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May 13, 2026

## Consolidated Financial Results for the Three Months Ended March 31, 2026 (Under Japanese GAAP)

Company name: Amiya Corporation  
 Listing: Tokyo Stock Exchange  
 Securities code: 4258  
 URL: <https://www.amiya.co.jp/english/>  
 Representative: Kouta Ishida, CEO  
 Inquiries: Masanori Miyata, Executive Officer, General Manager of Corporate Planning Department  
 Telephone: +81-3-6822-9999  
 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the three months ended March 31, 2026 (from January 1, 2026 to March 31, 2026)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended								
March 31, 2026	1,762	26.8	347	23.1	331	19.0	227	14.2
March 31, 2025	1,389	14.5	282	24.5	278	15.8	199	16.3

(Note) Comprehensive income For the three months ended March 31, 2026: ¥215 million [12.5%]  
 For the three months ended March 31, 2025: ¥191million [(2.2)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended		
March 31, 2026	27.19	24.88
March 31, 2025	24.13	23.37

(Note) On July 1, 2025, the Company conducted a 2-for-1 stock split of its common stock. For the purposes of calculating basic earnings per share and diluted earnings per share, the split is assumed to have occurred at the beginning of the fiscal year ended December 31, 2025.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
March 31, 2026	7,197	2,010	27.7
December 31, 2025	6,940	2,833	40.8

Reference: Equity

As of March 31, 2026: ¥1,996 million  
 As of December 31, 2025: ¥2,829 million

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	—	0.00	—	15.73	15.73
Fiscal year ending December 31, 2026	—				
Fiscal year ending December 31, 2026 (Forecast)		—	—	—	—

(Notes) 1. Revisions to the forecast of cash dividends most recently announced: None

2. The expected amount of cash dividends for the fiscal year ending December 31, 2026 has not yet been determined.

## 3. Consolidated financial results forecast for the fiscal year ending December 31, 2026 (January 1, 2026 to December 31, 2026)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	7,002	18.0	1,200	14.1	1,188	13.3	850	13.3	101.75

(Note) Revisions to the forecast of financial results most recently announced: None

\* **Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: —

Excluded: —

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(Note) For details, please refer to “2. Quarterly Consolidated Financial Statements and Major Notes, (3) Notes to quarterly consolidated financial statements, (Application of special accounting treatment for the preparation of quarterly consolidated financial statements) on page 8 of the Attached Materials.

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	8,830,400 shares
As of December 31, 2025	8,830,400 shares

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

As of March 31, 2026	619,796 shares
As of December 31, 2025	316,596 shares

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

Three months ended March 31, 2026	8,368,942 shares
Three months ended March 31, 2025	8,256,266 shares

(Note) On July 1, 2025, the Company conducted a 2-for-1 stock split of its common stock. For the purposes of calculating total number of issued shares at the end of the period, number of treasury shares at the end of the period, and average number of shares outstanding during the period, the split is assumed to have occurred at the beginning of the fiscal year ended December 31, 2025.

\* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit firm: None

\* Proper use of earnings forecasts, and other special matters

The statements in this document regarding earnings forecasts and other forward-looking matters are based on information currently available to the Company and on certain assumptions that the Company considers reasonable and are not intended as a guarantee of achievement. Actual results may differ significantly due to various factors. For assumptions underlying the financial results forecasts and notes on the use of such forecasts, please refer to “1. (3) Explanation of future forecast information such as consolidated financial results forecast” on page 3 of the Attached Materials.

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## 1. Qualitative Information on Quarterly Financial Results

### (1) Explanation of operating results

In recent years, as cyberattacks affecting business partners have occurred frequently, and cybersecurity measures for the entire supply chain are required. Under the circumstances, during the three months ended March 31, 2026, initiatives by the Ministry of Economy, Trade and Industry and the National Cybersecurity Office under the Cabinet Secretariat toward the launch of the Security Measure Evaluation System for Improving Supply Chain Resilience (abbreviation: SCS Evaluation System) a framework for visualizing companies' cybersecurity measures, have progressed.

The SCS Evaluation System evaluates perspectives including log acquisition, maintaining audit trails, unauthorized access prevention, and communication security. Accordingly, security measures and audit response within companies have become more important. Against this backdrop, there have been increases in the number of inquiries for "ALog," our log management product, and "Verona," our fully managed SASE service.

As a result, for the three months ended March 31, 2026, net sales increased 26.8% year-on-year to 1,762,155 thousand yen, operating profit increased 23.1% year-on-year to 347,676 thousand yen, ordinary profit increased 19.0% year-on-year to 331,591 thousand yen, and profit attributable to owners of parent increased 14.2% year-on-year to 227,515 thousand yen.

Business performance by segment is as follows.

#### Data security business

In the Data security business, sales remained strong during the three months ended March 31, 2026. This was due to growing demand for addressing the SCS Evaluation System and increased adoption of "ALog," our log management product, as an analytical tool that contributes to identifying the causes of ransomware incidents.

As a result, for the three months ended March 31, 2026, net sales increased 32.5% year-on-year to 722,934 thousand yen and segment profit increased 54.1% year-on-year to 346,347 thousand yen.

#### Network security business

In the Network security business during the three months ended March 31, 2026, "Network All Cloud" continued to perform well. Behind this were rising needs for network virtualization solutions, which enable remote management of communication infrastructure from the cloud, as well as the need for cybersecurity measures against ransomware, phishing, etc. As for profitability, segment profit margin declined because of upfront investments in sales promotion and research and development for SASE\*, which is expected to see higher demand in the future.

As a result, for the three months ended March 31, 2026, net sales increased 23.1% year-on-year to 1,039,221 thousand yen and segment profit decreased 1.3% year-on-year to 257,025 thousand yen.

\* SASE: Cloud-based service that integrates network and security functions.

### (2) Explanation of financial position

#### (Assets)

As of the end of the three months ended March 31, 2026, total assets amounted to 7,197,823 thousand yen, an increase of 257,188 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to an increase of 287,477 thousand yen in cash and deposits, partially offset by a decrease of 59,018 thousand yen in investment securities.

#### (Liabilities)

As of the end of the three months ended March 31, 2026, total liabilities amounted to 5,187,419 thousand yen, an increase of 1,080,382 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to an increase of 1,500,000 thousand yen in bonds payable, partially offset by decreases of 300,000 thousand yen in short-term borrowings and of 117,950 thousand yen in income taxes payable.

#### (Net assets)

As of the end of the three months ended March 31, 2026, total net assets amounted to 2,010,403 thousand yen, a decrease of 823,193 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to a decrease of 888,982 thousand yen resulting from the increase in treasury

shares due to the purchase of treasury shares.

(3) Explanation of future forecast information such as consolidated financial results forecast

There has been no revision to the full-year consolidated financial results forecast for the fiscal year ending December 31, 2026 announced in the “Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP)” on February 12, 2026.

Financial results forecasts are based on information available as of the release of this document, and actual results may differ from the forecast due to various factors in future.

## 2. Quarterly Consolidated Financial Statements and Major Notes

### (1) Quarterly consolidated balance sheets

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Consolidated three months under review (March 31, 2026)
<b>Assets</b>		
Current assets		
Cash and deposits	4,561,892	4,849,370
Accounts receivable – trade	673,358	673,700
Work in process	80,659	57,682
Raw materials and supplies	410,483	410,194
Other	399,508	455,729
Total current assets	6,125,902	6,446,676
Non-current assets		
Property, plant and equipment		
Buildings and structures	90,512	90,705
Accumulated depreciation	(48,508)	(49,666)
Buildings and structures, net	42,003	41,038
Tools, furniture and fixtures	193,802	193,765
Accumulated depreciation	(153,508)	(156,763)
Tools, furniture and fixtures, net	40,294	37,001
Total property, plant and equipment	82,297	78,040
Intangible assets		
Goodwill	86,740	83,004
Software	81,583	73,791
Other	1,885	1,870
Total intangible assets	170,209	158,667
Investments and other assets		
Investment securities	315,501	256,483
Long-term prepaid expenses	13,236	24,285
Deferred tax assets	111,877	130,969
Insurance funds	43,939	45,685
Leasehold deposits	62,128	43,572
Other	15,541	13,441
Total investments and other assets	562,224	514,438
Total non-current assets	814,731	751,146
Total assets	6,940,634	7,197,823

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Consolidated three months under review (March 31, 2026)
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	176,521	197,149
Short-term borrowings	700,000	400,000
Current portion of long-term borrowings	139,943	120,498
Accounts payable - other	162,957	150,220
Accrued expenses	174,142	150,843
Income taxes payable	219,857	101,906
Contract liabilities	2,059,339	2,186,160
Provision for bonuses	88,700	1,500
Provision for performance-linked compensation for directors (and other officers)	22,400	27,099
Provision for performance-linked compensation for employees	14,000	16,499
Other provisions	9,800	11,549
Deposits received	27,663	45,610
Other	104,889	90,783
Total current liabilities	3,900,213	3,499,817
Non-current liabilities		
Bonds payable	—	1,500,000
Long-term borrowings	92,063	70,271
Long-term accounts payable - other	38,400	38,400
Retirement benefit liability	70,927	73,248
Other provisions	5,433	5,683
Total non-current liabilities	206,823	1,687,602
Total liabilities	4,107,036	5,187,419
<b>Net assets</b>		
Shareholders' equity		
Share capital	65,968	65,968
Capital surplus	902,467	902,991
Retained earnings	2,316,420	2,409,490
Treasury shares	(497,125)	(1,386,108)
Total shareholders' equity	2,787,731	1,992,341
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	41,443	4,040
Total accumulated other comprehensive income	41,443	4,040
Share acquisition rights	—	8,854
Non-controlling interests	4,422	5,166
Total net assets	2,833,597	2,010,403
Total liabilities and net assets	6,940,634	7,197,823

(2) Quarterly consolidated statements of income and comprehensive income  
Quarterly consolidated statements of income  
(Three months ended March 31)

(Unit: thousands of yen)

	Previous consolidated three-month period (from January 1, 2025 to March 31, 2025)	Consolidated three months under review (from January 1, 2026 to March 31, 2026)
Net sales	1,389,618	1,762,155
Cost of sales	733,821	935,389
Gross profit	655,796	826,766
Selling, general and administrative expenses	373,265	479,089
Operating profit	282,530	347,676
Non-operating income		
Interest income	1,508	4,377
Foreign exchange gains	—	278
Surrender value of insurance policies	—	19
Commission income	1,304	107
Subsidy income	47	1,228
Miscellaneous income	16	464
Total non-operating income	2,877	6,476
Non-operating expenses		
Interest expense	2,416	2,942
Foreign exchange losses	2,843	—
Commission for purchase of treasury shares	1,422	8,000
Bond issuance costs	—	10,480
Other	35	1,137
Total non-operating expenses	6,718	22,561
Ordinary profit	278,690	331,591
Extraordinary income		
Other	0	6
Total extraordinary income	0	6
Profit before income taxes	278,690	331,597
Income taxes	79,446	103,337
Profit	199,243	228,260
Profit attributable to non-controlling interests	—	744
Profit attributable to owners of parent	199,243	227,515

Quarterly consolidated statements of comprehensive income  
(Three months ended March 31)

(Unit: thousands of yen)

	Previous consolidated three-month period (from January 1, 2025 to March 31, 2025)	Consolidated three months under review (from January 1, 2026 to March 31, 2026)
Profit	199,243	228,260
Other comprehensive income		
Valuation difference on available-for-sale securities	(8,144)	(12,448)
Total other comprehensive income	(8,144)	(12,448)
Comprehensive income	191,098	215,812
Comprehensive income attributable to:		
Owners of parent	191,098	215,067
Non-controlling interests	—	744

(3) Notes to quarterly consolidated financial statements

(Note on entity's ability to continue as going concern)

Not applicable.

(Note on significant changes in the amounts of shareholders' equity)

1. Dividends paid

Resolution	Class of shares	Source of dividends	Total dividends (thousands of yen)	Dividends per share (Yen)	Record date	Effective date
Ordinary general meeting of shareholders held on March 26, 2026	Common stock	Retained earnings	133,922	15.73	December 31, 2025	March 27, 2026

2. Significant changes in the amounts of shareholders' equity

(Purchase of treasury shares)

Based on the resolution at the Board of Directors meeting held on February 12, 2026, the Company purchased 303,200 shares of treasury shares on February 13, 2026. As a result, the Company's treasury shares increased by 888,982 thousand yen during the three months ended March 31, 2026, with total treasury shares amounting to 1,386,108 thousand yen as of the end of the three-month period.

(Application of special accounting treatment for the preparation of quarterly consolidated financial statements)

With respect to tax expenses, a reasonable estimate of the effective tax rate after applying tax effect accounting to profit before income taxes for the consolidated fiscal year, including the three months ended March 31, 2026, has been applied to profit before income taxes in order to calculate the amount.

(Segment information, etc.)

[Segment information]

Previous consolidated three-month period (from January 1, 2025 to March 31, 2025)

Disclosure of net sales and profit (loss) for each reportable segment and disaggregation of revenue

(Unit: thousands of yen)

	Reportable segment			Adjustments (Note 1)	Amount recorded on quarterly consolidated statements of income (Note 2)
	Data security business	Network security business	Total		
Net sales					
Goods or services transferred at a point in time	145,951	443,172	589,123	—	589,123
Goods or services transferred over a period of time	399,477	401,017	800,495	—	800,495
Revenue arising from contracts with customers	545,428	844,189	1,389,618	—	1,389,618
Net sales to external customers	545,428	844,189	1,389,618	—	1,389,618
Inter-segment net sales and transfers	10,093	—	10,093	(10,093)	—
Total	555,522	844,189	1,399,712	(10,093)	1,389,618
Segment profit	224,755	260,408	485,163	(202,633)	282,530

- (Notes) 1. The negative 202,633 thousand yen adjustment in segment profit represents corporate expenses not allocated to each reportable segment. Additionally, corporate expenses are selling, general and administrative expenses that do not belong to any reportable segment.
2. Segment profit is adjusted with the operating profit in the quarterly consolidated statements of income.

Consolidated three months under review (from January 1, 2026 to March 31, 2026)

Disclosure of net sales and profit (loss) for each reportable segment and disaggregation of revenue

(Unit: thousands of yen)

	Reportable segment			Adjustments (Note 1)	Amount recorded on quarterly consolidated statements of income (Note 2)
	Data security business	Network security business	Total		
Net sales					
Goods or services transferred at a point in time	193,674	506,400	700,075	—	700,075
Goods or services transferred over a period of time	529,260	532,820	1,062,080	—	1,062,080
Revenue arising from contracts with customers	722,934	1,039,221	1,762,155	—	1,762,155
Net sales to external customers	722,934	1,039,221	1,762,155	—	1,762,155
Inter-segment net sales and transfers	27,316	16,625	43,942	(43,942)	—
Total	750,251	1,055,846	1,806,097	(43,942)	1,762,155
Segment profit	346,347	257,025	603,372	(255,695)	347,676

- (Notes) 1. The negative 255,695 thousand yen adjustment in segment profit represents corporate expenses not allocated to each reportable segment. Additionally, corporate expenses are selling, general and administrative expenses that do not belong to any reportable segment.
2. Segment profit is adjusted with the operating profit in the quarterly consolidated statements of income.

(Note on statements of cash flows)

Quarterly consolidated statements of cash flows for the three months ended March 31, 2026 have not been prepared. Depreciation (including amortization of intangible assets other than goodwill) and amortization of goodwill for the three months ended March 31, 2025 and 2026 are as follows.

(Unit: thousands of yen)

	Previous consolidated three-month period (from January 1, 2025 to March 31, 2025)	Consolidated three months under review (from January 1, 2026 to March 31, 2026)
Depreciation	21,951	35,781
Amortization of goodwill	2,016	3,735

(Significant subsequent events)

(Acquisition of a company through share purchase)

The Company announces that, at a meeting of the Board of Directors held today, May 13, 2026, it has resolved to acquire issued shares of Ampere Inc. (Head Office: Shinjuku-ku, Tokyo, Representative Director: Takakazu Seki, hereinafter “Ampere”) and make it a consolidated subsidiary, as follows.

1. Reason for the share acquisition

As a comprehensive provider of cybersecurity solutions, the Company operates a wide range of security-related services including the development, production, and sale of security products, as well as consulting and incident response services. As for our fully managed SASE service “Verona,” which we position as one of the key business areas for the future, we had faced issues such as higher procurement costs due to rising prices abroad and the weaker yen and delays in procurement due to external factors. This was because we had relied on overseas suppliers for procuring routers (hardware).

Given these circumstances, the Company decided to make Ampere, a producer of industrial and IT equipment, into its subsidiary, expecting this will realize lower procurement costs and stable supply of communication equipment. Based on this judgement, we have resolved the share acquisition.

2. Overview of the subsidiary to be changed (Ampere Inc.)

1	Name	Ampere Inc.		
2	Location	Saito Bldg., 7-5-3, Nishi-Shinjuku, Shinjuku-ku, Tokyo		
3	Name and position of representative	Takakazu Seki, Representative Director		
4	Business	Development, production, and sale of computer application equipment (hardware/software) and peripherals		
5	Capital	0.1 billion yen		
6	Date of establishment	October 7, 1971		
7	Major shareholders and shareholding ratios	Takakazu Seki 97.84%		
8	Relationship between the Company and the relevant company	Capital relationship	Not applicable	
		Personnel relationship	Not applicable	
		Business relationship	The relevant company provides the sales and maintenance services of network equipment to the Company.	
9	Operating results and financial position of the relevant company for the most recent three years			
	Fiscal year	Fiscal Year ended September 30, 2023 (Millions of yen)	Fiscal Year ended September 30, 2024 (Millions of yen)	Fiscal Year ended September 30, 2025 (Millions of yen)
	Net assets	329	427	546
	Total assets	1,289	1,453	1,427
	Net assets per share	1,095.85 yen	1,421.02 yen	1,815.78 yen
	Net sales	1,605	1,705	1,886
	Operating profit	83	113	137

	Ordinary profit	79	108	132
	Profit	74	105	126
	Basic earnings per share	246.49 yen	350.17 yen	419.76 yen
	Dividends per share	25	25	25

### 3. Overview of the counterparty of the share acquisition

1	Name	Takakazu Seki
2	Address	Yashio-shi, Saitama
3	Relationship between the Company and the relevant individual	There is no capital, personnel, or business relationship. The relevant individual is not a related party.

### 4. Number of shares to be acquired, acquisition price, and status of share ownership before and after acquisition

1	Number of shares held before change	0 shares
2	Number of shares to be acquired	294,300 shares
3	Acquisition price	Common stock of Ampere: 538 million yen Advisory fees, etc. (approximate amount): 2 million yen Total (approximate amount): 540 million yen
4	Number of shares held after change	294,300 shares (Percentage of voting rights held: 97.84%)

### 5. Schedule

1	Date of resolution at the Board of Directors meeting	May 13, 2026
2	Date of contract	May 13, 2026
3	Date of share transfer	May 14, 2026 (planned)

### 6. Future outlook

While the balance sheets will be included in the consolidation in the second quarter of the fiscal year ending December 31, 2026, the statements of income will be reflected starting from the fourth quarter of the fiscal year ending December 31, 2026. We are currently examining the impact of this share acquisition on our consolidated financial results for the fiscal year ending December 31, 2026 and expect the impact to be minor at this point in time. If it becomes necessary to revise the financial results forecast or if any matters that require disclosure arise in the future, we will promptly announce them.