

Financial Statements

for the Fiscal Year Ended March 31, 2026

May 14, 2026

Company name TSUTSUMI JEWELRY CO., LTD.
 Stock listing Tokyo stock exchange
 Securities code 7937
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 Date of general shareholders meeting as planned June 25, 2026
 Dividend payable date as planned June 26, 2026
 Annual securities report filing date as planned June 25, 2026

(Figures of less than ¥1 million have been omitted.)

1. Financial Results for Fiscal 2025 (April 1, 2025 to March 31, 2026)

(1) Operating Results

(Percentage figures are changes from the same period of the previous fiscal year.)

Millions of yen, %

	Net sales		Operating income		Ordinary income		Net income	
Fiscal 2025	35,225	41.8	5,243	117.6	5,398	115.2	3,691	85.8
Fiscal 2024	24,835	24.8	2,410	44.2	2,509	44.3	1,986	71.9

	Net income per share (Yen)	Diluted net income per share (Yen)	Net income to shareholders equity ratio (%)	Ordinary income to total assets ratio (%)	Operating income to net sales ratio (%)
Fiscal 2025	236.20	—	5.4	7.5	14.9
Fiscal 2024	127.14	—	2.9	3.6	9.7

(For reference) Investment profit loss on equity method

Fiscal 2025: ¥ — million Fiscal 2024: ¥ — million

(2) Financial Positions

	Total assets (Millions of yen)	Net assets (Millions of yen)	Capital adequacy ratio (%)	Net assets per share (Yen)
Fiscal 2025	73,704	70,104	95.1	4,486.22
Fiscal 2024	69,637	67,800	97.4	4,338.77

(For reference) Owners equity

Fiscal 2025: ¥ 70,104 million Fiscal 2024: ¥ 67,800 million

(3) Statements of Cash-Flows

Millions of yen

	Operating Activities	Investing activities	Financing Activities	Cash and equivalents end of period
Fiscal 2025	603	△612	△1,406	32,225
Fiscal 2024	△1,331	△471	△1,094	33,640

2. Dividends

	Dividend per share (Yen)			Total dividend Paid (Annual) (Millions of yen)	Payout ratio (%)	Ratio of total amount of dividends to net assets (%)
	Second quarter	Fiscal year end	Annual			
Fiscal 2024	35.00	45.00	80.00	1,250	62.9	1.9
Fiscal 2025	45.00	70.00	115.00	1,797	48.7	2.6
Fiscal 2026 (Forecast)	45.00	70.00	115.00		64.2	

3. Financial Forecasts for Fiscal 2026 (April 1, 2026 to March 31, 2027)

(Percentage figures are changes from the same period of the previous fiscal year.)

Millions of yen, %

	Net sales	Operating income	Ordinary income	Net income	Net income per share (Yen)
Fiscal 2026	31,300 Δ 11.1	4,000 Δ 23.7	4,200 Δ 22.2	2,800 Δ 24.1	179.18

※ Notes

(1) Changes in accounting policies ; changes in accounting estimates; restatements

- ① Changes in accounting policies due to amendment of accounting standards : No
- ② Other Changes in accounting policies : No
- ③ Changes in accounting estimates : No
- ④ Restatements : No

(2) Number of issued and outstanding shares (common stock)

① Number of issued and outstanding shares at the end of fiscal year (including treasury stock)

Fiscal 2025 : 15,630,000 shares

Fiscal 2024 : 15,630,000 shares

② Number of treasury stock at the end of fiscal year

Fiscal 2025 : 3,359 shares

Fiscal 2024 : 3,299 shares

③ Average number of shares non consolidated

Fiscal 2025 : 15,626,672 shares

Fiscal 2024 : 15,626,841 shares

※ For using forecasted information and others

The forecast statements shown in this document are based on information that was available at the time of preparation and a certain assumption that the Company assess as rational. Actual performance and other factors may differ materially from these forecasts due to various factors.