



March 18, 2026

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 Representative Director, Executive Director, and CEO  
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**(Correction) Partial correction to " Consolidated Financial Results for the  
 Fiscal Year Ending December 31, 2025 [Japanese GAAP]**

We hereby announce that there were some corrections needed to be made to the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 [Japanese GAAP]" published on February 13, 2026. The corrected sections are indicated with an underline.

1. Reason for Correction

After the announcement of the " Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 [Japanese GAAP]" it was discovered that there were errors in some of the information provided. Therefore, the relevant sections will be corrected. Please note that this correction will not affect the consolidated income statement.

2. Correction Details

Summary Information

3. Consolidated earnings forecast for the fiscal year ending December 31, 2026 (January 1, 2026 - December 31, 2026)

**【Before Correction】**

	<u>Net sales</u>		Operating income		<u>Ordinary income</u>		<u>Net income attributable to shareholders of parent company</u>		<u>Net income per share</u>
	million yen	%	million yen	%	million yen	%	million yen	%	yen
FY2026	18,201	-	1,714	-	1,900	-	1,389	-	36.73

**【After Correction】**

	<u>Sales revenue</u>		Operating income		<u>Income before taxes</u>		<u>Income attributable to owners of the parent company</u>		<u>Basic earnings per share</u>
	million yen	%	million yen	%	million yen	%	million yen	%	yen
FY2026	18,201	-	1,714	-	1,900	-	1,389	-	36.73

Attached Documents

1. Overview of Business Results, etc.

(3) Overview of Cash Flows for the Current Period

**【Before Correction】**

(Cash flows from operating activities)

Net cash provided by operating activities was an expenditure of 1,354 million yen (provided 1,010 million yen in the previous consolidated fiscal year). This was mainly due to factors such as the recording of income before taxes of 907 million yen and an increase in accounts payable of 321 million yen.

**【After Correction】**

Net cash provided by operating activities was an expenditure of 1,354 million yen (provided 1,010 million yen in the previous consolidated fiscal year). This was mainly due to factors such as the recording of income before taxes of 907 million yen and an increase in accrued expenses of 232 million yen.

#### 1.(4) Explanation of Consolidated Earnings Forecasts and Other Forward-looking Statements

##### 【Before Correction】

##### (1) Creative & Engineering

This service line primarily provides creative and engineering support to Japanese clients, from business idea generation to product development and continuous product growth, and generates revenue through quasi-agency or contract agreements with clients.

The number of unique customers and average monthly customer sales for the fiscal year ending December 2026 have been set based on the trend in orders received up to the fiscal year ending December 2025. The number of unique customers for the fiscal year ending December 2026 is expected to continue to increase with the number of new customers, increasing by 16 companies from the previous fiscal year to 301. Average monthly customer sales are also expected to increase by 354,000 yen from the previous fiscal year to 5,411,000 yen, and sales for this service line for the fiscal year ending December 2026 are expected to be 13,744 million yen.

##### (2) Talent Platform

This service line discovers and develops IT talent both domestically and internationally, supporting clients in their digitalization efforts.

The need for IT talent is on the rise, and this trend is expected to continue in the fiscal year ending December 2026. Sales for this service line for the fiscal year ending December 2026 are expected to reach 2,520 million yen.

##### (3) Incubation and Others

This service line primarily produces digital content such as entertainment games and vertical manga, as well as developing and operating a fan community system exclusively for professional artists.

With stable demand for new and existing content and services expected sales for this service line are expected to reach 1,936 million yen in the fiscal year ending December 2026.

Taking into account the status of each of the above service lines, the consolidated business forecast for the fiscal year ending December 2026 is expected to be net sales of 18,201 million yen, gross profit of 9,113 million yen, operating profit of 1,714 million yen, ordinary profit of 1,900 million yen, and net profit attributable to owners of parent of 1,389 million yen.

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### 3. Consolidated Financial Statements and Primary Notes

#### (1) Consolidated Balance Sheet

【Before Correction】

	(Unit: million yen)	
	As of December 31, 2024	As of December 31, 2025
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes and accounts payable - trade	371	380
Short-term loans payable	1,250	-
Accounts payable - other	192	548
Accrued expenses	449	461
Income taxes payable	218	356
Contract liabilities	280	410
Provisions for bonuses	145	189
Provisions for shareholders benefit	-	111
Other	361	696
<b>Total current liabilities</b>	<b>3,268</b>	<b>3,154</b>
<b>Noncurrent liabilities</b>		
Long-term loans payable	-	1,777
Asset retirement obligations	96	100
Deferred tax liabilities	71	141
Other	246	271
<b>Total noncurrent liabilities</b>	<b>414</b>	<b>2,291</b>
<b>Total liabilities</b>	<b>3,682</b>	<b>5,446</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Capital stock	1,731	1,759
Capital surplus	1,716	1,744
Retained earnings	6,468	6,944
Treasury stock	(520)	(676)
<b>Total shareholders' equity</b>	<b>9,396</b>	<b>9,772</b>
<b>Accumulated other comprehensive income</b>		
Valuation difference on available-for-sale securities	29	157
Foreign currency translation adjustment	868	732
<b>Total accumulated other comprehensive income</b>	<b>897</b>	<b>889</b>
<b>Stock subscription rights</b>	<b>0</b>	<b>0</b>
<b>Total net assets</b>	<b>10,294</b>	<b>10,662</b>
<b>Total liabilities and net assets</b>	<b>13,976</b>	<b>16,109</b>

【After Correction】

(Unit: million yen)

	As of December 31, 2024	As of December 31, 2025
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes and accounts payable - trade	371	380
Short-term loans payable	1,250	-
Accounts payable - other	192	316
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Contract liabilities	280	410
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<b>Total liabilities and net assets</b>	<b>13,976</b>	<b>16,109</b>

3. Consolidated Financial Statements and Primary Notes

(4) Consolidated Interim Statements of Cash Flows

【Before Correction】

	(Unit: million yen)	
	Fiscal Year ended December 31, 2024 (Jan. 1 - Dec. 31)	Fiscal Year ended December 31, 2025 (Jan. 1 - Dec. 31)
<b>Cash flows from operating activities</b>		
Income before income taxes and minority interests	1,422	907
Depreciation and amortization	136	121
Amortization of goodwill	72	86
Increase (decrease) in allowance for doubtful accounts	28	16
Increase (decrease) in accrued bonuses	(49)	42
Interest (decrease) in provisions for shareholders benefit	-	111
Interest income	(178)	(266)
Interest expenses	7	25
Foreign exchange losses (gains)	(59)	(180)
Shareholder related expenses	-	100
Gain on sales of fixed assets	(0)	(2)
Sales and valuation losses(gain) on investment securities	32	94
Increase (decrease) in accounts receivable	(214)	(84)
Decrease (increase) in inventories	2	(36)
Decrease (increase) in trade receivables	126	9
Increase (decrease) in accounts receivable	38	(80)
Increase (decrease) in deposits	(160)	156
Increase (decrease) in accrued consumption taxes	(157)	(0)
Increase (decrease) in contract liabilities	(15)	130
Increase (decrease) in accounts payable	122	321
Increase (decrease) in accrued expenses	41	12
Other	46	(20)
Subtotal	1,242	1,464
Interest income received	302	191
Interest payments	(7)	(25)
Income taxes paid	(526)	(276)
Cash flows from operating activities	1,010	1,354

【After Correction】

(Unit: million yen)

	Fiscal Year ended December 31, 2024 (Jan. 1 - Dec. 31)	Fiscal Year ended December 31, 2025 (Jan. 1 - Dec. 31)
<b>Cash flows from operating activities</b>		
Income before income taxes and minority interests	1,422	907
Depreciation and amortization	136	121
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Increase (decrease) in accrued consumption taxes	(157)	(0)
Increase (decrease) in contract liabilities	(15)	130
Increase (decrease) in accounts payable	122	101
Increase (decrease) in accrued expenses	41	232
Other	46	(20)
Subtotal	1,242	1,464
Interest income received	302	191
Interest payments	(7)	(25)
Income taxes paid	(526)	(276)
Cash flows from operating activities	1,010	1,354