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Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]

August 14, 2025

Company name: OPTiM CORPORATION

Listing: Tokyo Stock Exchange

Securities code: 3694

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

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

1. Consolidated Financial Results for the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(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	%
Three months ended June 30, 2025	2,115	6.4	270	7.1	235	21.7	112	20.4
June 30, 2024	1,988	(1.6)	252	(19.3)	193	(26.1)	93	(37.1)

(Note) Comprehensive income: Three months ended June 30, 2025: ¥ 90 million [(7.9)%]
Three months ended June 30, 2024: ¥ 98 million [(33.8)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2025	2.05	-
June 30, 2024	1.70	1.69

(Note) Diluted earnings per share for the first quarter of the fiscal year ending March 2026 are not stated because there are no potentially dilutive shares outstanding

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	10,473	8,610	81.3
March 31, 2025	11,094	8,519	76.0

(Reference) Equity: As of June 30, 2025: ¥ 8,517 million
As of March 31, 2025: ¥ 8,426 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		-	-	-	-

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the 1st quarter dividend for the fiscal year ending March 31, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026(April 1, 2025 to March 31, 2026)

(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
Full year	11,640	10.0	1,570	(19.7)	-	-	-	-	-

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

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

Newly included:	-	(Company name:)
Excluded:	-	(Company name:)

(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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

June 30, 2025:	55,198,528 shares
March 31, 2025:	55,198,528 shares

2) Number of treasury shares at the end of the period:

June 30, 2025:	99,888 shares
March 31, 2025:	99,888 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2025:	55,098,640 shares
Three months ended June 30, 2024:	55,071,620 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

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1. Qualitative Information on the Consolidated Quarterly Financial Results

(1) Explanation of Operating Results

Under our vision, "creating the future of every industry with AI," our group is accelerating strategic investments for future dramatic growth.

During the first quarter of the consolidated fiscal year, we continued to be powered by a dual-engine approach, driving strong growth through both our X-Tech Services (AI/IoT services), which are leading our future exponential growth, and our stable-growth revenue base, Mobile Management Services, which boasts an overwhelming market share. We have achieved steady results in each of these areas. Furthermore, with an eye on future profit expansion, we have aggressively invested in AI research and development and the acquisition of top talent.

Below, we report on the specific progress made during the first quarter of this consolidated fiscal year, categorized by "X-Tech Services (AI/IoT Services)" and "Mobile Management Services."

Advancement of "X-Tech Services (AI/IoT Services)" Driving Future Exponential Growth

Our "X-Tech Services (AI/IoT Services)" solve the challenges of existing industries with cutting-edge technology. By leveraging our proprietary AI/IoT common platform, "OPTiM Cloud IoT OS," we are continuously creating innovations in various fields and rapidly expanding our business base.

- **Agri-Tech (Agriculture): Expanding "Pinpoint Time Spray Service (PTS)" Target Crops**
 - Our "PTS," Japan's No. 1 drone spray DX service (1, 2), is growing steadily. It has expanded its reach from rice to include wheat, soybeans, and citrus fruits. We are contributing to solving the issues of labor shortages and improving productivity in Japanese agriculture, steadily broadening our business scope.
- **Digital Construction (Construction/Civil Engineering): Smartphone Surveying Enters the "Millimeter Accuracy" Era**
 - We released "Geo Scan Supreme," the world's first (3) smartphone surveying app that allows for millimeter-level accuracy data acquisition (4) in accordance with the Ministry of Land, Infrastructure, Transport and Tourism's guidelines for paving work. As a game-changer that dramatically improves the productivity of the construction industry, the number of licenses is growing steadily.
- **Digital Health (Healthcare): "AI Hospital," Winner of the 'Hospital DX Award of Excellence,' Contributes to Efficiency**
 - "OPTiM AI Hospital" is making a significant contribution to work style reform in healthcare settings, such as by reducing the time nurses spend on creating patient summaries by 36% (5). The number of hospitals adopting the service is increasing steadily, vigorously promoting DX in the medical field.

Unshakeable Domestic Share No. 1 "Mobile Management Services"

"OPTiM Biz," which centrally manages and secures smartphones and PCs for companies, is steadily increasing its number of licenses along with market growth, supporting a stable revenue base.

- **Overwhelming Track Record: No. 1 Domestic Market Share for 14 Consecutive Years (6)**
 - Following our 14th consecutive year of being ranked No. 1 in domestic market share in a survey report published by Deloitte Tohmatsu Mic Economic Research Institute Co., Ltd., a survey report published by Techno-System Research Co., Ltd., "Marketing Analysis of the Endpoint Management Market 2025," has ranked us No. 1 in share for 10 consecutive years since the start of its survey (7). We have also secured the top share in 17 of 25 total categories (8), establishing an overwhelming market advantage. We will continue to strengthen our services to further solidify our dominant position.

Finally, we report on our strategic investments, including strengthening our AI development structure and securing talented personnel.

- **Significant Increase in Starting Salary for New Graduates**

- We have decided to raise the starting salary for engineers from 250,000 yen to 300,000 yen for new hires starting in April 2025, and for other positions from 250,000 yen to 270,000 yen for new hires starting in April 2026. This aims to increase our competitiveness in hiring while also protecting the livelihoods of our employees and creating an environment where they can work with peace of mind over the medium to long term.

As a result of these initiatives, our consolidated operating results for the first quarter were as follows: Net sales of 2,115,705 thousand yen (up 6.4% year-on-year), operating income of 270,294 thousand yen (up 7.1% year-on-year), ordinary income of 235,559 thousand yen (up 21.7% year-on-year), and net income attributable to owners of the parent of 112,862 thousand yen (up 20.4% year-on-year).

The above results were achieved by advancing strategic investments—which are essential for future dramatic growth—such as strengthening our AI development structure and raising starting salaries to attract talented personnel, all according to our plan.

Additionally, our revenue structure tends to see a concentration of large project completions in the second half of the year. The investments we made in the first quarter are a powerful step towards improving corporate value over the medium to long term.

Moving forward, OPTiM will continue to realize solutions to social issues and achieve sustainable growth as a leading company in DX and AX (9) across industry boundaries.

Footnotes

- 1: As of January 22, 2025, according to our research.
- 2: Abbreviation for Digital Transformation. A concept that "the penetration of IT changes people's lives for the better in all aspects," meaning that companies use technology to fundamentally change the performance and scope of their business.
- 3: As of June 11, 2025, according to our research. Confirmed to comply with the guidelines for surface management of paving work using a terrestrial laser scanner (TLS) in the Ministry of Land, Infrastructure, Transport and Tourism's "Draft Guidelines for Work Management Using 3D Measurement Technology" (March 2025 version). (Measurement performance and accuracy management were confirmed to comply with "Part 2 Paving Work," "Chapter 1 Case of Surface Management," and "1.1 Terrestrial Laser Scanner (TLS)" of "Attachment 2: Measurement Performance and Accuracy Management.")
- 4: As of June 11, 2025, according to our research. As a smartphone surveying app that can handle the millimeter-level accuracy standards required in the Ministry of Land, Infrastructure, Transport and Tourism's "Draft Guidelines for Work Management Using 3D Measurement Technology" (March 2025 version).
- 5: As of May 2025, according to our research. Results from the implementation at the Futsuichi Hospital, affiliated with Saiseikai, a social welfare organization, from December 2024 to March 2025. The time required to create one summary, which averaged 22.8 minutes before implementation, was reduced to an average of 14.7 minutes in the second measurement after implementation, representing a 36% reduction.
- 6: Source: Deloitte Tohmatsu Mic Economic Research. From "Current Status and Outlook of the Cloud Service Market 2013 Edition" (published in 2013), based on "Total Sales" of the IT Asset Management (including MDM) market for FY2011-FY2012. From "Market Outlook for Collaboration/Content/Mobile Management Packaged Software 2014 Edition" (published in 2014), based on "Number of MDM IDs shipped (including SaaS/ASP)" for the MDM market in FY2013. From "Market Outlook for Collaboration/Content/Mobile Management Packaged Software" (published from 2015 to 2018), based on "Number of MDM IDs shipped (including SaaS/ASP)" for the MDM market from FY2014 to FY2017. From "Market Outlook for Collaboration/Mobile Management Software" (published from 2019 to 2024), based on

"Number of MDM IDs shipped (including SaaS/ASP)" for the MDM market from FY2018 to FY2023 and the forecast for FY2024.

- 7: Source: Techno-System Research. From "Marketing Analysis of the PC Asset Management/Mobile Management Market 2015-2016 Edition" (published in 2016), "Marketing Analysis of the PC Asset Management/Mobile Management Market 2016-2017 Edition" (published in 2017), "Marketing Analysis of the Endpoint Management Market 2017-2018 Edition" (published in 2018), "Marketing Analysis of the Endpoint Management Market 2018-2019 Edition" (published in 2019), "Marketing Analysis of the Endpoint Management Market 2019-2020 Edition" (published in 2020), "Marketing Analysis of the Endpoint Management Market 2020-2021 Edition" (published in 2021), all from "Part II: Market Trends," "2. Mobile Management Market." From "Marketing Analysis of the Endpoint Management Market 2021-2022 Edition" (published in 2022), "Marketing Analysis of the Endpoint Management Market 2023 Edition" (published in 2023), "Marketing Analysis of the Endpoint Management Market 2024 Edition" (published in 2024), "Marketing Analysis of the Endpoint Management Market 2025 Edition" (published in 2025), all from "Part II: Market Trends," "Mobile Management Software/SaaS Market Share (by value/by volume)."
- 8: Total number of categories defined and aggregated by OPTiM from the items published by Techno-System Research in "Part II: Market Trends" and "Mobile Management Software/SaaS Market Share (by value/by volume)" in "Marketing Analysis of the Endpoint Management Market 2025."
- 9: A concept of business transformation that utilizes AI to promote automation and optimization of operations, thereby improving the productivity of the entire organization.
- *This text was created using AI services, including our service, AIRES.*

(2) Explanation of Financial Position

Status of assets, liabilities and net assets

(Assets)

The balance of assets at the end of the first quarter of the current consolidated fiscal year was 10,473,977 thousand yen, a decrease of 620,095 thousand yen from the end of the previous consolidated fiscal year. This is mainly due to a decrease of 1,925,363 thousand yen in notes receivable, accounts receivable, and contract assets, while cash and deposits increased by 1,285,657 thousand yen and software increased by 103,262 thousand yen.

(Liabilities)

The balance of total liabilities at the end of the first quarter of the current consolidated fiscal year was 1,863,617 thousand yen, a decrease of 711,170 thousand yen from the end of the previous consolidated fiscal year. This is mainly due to a decrease of 567,689 thousand yen in notes and accounts payable and 210,203 thousand yen in income taxes payable, while the provision for bonuses increased by 69,480 thousand yen.

(Net assets)

The balance of net assets at the end of the first quarter of the current consolidated fiscal year was 8,610,360 thousand yen, an increase of 91,074 thousand yen from the end of the previous consolidated fiscal year. This is mainly due to the increase in retained earnings by 112,862 thousand yen, resulting from the quarterly net income attributable to owners of the parent.

(3) Notes on the Consolidated Financial Results Forecast and Other Forward-looking Information

For the consolidated financial results forecast for the fiscal year ending March 31, 2026, there is no change from the figures of the consolidated financial results forecast announced in the Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 dated May 15, 2025.

2. Quarterly Consolidated Financial Statements and Primary Notes
(1) Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	1,734,795	3,020,452
Notes and accounts receivable - trade, and contract assets	3,485,478	1,560,114
Inventories	76,957	82,287
Other	178,853	164,943
Total current assets	5,476,085	4,827,798
Non-current assets		
Property, plant and equipment	399,478	393,475
Intangible assets		
Software	3,351,738	3,455,000
Software in progress	214,771	217,205
Other	41,589	40,055
Total intangible assets	3,608,099	3,712,261
Investments and other assets		
Leasehold and guarantee deposits	346,416	346,447
Deferred tax assets	257,829	263,161
Other	1,006,163	930,833
Total investments and other assets	1,610,409	1,540,442
Total non-current assets	5,617,988	5,646,179
Total assets	11,094,073	10,473,977
Liabilities		
Current liabilities		
Notes and accounts payable - trade	823,893	256,204
Income taxes payable	337,701	127,497
Provision for bonuses	236,247	305,727
Other provisions	21,633	27,067
Other	1,015,212	1,006,886
Total current liabilities	2,434,689	1,723,383
Non-current liabilities		
Asset retirement obligations	140,098	140,233
Total non-current liabilities	140,098	140,233
Total liabilities	2,574,787	1,863,617
Net assets		
Shareholders' equity		
Share capital	445,435	445,435
Capital surplus	729,566	729,566
Retained earnings	7,366,524	7,479,386
Treasury shares	(75,599)	(75,599)
Total shareholders' equity	8,465,925	8,578,788
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(39,247)	(61,125)
Total accumulated other comprehensive income	(39,247)	(61,125)
Share acquisition rights	329	566
Non-controlling interests	92,278	92,131
Total net assets	8,519,286	8,610,360
Total liabilities and net assets	11,094,073	10,473,977

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	1,988,455	2,115,705
Cost of sales	907,686	968,632
Gross profit	1,080,768	1,147,073
Selling, general and administrative expenses	828,356	876,778
Operating profit	252,412	270,294
Non-operating income		
Interest income	0	2,487
Commission income	14,194	5,943
Gain on investments in investment partnerships	-	24,495
Other	1,876	1,861
Total non-operating income	16,071	34,788
Non-operating expenses		
Interest expenses	428	-
Share of loss of entities accounted for using equity method	73,151	69,432
Other	1,325	90
Total non-operating expenses	74,906	69,523
Ordinary profit	193,577	235,559
Extraordinary income		
Gain on change in equity	1,996	-
Total extraordinary income	1,996	-
Profit before income taxes	195,574	235,559
Income taxes - current	81,309	118,106
Income taxes - deferred	20,483	4,738
Total income taxes	101,793	122,844
Profit	93,781	112,714
Profit (loss) attributable to non-controlling interests	7	(147)
Profit attributable to owners of parent	93,773	112,862

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	93,781	112,714
Other comprehensive income		
Valuation difference on available-for-sale securities	4,866	(21,877)
Total other comprehensive income	4,866	(21,877)
Comprehensive income	98,647	90,837
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	98,639	90,689
Comprehensive income attributable to non-controlling interests	7	(147)

(3) Notes on Quarterly Consolidated Financial Statements

(Notes on going concern assumptions)

Not applicable.

(Note in the event of a significant change in the amount of shareholders' equity)

Not applicable.

(Segment information, etc.)

[Segment information]

I For the three months ended June 30, 2024 (From April 1, 2024 to June 30, 2024)

Since the Group's business is mainly the license sales and maintenance support service (Optimal) business, this information is omitted.

II For the three months ended June 30, 2025 (From April 1, 2025 to June 30, 2025)

Since the Group's business is mainly the license sales and maintenance support service (Optimal) business, this information is omitted.

(Notes on cash flow statements)

The Company has not prepared cash flow statements for the first quarter of the current consolidated fiscal year. Depreciation (including amortization of intangible assets) for the first quarter of the current consolidated fiscal year is as follows.

	For the three months ended June 30, 2024 (From April 1, 2024 to June 30, 2024)	For the three months ended June 30, 2025 (From April 1, 2025 to June 30, 2025)
Depreciation	246,020,000 yen	316,945,000 yen