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November 11, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Tayca Corporation
Listing: Tokyo Stock Exchange
Securities code: 4027
URL: https://www.tayca.co.jp/
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Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: December 2, 2026
Preparation of supplementary material on financial results: None
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	33,905	25.3	3,199	127.3	3,558	127.9	2,468	135.7
September 30, 2025	27,056	(3.2)	1,407	(35.6)	1,561	(30.1)	1,047	(28.7)

Note: Comprehensive income For the six months ended September 30, 2026: ¥3,644 million [59.2%]
For the six months ended September 30, 2025: ¥2,288 million [(0.1)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	109.21	-
September 30, 2025	45.88	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	91,773	63,158	68.2
March 31, 2026	88,558	61,491	68.9

Reference: Equity
As of September 30, 2026: ¥62,592 million
As of March 31, 2026: ¥60,972 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	-	20.00	-	40.00	60.00
Fiscal year ending March 31, 2027	-	40.00			
Fiscal year ending March 31, 2027 (Forecast)				70.00	110.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Fiscal year ending March 31, 2027	68,000	18.5	3,300	51.6	3,700	38.4	2,500	-	109.52

Note: Revisions to the earnings forecasts most recently announced: Yes

*** Notes**

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

Excluded: 1 company (TFT Corporation)

Note: For details, please refer to Appendix P.9 "2. Interim Consolidated Financial Statements and Major Notes (4) Notes on Interim Consolidated Financial Statements (Notes on Changes to the Scope of Consolidation or the Scope of Equity Method Application)".

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) 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

(4) 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	22,914,414 shares
As of March 31, 2026	23,914,414 shares

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

As of September 30, 2026	552,648 shares
As of March 31, 2026	1,083,607 shares

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

Six months ended September 30, 2026	22,603,350 shares
Six months ended September 30, 2025	22,822,454 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 forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Semi-annual consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	11,273	9,116
Notes and accounts receivable - trade	16,867	19,486
Electronically recorded monetary claims - operating	704	1,027
Merchandise and finished goods	9,790	10,018
Work in process	2,721	2,444
Raw materials and supplies	5,592	7,166
Other	931	692
Allowance for doubtful accounts	(6)	(6)
Total current assets	47,873	49,946
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,257	8,075
Machinery, equipment and vehicles, net	7,530	7,280
Other, net	5,589	5,770
Total property, plant and equipment	21,377	21,126
Intangible assets		
Goodwill	664	516
Other	181	225
Total intangible assets	845	742
Investments and other assets		
Investment securities	17,556	19,087
Other	923	889
Allowance for doubtful accounts	(20)	(20)
Total investments and other assets	18,460	19,957
Total non-current assets	40,684	41,826
Total assets	88,558	91,773

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	6,066	7,762
Short-term borrowings	6,568	6,634
Income taxes payable	211	885
Provision for bonuses	418	423
Other	2,897	3,455
Total current liabilities	16,162	19,161
Non-current liabilities		
Long-term borrowings	5,809	3,782
Retirement benefit liability	2,079	2,051
Other	3,016	3,619
Total non-current liabilities	10,904	9,452
Total liabilities	27,066	28,614
Net assets		
Shareholders' equity		
Share capital	9,855	9,855
Capital surplus	4,965	3,822
Retained earnings	34,503	36,073
Treasury shares	(1,197)	(1,133)
Total shareholders' equity	48,127	48,618
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	10,246	11,296
Foreign currency translation adjustment	1,863	1,985
Remeasurements of defined benefit plans	735	691
Total accumulated other comprehensive income	12,845	13,973
Non-controlling interests	518	566
Total net assets	61,491	63,158
Total liabilities and net assets	88,558	91,773

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	27,056	33,905
Cost of sales	22,317	27,046
Gross profit	4,738	6,858
Selling, general and administrative expenses	3,331	3,659
Operating profit	1,407	3,199
Non-operating income		
Interest income	21	22
Dividend income	207	311
Foreign exchange gains	-	0
Other	61	129
Total non-operating income	291	463
Non-operating expenses		
Interest expenses	70	87
Foreign exchange losses	56	-
Other	9	16
Total non-operating expenses	136	103
Ordinary profit	1,561	3,558
Extraordinary income		
Gain on sale of investment securities	2	1
Total extraordinary income	2	1
Extraordinary losses		
Loss on retirement of non-current assets	44	57
Total extraordinary losses	44	57
Profit before income taxes	1,519	3,502
Income taxes - current	521	850
Income taxes - deferred	(65)	128
Total income taxes	455	978
Profit	1,063	2,523
Profit attributable to non-controlling interests	16	55
Profit attributable to owners of parent	1,047	2,468

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	1,063	2,523
Other comprehensive income		
Valuation difference on available-for-sale securities	1,732	1,050
Foreign currency translation adjustment	(481)	115
Remeasurements of defined benefit plans, net of tax	(24)	(44)
Total other comprehensive income	1,225	1,120
Comprehensive income	2,288	3,644
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,297	3,596
Comprehensive income attributable to non-controlling interests	(8)	47

Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,519	3,502
Depreciation	1,513	1,721
Amortization of goodwill	153	172
Interest and dividend income	(229)	(333)
Interest expenses	70	87
Decrease (increase) in trade receivables	(278)	(2,945)
Decrease (increase) in inventories	(986)	(1,489)
Increase (decrease) in trade payables	(47)	1,677
Other, net	638	942
Subtotal	2,352	3,333
Interest and dividends received	229	333
Interest paid	(68)	(87)
Income taxes paid	(712)	(97)
Net cash provided by (used in) operating activities	1,800	3,483
Cash flows from investing activities		
Purchase of property, plant and equipment	(3,371)	(1,514)
Purchase of investment securities	(5)	(6)
Other, net	(508)	(138)
Net cash provided by (used in) investing activities	(3,884)	(1,659)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(106)	243
Proceeds from long-term borrowings	2,500	-
Repayments of long-term borrowings	(2,002)	(2,205)
Purchase of treasury shares	(0)	(1,099)
Dividends paid	(456)	(916)
Other, net	(0)	(0)
Net cash provided by (used in) financing activities	(66)	(3,976)
Effect of exchange rate change on cash and cash equivalents	(143)	(2)
Net increase (decrease) in cash and cash equivalents	(2,294)	(2,156)
Cash and cash equivalents at beginning of period	14,013	11,194
Cash and cash equivalents at end of period	11,719	9,037

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (April 1, 2025 to September 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments				Other (Note) 1	Adjustment amount (Note) 2	Interim Consolidated Statements of Income (Note)3
	Functional chemical	Electronic material and Basic chemical	Medical and Piezoelectric	Total			
Sales							
Revenues from external customers	13,097	11,438	1,953	26,489	566	-	27,056
Transactions with other segments	-	-	-	-	660	(660)	-
Total	13,097	11,438	1,953	26,489	1,227	(660)	27,056
Segment Profit	66	1,075	145	1,287	115	4	1,407

Note: 1. The "Other" category refers to business segments that are not included in the reporting segments, including warehousing, engineering, etc.

2. The adjustment of segment profit of 4 million yen was due to the amount of inter-segment transaction elimination.

3. Segment profit is adjusted to operating income in the interim consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. Interim Consolidated Accounting Period (April 1, 2026 to September 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments				Other (Note) 1	Adjustment amount (Note) 2	Interim Consolidated Statements of Income (Note)3
	Functional chemical	Electronic material and Basic chemical	Medical and Piezoelectric	Total			
Sales							
Revenues from external customers	14,820	15,928	2,580	33,330	574	-	33,905
Transactions with other segments	-	-	-	-	694	(694)	-
Total	14,820	15,928	2,580	33,330	1,268	(694)	33,905
Segment Profit	799	1,893	395	3,089	112	(2)	3,199

Note: 1. The "Other" category refers to business segments that are not included in the reporting segments, including warehousing, engineering, etc.

2. The adjustment of segment profit of (2) million yen was due to the amount of inter-segment transaction elimination.

3. Segment profit is adjusted to operating income in the interim consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

3. Changes to Reporting Segments, etc.

In line with the restructuring of the organization and the revision of the business management classification based on the policy of focusing on expanding growth businesses stipulated in the Medium-Term Management Plan (FY2026~FY2029) "MOVING(10) STAGE 3", from the interim consolidated accounting period, the "Functional Materials Business" and "Electronic Materials & Chemical Products Business" will be changed from the conventional "Functional Materials Business" and "Electronic Materials & Chemical Products Business" to "Functional Materials Business" and "Electronic Materials & Chemical Products Business" and "Medical and piezoelectric-related businesses."

Segment information for the previous interim consolidated accounting period is based on the revised classification.

The main products belonging to each reporting segment are:

(1) Functional Materials Business..... Titanium dioxide, fine titanium dioxide, fine zinc oxide, surface treatment products, etc.

(2) Electronic Materials & Chemicals Business..... Conductive polymer agents, surfactants, sulfuric acid, pollution-free anti-rust pigments, etc.

(3) Medical and piezoelectric-related businesses..... Piezoelectric Materials