous fiscal year due to changes in demand trends among OEM customers and in seasonal demand timing under the impact of the stronger yen and U.S. tariff policies.

In the Branded Business segment, we worked to enhance technological innovation and improve customer service to deliver the ultimate creative experience to our customers. For the first three quarters of the current fiscal year under review, sales exceeded the level of the same previous period for the first time in five fiscal periods, driven by efforts to renew the product portfolio. Segment profit also returned to profitability for the first time in four fiscal periods due to the success of business restructuring measures implemented in the previous fiscal year.

As a part of company-wide initiatives aligned with the strategic pillars of the Medium-Term Management Plan "Wacom Chapter 4," we worked to solidify the business restructuring of the Branded Business implemented in the previous fiscal year, streamlining sales operations by shifting some overseas regions to a direct sales model from Japan while also taking steps to renew the product portfolio. In June 2025, we announced "Wacom Cintiq," a new mid-range display product designed to enhance drawing comfort and ease of concentration. In July, we announced "Wacom MovinkPad 11," a new portable creative product featuring an all-in-one concept optimized for drawing that offers enhanced lightness and ease of use, and this was followed by the release of a professional model, "Wacom MovinkPad Pro 14," in October.

Furthermore, from the perspective of pursuing medium- to long-term enhancement of corporate value, we are proactively investing and forming partnerships to advance technological development that leverages our digital pen technology and creates an integrated pen and ink experience that can serve as our next-generation growth engine. In April 2025, we invested in SYNCORE TECHNOLOGY to develop new use cases, such as inking experience for business-use displays, and in May 2025, we invested in Holoeyes, Inc. to co-create a "inking" experience for clinical environments and medical workflows. In August 2025, we announced an expanded strategic partnership with Blender, the world's leading open-source 3D creation suite, along with upgrading support to Patron-level sponsorship of the Blender Development Fund program. In November 2025, we held the community event "Connected Ink 2025" with the support of co-creation partners from a variety of fields. During the event, we provided implementation examples and updates on

the development status of services in our key focus areas that make use of the latest digital pen and ink technologies. In addition, we conducted an IR guided tour for investors.

Regarding our sustainability initiatives, in June 2025 we released “Wacom Story Book Issue 2: Usui-hon (thin book)” to supplement our Wacom Chapter 4 Medium-Term Business Plan. The Wacom Story Book series is an anthology of diverse stories from people involved with Wacom, and Issue 2 comprises booklets on four themes: Chapter 4: Side Story; Living Together with Communities; Our Sustainability; and Our Governance.

For the first three quarters of the current fiscal year ending March 31, 2026, consolidated net sales decreased 6.7% to ¥81,638 million. Operating profit increased 30.0% to ¥9,884 million. Ordinary profit increased 23.3% to ¥10.354 million. And net profit attributable to owners of parent increased 38.3% to ¥7,444 million.

## **Business results by segment**

Note: All comparisons are with the same period of the previous fiscal year, unless otherwise noted.

From the first quarter of the current fiscal year, some changes have been made to the order and format of segment explanations.

### **1. Technology Solution Business**

Sales of AES technology solution increased due to higher sales volume. However, sales of EMR technology solution decreased due to lower sales volume and the impact of the stronger yen.

As a result of the above, overall sales in the Technology Solution Business segment for the first three quarters of the current fiscal year ending March 31, 2026, decreased 11.4% to ¥56,922 million, and segment profit decreased 7.3% to ¥12,312 million.

### **2. Branded Business**

Buoyed by efforts to renew the product portfolio and the launch of new products, sales of portable creative products and mid-range display products exceeded the same previous period. This served as the driving force for the overall business, which also saw sales exceed the same period of the previous fiscal year.

As a result of the above, overall sales in the Branded Business segment for the first three quarters of the current fiscal year ending March 31, 2026, increased 6.3% to ¥24,715 million, and segment profit was ¥1,688 million (segment loss of the same period of the previous fiscal year was ¥1,645 million), due to the effect of fixed cost reduction by the business restructuring measures implemented in the previous fiscal year.

## **(2) Consolidated financial position**

### **1. Status of assets, liabilities and net assets**

Total assets as of December 31, 2025 increased by ¥3,056 million to ¥73,827 million compared to the end of the previous fiscal year. The main factors contributing to this were increases of ¥7,716 million in accounts receivable-trade and ¥1,982 million in merchandise and finished goods and a decrease of ¥6,320 million in cash and deposits.

Total liabilities as of December 31, 2025 decreased by ¥1,695 million to ¥38,215 million compared to the end of the previous fiscal year. The main factors contributing to this were increases of ¥2,825 million in accounts payable-trade and ¥1,457 million in income taxes payable, and decreases of ¥3,000 million in short-term borrowings, ¥451 million in provision for bonuses, and ¥2,502 million in others of non-current liabilities.

Total net assets as of December 31, 2025 increased by ¥4,752 million to ¥35,611 million compared to the end of the previous fiscal year. The main contributing factors were increases of ¥7,444 million by net profit attributable to owners of parent and ¥1,098 million in foreign currency translation adjustments, and a decrease of ¥4,439 million by the payment of shareholder's dividends. As a result, the capital ratio increased by 4.6 points to 48.2% compared to the end of the previous fiscal year.

### **2. Cash flows**

Consolidated cash and cash equivalents as of December 31, 2025 totaled ¥18,043 million, a ¥6,320 million decrease from the end of the previous fiscal year.

#### Cash flow from operating activities

Cash flow gained from operating activities for the first three quarters of the current fiscal year ending March 31, 2026, was ¥2,317 million (compared to ¥3,177 million used in the same period of the previous fiscal year). The main contributing factors were ¥10,017 million of profit before income taxes and ¥7,582 million of increase in trade payables.

#### Cash flow from investing activities

Cash flow used for investing activities for the first three quarters of the current fiscal year ending March 31, 2026, was ¥2,010 million (compared to ¥1,986 million used in the same period of the previous fiscal year). The main contributing factors were ¥1,567 million of purchase of property, plant and equipment, and ¥398 million of purchase of investment securities.

#### Cash flow from financing activities

Cash flow used for financing activities for the first three quarters of the current fiscal year ending March 31, 2026, was ¥7,791 million (compared to ¥9,064 million used in the same period of the previous fiscal year). The main contributing factors were ¥3,000 million of repayments of short-term borrowings and ¥4,390 million payment for shareholders' dividends.

### (3) Consolidated performance forecasts and other forward-looking information

In light of recent performance trends and other factors, we have revised our consolidated financial forecast and year-end dividend for the fiscal year ending March 31, 2026, announced in the Summary of Consolidated Financial Results for the fiscal year ended March 31, 2025, on May 9, 2025, as described below.

#### Revised consolidated financial forecast

For the full year of FY 3/2026 (period between April 1, 2025 and March 31, 2026)

	Net sales (million yen)	Operating profit (million yen)	Ordinary profit (million yen)	Profit attributable to owners of parent (million yen)	Net profit per share (yen)
Previously announced forecast (A)	110,000	11,500	11,500	8,500	63.19
Revised forecasts (B)	110,000	13,000	13,000	9,400	69.87
Amount of changes (B-A)	-	1,500	1,500	900	
Percentage change (%: B to A)	-	13.0	13.0	10.6	
(Reference) Results for the previous fiscal year	115,680	10,209	10,394	5,224	36.97

Revised assumptions of foreign exchange rate:

1 US Dollar = 150 Japanese yen (previous assumption: 140 Japanese yen)

Principal reasons for revision of the full year forecast for consolidated financial results:

Based on the performance for the first nine months of the current fiscal year ending March 31, 2026, and the latest segment-by-segment performance outlook reflecting revised exchange rate assumptions, operating profit, ordinary profit, and net profit attributable to owners of the parent are now expected to exceed the previous consolidated financial forecasts for FY 3/2026.

The upward revisions were mainly due to the performance of the Branded Business being more robust than initially forecast. The Technology Solution Business is expected to perform largely in line with the initial assumptions despite shifts in demand trends. In light of the above, the forecast for net sales remains unchanged from the initial forecast. The upward revision for operating profit reflects the above-mentioned impacts as well as reductions in SG&A costs and other effects. The upward revision for ordinary profit reflects the above-mentioned impacts for operating profit. The upward revision for net profit attributable to owners of the parent reflects the above-mentioned impacts.

As for the revised forecast by segment, in the Technology Solution Business segment, sales for the fiscal year ending March 31, 2026 are expected to decrease 10.3% to ¥78,000 million, and segment profit to decrease 8.1% to ¥17,000 million. In the Branded Business segment, sales for the fiscal year ending March 31, 2026 are expected to increase 11.3% to ¥32,000 million, and segment profit to increase by ¥4,579 million to ¥1,700 million (compared to a segment loss of ¥2,879 million in the previous fiscal year).

As noted above, the assumed foreign exchange rates for FY 3/2026 have been revised.

Revised year-end dividend forecast For FY 3/2026

	Annual dividend per share (yen)		
	Interim payment	Year-end payment	Full year total
Previously announced forecast on May 9, 2025		11.00 (ordinary dividend 11.00)	22.00 (ordinary dividend 22.00)
Revised forecast		15.00 (ordinary dividend 12.00) (commemorative dividend 3.00)	26.00 (ordinary dividend 23.00) (commemorative dividend 3.00)
The current actual (FY 3/2026)	11.00 (ordinary dividend 11.00)		
The previous actual (FY 3/2025)	0.00	22.00 (ordinary dividend 22.00)	22.00 (ordinary dividend 22.00)

Principal reason for revision of the forecast for year-end dividends:

Based on the capital policy outlined in our Medium-Term Business Plan “Wacom Chapter 4 (FY 3/2026 to FY 3/2029)”, our dividend policy, in principle, is to maintain financial soundness while implementing progressive dividends, targeting a total return ratio of at least 50% on a consolidated basis. Regarding the frequency of dividend payments, our policy is to seek to enhance medium- to long-term stock value and create more opportunities to return profits to shareholders by distributing surplus profits twice annually through interim and year-end dividends.

Based on a comprehensive review of our performance trends and other factors, we have decided to increase the year-end dividend forecast by ¥1.00 per share. Furthermore, during the current fiscal year, we were honored to receive the “Ub Iwerks Award” at the Annie Awards; the U.S.-based awards, with a history of 53 years, are considered the most prestigious in the animation industry. The “Ub Iwerks Award” recognizes individuals or companies that have made significant contributions to the art of animation or technological advancements that have greatly influenced the industry. This achievement is entirely due to the support of our shareholders and all stakeholders. To express our gratitude, we will implement a commemorative dividend of ¥3.00 per share.

As a result of the above, we have revised our year-end dividend forecast from ¥11.00 per share to ¥15.00 per share.

Note: The above forecasts are based on currently available information and assumptions as of the announcement date. Please note that actual results could materially differ from these forecasts due to various factors not counted initially.

## 2. Consolidated financial statements and significant notes

### (1) Summary of consolidated balance sheet

(Millions of yen)

	FY 3/2025 (as of March 31, 2025)	Q3 FY 3/2025 (as of December 31, 2025)
<b>Assets</b>		
Current assets		
Cash and deposits	24,364	18,043
Accounts receivable - trade	11,603	19,319
Merchandise and finished goods	7,063	9,045
Work in process	332	291
Raw materials and supplies	5,688	5,190
Other	7,463	6,485
Allowance for doubtful accounts	-15	-14
Total current assets	56,498	58,361
Non-current assets		
Property, plant and equipment		
Other, net	4,368	4,721
Total property, plant and equipment	4,368	4,721
Intangible assets		
Other	1,331	1,187
Total intangible assets	1,331	1,187
Investments and other assets		
Other	8,572	9,556
Total investments and other assets	8,572	9,556
Total non-current assets	14,272	15,466
Total assets	70,771	73,827
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	11,109	13,934
Short-term borrowings	5,000	2,000
Income taxes payable	551	2,008
Provision for bonuses	1,327	876
Provision for bonuses for directors -and other officers)	60	31
Provision for product warranties	170	195
Valuation reserve for inventory purchase commitments	1,754	1,836
Provision for business restructuring	73	92
Asset retirement obligations	11	—
Other	10,969	8,467
Total current liabilities	31,028	29,444
Non-current liabilities		
Long-term borrowings	7,000	7,000
Retirement benefit liability	1,023	1,047
Asset retirement obligations	269	278
Other	590	445
Total non-current liabilities	8,883	8,771
Total liabilities	39,911	38,215

(Millions of yen)

	FY 3/2025 (as of March 31, 2025)	Q3 FY 3/2025 (as of December 31, 2025)
<b>Net assets</b>		
Shareholders' equity		
Share capital	4,203	4,203
Capital surplus	4,048	4,044
Retained earnings	27,938	23,326
Treasury shares	-7,961	-311
Total shareholders' equity	28,228	31,263
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	361	987
Foreign currency translation adjustment	2,210	3,308
Remeasurements of defined benefit plans	59	51
Total accumulated other comprehensive income	2,631	4,347
Total net assets	30,859	35,611
Total liabilities and net assets	70,771	73,827

## (2) Consolidated profit &amp; loss statement

(Millions of yen)

	Q3 YTD FY 3/2025 -April 1, 2024 to December 31, 2024)	Q3 YTD FY 3/2026 -April 1, 2025 to December 31, 2025)
Net sales	87,517	81,638
Cost of sales	57,693	51,438
Gross profit	29,824	30,200
Selling, general and administrative expenses	22,222	20,315
Operating profit	7,602	9,884
Non-operating income		
Interest income	58	68
Dividend income	21	39
Foreign exchange gains	787	420
Other	45	31
Total non-operating income	913	559
Non-operating expenses		
Interest expenses	93	89
Other	20	0
Total non-operating expenses	114	90
Ordinary profit	8,400	10,354
Extraordinary income		
Gain on sale of non-current assets	0	0
Total extraordinary income	0	0
Extraordinary losses		
Loss on sale of non-current assets	1	3
Business restructuring expenses	1,117	280
Other	16	53
Total extraordinary losses	1,135	337
Profit before income taxes	7,265	10,017
Income taxes	1,882	2,573
Profit	5,382	7,444
Profit attributable to owners of parent	5,382	7,444

## Consolidated Comprehensive Income Statement

(Millions of yen)

	Q3 YTD FY 3/2025 (April 1, 2024 to December 31, 2024)	Q3 YTD FY 3/2026 (April 1, 2025 to December 31, 2025)
Profit	5,382	7,444
Other comprehensive income		
Valuation difference on available-for-sale securities	619	626
Foreign currency translation adjustment	302	1,098
Remeasurements of defined benefit plans, net of tax	-2	-7
Total other comprehensive income	919	1,716
Comprehensive income	6,301	9,161
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	6,301	9,161
Comprehensive income attributable to non-controlling interests	—	—

### (3) Summary of consolidated cash flow statement

(Millions of yen)

	Q3 YTD FY 3/2025 (April 1, 2024 to December 31, 2024)	Q3 YTD FY 3/2026 (April 1, 2025 to December 31, 2025)
<b>Cash flows from operating activities</b>		
Profit before income taxes	7,265	10,017
Depreciation	1,617	1,330
Increase (decrease) in allowance for doubtful	10	-1
Increase (decrease) in provision for bonuses	-433	-497
Increase (decrease) in provision for bonuses for	-26	-28
Increase (decrease) in retirement benefit liability	3	12
Interest and dividend income	-80	-108
Interest expenses	105	89
Foreign exchange losses (gains)	-655	-208
Loss (gain) on sale of non(current assets	1	2
Decrease (increase) in trade receivables	-8,566	-7,582
Decrease (increase) in inventories	-2,590	-1,169
Increase (decrease) in trade payables	3,470	2,747
Increase/decrease in consumption taxes	21	40
Decrease (increase) in other current assets	-1,418	1,007
Increase (decrease) in other current liabilities	-1,653	-2,328
Decrease (increase) in other non(current assets	14	1
Increase (decrease) in other non(current liabilities	-0	-32
Other, net	803	67
<b>Subtotal</b>	<b>-2,110</b>	<b>3,360</b>
Interest and dividends received	79	107
Interest paid	-109	-105
Income taxes refund (paid)	-456	-1,044
Other, net	-580	—
<b>Net cash provided by (used in) operating activities</b>	<b>-3,177</b>	<b>2,317</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-637	-1,567
Purchase of intangible assets	-98	-53
Purchase of investment securities	-1,000	-398
Proceeds from sale of property, plant and	0	1
Payments of leasehold and guarantee deposits	-7	-1
Proceeds from refund of leasehold and guarantee	10	21
Payments for asset retirement obligations	-254	-10
<b>Net cash provided by (used in) investing activities</b>	<b>-1,986</b>	<b>-2,010</b>
<b>Cash flows from financing activities</b>		
Proceeds from short(term borrowings	1,000	—
Repayments of short(term borrowings	—	-3,000
Repayments of long(term borrowings	-2,000	—
Purchase of treasury shares	-4,534	—
Repayments of lease liabilities	-630	-400
Dividends paid	-2,899	-4,390
<b>Net cash provided by (used in) financing activities</b>	<b>-9,064</b>	<b>-7,791</b>
Effect of exchange rate change on cash and cash	788	1,163
<b>Net increase (decrease) in cash and cash</b>	<b>-13,440</b>	<b>-6,320</b>
Cash and cash equivalents at beginning of period	31,660	24,364
<b>Cash and cash equivalents at end of period</b>	<b>18,219</b>	<b>18,043</b>

#### (4) Notes for consolidated financial statements

##### (Adoption of specific accounting policies for quarterly financial statements)

Concerning tax expenses, the Company reasonably estimated effective tax rate for profit before income taxes for the current fiscal year, which includes the current first half, by applying tax effect accounting. Then it calculated tax expenses for the current first half by multiplying the amount of profit before income taxes for the current first half by the estimated effective tax rate for the current fiscal year.

##### (Segment Information and Other information)

Information on the amount of sales and profit or loss by reportable segment

Q3 FY 3/2025 (April 1, 2024 – December 31, 2024) (Millions of yen)

	Reportable Segments			Amount of Adjustment (Note)1	Amount of Consolidated Financial Statements (Note)2
	Branded Business	Technology Solution Business	Sub Total		
<b>Sales</b>					
Sales towards external customers	23,248	64,269	87,517	—	87,517
Sales between internal segments and internal transfer	—	—	—	—	—
<b>Total</b>	<b>23,248</b>	<b>64,269</b>	<b>87,517</b>	<b>—</b>	<b>87,517</b>
<b>Segment profit or loss (-)</b>	<b>-1,645</b>	<b>13,278</b>	<b>11,633</b>	<b>-4,030</b>	<b>7,602</b>

(Note) 1. The above ¥-4,030 million of “Amount of Adjustment” in “Segment Profit” is mainly the cost of its administrative divisions which are not included in the reportable segments.

2. “Segment Profit or Loss” is adjusted for “Operating Profit”.

Q3 FY 3/2026 (April 1, 2025 – December 31, 2025) (Millions of yen)

	Reportable Segments			Amount of Adjustment (Note)1	Amount of Consolidated Financial Statements (Note)2
	Branded Business	Technology Solution Business	Sub Total		
<b>Sales</b>					
Sales towards external customers	24,715	56,922	81,638	—	81,638
Sales between internal segments and internal transfer	—	—	—	—	—
<b>Total</b>	<b>24,715</b>	<b>56,922</b>	<b>81,638</b>	<b>—</b>	<b>81,638</b>
<b>Segment profit or loss (-)</b>	<b>1,688</b>	<b>12,312</b>	<b>14,000</b>	<b>-4,115</b>	<b>9,884</b>

(Note) 1. The above ¥-4,115 million “Amount of Adjustment” in “Segment Profit” is mainly the cost of its administrative divisions which are not included in the reportable segments.

2. “Segment Profit or Loss” is adjusted for “Operating Profit”.

(Notes on significant changes in the amount of shareholders' equity)

The Company cancelled 11,000,000 shares on May 16, 2025, based on the resolution at a meeting of the Board of Directors held on May 9, 2025. As the balance of other capital surplus in capital surplus became a negative value by the cancellation of treasury stock on May 16, 2025, the Company set other capital surplus to zero and the said negative value was reduced from retained earnings. In addition, based on the resolution at a meeting of the Board of Directors held on July 14, 2025, the Company disposed 45,317 shares of treasury stock used for restricted stock compensation, during the first half of the current fiscal year.

As a result of the above-mentioned accounting processes, retained earnings decreased by ¥4,611 million and treasury shares decreased by ¥7,650 million during the first three quarters of the current fiscal year. As of December 31, 2025, retained earnings were ¥23,326 million and treasury shares were ¥311 million.

(Notes for going concern assumption)

Not applicable

(Significant subsequent events)

(Acquisition of a company through the acquisition of shares)

The Company's Board of Directors resolved, at a meeting held on January 30, 2026, to acquire all of the shares of RE-X Expansion Inc., thereby making it a subsidiary of the Company.

#### 1. Purpose of the acquisition of shares

There is a high degree of affinity between RE-X Expansion Inc.'s formation of a growth spiral in its IT systems and consulting business in the power and environmental fields, which is based on co-creation through contributions to regional communities, and the Company's community-based business development, which is positioned as one of the important strategic pillars in the Medium-Term Business Plan, Wacom Chapter 4. Through this transaction, the sharing of business foundations, human resources, and knowledge is expected, and it is also expected not only to contribute to the creative development of the Company's business but also to enhance the Company's IT resources.

#### 2. Name of the counterparty for the transaction

Takafumi Nakajima (outside director)

#### 3. Name, business, and capital of the company to be acquired

(1) Company Name: RE-X Expansion Inc.

(2) Business: Consulting business, IT systems business, Spin-off business, etc.

(3) Capital: ¥10 million

#### 4. Date of the acquisition of shares

March 31, 2026 (planned)

#### 5. Number and value of shares purchased and change in share ownership

(1) Number of shares to be acquired: 200 shares

(2) Acquisition cost

Common stock of such company: ¥1,656 million

Advisory fees, etc. (approximate amount): ¥40 million

Total (approximate amount): ¥1,696 million

(3) Ownership ratio of shares held after acquisition: 100%