Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 14, 2025

Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under Japanese GAAP)

Company name: OPTiM CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 3694
URL: https://www.optim.co.jp/
Representative: Shunji Sugaya President
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Scheduled date to file semi-annual securities report: November 14, 2025
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
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, 2025 (from April 1, 2025 to September 30, 2025)

(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, 2025	4,971	10.0	914	15.2	857	29.2	538	40.5
September 30, 2024	4,517	3.0	794	4.1	663	(1.2)	383	(2.7)

Note: Comprehensive income For the six months ended September 30, 2025: ¥ 498 million [22.3%]
For the six months ended September 30, 2024: ¥ 407 million [5.9%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	9.78	-
September 30, 2024	6.96	6.93

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2025	12,796	9,018	69.8
March 31, 2025	11,094	8,519	76.0

Reference: Equity
As of September 30, 2025: ¥ 8,925 million
As of March 31, 2025: ¥ 8,426 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	-	0.00	0.00
Fiscal year ending March 31, 2026	-	0.00			
Fiscal year ending March 31, 2026 (Forecast)			-	-	-

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

Note: Breakdown of the second quarter dividend for the fiscal year ending March 31, 2026 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from 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: Revisions to the financial result forecast most recently announced: 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 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, 2025	55,198,528 shares
As of March 31, 2025	55,198,528 shares

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

As of September 30, 2025	99,888 shares
As of March 31, 2025	99,888 shares

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

Six months ended September 30, 2025	55,098,640 shares
Six months ended September 30, 2024	55,082,764 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

○ Table of contents of attached documents

1. Overview of Operating Results, etc.

(1) Overview of Operating Results for the Interim Period

Under the vision of "Creating the Future of Every Industry with AI," our Group is accelerating strategic investments aimed at achieving future exponential growth.

During the current interim consolidated accounting period, the Group accelerated the deployment of its AI-centric X-Tech services (AI/IoT services). Leveraging its proprietary AI/IoT common platform, "OPTiM Cloud IoT OS," the Group launched new services and added features across diverse fields including agriculture, construction, healthcare, office environments, and infrastructure inspection. It is driving solutions to on-site challenges and operational efficiency improvements through AI-powered image analysis and automation technologies.

New business initiatives also commenced within our stable growth revenue base, the Mobile Management Service. Starting with integration with the AI agent-type chatbot "OPTiM AIRES," we announced the integrated service "OPTiM Biz Premium," designed to solve challenges across all IT operations (*1). Through the evolution of "OPTiM Biz," we will address a wide variety of challenges.

Furthermore, we introduced the "AI Coding Assistant" (*2) for all engineers, strengthening our AI development capabilities. We will continue to promote AI utilization within the company, aiming to enhance creativity and productivity.

Below, we will report on the specific progress made during the current interim consolidated accounting period, categorized under "X-Tech Services (AI/IoT Services)" and "Mobile Management Services."

Expanding "X-Tech Services (AI/IoT Services)" to Drive Future Leapfrog Growth

In our "X-Tech Services (AI/IoT Services)" that solve challenges in existing industries using cutting-edge technology, we are rapidly expanding our business foundation by continuously creating innovation across various fields through the utilization of our proprietary AI/IoT common platform, "OPTiM Cloud IoT OS".

● **AgriTech (Agricultural DX (*3)):**

The shift from helicopter spraying to drone spraying is accelerating. New pest control needs are surging due to climate change. The "Pinpoint Timed Spraying Service" is expanding through strengthened collaboration with Zen-Noh, JA, and others.

○ Our flagship service, the domestic market-leading (*4) drone spraying DX service "Pinpoint Timed Spraying Service," entered its peak season. Compared to last fiscal year, the number of customers, fields (*5), and field area increased, significantly contributing to sales. Furthermore, recent climate change, particularly the impact of warm winters and intense heatwaves, has led to increased pest and disease outbreaks. This has expanded service demand even in areas that previously did not require pest control.

● **Digital Construction (Construction/Civil Engineering DX):**

Achieving millimeter-level precision surveying enables support for construction types requiring high surveying accuracy, such as paving work (*6) and structural work (*7), expanding the market.

○ For the smartphone 3D surveying app "OPTiM Geo Scan," we launched "Geo Scan Supreme," the world's first smartphone surveying app (*8) to enable millimeter-level data acquisition compliant with the Ministry of Land, Infrastructure, Transport and Tourism's guidelines for pavement construction (*9). This enables support not only for earthwork (*10) and similar tasks, but also for construction types requiring high surveying accuracy like pavement construction and structural work, expanding the millimeter-level market.

● **Digital Health (Medical DX):**

Smooth rollout of "OPTiM AI Hospital," a hospital-focused service featuring generative AI

○ Added features such as "Voice Recorder AI Summary" and "Attending Physician Opinion Letter Creation."

Implementation was decided at Uchida Hospital, operated by the 100-bed medical corporation Daiseikai, marking its first adoption by a chronic care hospital (*11). Negotiations and PoCs (*12) are also progressing smoothly with multiple other medical institutions.

● **Office DX:**

Accelerating the deployment of AI services utilizing generative AI

· **AI Agent-type Chatbot "OPTiM AIRES":**

Online user registration is now available, enabling deployment in as little as 5 minutes. A free trial plan has also been introduced, making implementation more accessible. This has led to adoption by major corporations and local governments.

○ **Cloud AI Document Management Service "OPTiM Document Management"**:

"OPTiM Document Management," which significantly reduces document management risks and costs using AI, has launched a table field extraction feature, further strengthening its market advantage.

○ **AI Internal Portal Site "OPTiM Collaboration Portal" (New Service):**

It was discovered that many "OPTiM Biz" users lack well-organized internal operational manuals or face challenges in updating and managing them. To address these issues with AI, we have launched "OPTiM Collaboration Portal."

"OPTiM Collaboration Portal" provides 22 representative templates for creating internal operational manuals. By simply interacting with AI based on these templates, operational manuals are automatically generated, enabling easy construction of an internal portal site. Furthermore, the entire portal site can be reorganized and updated cross-functionally just by instructing the AI, significantly reducing maintenance work for administrators. The templates will be expanded sequentially.

● **Infrastructure Inspection DX: The New Standard – Inspect with Your Smartphone, Generate Reports with AI**

○ **Proximity Visual Inspection Support Service "Civil ReSnap" (New Service):**

We have expanded our infrastructure inspection service lineup to meet evolving needs. By using a smartphone app to tag and photograph inspection records, AI automates report generation. This streamlines the entire process from field documentation to report creation in infrastructure inspection work.

New Developments for Japan's No. 1 Mobile Management Service

"OPTiM Biz," which centrally manages corporate smartphones and PCs to ensure security, has steadily increased its license count alongside market growth, supporting a stable revenue base. We have now expanded our service lineup and launched new business initiatives.

● **Launch of "OPTiM Biz Premium," an integrated service that streamlines and automates all IT operations**

○ We have launched "OPTiM Biz Premium," Japan's first service (*13) to streamline and automate the increasingly broad and complex IT operations tasks faced by companies, priced at ¥980 per ID per month. Based on our existing "OPTiM Biz" platform, which specializes in traditional smartphone and PC management (MDM(*14)), this service integrates the various IT operations support services(*15) we have provided to date. Building on the strengths cultivated through MDM, we serve as an integrated partner guiding solutions for all IT department challenges, supporting the entirety of corporate IT operations.

● **"OPTiM AIRES" integrated into "OPTiM Biz". Automates internal IT support with AI, reducing the burden on IT staff**

○ We have launched "OPTiM Biz" with the AI chat agent "OPTiM AIRES" for IT support as a standard feature. This enables automatic AI responses to resolve employee inquiries–a particularly burdensome task for IT departments–thereby improving employee efficiency and reducing the workload on IT teams. By adding such features, we are enhancing the user experience and solidifying the stable growth of "OPTiM Biz".

● **15 Consecutive Years as Japan's No. 1 Market Share Leader (*16)**

○ We achieved the No. 1 domestic market share for the 15th consecutive year in the research report "Market Outlook for Collaboration and Mobile Management Software 2025 Edition" published by Deloitte Tohmatsu Mic Research Institute Co., Ltd. We received evaluations across 20 sectors, including markets for schools, public utilities, finance, distribution, services, telecommunications, and manufacturing.

Finally, we would like to share our initiatives as part of our strategic investment activities in the AI field.

● **Accelerating the Shift to a Fully AI-Utilizing Development Organization−Promoting Productivity Enhancement and a Shift to Creative Work**

○ We implemented an "AI Coding Assistant" for all engineers company-wide to enhance operational efficiency and development capabilities through AI technology. This significantly boosted engineer productivity and accelerated the shift toward creative tasks. Furthermore, to foster an internal culture of generative AI utilization, we hosted events featuring external AI engineers, thereby elevating our overall development capabilities.

As a result of these initiatives, the operating results for the current interim consolidated accounting period were as follows: net sales amounted to 4,971,020 thousand yen (up 10.0% from the previous interim period), operating income was 914,513 thousand yen (up 15.2% from the previous interim period), ordinary income of 857,171 thousand yen (up 29.2% from the previous interim period), and interim net income attributable to owners of parent of 538,843 thousand yen (up 40.5% from the previous interim period).

Similar to the previous interim consolidated accounting period, the above operating results stemmed from the peak season for the "Pinpoint Time Application Service," a core service in the X-Tech Services (AI/IoT Services) and AgriTech domains, which significantly contributed to sales. the previous interim consolidated accounting period, the above operating results stemmed from the peak season for the "Pinpoint Time Application Service," a core service in the X-Tech Services (AI/IoT Services) and AgriTech domains, which significantly contributed to sales. Both cultivated field area and customer numbers continue to increase. Furthermore, as part of leveraging AI technology essential for future exponential growth, we implemented AI tools to streamline software development operations as planned, significantly boosting productivity. We will continue executing budgets for AI technology utilization as strategic investment activities. As a leading company in DX and AX (AI Transformation (*17)) across industries, OPTIM will continue to solve societal challenges and achieve sustainable growth.

*1 Refers to tasks handled by corporate IT management and information systems departments, such as "internal IT support," "smartphone/PC management," "ID management," and "management of software used internally."

*2 Tools where AI assists with tasks like automatic source code generation, modification suggestions, and error detection, aiming to improve programming efficiency and quality.

*3 Abbreviation for Digital Transformation. This concept refers to "the permeation of IT transforming people's lives for the better in every aspect," meaning companies use technology to fundamentally change their business performance and scope.

*4 As of January 22, 2025, according to OPTIM research.

*5 Refers to farmland such as fields and paddies used for growing crops.

*6 Construction work that covers ground surfaces like roads and parking lots with asphalt or concrete to create a flat, durable surface.

*7 Construction work involving the fabrication and assembly of steel materials (such as steel frames and steel plates) to build structures like bridges, towers, floodgates, and tanks.

*8 As of June 11, 2025, according to OPTIM research.

Verified in accordance with the Ministry of Land, Infrastructure, Transport and Tourism's "Guidelines for As-Built Management Using 3D Measurement Technology (Draft)" (March 2025 edition) and confirmed compliance with the guidelines for as-built management using terrestrial laser scanners (TLS) for surface management in paving work. (Regarding measurement performance and accuracy management, compliance with Appendix 2, Measurement Performance and Accuracy Management, Part 2: Paving Works, Chapter 1: Surface Management, Section 1.1: Terrestrial Laser Scanner (TLS) is confirmed.)

*9 As of June 11, 2025, according to OPTIM research.

As a smartphone surveying app capable of meeting the millimeter-level precision standards required in the Ministry of Land, Infrastructure, Transport and Tourism's "Guidelines for As-Built Management Using 3D Measurement Technology (Draft)" (March 2025 Edition).

*10 Refers to construction work at a site involving excavation, embankment, and grading of the ground to prepare the foundation soil for structures.

*11 A medical institution providing long-term medical care, nursing, and rehabilitation to patients whose condition has stabilized after acute-phase treatment.

*12 Abbreviation for Proof of Concept. A trial initiative to verify the feasibility of new technologies or services. It identifies challenges and effects before actual operation, providing decision-making material for commercialization.

*13 As of October 2025, according to OPTIM research.

*14 Abbreviation for Mobile Device Management. An enterprise service supporting the management and security of smartphones and tablets, including measures against information leaks in case of device loss or theft, remote locking, and blocking unauthorized application launches.

*15 Integrates the following service groups to comprehensively support all IT operations.

"OPTiM Biz" https://www.optim.co.jp/optim-biz/

"Optimal Biz Remote" "Optimal Remote" https://www.optim.co.jp/optimal-remote/

"OPTiM ID+" https://www.optim.co.jp/optim-id-plus/

"OPTiM Asset" https://www.optim.co.jp/optim-asset/

"OPTiM Suma-Manage" https://www.optim.co.jp/ops/

"OPTiM AIRES" https://www.optim.co.jp/optim-aires/

*16 Source: Deloitte Tohmatsu Mic Research Institute

Published in 2013, "Current Status and Outlook of the Cloud Service Market 2013 Edition" IT Asset Management (including MDM) Market "Total Sales" based on actual results for FY2011 to FY2012.

Published in 2014, "Market Outlook for Collaboration/Content and Mobile Management Package Software 2014 Edition," MDM Market Trends "MDM Shipment ID Count (including SaaS and ASP)" based on FY2013 results.

Published 2015－2018, "Market Outlook for Collaboration/Content and Mobile Management Package Software," MDM Market Trends "MDM Shipment ID Count (Including SaaS/ASP)" based on FY2014－FY2017 actual results.

Published 2019－2025, "Market Outlook for Collaboration and Mobile Management Software," MDM Market "MDM Shipment IDs (including SaaS/ASP)" based on FY2018－FY2024 actual results and FY2025 forecast.

*17 Refers to the concept of transforming business by leveraging AI to advance automation and optimization of operations, thereby enhancing overall organizational productivity.

* This text was created by using AI services, including our own AI service "OPTiM AIRES".

(2) Explanation of Financial Position

Status of assets, liabilities and net assets

(Assets)

The balance of assets at the end of the current interim consolidated accounting period was 12,796,097 thousand yen, an increase of 1,702,024 thousand yen from the end of the previous consolidated fiscal year. This is mainly due to increases of 1,589,123 thousand yen in cash and deposits, and 1,687,066 thousand yen in Inventories, while notes and accounts receivable-trade and contract assets decreased by 1,681,311 thousand yen.

(Liabilities)

The balance of total liabilities at the end of the current interim consolidated accounting year was 3,777,716 thousand yen, an increase of 1,202,929 thousand yen from the end of the previous consolidated fiscal year. This is mainly due to an increase of 1,500,000 thousand yen in Short-term borrowings.

(Net assets)

The balance of net assets at the end of current interim accounting period was 9,018,380 thousand yen, an increase of 499,094 thousand yen compared to the end of the previous consolidated fiscal year. This is mainly due to an increase of 538,843 thousand yen in retained earnings due to profit attributable to owners of 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. Interim Consolidated Financial Statements and Primary Notes

(1) Interim Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	1,734,795	3,323,918
Notes and accounts receivable - trade, and contract assets	3,485,478	1,804,166
Inventories	76,957	1,764,023
Other	178,853	275,238
Total current assets	5,476,085	7,167,348
Non-current assets		
Property, plant and equipment	399,478	398,733
Intangible assets		
Software	3,351,738	3,547,343
Software in progress	214,771	201,590
Other	41,589	38,520
Total intangible assets	3,608,099	3,787,455
Investments and other assets		
Leasehold and guarantee deposits	346,416	346,447
Deferred tax assets	257,829	251,999
Other	1,006,163	844,114
Total investments and other assets	1,610,409	1,442,560
Total non-current assets	5,617,988	5,628,749
Total assets	11,094,073	12,796,097
Liabilities		
Current liabilities		
Notes and accounts payable - trade	823,893	771,668
Short-term borrowings	-	1,500,000
Income taxes payable	337,701	321,351
Provision for bonuses	236,247	144,705
Other provisions	21,633	10,867
Other	1,015,212	888,754
Total current liabilities	2,434,689	3,637,347
Non-current liabilities		
Asset retirement obligations	140,098	140,369
Total non-current liabilities	140,098	140,369
Total liabilities	2,574,787	3,777,716
Net assets		
Shareholders' equity		
Share capital	445,435	445,435
Capital surplus	729,566	729,566
Retained earnings	7,366,524	7,905,368
Treasury shares	(75,599)	(75,599)
Total shareholders' equity	8,465,925	9,004,769
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(39,247)	(79,267)
Total accumulated other comprehensive income	(39,247)	(79,267)
Share acquisition rights	329	822
Non-controlling interests	92,278	92,055

(Thousands of yen)

	As of March 31, 2025	As of September 30, 2025
Total net assets	8,519,286	9,018,380
Total liabilities and net assets	11,094,073	12,796,097

(2) Interim Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Net sales	4,517,995	4,971,020
Cost of sales	2,122,637	2,323,830
Gross profit	2,395,357	2,647,189
Selling, general and administrative expenses	1,601,221	1,732,676
Operating profit	794,135	914,513
Non-operating income		
Interest income	125	6,168
Commission income	16,127	7,853
Subsidy income	1,962	340
Gain on investments in investment partnerships	-	18,219
Other	1,532	4,042
Total non-operating income	19,747	36,623
Non-operating expenses		
Interest expenses	465	76
Share of loss of entities accounted for using equity method	128,867	84,348
Other	20,887	9,540
Total non-operating expenses	150,219	93,965
Ordinary profit	663,663	857,171
Extraordinary income		
Gain on change in equity	1,996	-
National subsidies	1,954	-
Total extraordinary income	3,950	-
Extraordinary losses		
Loss on tax purpose reduction entry of non-current assets	1,954	-
Total extraordinary losses	1,954	-
Profit before income taxes	665,660	857,171
Income taxes - current	197,914	294,300
Income taxes - deferred	84,095	24,250
Total income taxes	282,010	318,551
Profit	383,650	538,620
Profit (loss) attributable to non-controlling interests	29	(223)
Profit attributable to owners of parent	383,620	538,843

Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Profit	383,650	538,620
Other comprehensive income		
Valuation difference on available-for-sale securities	24,191	(40,019)
Total other comprehensive income	24,191	(40,019)
Comprehensive income	407,841	498,600
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	407,811	498,824
Comprehensive income attributable to non-controlling interests	29	(223)

(3) Notes on Interim 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 September 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 September 30, 2025)

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