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February 13, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 [Under Japanese GAAP]

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 Listing: Tokyo Stock Exchange
 Securities code: 3042
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 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended December 31, 2025 (from Apr. 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(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	%
Nine months ended								
December 31, 2025	906	8.9	21	—	22	—	27	—
December 31, 2024	832	1.9	(5)	—	(3)	—	(8)	—

Note: Comprehensive income For the nine months ended: December 31, 2025: ¥33 million [—%]
 For the nine months ended: December 31, 2024: ¥(8) million [—%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	3.62	3.60
December 31, 2024	(1.11)	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	1,503	1,203	80.1
March 31, 2025	1,552	1,186	76.4

Reference: Equity
 As of December 31, 2025: ¥1,203 million
 As of March 31, 2025: ¥1,185 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, 2025	—	0.00	—	2.00	2.00
Fiscal year ending March 31, 2026	—	0.00	—		
Fiscal year ending March 31, 2026 (Forecast)				5.00	5.00

Note: Revisions to the forecast of cash dividends most recently announced: None*

3. Consolidated financial forecast for the fiscal year ending March 31, 2026 (April 1, 2025 - March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net profit attributable to owners of the parent		Net profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	1,320	14.9	109	210.8	109	192.4	75	76.9	9.85

Note: Any revisions to the most recently disclosed earnings forecast : None

Notes

(1) Significant changes in the scope of consolidation during the period: None

Newly included: — companies

Excluded: — companies

(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

(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 December 31, 2025	7,690,000 shares
As of March 31, 2025	7,690,000 shares

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

As of December 31, 2025	448 shares
As of March 31, 2025	448 shares

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

Nine months ended December 31, 2025	7,689,552 shares
Nine months ended December 31, 2024	7,689,552 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

• Forward-looking statements in this document are based on information currently available to the Company and certain assumptions that are deemed reasonable. These statements are not intended as a guarantee of future performance. Actual results may differ materially due to various factors.

• For the assumptions underlying the earnings forecasts and other related matters, please refer to page 3 of the attached materials, '1. Overview of Operating Results, etc. (3) Explanation Regarding Forecasts of Consolidated Financial Results and Other Forward-Looking Statements'

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1. Overview of Operating Results, etc

(1) Explanation of Operating Results

In response to the rapidly evolving AI landscape, SecuAvail has been actively expanding its AI-driven security offerings through the launch of the AI-SOC series, a suite of AI-driven software solutions and related services introduced since November. These solutions have been highly recognized by both public-sector organizations and private enterprises. Through these initiatives, the Company is enhancing the sophistication and efficiency of network security operations, strengthening its service competitiveness and establishing a foundation for sustainable growth in the cybersecurity market.

Furthermore, on January 28, 2026, the Company transferred its listing from the Tokyo Stock Exchange Growth Market to the Standard Market. In addition, SecuAvail is scheduled to commence a dual listing on the Sapporo Securities Exchange on February 18. Through these strategic initiatives, the Company aims to further enhance corporate value, broaden its investor base, and accelerate the continued expansion of its cybersecurity business.

As a result, for the nine months period ended December 31, the Company reported consolidated net sales of ¥906,655 thousand, representing an increase of 8.9% year on year. Operating profit improved to ¥21,395 thousand, compared with an operating loss of ¥5,096 thousand in the same period of the previous fiscal year. Ordinary profit also improved to ¥22,677 thousand, compared with an ordinary loss of ¥3,390 thousand in the previous year. Profit attributable to owners of the parent amounted to ¥27,803 thousand, compared with a net loss of ¥8,509 thousand in the same period of the previous fiscal year.

Operating Results by Segment are as follows:

(a) Information Security Business

Regarding sales activities in the Information Security Business, the Company continued its efforts to acquire new customers while promoting contract renewals with existing customers, consistent with the previous year. In addition, from early November through the year-end period, the Company focused on expanding its AI-SOC offerings by enhancing the “LogStare” series, including the addition of Microsoft 365 compatibility utilizing AI-based log analysis functions, and by introducing new service strategies aimed at accelerating sales expansion.

As a result, net sales in this segment amounted to ¥722,302 thousand, representing an increase of 6.2% year on year. Segment profit rose significantly to ¥117,054 thousand, up 78.1% compared with the same period of the previous fiscal year.

(b) Human Resource Services Business

In the Human Resource Services Business, net sales increased as a result of additional personnel assignments to existing projects and successful negotiations for contract price revisions. Consequently, net sales in this segment amounted to ¥184,353 thousand, representing an increase of 21.0% year on year, while segment profit totaled ¥20,314 thousand, up 4.7% compared with the same period of the previous fiscal year.

(2) Explanation of Financial Position

(Assets)

As of December 31, 2025, at the end of the nine months period then ended, current assets totaled ¥1,354,742 thousand, a decrease of ¥73,531 thousand compared with the end of the previous fiscal year. This was mainly attributable to decreases in accounts receivable of ¥57,604 thousand and income taxes receivable of ¥52,142 thousand, partially offset by an increase in cash and deposits of ¥45,764 thousand.

Non-current assets amounted to ¥148,684 thousand, an increase of ¥24,689 thousand compared with the end of the previous fiscal year. This increase was mainly due to increases in deferred tax assets of ¥6,305 thousand and investment securities of ¥7,451 thousand.

As a result, total assets stood at ¥1,503,426 thousand, representing a decrease of ¥48,842 thousand compared with the end of the previous fiscal year.

(Liabilities)

As of December 31, 2025, at the end of the nine months period then ended, current liabilities totaled ¥280,907 thousand, a decrease of ¥72,452 thousand compared with the end of the previous fiscal year. This was mainly attributable to a decrease in advances received of ¥86,382 thousand, partially offset by an increase in accrued expenses of ¥17,078 thousand.

Non-current liabilities amounted to ¥18,599 thousand, an increase of ¥5,772 thousand compared with the end of the previous fiscal year.

As a result, total liabilities stood at ¥299,506 thousand, representing a decrease of ¥66,679 thousand compared with the end of the previous fiscal year.

(Net Assets)

As of December 31, 2025, at the end of the nine months period then ended, total net assets amounted to ¥1,203,919 thousand, an increase of ¥17,837 thousand compared with the end of the previous fiscal year. This increase was mainly attributable to an increase in retained earnings of ¥12,423 thousand.

As a result, the equity ratio stood at 80.1%, compared with 76.4% at the end of the previous fiscal year.

(3) Explanation of Consolidated Earnings Forecasts and Other Forecasts

Regarding the consolidated earnings forecast for the fiscal year ending March 31, 2026, the Company has not revised the full-year forecast announced on May 14, 2025. This is because uncertainties remain regarding product delivery schedules and the timing of customer acceptance, making it difficult to reasonably calculate revised forecast figures at this time.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	1,112,261	1,158,026
Accounts receivable - trade	196,442	138,837
Raw materials and supplies	1,035	1,543
Advance payments to suppliers	48,940	30,508
Prepaid expenses	16,816	22,483
Other	52,777	3,343
Total current assets	1,428,274	1,354,742
Non-current assets		
Property, plant and equipment		
Buildings and Structures, net	—	848
Tools, furniture and fixtures, net	4,525	4,690
Leased Assets, Net	—	7,608
Total property, plant and equipment	4,525	13,147
Investments and other assets		
Investment securities	59,397	66,849
Guarantee deposits	45,042	43,612
Deferred tax assets	15,029	21,334
Other	—	3,740
Total investments and other assets	119,469	135,536
Total non-current assets	123,994	148,684
Total assets	1,552,268	1,503,426
Liabilities		
Current liabilities		
Accounts payable - trade	21,652	17,830
Current lease liabilities	2,269	2,258
Accounts payable - other	9,954	16,364
Accrued expenses	43,074	60,152
Income taxes payable	1,974	7,714
Accrued consumption taxes	25,325	19,438
Advances received	221,485	135,103
Deposits received	8,986	11,663
Provision for bonuses	18,636	10,381
Total current liabilities	353,359	280,907
Non-current liabilities		
Non-current lease liabilities	—	6,097
Asset retirement obligations	8,024	8,024
Retirement benefit liability	4,802	4,477
Total non-current liabilities	12,827	18,599
Total liabilities	366,186	299,506
Net assets		
Shareholders' equity		
Share capital	627,580	627,580
Capital surplus	323,782	323,782
Retained earnings	234,766	247,189
Treasury shares	(123)	(123)
Total shareholders' equity	1,186,005	1,198,429
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(203)	5,210
Total accumulated other comprehensive income	(203)	5,210
Stock acquisition rights	280	280
Total net assets	1,186,082	1,203,919
Total liabilities and net assets	1,552,268	1,503,426

(2) Quarterly Consolidated Statements of Income and Consolidated Statements of Comprehensive Income
(Quarterly Consolidated Statements of Income
For the nine months ended December 31, 2024 and December 31, 2025)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	832,390	906,655
Cost of sales	525,499	535,969
Gross profit	306,891	370,686
Selling, general and administrative expenses	311,988	349,291
Operating profit (loss)	(5,096)	21,395
Non-operating profit		
Interest income	207	1,010
Dividend income	18	28
Subsidy income	1,588	—
Miscellaneous income	0	438
Total non-operating profit	1,814	1,477
Non-operating expenses		
Interest expenses	107	84
Miscellaneous losses	0	110
Total non-operating expenses	108	194
Ordinary profit (loss)	(3,390)	22,677
Extraordinary profit		
Gain on sales of non-current assets	—	1,590
Reversal of stock acquisition rights	600	—
Gain on sale of investment securities	—	374
Total Extraordinary profit	600	1,965
Extraordinary Loss		
Impairment Loss	1,485	—
Total extraordinary losses	1,485	—
Profit (loss) before income taxes for the period	(4,276)	24,623
Income taxes – current	1,567	5,542
Income taxes – deferred	2,666	(8,701)
Total income taxes	4,233	(3,159)
Net profit (loss) for the period	(8,509)	27,803
Net profit (loss) attributable to owners of parent for the period	(8,509)	27,803

(Quarterly Consolidated Statements of Comprehensive Income
For the nine months ended December 31, 2024 and December 31, 2025)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net profit (Loss)	(8,509)	27,803
Other comprehensive income		
Valuation difference on available-for-sale securities	(204)	5,413
Total other comprehensive income	(204)	5,413
Comprehensive income	(8,714)	33,216
(Details)		
Comprehensive income attributable to owners of parent	(8,714)	33,216
Comprehensive income attributable to non-controlling interests	—	—

(4) Notes to the Quarterly Consolidated Financial Statements

(Notes on Segment Information, etc.)

【Segment Information】

I. Nine Months Ended December 31, 2024 (Previous Consolidated Period)

1. Information on Net Sales and Profit or Loss by Reportable Segment, and Disaggregation of Revenue

(Thousands of yen)

	Reportable segments			Adjustment (Note1)	Amount on quarterly consolidated statements of income (Note 2)
	Information security business	Human resources service business	Reportable segments		
Sales					
Revenue from contracts with customers	680,007	152,382	832,390	—	832,390
Other revenue	—	—	—	—	—
Sales to external customers	680,007	152,382	832,390	—	832,390
Transactions with other segments	—	30,773	30,773	(30,773)	—
Net sales	680,007	183,156	863,164	(30,773)	832,390
Operating profit	65,722	19,410	85,133	(90,230)	(5,096)

(Notes) 1. The adjustment of ¥(90,230) thousand for segment profit represents elimination of intersegment transactions and unallocated corporate expenses (mainly selling, general and administrative expenses not attributable to any reportable segment).

2. Segment profit is reconciled with operating profit presented in the quarterly consolidated statements of income.

2. Information on Impairment Losses of Fixed Assets or Goodwill by Reportable Segment

(Significant Impairment Losses on Fixed Assets)

During the quarter consolidated accounting period, an impairment loss of ¥1,485 thousand related to the Information Security segment was recorded.

II. Nine Months Ended December 31, 2025 (Current Consolidated Period)

1. Information on Net Sales and Profit or Loss by Reportable Segment, and Disaggregation of Revenue

(Thousands of yen)

	Reportable segments			Adjustment (Note1)	Amount on quarterly consolidated statements of income (Note 2)
	Information security business	Human resources service business	Reportable segments		
Sales					
Revenue from contracts with customers	722,302	184,353	906,655	—	906,655
Other revenue	—	—	—	—	—
Sales to external customers	722,302	184,353	906,655	—	906,655
Transactions with other segments	—	30,889	30,889	(30,889)	—
Net sales	722,302	215,242	937,545	(30,889)	906,655
Operating profit	117,054	20,314	137,368	(115,973)	21,395

(Notes)1. The adjustment of ¥(115,973) thousand for segment profit represents elimination of intersegment transactions and unallocated corporate expenses (mainly selling, general and administrative expenses not attributable to any reportable segment).

2. Segment profit is reconciled with operating profit presented in the quarterly consolidated statements of income.

2. Information on Impairment Losses of Fixed Assets or Goodwill by Reportable Segment

(Significant Impairment Losses on Fixed Assets)

Not applicable

(Notes on Significant Changes in Shareholders' Equity)

Not applicable

(Notes on the Assumption of a Going Concern)

Not applicable.

(Notes to Statements of Cash Flows)

The quarterly consolidated statement of cash flows for the quarter cumulative period has not been prepared.

Depreciation for the quarter consolidated cumulative period is as follows.

	Previous Quarter Consolidated Cumulative Period (April 1, 2024 - December 31, 2024)	Current Quarter Consolidated Cumulative Period (April 1, 2025 - December 31, 2025)
Depreciation	¥342 thousand	¥3,027 thousand