

## [Cover]

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|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| [Submitted Documents]                           | Semiannual Report                                                                                                                                                                         |
| [Grounds]                                       | Article 24-5, Paragraph 1, Item 1 of the Financial Instruments and Exchange Act                                                                                                           |
| [Submitted to]                                  | Director General, Fukuoka Regional Finance Bureau                                                                                                                                         |
| [Date of submission]                            | November 14, 2025                                                                                                                                                                         |
| [Interim accounting period]                     | The Interim period of the 25th period (from April 1, 2025, to September 30, 2025)                                                                                                         |
| [Company name]                                  | OPTiM CORPORATION                                                                                                                                                                         |
| [English company name]                          | OPTiM CORPORATION                                                                                                                                                                         |
| [Name and title of representative]              | President, Shunji Sugaya                                                                                                                                                                  |
| [Location of the head office]                   | 1 Honjo-machi, Saga City, Saga Prefecture<br>(The above is the location of the head office for registration purposes, and the actual business is conducted at the nearest contact point.) |
| [Phone number]                                  | 0952-41-4277                                                                                                                                                                              |
| [The name of the administrative contact person] | We do not have an administrative contact as we have no administrative department.                                                                                                         |
| [The nearest contact point]                     | 1-2-20 Kaigan, Minato-ku, Tokyo                                                                                                                                                           |
| [Phone number]                                  | 03-6435-8570                                                                                                                                                                              |
| [The name of the administrative contact person] | Board Director of Administration, Akihiro Hayashi                                                                                                                                         |
| [Place for public inspection]                   | Tokyo Stock Exchange, Inc.<br><br>(2-1, Nihonbashi Kabuto-cho, Chuo-ku, Tokyo)                                                                                                            |

## Section I. Corporate Information

### 1. Outline of the Company

#### 1. Changes in Major Management Indicators, etc.

| Term                                                            | For the 25th interim consolidated accounting period | For the 26th interim consolidated accounting period | For the 25rd period                   |
|-----------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|---------------------------------------|
| Accounting period                                               | From April 1, 2024, to September 30, 2024           | From April 1, 2025, to September 30, 2025           | From April 1, 2024, to March 31, 2025 |
| Net sales (1,000 yen)                                           | 4,517,995                                           | 4,971,020                                           | 10,580,636                            |
| Ordinary profit (1,000 yen)                                     | 663,663                                             | 857,171                                             | 1,862,328                             |
| Profit attributable to owners of parent (1,000 yen)             | 383,620                                             | 538,843                                             | 1,178,350                             |
| Comprehensive income (1,000 yen)                                | 407,841                                             | 498,600                                             | 1,175,300                             |
| Net assets (1,000 yen)                                          | 7,751,531                                           | 9,018,380                                           | 8,519,286                             |
| Total assets (1,000 yen)                                        | 9,468,020                                           | 12,796,097                                          | 11,094,073                            |
| Basic earnings per share (Yen)                                  | 6.96                                                | 9.78                                                | 21.39                                 |
| Diluted earnings per share (Yen)                                | 6.93                                                | —                                                   | 21.29                                 |
| Capital adequacy ratio (%)                                      | 80.9                                                | 69.8                                                | 76.0                                  |
| Net cash provided by (used in) operating activities (1,000 yen) | 1,773,394                                           | 878,146                                             | 2,111,097                             |
| Net cash provided by (used in) investing activities (1,000 yen) | (869,168)                                           | (789,022)                                           | (1,966,100)                           |
| Net cash provided by (used in) financing activities (1,000 yen) | (298,371)                                           | 1,500,000                                           | (312,955)                             |
| Cash and cash equivalents at end of period (1,000 yen)          | 2,508,607                                           | 3,323,918                                           | 1,734,795                             |

(Note) 1. Since the Company prepares interim consolidated financial statements, trends in the major management indicators, etc., of the submitting company are not stated.

2. Diluted net income per share for the 26th consolidated interim accounting period is not presented because there are no potentially dilutive shares outstanding.

#### 2. Details of Business

During the current interim consolidated accounting period, there were no significant changes in the details of the businesses operated by the Group (the Company and its affiliated companies).

There were no changes in major subsidiaries and affiliates.

Furthermore, on October 1, 2025, we executed an absorption-type merger in which the Company was the surviving entity and the consolidated subsidiary, OPTIM Digital Construction Co., Ltd., was the absorbed (non-surviving) entity. Details are provided in "4. Financial Information, 1. Notes to Consolidated Interim Financial Statements (Subsequent Events)." In addition, a resolution was passed to dissolve our affiliate, DXGoGo Co., Ltd., and the liquidation process is currently underway.

## 2. Status of Business

### 1. Business and Other Risks

During the current interim consolidated accounting period, there were no new risks associated with the business, etc., or significant changes in the risks associated with the business, etc., described in the Annual Securities Report for the previous fiscal year.

### 2. Management's Analysis of Financial Position, Operating Results and Status of Cash Flows

The forward-looking statements in this document are based on judgments made as of the end of the current interim consolidated accounting period.

#### (1) Status of financial condition and results of operations

##### (i) Results of operations

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".

## (ii) Analysis of financial position

### (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.

(2) Analysis of Cash Flow Status

Cash and cash equivalents (hereafter, “cash”) at the end of the current interim consolidated accounting period increased by 1,589,123 thousand yen compared to the end of the previous consolidated fiscal year, to 3,323,918 thousand yen.

The status of each cash flow and their factors during the current interim consolidated accounting period are as follows.

(Net cash provided by (used in) operating activities)

Net cash provided by operating activities amounted to 878,146 thousand yen (1,773,394 thousand yen was acquired in the previous interim consolidated accounting period). This was mainly due to the following: profit before income taxes of 857,171 thousand yen; depreciation and amortization expenses of 651,916 thousand yen; and a decrease in accounts receivable of 1,681,311 thousand yen, while there was an increase in inventories amounted to 1,687,066 thousand yen and also there was a payment of corporate taxes of 311,549 thousand yen.

(Net cash provided by (used in) investing activities)

Net cash used in investment activities amounted to 789,022 thousand yen (compared to 869,168 thousand yen used in the previous interim consolidated accounting period). This was mainly due to the 782,896 thousand yen spent on purchase of intangible assets.

(Net cash provided by (used in) financing activities)

Net cash used in financing activities amounted to 1,500,000 thousand yen (298,371 thousand yen used in the previous interim consolidated accounting period). This was mainly due to the expenditure of 1,500,000 thousand yen for proceeds from short-term borrowings.

(3) Management policy and strategy, etc.

During the current interim consolidated accounting period, there were no significant changes to the management policies and strategies, etc., determined by the Group.

(4) Factual and financial issues to be addressed

During the current interim consolidated accounting period, there were no significant changes to the issues that the Group must address.

(5) Research and development activities

The total amount of our Group's research and development expenses for the current interim consolidated accounting period was 411,359 thousand yen. Note that research and development expenses under selling, general and administrative expenses totaled 386,127 thousand yen. This was due to the fact that contract income related to research and development was treated as a deduction from selling, general and administrative expenses.

There were no significant changes in the status of the Group's research and development activities during the current interim consolidated accounting period.

(6) Factors that may have a significant impact on operating results

There were no significant changes in the major factors affecting the Group's operation results during the current interim consolidated accounting period.

### 3. Important Contracts, etc., for Management Purposes

(Absorption-type Merger of a Consolidated Subsidiary)

At a meeting of the Board of Directors held on July 24, 2025, the Company resolved to conduct an absorption-type merger in which the Company will be the surviving entity and the consolidated subsidiary, OPTIM Digital Construction Co., Ltd., will be the absorbed (non-surviving) entity. The absorption-type merger agreement was signed on July 25, 2025. Furthermore, based on this agreement, the merger was executed on October 1, 2025.

Details are provided in "4. Financial Information, 1. Notes to Consolidated Interim Financial Statements (Subsequent Events)."

### 3. Status of the Submitting Company

#### 1. Status of Shares, etc.

##### (1) Total number of shares, etc.

##### (i) Total number of shares

| Type         | Total number of shares authorized (shares) |
|--------------|--------------------------------------------|
| Common stock | 195,712,000                                |
| Total        | 195,712,000                                |

##### (ii) Number of issued shares

| Type         | Number of issued shares as of the end of the interim period (shares)<br>(As of September 30, 2025) | Number of issued shares as of the date of submission (shares)<br>(As of November 14, 2025) | Name of listed financial instruments exchange or registered and licensed financial instruments business association | Details                                                                                                                                                         |
|--------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Common stock | 55,198,528                                                                                         | 55,198,528                                                                                 | Tokyo Stock Exchange Prime Market                                                                                   | The number of shares per unit is 100 shares.<br>This is the standard stock of the Company with full voting rights and no restrictions on the content of rights. |
| Total        | 55,198,528                                                                                         | 55,198,528                                                                                 | —                                                                                                                   | —                                                                                                                                                               |

##### (2) Status of stock acquisition rights, etc.

##### (i) Details of the stock option plan

Not applicable.

##### (ii) Status of other stock acquisition rights, etc.

Not applicable.

##### (3) Status of exercise of bonds with stock acquisition rights subject to exercise price revision, etc.

Not applicable.

##### (4) Changes in total number of issued shares, share capital, etc.

| Period             | Increase or decrease in the number of issued shares (shares) | Balance of total number of issued shares (shares) | Increase or decrease in share capital (1,000 yen) | Balance of share capital (1,000 yen) | Increase or decrease in legal capital surplus (1,000 yen) | Balance of legal capital surplus (1,000 yen) |
|--------------------|--------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|--------------------------------------|-----------------------------------------------------------|----------------------------------------------|
| September 30, 2025 | —                                                            | 55,198,528                                        | —                                                 | 445,435                              | —                                                         | 409,935                                      |

## (5) Status of major shareholders

As of September 30, 2025

| Name                                                   | Address                                                | Number of shares held (Shares) | Ratio of the number of shares held to the total number of shares issued (excluding treasury stock) (%) |
|--------------------------------------------------------|--------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------|
| Shunji Sugaya                                          | Chiyoda-ku, Tokyo                                      | 31,002,160                     | 56.27                                                                                                  |
| Nippon Telegraph and Telephone East Corporation        | 3-19-2 Nishi-shinjuku, Shinjuku-ku, Tokyo              | 3,200,000                      | 5.81                                                                                                   |
| Mizuho Trust, Trust Acc.                               | 1-3-3, Marunouchi, Chiyoda-ku, Tokyo                   | 2,700,000                      | 4.90                                                                                                   |
| The Master Trust Bank of Japan, Ltd. (Trust Account)   | Akasaka Intercity AIR, 1-8-1 Akasaka, Minato-ku, Tokyo | 1,909,100                      | 3.46                                                                                                   |
| FUJIFILM Holdings Corporation                          | 2-26-30 Nishiazabu, Minato-ku, Tokyo                   | 589,280                        | 1.07                                                                                                   |
| Shozo Ogami                                            | Kita-ku, Osaka-shi, Osaka                              | 456,000                        | 0.83                                                                                                   |
| SBI SECURITIES Co.,Ltd.                                | 1-6-1 Roppongi, Minato-ku, Tokyo                       | 437,598                        | 0.79                                                                                                   |
| The Nomura Trust and Banking Co., Ltd. (Trust Account) | 2-2-2, Otemachi, Chiyoda-ku, Tokyo                     | 364,400                        | 0.66                                                                                                   |
| Rakuten Securities, Inc.                               | 2-6-21 Minamiaoyama Minato-ku, Tokyo                   | 338,700                        | 0.61                                                                                                   |
| Shuhei Morofuji                                        | Sawara-ku, Fukuoka-shi, Fukuoka                        | 335,000                        | 0.61                                                                                                   |
| Total                                                  | —                                                      | 41,332,238                     | 75.01                                                                                                  |

(Note)

Although the Amendment Report to the Large Shareholding Report, which was made available for public inspection on July 23, 2025, states that Mizuho Trust and its joint holder, Asset Management One Co., Ltd., owned the following shares as of July 15, 2025, we are unable to confirm the number of shares effectively owned by Asset Management One Co., Ltd. as of the end of this interim accounting period, and therefore, it is not included in the above status of major shareholders.

The details of the Amendment Report to the Large Shareholding Report are as follows:

| Name                           | Address                              | Number of shares, etc., held (shares) | Percentage of Shares, etc., Held (%) |
|--------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| Mizuho Trust, Trust Acc.       | 1-3-3, Marunouchi, Chiyoda-ku, Tokyo | 2,700,000                             | 4.89                                 |
| Asset Management One Co., Ltd. | 1-8-2, Marunouchi, Chiyoda-ku, Tokyo | 389,700                               | 0.71                                 |

(6) Status of voting rights

(i) Number of issued shares

As of September 30, 2025

| Classification                                              | Number of shares (shares)                            | Number of voting rights | Details                                |
|-------------------------------------------------------------|------------------------------------------------------|-------------------------|----------------------------------------|
| Shares without voting rights                                | —                                                    | —                       | —                                      |
| Shares with restricted voting rights (Treasury stock, etc.) | —                                                    | —                       | —                                      |
| Shares with restricted voting rights (Other)                | —                                                    | —                       | —                                      |
| Shares with full voting rights (Treasury stock, etc.)       | (Shares owned by the Company)<br>Common stock 99,800 | —                       | —                                      |
| Shares with full voting rights (Other)                      | Common stock<br>55,064,700                           | 550,647                 | —                                      |
| Shares less than a basic unit                               | Common stock<br>30,328                               | —                       | Shares less than one unit (100 shares) |
| Total number of issued shares                               | 55,198,528                                           | —                       | —                                      |
| Total number of voting rights of shareholders               | —                                                    | 550,647                 | —                                      |

(Note) The 88 shares of treasury stock held by the Company are included in the number of common stocks shown in the “Shares less than a basic unit” column.

(ii) Treasury stock, etc.

As of September 30, 2025

| Owner's name                                       | Owner's address                           | The number of shares owned under the name of the Company (shares) | The number of shares owned under the name of other companies (shares) | Total number of shares owned (shares) | Ratio of the number of shares owned to the total number of issued shares (%) |
|----------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------|
| (Shares owned by the Company)<br>OPTiM CORPORATION | 1 Honjo-machi, Saga City, Saga Prefecture | 99,800                                                            | —                                                                     | 99,800                                | 0.18                                                                         |
| Total                                              | —                                         | 99,800                                                            | —                                                                     | 99,800                                | 0.18                                                                         |

2. Status of Officers

Not applicable.

## 4. Status of Accounting

### 1. Method of preparation of quarterly consolidated financial statements

The Company's interim consolidated financial statements are prepared in accordance with the Regulations Concerning Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 28 of 1976).

In addition, the company falls under the category of company listed in the upper column of item 1 of the table in Article 24-5, Paragraph 1 of the Financial Instruments and Exchange Act, and we prepare Type 1 interim consolidated financial statements in accordance with the provisions of Part 1 and Part 3 of the Regulations for Consolidated Financial Statements.

### 2. Audit certification

The Company received an interim review of its interim consolidated financial statements for the interim period (April 1, 2025 to September 30, 2025) by Grant Thornton Taiyo LLC under the provisions of Article 193-2, paragraph 1 of the Financial Instruments and Exchange Act.

# 1 Interim Consolidated Financial Statements

## (1) Interim Consolidated Balance Sheets

(1,000 yen)

|                                                            | Fiscal year ended<br>March 31, 2025<br>(As of March 31, 2025) | Six months ended<br>September 30, 2025<br>(As of September 30, 2025) |
|------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------|
| <b>Assets</b>                                              |                                                               |                                                                      |
| 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                                                           |
| <b>Liabilities</b>                                         |                                                               |                                                                      |
| 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                                                            |
| <b>Net assets</b>                                          |                                                               |                                                                      |
| 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                                                               |

|                                  | (1,000 yen)                                                   |                                                                      |
|----------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------|
|                                  | Fiscal year ended<br>March 31, 2025<br>(As of March 31, 2025) | Six months ended<br>September 30, 2025<br>(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

## Interim Consolidated Statements of Income

(1,000 yen)

|                                                             | For the six months ended<br>September 30, 2024<br>(From April 1, 2024 to<br>September 30, 2024) | For the six months ended<br>September 30, 2025<br>(From April 1, 2025 to<br>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                                                                                         |

## Interim Consolidated Statements of Comprehensive Income

(1,000 yen)

|                                                                | For the six months ended<br>September 30, 2024<br>(From April 1, 2024 to<br>September 30, 2024) | For the six months ended<br>September 30, 2025<br>(From April 1, 2025 to<br>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) Interim Consolidated Statements of Cash Flows

(1,000 yen)

|                                                                                      | For the six months ended<br>September 30, 2024<br>(From April 1, 2024 to<br>September 30, 2024) | For the six months ended<br>September 30, 2025<br>(From April 1, 2025 to<br>September 30, 2025) |
|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Cash flows from operating activities                                                 |                                                                                                 |                                                                                                 |
| Profit before income taxes                                                           | 665,660                                                                                         | 857,171                                                                                         |
| Depreciation and amortization expenses                                               | 511,606                                                                                         | 651,916                                                                                         |
| Increase (decrease) in provision for bonuses                                         | (89,099)                                                                                        | (91,541)                                                                                        |
| Increase (decrease) in provision loss on other                                       | (11,841)                                                                                        | (10,766)                                                                                        |
| Interest income                                                                      | (125)                                                                                           | (6,169)                                                                                         |
| Interest expenses                                                                    | 465                                                                                             | 76                                                                                              |
| Share of loss of entities accounted for using equity method                          | 128,867                                                                                         | 84,348                                                                                          |
| Loss (gain) on investments in investment partnerships                                | 18,288                                                                                          | (18,219)                                                                                        |
| Loss (gain) on change in equity                                                      | (1,996)                                                                                         | —                                                                                               |
| Decrease (increase) in trade receivables                                             | 924,397                                                                                         | 1,681,311                                                                                       |
| Decrease (increase) in inventories                                                   | (52,835)                                                                                        | (1,687,066)                                                                                     |
| Increase (decrease) in trade payables                                                | (45,011)                                                                                        | (50,819)                                                                                        |
| Increase (decrease) in accounts payable - other                                      | (76,738)                                                                                        | (246,667)                                                                                       |
| Increase (decrease) in accrued consumption taxes                                     | (66,022)                                                                                        | (113,720)                                                                                       |
| Increase (decrease) in contract liabilities                                          | 220,497                                                                                         | 237,688                                                                                         |
| Other, net                                                                           | 30,631                                                                                          | (102,760)                                                                                       |
| Subtotal                                                                             | 2,156,743                                                                                       | 1,184,780                                                                                       |
| Interest and dividends received                                                      | 109                                                                                             | 6,169                                                                                           |
| Interest paid                                                                        | (259)                                                                                           | (1,254)                                                                                         |
| Income taxes paid                                                                    | (383,198)                                                                                       | (311,549)                                                                                       |
| Net cash provided by (used in) operating activities                                  | 1,773,394                                                                                       | 878,146                                                                                         |
| Cash flows from investing activities                                                 |                                                                                                 |                                                                                                 |
| Purchase of property, plant and equipment                                            | (28,681)                                                                                        | (46,278)                                                                                        |
| Purchase of intangible assets                                                        | (849,245)                                                                                       | (782,896)                                                                                       |
| Proceeds from distributions from investment partnerships                             | 7,000                                                                                           | 40,000                                                                                          |
| Subsidies received                                                                   | 1,954                                                                                           | —                                                                                               |
| Other, net                                                                           | (194)                                                                                           | 153                                                                                             |
| Net cash provided by (used in) investing activities                                  | (869,168)                                                                                       | (789,022)                                                                                       |
| Cash flows from financing activities                                                 |                                                                                                 |                                                                                                 |
| Proceeds from short-term borrowings                                                  | —                                                                                               | 1,500,000                                                                                       |
| Repayments of short-term borrowings                                                  | (300,000)                                                                                       | —                                                                                               |
| Purchase of treasury shares                                                          | (65)                                                                                            | —                                                                                               |
| Proceeds from issuance of shares resulting from exercise of share acquisition rights | 1,694                                                                                           | —                                                                                               |
| Net cash provided by (used in) financing activities                                  | (298,371)                                                                                       | 1,500,000                                                                                       |
| Net increase (decrease) in cash and cash equivalents                                 | 605,854                                                                                         | 1,589,123                                                                                       |
| Cash and cash equivalents at beginning of period                                     | 1,902,753                                                                                       | 1,734,795                                                                                       |
| Cash and cash equivalents at end of period                                           | *2,508,607                                                                                      | *3,323,918                                                                                      |

[Notes]

(Matters relating to the interim consolidated balance sheets)

\* Breakdown of inventories

|                                | Fiscal year ended<br>March 31, 2025<br>(As of March 31, 2025) | Six months ended<br>September 30, 2025<br>(As of September 30, 2025) |
|--------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------|
| Merchandise and finished goods | 64,251 thousand yen                                           | 1,681,264 thousand yen                                               |
| Work in process                | 5,965 thousand yen                                            | 76,754 thousand yen                                                  |
| Raw materials and supplies     | 6,741 thousand yen                                            | 6,004 thousand yen                                                   |

(Matters relating to the interim consolidated statements of income)

\* The major items and amounts of selling, general and administrative expenses

|                                                                   | For the six months ended<br>September 30, 2024<br>(From April 1, 2024 to<br>September 30, 2024) | For the six months ended<br>September 30, 2025<br>(From April 1, 2025 to<br>September 30, 2025) |
|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Salary and allowance                                              | 425,472 thousand yen                                                                            | 427,107 thousand yen                                                                            |
| Provision for bonuses                                             | 59,590 thousand yen                                                                             | 56,384 thousand yen                                                                             |
| Provision for bonuses for board<br>directors (and other officers) | 10,826 thousand yen                                                                             | 10,867 thousand yen                                                                             |
| Research and development expenses                                 | 269,315 thousand yen                                                                            | 386,127 thousand yen                                                                            |

(Matters related to interim consolidated statements of cash flows)

\* Relationship between the balance of cash and cash equivalents at the end of the interim period and the amount of items recorded in the interim consolidated balance sheets.

|                           | For the six months ended<br>September 30, 2024<br>(From April 1, 2024 to<br>September 30, 2024) | For the six months ended<br>September 30, 2025<br>(From April 1, 2025 to<br>September 30, 2025) |
|---------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Cash and deposits         | 2,508,607 thousand yen                                                                          | 3,323,918 thousand yen                                                                          |
| Cash and cash equivalents | 2,508,607 thousand yen                                                                          | 3,323,918 thousand yen                                                                          |

(Segment information, etc.)

[Segment information]

I For the six months ended September 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 six months ended September 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.

(Matters related to revenue recognition)

Disaggregated information on revenue from contracts with major customers is as follows.

For the six months ended September 30, 2024 (From April 1, 2024 to September 30, 2024)

(1,000 yen)

|                                       | Amount    |
|---------------------------------------|-----------|
| Stock-type income                     | 3,880,091 |
| Flow-type income                      | 608,569   |
| Revenue from contracts with customers | 4,488,661 |
| Other revenue                         | 29,334    |
| Sales from external customers         | 4,517,995 |

For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)

(1,000 yen)

|                                       | Amount    |
|---------------------------------------|-----------|
| Stock-type income                     | 4,124,038 |
| Flow-type income                      | 814,236   |
| Revenue from contracts with customers | 4,938,275 |
| Other revenue                         | 32,745    |
| Sales from external customers         | 4,971,020 |

(Per share information)

Basic earnings per share and the basis for its calculation, as well as diluted earnings per share and the basis for its calculation, are as follows.

| Item                                                                                                                                                                                                 | For the six months ended<br>September 30, 2024<br>(From April 1, 2024 to<br>September 30, 2024) | For the six months ended<br>September 30, 2025<br>(From April 1, 2025 to<br>September 30, 2025) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| (1) Basic earnings per share                                                                                                                                                                         | 6.96 yen                                                                                        | 9.78 yen                                                                                        |
| (Basis for calculation)                                                                                                                                                                              |                                                                                                 |                                                                                                 |
| Profit attributable to owners of parent (1,000 yen)                                                                                                                                                  | 383,620                                                                                         | 538,843                                                                                         |
| Amount not attributable to common shareholders (1,000 yen)                                                                                                                                           | —                                                                                               | —                                                                                               |
| Net income attributable to owners of the parent related to common stock (1,000 yen)                                                                                                                  | 383,620                                                                                         | 538,843                                                                                         |
| Average number of shares of common stock during the period (shares)                                                                                                                                  | 55,082,764                                                                                      | 55,098,640                                                                                      |
| (2) Diluted earnings per share                                                                                                                                                                       | 6.93 yen                                                                                        | —                                                                                               |
| (Basis for calculation)                                                                                                                                                                              |                                                                                                 |                                                                                                 |
| Adjustment to profit attributable to owners of parent (1,000 yen)                                                                                                                                    | —                                                                                               | —                                                                                               |
| Increase in the number of common stocks (shares)                                                                                                                                                     | 253,305                                                                                         | —                                                                                               |
| Summary of dilutive shares not included in the calculation of diluted earnings per share due to the absence of dilutive effects, but with significant changes on the end of the previous fiscal year | —                                                                                               | —                                                                                               |

(Note) Diluted net income per share for the consolidated interim accounting period is not presented because there are no potentially dilutive shares outstanding.

(Significant subsequent events)

(Absorption-type Merger of a Consolidated Subsidiary)

At a meeting of the Board of Directors held on July 24, 2025, the Company resolved to conduct an **absorption-type merger** in which the Company will be the surviving entity and the consolidated subsidiary, **OPTIM Digital Construction Co., Ltd.**, will be the absorbed (non-surviving) entity. The absorption-type merger agreement was signed on July 25, 2025. Furthermore, based on this agreement, the merger was executed on October 1, 2025.

(1) Outline of the Transaction

① Overview of the Counterparty to the Absorption-type Merger

|                     |                                                     |
|---------------------|-----------------------------------------------------|
| Name                | OPTIM Digital Construction Co., Ltd.                |
| Business activities | Sale of ICT equipment for the construction industry |

② Main Reasons for Conducting the Absorption-type Merger

OPTIM Digital Construction Co., Ltd. mainly operates a business focused on ICT products for construction machinery. We decided to absorb this company to consolidate management resources and enhance operational efficiency within the Company Group.

③ Date of Business Combination

October 1, 2025

④ Legal Form of the Business Combination

The merger will be conducted as an absorption-type merger, with the Company as the surviving entity, and OPTIM

Digital Construction Co., Ltd. will be dissolved.

⑤ Name of the Combined Entity

OPTIM Corporation

⑥ Details of the Allotment in the Absorption-type Merger

Since OPTIM Digital Construction Co., Ltd. is a wholly-owned subsidiary of the Company, there will be no issuance of new shares or payment of merger consideration (merger premium) in this absorption-type merger.

⑦ Financial Position and Operating Results of the Absorbed Company for the Immediately Preceding Fiscal Year

|                           |                     |
|---------------------------|---------------------|
| Total Assets              | 24,963 thousand yen |
| Net Assets                | 22,990 thousand yen |
| Net Sales                 | 25,071 thousand yen |
| Net Income for the Period | 540 thousand yen    |

(2) Outline of Accounting Treatment

The transaction will be accounted for as a transaction under common control based on the "Accounting Standard for Business Combinations" and the "Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures, etc."

2. Other

Not applicable.

## Section II. Information on the Guarantee Company, etc., of the Submitting Company

Not applicable.

## Independent Auditor's interim Review Report

November 14, 2025

To the Board of Directors of OPTiM CORPORATION

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner  
Corporate Executive Partner

Certified Public Accountant

Motoki Ishikawa Seal

Designated Limited Liability Partner  
Corporate Executive Partner

Certified Public Accountant

Yohei Oniyanagi Seal

### Auditor's conclusion

We have conducted a review of the interim consolidated financial statements; namely, the interim consolidated balance sheet, interim consolidated statement of income, interim consolidated statement of comprehensive income, interim consolidated statements of cash flows and notes for the interim period (from April 1, 2025 to September 30, 2025) of the consolidated fiscal year from April 1, 2025, to March 31, 2026 of OPTiM CORPORATION, which are included in the section of Status of Accounting in accordance with the provisions of Article 193-2, paragraph 1 of the Financial Instruments and Exchange Act.

In the interim review conducted by our firm, we did not find anything in all material respects to cause us to believe that the above interim consolidated financial statements do not present fairly, in conformity with accounting principles for interim consolidated financial statements generally accepted in Japan, the financial position of OPTiM CORPORATION and its consolidated subsidiaries as of September 30, 2025, and the results of their operations and the status of cash flows for the interim period ended September 30, 2025.

### Basis for the auditor's conclusion

We have conducted our interim review in accordance with the interim review standards generally accepted in Japan. In the interim review standards, our responsibility is stated in the section of Responsibility of the Auditor in Interim Review of Interim Consolidated Financial Statement. We are independent of the Company and its consolidated subsidiaries in accordance with the rules of professional ethics in Japan (Including provisions applicable to the audit of financial statements of public interest entities), and we have fulfilled our other ethical responsibilities as auditors. We believe that we have obtained the evidence that forms the basis for our conclusions.

### Responsibility of management, Corporate Auditors, and Board of Corporate Auditors for interim consolidated financial statements

The Company's management is responsible for the preparation and fair presentation of the interim consolidated financial statements in accordance with the standards for the corporate accounting generally accepted in Japan. This includes the establishment and operation of internal control deemed necessary by management to prepare and properly present interim consolidated financial statements that are free from material misstatement, either due to fraud or error.

In preparing the interim consolidated financial statements, management evaluates whether it is appropriate to prepare interim consolidated financial statements based on the premise of going concern, and if it is necessary to disclose matters concerning going concern in accordance with the standards for corporate accounting generally accepted in Japan, management is responsible for disclosing such matters.

The responsibility of the Corporate Auditors and the Board of Corporate Auditors is to monitor the execution of duties by the Directors in the preparation and operation of the financial reporting process.

#### Auditor's responsibility for the interim review of the interim consolidated financial statements

The auditor's responsibility is to express a conclusion on the interim consolidated financial statements based on the interim review conducted by the auditor from an independent position in the interim review report.

Throughout the course of the interim review, the auditor will exercise professional judgment in accordance with interim review standards generally accepted in Japan and will conduct the following with professional skepticism.

- Conduct interim review procedures, including questioning, analytical procedures, and other procedures primarily with respect to management and persons responsible for financial and accounting matters. Interim review procedures are limited procedures compared to an audit of annual financial statements performed in accordance with auditing standards generally accepted in Japan.
- In the event that the auditor determines that there is a material uncertainty regarding events or circumstances that may cast significant doubt on the Company's ability to continue as a going concern, the auditor concludes, based on the evidence available, that there is no matter that causes the auditor to believe that the interim consolidated financial statements do not present fairly, in conformity with standards for corporate accounting generally accepted in Japan. In addition, if a material uncertainty regarding the premise of a going concern is recognized, the interim review report should draw readers' attention to the notes to the interim consolidated financial statements, or if the notes to the interim consolidated financial statements regarding the material uncertainty are not appropriate, a limited conclusion or a negative conclusion on the interim consolidated financial statements should be expressed. Although the auditor's conclusions are based on evidence obtained up to the date of the interim review report, it is possible that future events or circumstances may make it impossible for the entity to continue as a going concern.
- Evaluate whether there is anything that causes us to believe that the presentation of the interim consolidated financial statements and the notes thereto do not conform to the standards for the corporate accounting generally accepted in Japan, and whether there is anything that causes us to believe that the interim consolidated financial statements, their presentation, their composition, and their contents, including the related notes thereto, do not present fairly the underlying transactions and accounting events.
- Obtain evidence about the financial information of the Company and its consolidated subsidiaries that forms the basis for express a conclusion on the interim consolidated financial statements. The auditor is responsible for directing, supervising and reviewing the interim review of the interim consolidated financial statements. The auditor shall be solely responsible for the auditor's conclusions.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the scope of the planned interim review, the timing of the review, and any significant findings of the interim review.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the auditor's compliance with the provisions of professional ethics in Japan regarding independence, on matters that may reasonably be considered to affect the auditor's independence, and measures that have been taken to eliminate obstruction factors or safeguards that have been applied to reduce obstruction factors to an acceptable level, if any.

#### Conflicts of interest

There are no interests between the Company or its consolidated subsidiaries and our audit firm or its executive partners that should be disclosed pursuant to the provisions of the Certified Public Accountants Law.

End

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(Note) 1. The above is an electronic version of the matters stated in the original interim review report, the original of which is kept separately by the Company (the company submitting the interim report).

2. XBRL data is not included in the scope of this interim review.