Financial Statements
for the First Quarter Ended June 30, 2026

August 7, 2026

Company name	TSUTSUMI JEWELRY CO.,LTD.
Stock listing	Tokyo stock exchange
Securities code	7937
URL	https://www.tsutsumi.co.jp
Representative	Satoshi Tagai , President and Representative Director
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Dividend payable date as planned	—

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

1. Financial Results for the First Quarter of Fiscal 2026 (April 1, 2026 to June 30, 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	
FY2026 First quarter	6,313	3.0	240	△45.8	299	△37.3	180	△41.1
FY2025 First quarter	6,131	10.1	443	△16.3	478	△13.9	307	△57.6

	Net income per share (Yen)	Diluted net income per share (Yen)
FY2026 First quarter	11.58	—
FY2025 First quarter	19.66	—

(2) Financial Positions

	Total assets (Millions of yen)	Net assets (Millions of yen)	Capital adequacy ratio (%)
FY2026 First quarter	70,934	69,176	97.5
FY2025	73,704	70,104	95.1

(For reference) Owners equity
FY2026 First quarter: ¥ 69,176 million FY2025: ¥ 70,104 million

2. Dividends

	Dividend per share (Yen)				
	End of first quarter	End of second quarter	End of third quarter	Fiscal year end	Annual
FY2025	—	45.00	—	70.00	115.00
FY2026	—				
FY2026 (Forecast)		45.00	—	70.00	115.00

(note) Correction of dividend forecast in this quarter: No

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)
FY2026	31,000	△11.1	4,000	△23.7	4,200	△22.2	2,800	△24.1	179.18

(note) Correction of financial forecast in this quarter: No

4. Notes

(1) Application of special accounting method : No

(2) 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

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

① Number of issued and outstanding shares at the end of fiscal year (including treasury stock)
FY2026 First quarter : 15,630,000 shares
FY2025 15,630,000 shares
② Number of treasury stock at the end of fiscal year
FY2026 First quarter : 3,359 shares
FY2025 3,359 shares
③ Average number of shares non consolidated
FY2026 First quarter : 15,626,641 shares
FY2025 First quarter : 15,626,701 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.