Consolidated Financial Results for the Three Months Ended June 30, 2026 (IFRS)

August 14, 2026

Company name: Asteria Corporation — Tokyo Stock Exchange
Code number: 3853 URL: https://en.asteria.com/
Representative: HIRANO Yoichiro (Pina) President & CEO
Contact: SAITOH Yasuhisa VP, Corporate Affairs Phone: +81-3-5718-1655

Scheduled date of payment of cash dividends: —
Supplemental materials prepared for financial results: Yes
Earnings briefing for financial results: Yes (for institutional and individual investors)

(Figures are rounded to the nearest million yen)

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026 to June 30, 2026)

(1) Consolidated Operating Results

(% indicates year-on-year changes.)

	Revenue		Operating profit		Profit before income tax		Net profit		Net profit attributable to owners of the parent		Comprehensive net profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three Months ended June 30, 2026	824	7.0	2,451	688.3	2,446	857.2	1,955	688.3	1,733	640.6	2,050	620.2
Three Months ended June 30, 2025	770	5.9	311	—	256	—	248	—	234	—	285	—

(yen)

	Basic earnings per share	Diluted earnings per share
Three Months ended June 30, 2026	102.04	102.04
Three Months ended June 30, 2025	13.95	13.95

Note:Basic earnings per share and diluted earnings per share are based on net profit attributable to owners of the parent.

(2) Consolidated Financial Position

	Total assets	Total equity	Total equity attributable to owners of the parent	Ratio of equity attributable to owners of the parent
	Million yen	Million yen	Million yen	%
As of June 30, 2026	13,102	9,847	9,464	72.2
As of March 31, 2026	10,595	7,950	7,796	73.6

2. Dividends

(Yen)

	Annual dividends per share				
	End-Q1	End-Q2	End-Q3	Year-end	Total
Fiscal Year Ended March 31, 2026	—	—	—	9.00	9.00
Fiscal Year Ending March 31, 2027	—				
Fiscal Year Ending March 31, 2027 (Forecast)		—	—	10.00	10.00

Note: Revisions to the forecast of dividends since the last announcement: None

3. Forecast of Consolidated Results for Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

（% indicate year-on-year changes）

	Revenue		Operating profit	
	Millions of yen	%	Millions of yen	%
Full year	3,700	9.2	1,500	46.4

Note: Revisions to the forecast of consolidated results most recently announced: Yes

For details regarding the revision to the consolidated earnings forecast, please refer to the "Notice Regarding Revision to Earnings Forecast (Upward Revision to Operating Profit)" announced today (August 14, 2026).

* Notes

(1) Changes in significant subsidiaries during the fiscal period
(Changes in specified subsidiaries that caused a change in the scope of consolidation): None

(2) Changes in accounting policies/changes in accounting estimation
a) Changes in accounting policies due to IFRS requirements: None
b) Changes in accounting policies other than (2) a) above: None
c) Changes in accounting estimation: None

(3) Number of issued shares (Common Stock)

a) Total number of issued shares at the end of the period (including treasury stock)	As of June 30, 2026	17,491,265 shares	As of March 31, 2026	17,491,265 shares
b) Number of shares of treasury stock at the end of the period	As of June 30, 2026	505,322 Shares	As of March 31, 2026	505,321 shares
c) Average number of shares during the period	Three Months ended June 30, 2026	16,985,944 shares	Three months ended June 30, 2025	16,782,006 shares

* Review of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Cautionary statement on appropriate use of business results forecasts and other matters.

(Note on forward-looking statements)
This report contains forward-looking statements on future performance and other matters that are based on information currently available to the company and certain reasonable assumptions. These forward-looking statements are not guarantees of future performance. A variety of factors may cause actual performance to be materially different from that expressed or implied by these forward-looking statements. For notes on the assumptions used in business forecasts and use of these forecasts, please refer to “1. Qualitative Information for Business Results, (3) Outlook for consolidated business results, etc.”

(Access to supplementary materials for results and content from the results briefing)
The company plans to hold an online result briefing from 6 pm (JST) on Friday, August 14, 2026. The materials used in the briefing will be posted on our official website, and the briefing video itself will be streamed live on YouTube Live and will also be available on our website at a later date.

○Index of attached materials

1. Overview of Business Results

(1) Quarterly overview of business results

(Millions of yen)

	Q1 FY2025	Q1 FY2026	YoY growth
Revenue	770	824	7.0%
Operating profit or loss	311	2,451	688.3%
Profit or loss before income taxes	256	2,446	857.2%
Net profit or loss attributable to owners of the parent	234	1,733	640.6%

<Overview of revenue and profit>

For the cumulative first quarter of the fiscal year (April–June 2026; hereinafter referred to as "the first quarter"), revenue rose 7.0% year-on-year to 824 million yen, driven by growth in subscription sales.

Regarding profits, the company recorded significant increases—posting an operating profit of 2,451 million yen, a quarterly profit before tax of 2,446 million yen, and a quarterly profit attributable to owners of the parent of 1,733 million yen—due to the recognition of gains on the sale and valuation of SpaceX shares held by Asteria AI & Robotics Inc. within the investment business.

<Reportable segments>

The Group has two reportable segments: the "Software Business Segment" and the "Investment Business Segment."

<<Software Business segment>>

(Millions of yen)

	Q1 FY2025	Q1 FY2026	YoY growth
Revenue	770	824	7.0%

Revenue for the first quarter amounted to 824 million yen, with the combined ratio of subscription and support revenue, which provides a foundation for stable growth, exceeding 80% of total product revenue. In June, the Company announced “Bakusoku.AI,” a new AI-native business platform, and promoted initiatives aimed at expanding AI development using no-code products and accelerating the AI-native transformation of user companies..

Regarding our core data integration tool, "ASTERIA Warp," demand for integration with core enterprise systems remained robust, driven by the accelerating utilization of new data integration needs."Platio," a business app platform for frontline operations, in addition to expanding sales in sectors such as manufacturing and construction, inquiries increased for "Platio Connect," a high-value-added model capable of integrating with core enterprise systems, thereby accelerating data utilization across wide range of business areas.

For our digital content platform, "Handbook X," saw an increase in orders from the railway industry and other sectors, driven by high evaluations of its specifications suited to diverse environments and its convenience. For our AI/IoT platform, "Gravio," as demand for in-facility human flow monitoring rises, sales promotion efforts are being strengthened by positioning it as an infrastructure for physical AI utilization.

<<Investment Business segment>>

(Millions of yen)

	Q1 FY2025	Q1 FY2026	YoY growth
Investment valuation change	165	2,453	1,383.7%

Through Asteria Vision Fund I, L.P. (AVF-1), the Group executes investments in the "4D" (Data, Device, Decentralized, Design) domain, which aligns with our Software Business. Valuation gains and losses on portfolio companies are recognized in accordance with International Financial Reporting Standards (IFRS), and the segment recorded primarily a gain on sale and a fair value gain resulting from the partial sale of SpaceX shares.

(2) Quarterly explanation of financial position

Overview of Financial Position (Assets, Liabilities, and Equity)

(Assets)

Total assets at the end of the consolidated first quarter under review were 13,102 million yen, an increase of 2,507 million yen compared to the end of the previous fiscal year. This was mainly due to increases of 1,869 million yen in other financial assets, 567 million yen in trade and other receivables, and 136 million yen in cash and cash equivalents.

(Liabilities)

Total liabilities at the end of the consolidated first quarter under review were 3,255 million yen, an increase of 610 million yen compared to the end of the previous fiscal year. This was mainly due to increases of 397 million yen in deferred tax liabilities and 370 million yen in other current liabilities (primarily contract liabilities from business operations), despite a decrease of 112 million yen in trade and other payables.

(Equity)

Total equity at the end of the consolidated first quarter under review was 9,847 million yen, an increase of 1,897 million yen compared to the end of the previous fiscal year. This was mainly due to increases of 1,580 million yen in retained earnings and 88 million yen in other components of equity.

(3) Outlook for consolidated business results, etc.

Based on recent business results, the Group has revised its consolidated financial forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027), previously announced on May 14, 2026. For details, please refer to the "Notice Concerning Revision of Financial Forecasts (Upward Revision of Operating Profit)" announced today (August 14, 2026).

2. Condensed Quarterly Consolidated Financial Statements and Main Notes

(1) Condensed Quarterly Consolidated Statement of Financial Position

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and cash equivalents	3,260,223	3,395,899
Trade and other receivables	245,496	812,623
Other current assets	96,324	104,388
Total current assets	3,602,043	4,312,911
Non-current assets		
Property, plant and equipment	1,209,975	1,204,748
Intangible assets	398,072	413,894
Goodwill	801,585	801,585
Investments accounted for using the equity method	143,963	142,125
Deferred tax assets	131,659	47,076
Other financial assets	4,103,355	5,972,592
Other non-current assets	204,475	207,223
Total non-current assets	6,993,084	8,789,243
Total assets	10,595,127	13,102,154

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities and Equity		
Liabilities		
Current liabilities		
Borrowings	140,000	140,000
Trade and other payables	286,134	173,888
Income taxes payable	17,948	8,805
Other financial liabilities	76,148	79,793
Other current liabilities	926,587	1,296,822
Total current liabilities	1,446,816	1,699,308
Non-current liabilities		
Provisions	15,288	15,334
Borrowings	525,000	490,000
Deferred Tax Liability	-	397,408
Other financial liabilities	658,255	652,978
Total non-current liabilities	1,198,544	1,555,719
Total liabilities	2,645,360	3,255,028
Equity		
Common stock	2,275,343	2,275,343
Capital surplus	2,806,493	2,806,493
Treasury stock	(351,856)	(351,857)
Other equity components	1,251,170	1,338,803
Retained earnings	1,814,474	3,394,837
Total equity attributable to owners of the parent	7,795,625	9,463,619
Non-controlling interests	154,142	383,507
Total equity	7,949,767	9,847,127
Total liabilities and equity	10,595,127	13,102,154

(2) Condensed Quarterly Consolidated Statement of Profit or Loss

(Thousands of yen)

	Three Months ended June 30, 2025	Three Months ended June 30, 2026
Continuing operations		
Revenue	769,643	823,570
Cost of sales	95,942	127,647
Gross income	673,701	695,923
Selling, general and administrative expenses	553,927	701,790
Other income	191,325	2,457,012
Other expenses	187	303
Operating profit or loss	310,911	2,450,842
Finance income	2,022	1,981
Finance costs	60,422	7,283
Equity in earnings of affiliates	3,049	780
Profit or loss before income tax	255,561	2,446,320
Income tax expense	7,558	491,435
Net profit or loss	248,003	1,954,886
Attributable net profit or loss		
Net profit attributable to owners of the parent	234,037	1,733,236
Attributable to non-controlling interests	13,965	221,650
Net profit or loss	248,003	1,954,886
Earnings per share		
Basic earnings per share (Yen)	13.95	102.04
Diluted earnings per share (Yen)	13.95	102.04

(3) Condensed Quarterly Consolidated Statement of Comprehensive Income

(Thousands of yen)

	Three Months ended June 30, 2025	Three Months ended June 30, 2026
Profit or loss for the period	248,003	1,954,886
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	64,081	10,531
Total items that will not be reclassified to profit or loss	64,081	10,531
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	△27,389	84,817
Total items may be reclassified to profit or loss	△27,389	84,817
Total other comprehensive profit or loss	36,692	95,349
Total comprehensive income	284,694	2,050,235
Comprehensive income attributable to		
Owners of the parent	272,866	1,820,869
Non-controlling interests	11,828	229,365
Total comprehensive income	284,694	2,050,235

(4) Main Notes to Condensed Quarterly Consolidated Financial Statements

(Going concern assumption)

No matters to report.

(Change in accounting policies)

No matters to report.

(Notes on Quarterly Consolidated Statements of Cash Flows)

Condensed quarterly consolidated statements of cash flows for the period under review have not been prepared. Depreciation (including amortization related to intangible fixed assets) for the first three months of 2025 and 2026 are as follows.

(Thousands of yen)

	Three Months ended June 30, 2025	Three Months ended June 30, 2026
Depreciation and amortization	69,052	134,641

(Segment information)

(1) Overview of reportable segments

The Group's organizational structure is split into two basic components "Software Business segment" and "Investment Business segment" as reportable segments.

(2) Information on revenue, profits and losses, and assets by reportable segment

Q1 FY2025 (April 1, 2025- June 30, 2025)

	Reportable segment			Adjustments*1	Consolidated
	Software Business	Investment Business	Total		
	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)
Revenue					
Sales to external customers	769,643	—	769,643	—	769,643
Inter-segment transactions	—	—	—	—	—
Total	769,643	—	769,643	—	769,643
Segment profit or loss*2	122,815	162,283	285,097	—	285,097
Other income and expenses					25,814
Finance income					2,022
Finance expenses					60,422
Equity in earnings of affiliates (Figures in negative represent loss)					3,049
Profit or loss before income tax					255,561
Other items					
Depreciation and amortization expenses	69,052	—	69,052	—	69,052

(Notes) *1 "Adjustments" indicates mainly elimination of inter-segment transactions.

*2 Segment profit or loss calculated by deducting Cost of goods sales and Sales, general and administrative expenses from revenue. Of other income and expenses, valuation gains / losses on investments measured at fair value through profits / losses held by AVF-1 are transferred to segment profits of the Investment Business.

Q1 FY2026 (April 1, 2026- June 30, 2026)

	Reportable segment			Adjustments[*1]	Consolidated
	Software Business	Investment Business	Total		
	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)
Revenue					
Sales to external customers	823,570	－	823,570	－	823,570
Inter-segment transactions	－	－	－	－	－
Total	823,570	－	823,570	－	823,570
Segment profit or loss[*2]	△160	2,447,229	2,447,069	－	2,447,069
Other income and expenses					3,773
Finance income					1,981
Finance expenses					7,283
Equity in earnings of affiliates (Figures in negative represent loss)					780
Profit or loss before income tax					2,446,320
Other items					
Depreciation and amortization expenses	134,641	－	134,641	－	134,641

(Notes) *1 “Adjustments” indicates mainly elimination of inter-segment transactions.
*2 Segment profit or loss calculated by deducting Cost of goods sales and Sales, general and administrative expenses from revenue. Of other income and expenses, valuation gains / losses on investments measured at fair value through profits / losses held by AVF-1 are transferred to segment profits of the Investment Business.

(Notes on significant changes in shareholders’ equity)

None

(Significant subsequent events)

None