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## Summary of financial results for the second quarter (midterm) of the fiscal year ending September 2026 [J-GAAP] (non-consolidated)

14 May 2026

Company name Internetworking and Broadband Consulting Co., Ltd. Listed TSE  
 Code 3920 URL <http://www.abc21.co.jp/>  
 Representative (Title) COO & President (Name) Jou Oda  
 Contact (Title) General Manager, Corporate Services Div. (Name) Matsumoto, Kazuhiko TEL 03-5117-2780  
 Scheduled submission date of semi-annual report 14 May 2026 Scheduled dividend payment date 22 June 2026  
 Supplementary materials: Yes  
 Explanatory meeting: Yes (For institutional investors and analysts)

(Rounded down to the nearest million yen)

### 1. Results for the second quarter (midterm) of the fiscal year ending September 2026 (October 1, 2025 - March 31, 2026)

#### (1) Statement of income (Cumulative) (YoY %)

	Net sales		Operating profit		Ordinary profit		Interim net profit	
	JPY mil	%	JPY mil	%	JPY mil	%	JPY mil	%
Midterm of FYE Sep-2026	1,092	1.8	229	(9.0)	233	(10.9)	160	(13.3)
Midterm of FYE Sep-2025	1,073	—	252	—	262	—	184	—

	EPS	EPS (diluted)
	JPY	JPY
Midterm of FYE Sep-2026	28.83	—
Midterm of FYE Sep-2025	33.39	33.22

(Ref.) Equity in earnings of affiliates Midterm of FYE Sep-2026: 14 million yen  
 Midterm of FYE Sep-2025: 10 million yen

Note: Although the Company disclosed its consolidated financial results for the midterm of the fiscal year ended September 30, 2024, it has disclosed its non-consolidated financial results since the first quarter of the fiscal year ended September 30, 2025. Therefore, the year-on-year change rates for the midterm of the fiscal year ended in September 2025 are not provided.

#### (2) Financial Position

	Total assets	Net assets	Equity-to-asset ratio
	JPY mil	JPY mil	%
Midterm of FYE Sep-2026	3,808	2,407	63.2
FYE Sep-2025	3,739	2,273	60.8

(Ref.) Equity Midterm of FYE Sep-2026: 2,407 million yen  
 FYE Sep-2025: 2,273 million yen

### 2. Dividend

	Dividend				
	Q1	Q2	Q3	Q4	Total
	JPY	JPY	JPY	JPY	JPY
FYE Sep-2025	—	6.00	—	6.00	12.00
FYE Sep-2026	—	11.00			
FYE Sep-2026 (Est.)			—	11.00	22.00

(Note) Revisions to the forecasts of cash dividends most recently announced: No

3. Financial Forecast for FYE Sep-2026 (1 Oct 2025 - 30 Sep 2026)

(YoY%)

	Net sales		Operating profit		Ordinary profit		Profit (loss)		EPS
	JPY mil	%	JPY mil	%	JPY mil	%	JPY mil	%	JPY
FYE Sep-2025	2,700	12.3	630	11.5	620	7.9	430	4.7	77.37

(Note) Revisions to the earnings forecasts most recently announced: Yes

\* Notes

(1) Application of accounting procedures specific to the preparation of midterm financial statements: Yes

(2) Changes in accounting policies, changes in accounting estimates, and restatements

- |  |      |
|--|------|
| ① Accounting policy changes in accordance with revision of accounting standards: | None |
| ② Accounting policy changes excluding ①:   | None |
| ③ Accounting estimate changes:   | None |
| ④ Restatement:   | None |

(3) Number of outstanding shares (Ordinary shares)

① Outstanding number of shares at FYE (incl. treasury shares)	Midterm of FYE Sep-2026	5,751,600	FYE Sep-2025	5,751,600
② Number of treasury shares at FYE	Midterm of FYE Sep-2026	194,159	FYE Sep-2025	194,159
③ Average number of shares (midterm)	Midterm of FYE Sep-2026	5,557,441	Midterm of FYE Sep-2025	5,532,815

\*The summary of financial results for the second quarter (midterm) is not subject to review by a certified public accountant or an auditing firm.

\* (Disclaimer)

(Disclaimer regarding forward-looking statements)

The description regarding estimation or forecast in this material is based on our information and assumptions that we have understood reasonably. We never commit, pledge or promise an achievement of the description. Actual achievement will suffer from various factors.

#### 4. Midterm financial statements and major notes

##### (1) Midterm balance sheet

(Unit: JPY thousand)

	Previous fiscal year (30 Sep 2025)	Current midterm (31 March 2026)
<b>Assets</b>		
Current assets		
Cash and deposits	2,414,134	2,484,422
Accounts receivable – trade	548,680	341,790
Inventories	33,800	146,906
Prepaid expenses	27,615	23,397
Other	9,613	18,553
Total current assets	3,033,844	3,015,070
Non-current assets		
Property, plant and equipment	77,003	73,339
Intangible assets		
Software	29,941	98,949
Software in progress	91,181	70,677
Total intangible assets	121,122	169,626
Investments and other assets		
Investment securities	176,324	187,874
Affiliated company shares	43,301	43,301
Insurance reserve fund	189,399	207,821
Deferred tax assets	17,005	13,364
Other	81,293	97,700
Total investments and other assets	507,323	550,062
Total non-current assets	705,449	793,029
Total assets	3,739,294	3,808,100
<b>Liabilities</b>		
Current liabilities		
Accounts payable – trade	123,134	225,310
Short-term borrowings	800,000	800,000
Other accounts payable	101,980	53,478
Accrued expenses	87,771	73,118
Income taxes payable	136,141	83,549
Unpaid consumption tax, etc.	42,430	2,510
Contract liabilities	110,449	106,938
Lease liabilities	938	943
Other	17,644	8,773
Total current liabilities	1,420,490	1,354,623
Non-current liabilities		
Lease liabilities	552	79
Asset retirement obligations	45,175	45,542
Total non-current liabilities	45,728	45,622
Total liabilities	1,466,218	1,400,245
<b>Net assets</b>		
Shareholders' equity		
Capital stock	447,430	447,430
Capital surplus	443,152	443,152
Retained earnings	1,576,723	1,703,592
Treasury stock	(221,114)	(221,114)
Total shareholders' equity	2,246,191	2,373,060
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	26,884	34,794
Total valuation and translation adjustments	26,884	34,794
Total net assets	2,273,076	2,407,854
Total liabilities and net assets	3,739,294	3,808,100

## (2) Midterm income statement

(Unit: JPY thousand)

	Previous midterm (From 1 Oct 2024 to 31 Mar 2025)	Current midterm (From 1 Oct 2025 to 31 Mar 2026)
Net sales	1,073,457	1,092,796
COGS	217,152	236,335
Gross profit	856,304	856,460
Selling, general and administrative expenses	603,880	626,869
Operating profit	252,424	229,591
Non-operating income		
Subsidy income	12,500	2,761
Dividend income of insurance	-	5,190
Commission income	505	-
Other	102	464
Total non-operating income	13,108	8,415
Non-operating expenses		
Interest expenses	3,137	4,154
Total non-operating expenses	3,137	4,154
Ordinary profit	262,394	233,853
Extraordinary income		
Gain from liquidation of affiliated companies	2,788	-
Total extraordinary income	2,788	-
Interim net profit before tax	265,182	233,853
Corporate tax etc.	80,441	73,639
Interim net profit	184,741	160,213