August 12, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Amiya Corporation
Listing: Tokyo Stock Exchange
Securities code: 4258
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Scheduled date to file semi-annual securities report: August 12, 2026
Scheduled date to commence dividend payments: —
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	3,397	23.7	638	31.3	633	32.3	435	33.8
June 30, 2025	2,746	22.9	486	87.2	478	73.3	325	66.2

(Note) Comprehensive income For the six months ended June 30, 2026: ¥464 million [32.0%]
For the six months ended June 30, 2025: ¥351 million [59.2%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	52.47	52.40
June 30, 2025	39.57	38.32

(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
As of	Millions of yen	Millions of yen	%
June 30, 2026	8,919	2,356	26.2
December 31, 2025	6,940	2,833	40.8

Reference: Equity
As of June 30, 2026: ¥2,336 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	—	0.00			
Fiscal year ending December 31, 2026 (Forecast)			—	20.00	20.00

(Note) Revisions to the forecast of cash dividends most recently announced: Yes

For details of the revision to the forecast of cash dividends, please refer to "Notice Concerning Revision to Dividend Policy and Dividend Forecast" announced today (on August 12, 2026).

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: Yes
Newly included: 1 company (Ampere Inc.)
Excluded: —

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

(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 June 30, 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 June 30, 2026	596,742 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)

Six months ended June 30, 2026	8,294,558 shares
Six months ended June 30, 2025	8,219,637 shares

(Note) On July 1, 2025, the Company conducted a 2-for-1 stock split of its common stock. For the purposes of calculating 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.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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 Semi-annual Financial Results

(1) Explanation of operating results

During the six months ended June 30, 2026, amid the growing severity of cyberattacks against companies and damage caused by ransomware attacks, investments continued to be made in the transition to security measures based on a zero-trust approach and the enhancement of risk management across the entire supply chain. In addition, the government has been establishing frameworks to promote the visualization and standardization of companies' security levels, including the SCS Evaluation System. Thus, companies are required to implement more sophisticated security measures. Furthermore, as prices of competing foreign products have risen sharply due to the depreciation of the yen, domestic products have become increasingly important.

Against these changes in the business environment, demand for our ransomware protection products and services remained firm, and for the six months ended June 30, 2026, net sales increased 23.7% year-on-year to 3,397,090 thousand yen, operating profit increased 31.3% year-on-year to 638,840 thousand yen, ordinary profit increased 32.3% year-on-year to 633,561 thousand yen, and profit attributable to owners of parent increased 33.8% year-on-year to 435,249 thousand yen.

Business performance by segment is as follows.

Data security business

In the Data security business during the six months ended June 30, 2026, many orders were received from major manufacturers and large IT companies, against the backdrop of frequent cyberattacks and government initiatives to strengthen security measures, including the SCS Evaluation System. The churn rate has remained low, as the main purposes of implementation are economic security, internal control, and supply chain auditing, thereby providing a stable revenue base. In addition, as new orders from new industries, including energy and defense, have recently been increasing, the customer base of this segment has been expanding further.

As a result, for the six months ended June 30, 2026, net sales increased 27.7% year-on-year to 1,429,474 thousand yen and segment profit increased 51.5% year-on-year to 681,308 thousand yen.

Network security business

In the Network security business during the six months ended June 30, 2026, "Network All Cloud," which provides comprehensive network operations services, continued to perform well against the backdrop of the further shift to the cloud and growing needs for ransomware countermeasures. Particularly, orders increased mainly from medium-sized companies, including manufacturers with factories in multiple locations, as they have strong demand for comprehensive outsourcing of network operations and management. In addition, the expansion of sales channels through major capital partners contributed to the increase. Going forward, we will continue to make aggressive investments in sales promotion in the SASE domain, where the market is expected to expand rapidly.

As a result, for the six months ended June 30, 2026, net sales increased 20.9% year-on-year to 1,967,616 thousand yen and segment profit increased 7.7% year-on-year to 494,343 thousand yen.

(2) Explanation of financial position

1) Status of assets, liabilities, and net assets

(Assets)

As of the end of the six months ended June 30, 2026, total assets amounted to 8,919,358 thousand yen, an increase of 1,978,724 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to an increase of 391,719 thousand yen in cash and deposits, an increase of 195,457 thousand yen in merchandise and finished goods, an increase of 404,875 thousand yen in raw materials and supplies, an increase of 257,275 thousand yen in other current assets, and an increase of 272,920 thousand yen in goodwill, mainly reflecting the acquisition of a consolidated subsidiary and other factors.

(Liabilities)

As of the end of the six months ended June 30, 2026, total liabilities amounted to 6,563,004 thousand yen, an increase of 2,455,967 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 on the balance sheet reflecting the issuance of bonds and an increase of 929,464 thousand yen in contract liabilities resulting from the steady performance of subscription contracts for ALog software.

(Net assets)
As of the end of the six months ended June 30, 2026, total net assets amounted to 2,356,354 thousand yen, a decrease of 477,243 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to an increase of 435,249 thousand yen in retained earnings resulting from the recording of profit attributable to owners of parent, partially offset by a decrease of 133,922 thousand yen in retained earnings due to the payment of dividends and a decrease of 837,433 thousand yen due to the purchase of treasury shares and other factors.

2) Status of cash flows

Cash and cash equivalents as of the end of the six months ended June 30, 2026, increased by 287,218 thousand yen from the end of the previous fiscal year to 4,837,085 thousand yen. The status of various cash flows and factors for changes during the six months ended June 30, 2026, are as follows.

(Cash flows from operating activities)
Net cash provided by operating activities amounted to 495,912 thousand yen. This was mainly attributable to profit before income taxes and an increase in contract liabilities (advances received).

(Cash flows from investing activities)
Net cash used in investing activities amounted to 364,905 thousand yen. This was mainly attributable to purchase of shares of subsidiaries.

(Cash flows from financing activities)
Net cash provided by financing activities amounted to 156,034 thousand yen. This was mainly attributable to proceeds from issuance of bonds.

(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. Semi-annual Consolidated Financial Statements and Major Notes

(1) Semi-annual consolidated balance sheets

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Consolidated six months under review (June 30, 2026)
Assets		
Current assets		
Cash and deposits	4,561,892	4,953,611
Notes and accounts receivable - trade	673,358	784,009
Merchandise and finished goods	—	195,457
Work in process	80,659	138,711
Raw materials and supplies	410,483	815,358
Other	399,508	656,783
Total current assets	6,125,902	7,543,933
Non-current assets		
Property, plant and equipment	82,297	185,586
Intangible assets		
Goodwill	86,740	359,660
Software	81,583	89,635
Other	1,885	1,856
Total intangible assets	170,209	451,152
Investments and other assets		
Investment securities	315,501	373,969
Long-term prepaid expenses	13,236	30,276
Deferred tax assets	111,877	182,411
Insurance funds	43,939	46,446
Leasehold deposits	62,128	43,152
Other	15,541	62,429
Total investments and other assets	562,224	738,686
Total non-current assets	814,731	1,375,425
Total assets	6,940,634	8,919,358

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Consolidated six months under review (June 30, 2026)
Liabilities		
Current liabilities		
Notes and accounts payable - trade	176,521	278,263
Short-term borrowings	700,000	550,000
Current portion of long-term borrowings	139,943	155,177
Accounts payable - other	162,957	109,708
Accrued expenses	174,142	150,060
Income taxes payable	219,857	194,361
Contract liabilities	2,059,339	2,988,803
Provision for bonuses	88,700	14,929
Provision for performance-linked compensation for directors (and other officers)	22,400	8,430
Provision for performance-linked compensation for employees	14,000	5,553
Other provisions	9,800	3,498
Deposits received	27,663	25,236
Other	104,889	47,196
Total current liabilities	3,900,213	4,531,218
Non-current liabilities		
Bonds payable	—	1,500,000
Long-term borrowings	92,063	392,015
Long-term accounts payable - other	38,400	38,400
Retirement benefit liability	70,927	94,442
Other provisions	5,433	5,683
Other	—	1,245
Total non-current liabilities	206,823	2,031,786
Total liabilities	4,107,036	6,563,004
Net assets		
Shareholders’ equity		
Share capital	65,968	65,968
Capital surplus	902,467	919,181
Retained earnings	2,316,420	2,616,023
Treasury shares	(497,125)	(1,334,559)
Total shareholders’ equity	2,787,731	2,266,615
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	41,443	69,648
Total accumulated other comprehensive income	41,443	69,648
Share acquisition rights	—	8,854
Non-controlling interests	4,422	11,236
Total net assets	2,833,597	2,356,354
Total liabilities and net assets	6,940,634	8,919,358

(2) Semi-annual consolidated statements of income and comprehensive income

Semi-annual consolidated statements of income

(Unit: thousands of yen)

	Previous consolidated six-month period (from January 1, 2025 to June 30, 2025)	Consolidated six months under review (from January 1, 2026 to June 30, 2026)
Net sales	2,746,527	3,397,090
Cost of sales	1,468,669	1,769,898
Gross profit	1,277,857	1,627,192
Selling, general and administrative expenses	791,427	988,351
Operating profit	486,430	638,840
Non-operating income		
Interest income	1,528	4,457
Dividend income	700	1,225
Commission income	2,710	1,344
Subsidy income	90	12,859
Other	298	1,624
Total non-operating income	5,328	21,511
Non-operating expenses		
Interest expense	5,500	4,884
Foreign exchange losses	2,791	1,265
Commission for purchase of treasury shares	2,397	8,000
Bond issuance costs	—	10,480
Other	2,304	2,158
Total non-operating expenses	12,994	26,790
Ordinary profit	478,764	633,561
Extraordinary income		
Gain on sale of non-current assets	—	6
Total extraordinary income	—	6
Extraordinary losses		
Loss on retirement of non-current assets	561	198
Other	17	—
Total extraordinary losses	579	198
Profit before income taxes	478,185	633,369
Income taxes	152,932	196,999
Profit	325,252	436,370
Profit attributable to non-controlling interests	—	1,121
Profit attributable to owners of parent	325,252	435,249

Semi-annual consolidated statements of comprehensive income

(Unit: thousands of yen)

	Previous consolidated six-month period (from January 1, 2025 to June 30, 2025)	Consolidated six months under review (from January 1, 2026 to June 30, 2026)
Profit	325,252	436,370
Other comprehensive income		
Valuation difference on available-for-sale securities	26,593	28,204
Total other comprehensive income	26,593	28,204
Comprehensive income	351,845	464,574
Comprehensive income attributable to:		
Owners of parent	351,845	463,453
Non-controlling interests	—	1,121

(3) Semi-annual consolidated statements of cash flows

(Unit: thousands of yen)

	Previous consolidated six-month period (from January 1, 2025 to June 30, 2025)	Consolidated six months under review (from January 1, 2026 to June 30, 2026)
Cash flows from operating activities		
Profit before income taxes	478,185	633,369
Depreciation	45,783	52,028
Amortization of goodwill	4,033	7,471
Increase (decrease) in provision for bonuses	(35,530)	(85,700)
Increase (decrease) in provision for performance-linked compensation for directors (and other officers)	(14,042)	(13,970)
Increase (decrease) in provision for performance-linked compensation for employees	(6,602)	(8,447)
Increase (decrease) in other provisions	3,498	(6,052)
Increase (decrease) in retirement benefit liability	3,963	3,512
Loss on retirement of non-current assets	561	198
Loss (gain) on investments in investment partnerships	2,036	2,075
Foreign exchange losses (gains)	1,757	(175)
Interest and dividend income	(2,228)	(5,683)
Interest expenses	5,500	4,884
Subsidy income	(90)	(12,859)
Commission for purchase of treasury shares	2,397	8,000
Bond issuance costs	—	10,480
Decrease (increase) in trade receivables	(47,345)	131,206
Decrease (increase) in inventories	64,784	(160,932)
Decrease (increase) in advance payments to suppliers	(28,614)	(27,801)
Decrease (increase) in prepaid expenses	(41,247)	(48,805)
Increase (decrease) in trade payables	40,400	(16,061)
Increase (decrease) in contract liabilities	283,198	357,007
Increase (decrease) in accounts payable - other	16,678	(30,147)
Increase (decrease) in accrued expenses	(10,014)	(33,242)
Increase (decrease) in long-term accounts payable - other	(7,800)	—
Increase (decrease) in accrued consumption taxes	(22,355)	(49,482)
Other, net	(4,310)	(10,180)
Subtotal	732,596	700,690
Interest and dividends received	2,228	5,683
Interest paid	(9,743)	(3,463)
Subsidies received	90	12,859
Income taxes paid	(132,007)	(219,857)
Net cash provided by (used in) operating activities	593,164	495,912
Cash flows from investing activities		
Purchase of property, plant and equipment	(7,544)	(30,907)
Purchase of intangible assets	(20,247)	(26,357)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(38,586)	(305,299)
Purchase of insurance funds	(3,045)	(3,838)
Proceeds from cancellation of insurance funds	870	2,123
Other, net	(314)	(625)
Net cash provided by (used in) investing activities	(68,868)	(364,905)

(Unit: thousands of yen)

	Previous consolidated six-month period (from January 1, 2025 to June 30, 2025)	Consolidated six months under review (from January 1, 2026 to June 30, 2026)
Cash flows from financing activities		
Repayments of short-term borrowings	—	(300,000)
Repayments of long-term borrowings	(80,164)	(79,696)
Proceeds from issuance of bonds	—	1,489,519
Proceeds from issuance of shares	540	—
Proceeds from issuance of share acquisition rights	—	8,854
Purchase of treasury shares	(302,537)	(896,983)
Proceeds from disposal of treasury shares	360,246	68,262
Dividends paid	—	(133,922)
Net cash provided by (used in) financing activities	(21,915)	156,034
Effect of exchange rate change on cash and cash equivalents	(1,757)	175
Net increase (decrease) in cash and cash equivalents	500,623	287,217
Opening balance of cash and cash equivalents	3,566,979	4,549,867
Ending balance of cash and cash equivalents	4,067,603	4,837,085

(4) Notes to semi-annual 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)

Previous consolidated six-month period (from January 1, 2025 to June 30, 2025)

1 Matters concerning dividends

Not applicable.

2 Significant changes in the amounts of shareholders' equity

On June 2, 2025, the Company received payment for a third-party allotment of new shares through the disposal of treasury stock to NTT Communications Corporation (currently NTT DOCOMO BUSINESS, Inc.). As a result, during the six months ended June 30, 2025, capital surplus increased by 151,440 thousand yen, bringing capital surplus to 891,074 thousand yen at the end of the six months ended June 30, 2025.

Consolidated six months under review (from January 1, 2026 to June 30, 2026)

1 Matters concerning dividends

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 837,433 thousand yen during the six months ended June 30, 2026, with total treasury shares amounting to 1,334,559 thousand yen as of the end of the six-month period.

(Changes in scope of consolidation or scope of application of the equity method)

Significant changes in scope of consolidation

During the six months ended June 30, 2026, the Company acquired 97.84% of the issued shares of Ampere Inc., and has accordingly included the company within the scope of consolidation.

(Application of special accounting treatment for the preparation of semi-annual 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 six months ended June 30, 2026, has been applied to profit before income taxes in order to calculate the amount.

(Financial instruments)

Although bonds payable are significant to the operations of the corporate group's business and the amount thereof recorded in the semi-annual consolidated balance sheet has changed significantly compared with the end of the previous fiscal year, disclosure is omitted because the difference between the amount recorded in the semi-annual consolidated balance sheet and the fair value is immaterial.

(Segment information, etc.)

[Segment information]

Previous consolidated six-month period (from January 1, 2025 to June 30, 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 semi-annual consolidated statements of income (Note 2)
	Data security business	Network security business	Total		
Net sales					
Goods or services transferred at a point in time	287,044	807,180	1,094,225	—	1,094,225
Goods or services transferred over a period of time	832,536	819,765	1,652,301	—	1,652,301
Revenue arising from contracts with customers	1,119,581	1,626,946	2,746,527	—	2,746,527
Net sales to external customers	1,119,581	1,626,946	2,746,527	—	2,746,527
Inter-segment net sales and transfers	20,800	—	20,800	(20,800)	—
Total	1,140,381	1,626,946	2,767,327	(20,800)	2,746,527
Segment profit	449,681	458,891	908,573	(422,143)	486,430

(Notes) 1. The negative 422,143 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 semi-annual consolidated statements of income.

Consolidated six months under review (from January 1, 2026 to June 30, 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 semi-annual consolidated statements of income (Note 2)
	Data security business	Network security business	Total		
Net sales					
Goods or services transferred at a point in time	331,829	852,140	1,183,970	—	1,183,970
Goods or services transferred over a period of time	1,097,645	1,115,475	2,213,120	—	2,213,120
Revenue arising from contracts with customers	1,429,474	1,967,616	3,397,090	—	3,397,090
Net sales to external customers	1,429,474	1,967,616	3,397,090	—	3,397,090
Inter-segment net sales and transfers	56,655	36,570	93,225	(93,225)	—
Total	1,486,130	2,004,186	3,490,316	(93,225)	3,397,090
Segment profit	681,308	494,343	1,175,652	(536,811)	638,840

(Notes) 1. The negative 536,811 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 semi-annual consolidated statements of income.

(Business combinations, etc.)

Business combination through acquisition

At a meeting of the Board of Directors held on May 13, 2026, the Company resolved to acquire the shares of Ampere Inc. and make it a consolidated subsidiary. On the same date, the Company entered into a share transfer agreement, and subsequently acquired the shares on June 30, 2026.

(1) Overview of business combination

1) Name of acquired company and content of its business

Name of acquired company: Ampere Inc.

Content of business: Development, production, and sale of computer application equipment and peripherals

2) Main reasons for business combination

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.

3) Date of business combination

June 30, 2026; acquired shares

4) Legal format of business combination

Acquisition of shares for cash consideration

5) Corporate name after combination

There is no change to the corporate name after combination.

6) Ratio of acquired voting rights

97.84%

7) Main basis for determining the acquiring company

As the Company acquired the shares by means of cash consideration.

(2) Period of the acquired company’s business results included in the semi-annual consolidated statement of income for the semi-annual consolidated accounting period

As the acquisition date of the acquired company is June 30, 2026, and the difference between that date and the semi-annual consolidated closing date does not exceed three months, only the balance sheet has been consolidated in the semi-annual consolidated accounting period. Accordingly, the acquired company’s business results are not included in the semi-annual consolidated accounting period.

(3) Acquisition cost of the acquired company and breakdown of consideration by type

Consideration for acquisition	Cash and deposits	538,274 thousand yen
Acquisition cost		538,274 thousand yen

(4) Details and amounts of major acquisition-related costs

Advisory fees, etc.: 2,662 thousand yen

(5) Amount of goodwill recognized, reason for recognition, amortization method, and amortization period

1) Amount of goodwill recognized

280,391 thousand yen

The above amount is a provisionally calculated figure.

2) Reason for recognition

Arising from expected excess earnings capability associated with future business development.

3) Amortization method and amortization period

Amortization will be carried out on a straight-line basis over the period during which the effects are expected to arise. The amortization period is currently being determined.

(Significant subsequent events)

(Purchase of treasury shares)

At a meeting of the Board of Directors held on August 12, 2026, the Company resolved matters regarding the purchase of treasury shares pursuant to the provisions of Article 156 of the Companies Act, as applied pursuant to the provisions of Article 165, Paragraph 3 of the same Act, as follows.

1. Reason for purchasing treasury shares

To improve capital efficiency and implement agile capital policies responding to changes in the business environment. A portion of the treasury shares purchased will be used for shares to be delivered upon the conversion and exercise of the first series of unsecured convertible bonds with share acquisition rights and the third series of share acquisition rights through third-party allotment which were announced on February 12, 2026.

2. Details of matters regarding purchase

(1) Class of shares to be purchased: Common stock

(2) Total number of shares that may be purchased: 185,000 shares (maximum)
(ratio to the total number of issued shares (excluding treasury shares): 2.10%)

(3) Total purchase cost of shares: Amount required to purchase the maximum number of shares on the purchase date

(4) Purchase date: August 13, 2026

(5) Purchase method: Purchase through off-auction own share repurchase trading (ToSTNeT-3) of the Tokyo Stock Exchange

(Reference) Status of treasury shares held on July 31, 2026

Total number of issued shares (excluding treasury shares):	8,233,626 shares
Number of treasury shares:	596,774 shares