

## Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Under Japanese GAAP)

October 14, 2026

Company name    TeamSpirit Inc.

Stock exchange listings:  
Tokyo Growth

Securities code    4397    URL <https://corp.teamspirit.com/ja-jp/>

Representative    (Title)    CEO

(Name)Kazuyoshi Michishita

Inquiries    (Title)    CFO, Head of Corporate Division

(Name)Ryo Takahashi Tel 03-4577-7510

Date of general shareholders' meeting (as planned)    November 27, 2026

Dividend payable date  
(as planned)    -

Annual securities report filing date (as planned)    November 25, 2026

Supplemental material of annual results : Yes

Convening briefing of annual results : Yes

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

### 1. Consolidated financial results for the fiscal year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

#### (1) Consolidated operating results

(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                         | %     |
| Fiscal year ended August 31, 2026 | 6,079           | 23.5 | 463              | 71.8 | 464             | 67.2 | 351                                     | (3.1) |
| August 31, 2025                   | 4,922           | 11.3 | 269              | —    | 277             | —    | 362                                     | —     |

Note: Comprehensive income    For the fiscal year ended August 31, 2026    351Millions of yen((3.6)%)    For the fiscal year ended August 31, 2025    365Millions of yen    (—%)

|                                   | Basic earnings per share | Diluted earnings per share | Rate of return on equity | Ordinary profit to total assets ratio | Operating profit to net sales ratio |
|-----------------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------|-------------------------------------|
|                                   | Yen                      | Yen                        | %                        | %                                     | %                                   |
| Fiscal year ended August 31, 2026 | 22.46                    | 22.43                      | 23.5                     | 9.7                                   | 7.6                                 |
| August 31, 2025                   | 22.01                    | 22.01                      | 25.4                     | 6.8                                   | 5.5                                 |

Reference:Investment profit (loss) on equity method    For the fiscal year ended August 31, 2026    —Millions of yen    For the fiscal year ended August 31, 2025    —Millions of yen

#### (2) Consolidated financial position

|                       | Total assets    | Net assets      | Capital adequacy ratio | Net assets per share |
|-----------------------|-----------------|-----------------|------------------------|----------------------|
|                       | Millions of yen | Millions of yen | %                      | Yen                  |
| As of August 31, 2026 | 5,134           | 1,398           | 26.7                   | 91.86                |
| August 31, 2025       | 4,472           | 1,623           | 36.1                   | 97.88                |

Reference:Owner's equity    As of August 31, 2026    1,371Millions of yen    As of August 31, 2025    1,614Millions of yen

#### (3) Consolidated cash flows

|                                   | Cash flows from operating activities | Cash flows from investing activities | Cash flows from financing activities | Cash and equivalents, end of period |
|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
|                                   | Millions of yen                      | Millions of yen                      | Millions of yen                      | Millions of yen                     |
| Fiscal year ended August 31, 2026 | 652                                  | (5)                                  | (52)                                 | 3,539                               |
| August 31, 2025                   | 442                                  | (21)                                 | (34)                                 | 2,942                               |

## 2. Cash dividends

|                                               | Dividend per share |                |               |          |        | Total dividend paid | Payout ratio (consolidated) | Ratio of total amount of dividends to net assets (consolidated) |
|-----------------------------------------------|--------------------|----------------|---------------|----------|--------|---------------------|-----------------------------|-----------------------------------------------------------------|
|                                               | First quarter      | Second quarter | Third quarter | Year end | Annual |                     |                             |                                                                 |
|                                               | Yen                | Yen            | Yen           | Yen      | Yen    | Millions of yen     | %                           | %                                                               |
| Fiscal year ended August 31, 2025             | —                  | 0.00           | —             | 0.00     | 0.00   | —                   | —                           | —                                                               |
| Fiscal year ended August 31, 2026             | —                  | 0.00           | —             | 0.00     | 0.00   | —                   | —                           | —                                                               |
| Fiscal year ending August 31, 2027 (Forecast) | —                  | 0.00           | —             | 0.00     | 0.00   |                     | —                           |                                                                 |

## 3. Consolidated financial forecast for the fiscal year ending August 31, 2027 (from September 1, 2026 to August 31, 2027) (Percentages indicate year-on-year changes.)

|                                    | 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                      |
| Fiscal year ending August 31, 2027 | 7,000           | 15.1 | 535              | 15.4 | 535             | 15.2 | 405                                     | 15.3 | 26.60                    |

### \* Notes

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

(2) 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

(3) Number of issued shares (common shares)

① Number of issued and outstanding shares at the end of fiscal year (including treasury stock)

② Number of treasury stock at the end of fiscal year

③ Average number of shares

|                                   |                   |                                   |                   |
|-----------------------------------|-------------------|-----------------------------------|-------------------|
| As of August 31, 2026             | 16,519,400 shares | As of August 31, 2025             | 16,509,500 shares |
| As of August 31, 2026             | 1,296,465 shares  | As of August 31, 2025             | 17,915 shares     |
| Fiscal year ended August 31, 2026 | 15,647,777 shares | Fiscal year ended August 31, 2025 | 16,474,702 shares |

### [Reference] Overview of non-consolidated financial results

#### 1. Non-consolidated financial results for the fiscal year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

|                                   | Net sales       |      | Operating profit |      | Ordinary profit |      | Profit          |       |
|-----------------------------------|-----------------|------|------------------|------|-----------------|------|-----------------|-------|
|                                   | Millions of yen | %    | Millions of yen  | %    | Millions of yen | %    | Millions of yen | %     |
| Fiscal year ended August 31, 2026 | 6,079           | 23.5 | 459              | 77.1 | 463             | 55.4 | 349             | (8.6) |
| August 31, 2025                   | 4,922           | 11.3 | 259              | —    | 298             | —    | 382             | —     |

|                                   | Basic earnings per share | Diluted earnings per share |
|-----------------------------------|--------------------------|----------------------------|
| Fiscal year ended August 31, 2026 | Yen 22.35                | Yen 22.32                  |
| August 31, 2025                   | 23.22                    | 23.22                      |

(2) Non-consolidated financial position

|                       | Total assets          | Net assets            | Capital adequacy ratio | Net assets per share |
|-----------------------|-----------------------|-----------------------|------------------------|----------------------|
| As of August 31, 2026 | Millions of yen 5,122 | Millions of yen 1,390 | % 26.6                 | Yen 91.37            |
| August 31, 2025       | 4,462                 | 1,618                 | 36.0                   | 97.55                |

Reference: Owner's equity As of August 31, 2026 1,363Millions of yen As of August 31, 2025 1,608Millions of yen

\* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

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

Forward-looking statements, including the consolidated earnings forecasts stated in these materials, are based on information currently available to the Company and certain assumptions deemed reasonable. Thus, the Company does not intend to commit future accomplishment. Accordingly, actual business results may differ substantially from the Company's current assessment.

## Attached Material

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# 1. Consolidated financial statements and primary notes

## (1) Consolidated balance sheet

(Thousands of yen)

|                                                  | As of August 31, 2025 | As of August 31, 2026 |
|--------------------------------------------------|-----------------------|-----------------------|
| <b>Assets</b>                                    |                       |                       |
| Current assets                                   |                       |                       |
| Cash and deposits                                | 2,942,807             | 3,539,318             |
| Accounts receivable - trade, and contract assets | 119,585               | 156,983               |
| Advance payments to suppliers                    | 455,501               | 519,300               |
| Other                                            | 159,705               | 140,512               |
| Allowance for doubtful accounts                  | (646)                 | (513)                 |
| Total current assets                             | 3,676,953             | 4,355,601             |
| Non-current assets                               |                       |                       |
| Property, plant and equipment                    |                       |                       |
| Facilities attached to buildings                 | 2,638                 | 2,638                 |
| Accumulated depreciation                         | (548)                 | (822)                 |
| Facilities attached to buildings, net            | 2,089                 | 1,815                 |
| Other                                            | 17,441                | 19,484                |
| Accumulated depreciation                         | (10,494)              | (10,969)              |
| Other, net                                       | 6,947                 | 8,515                 |
| Total property, plant and equipment              | 9,036                 | 10,330                |
| Intangible assets                                |                       |                       |
| Goodwill                                         | 39,840                | 30,986                |
| Other                                            | 5,496                 | 1,353                 |
| Total intangible assets                          | 45,336                | 32,340                |
| Investments and other assets                     |                       |                       |
| Deferred tax assets                              | 693,358               | 689,452               |
| Other                                            | 48,151                | 46,432                |
| Total investments and other assets               | 741,510               | 735,884               |
| Total non-current assets                         | 795,883               | 778,555               |
| Total assets                                     | 4,472,837             | 5,134,157             |

(Thousands of yen)

|                                              | As of August 31, 2025 | As of August 31, 2026 |
|----------------------------------------------|-----------------------|-----------------------|
| <b>Liabilities</b>                           |                       |                       |
| Current liabilities                          |                       |                       |
| Accounts payable - trade                     | 12,895                | 14,440                |
| Income taxes payable                         | 119,016               | 67,462                |
| Accrued expenses                             | 233,495               | 271,955               |
| Deferred revenue                             | 2,025,897             | 2,295,996             |
| Provision for bonuses                        | 152,810               | 174,303               |
| Provision for shareholder benefit program    | 18,483                | 22,589                |
| Current portion of long-term borrowings      | —                     | 120,000               |
| Other                                        | 286,315               | 338,986               |
| Total current liabilities                    | 2,848,914             | 3,305,734             |
| Non-current liabilities                      |                       |                       |
| Long-term borrowings                         | —                     | 430,000               |
| Total non-current liabilities                | —                     | 430,000               |
| Total liabilities                            | 2,848,914             | 3,735,734             |
| <b>Net assets</b>                            |                       |                       |
| Shareholders' equity                         |                       |                       |
| Share capital                                | 850,812               | 502,494               |
| Capital surplus                              | 840,812               | 1,194,119             |
| Retained earnings                            | (98,555)              | 252,848               |
| Treasury shares                              | (509)                 | (600,502)             |
| Total shareholders' equity                   | 1,592,560             | 1,348,960             |
| Accumulated other comprehensive income       |                       |                       |
| Foreign currency translation adjustment      | 21,566                | 22,127                |
| Total accumulated other comprehensive income | 21,566                | 22,127                |
| Share acquisition rights                     | 9,796                 | 27,335                |
| Total net assets                             | 1,623,923             | 1,398,422             |
| Total liabilities and net assets             | 4,472,837             | 5,134,157             |

## (2) Consolidated statements of income and comprehensive income

## Consolidated statement of income

(Thousands of yen)

|                                              | Fiscal year ended<br>August 31, 2025 | Fiscal year ended<br>August 31, 2026 |
|----------------------------------------------|--------------------------------------|--------------------------------------|
| Net sales                                    | 4,922,684                            | 6,079,435                            |
| Cost of sales                                | 2,938,237                            | 3,797,830                            |
| Gross profit                                 | 1,984,447                            | 2,281,605                            |
| Selling, general and administrative expenses | 1,714,615                            | 1,817,958                            |
| Operating profit                             | 269,831                              | 463,646                              |
| Non-operating income                         |                                      |                                      |
| Interest income                              | 3,686                                | 7,919                                |
| Subsidy income                               | 225                                  | —                                    |
| Gain on reversal of restructuring expenses   | 3,813                                | —                                    |
| Point return income                          | 2,221                                | 2,341                                |
| Other                                        | 1,577                                | 856                                  |
| Total non-operating income                   | 11,524                               | 11,117                               |
| Non-operating expenses                       |                                      |                                      |
| Interest expenses                            | 230                                  | 4,662                                |
| Foreign exchange losses                      | 1,375                                | 879                                  |
| Share issuance costs                         | 1,582                                | 2,314                                |
| Consumption taxes variances                  | —                                    | 1,288                                |
| Other                                        | 298                                  | 1,044                                |
| Total non-operating expenses                 | 3,487                                | 10,189                               |
| Ordinary profit                              | 277,869                              | 464,575                              |
| Extraordinary losses                         |                                      |                                      |
| Loss on retirement of non-current assets     | —                                    | 1,185                                |
| Total extraordinary losses                   | —                                    | 1,185                                |
| Profit before income taxes                   | 277,869                              | 463,389                              |
| Income taxes - current                       | 105,940                              | 108,080                              |
| Income taxes - deferred                      | (190,730)                            | 3,905                                |
| Total income taxes                           | (84,789)                             | 111,985                              |
| Profit                                       | 362,659                              | 351,403                              |
| Profit attributable to owners of parent      | 362,659                              | 351,403                              |

## Consolidated statement of comprehensive income

(Thousands of yen)

|                                                          | Fiscal year ended<br>August 31, 2025 | Fiscal year ended<br>August 31, 2026 |
|----------------------------------------------------------|--------------------------------------|--------------------------------------|
| Profit                                                   | 362,659                              | 351,403                              |
| Other comprehensive income                               |                                      |                                      |
| Foreign currency translation adjustment                  | 2,452                                | 560                                  |
| Total other comprehensive income                         | 2,452                                | 560                                  |
| Comprehensive income                                     | 365,111                              | 351,964                              |
| Comprehensive income attributable to                     |                                      |                                      |
| Comprehensive income attributable to owners of<br>parent | 365,111                              | 351,964                              |

## (3) Consolidated statement of changes in equity

Fiscal year ended August 31, 2025

(Thousands of yen)

|                                                      | Shareholders' equity |                 |                   |                 |                            | Accumulated other comprehensive income  |                                              | Share acquisition rights | Total net assets |
|------------------------------------------------------|----------------------|-----------------|-------------------|-----------------|----------------------------|-----------------------------------------|----------------------------------------------|--------------------------|------------------|
|                                                      | Share capital        | Capital surplus | Retained earnings | Treasury shares | Total shareholders' equity | Foreign currency translation adjustment | Total accumulated other comprehensive income |                          |                  |
| Balance at beginning of period                       | 840,824              | 830,824         | (461,214)         | (509)           | 1,209,925                  | 19,113                                  | 19,113                                       | —                        | 1,229,039        |
| Changes during period                                |                      |                 |                   |                 |                            |                                         |                                              |                          |                  |
| Issuance of new shares                               | 9,987                | 9,987           |                   |                 | 19,975                     |                                         |                                              |                          | 19,975           |
| Profit (loss) attributable to owners of parent       |                      |                 | 362,659           |                 | 362,659                    |                                         |                                              |                          | 362,659          |
| Net changes in items other than shareholders' equity |                      |                 |                   |                 |                            | 2,452                                   | 2,452                                        | 9,796                    | 12,248           |
| Total changes during period                          | 9,987                | 9,987           | 362,659           | —               | 382,634                    | 2,452                                   | 2,452                                        | 9,796                    | 394,883          |
| Balance at end of period                             | 850,812              | 840,812         | (98,555)          | (509)           | 1,592,560                  | 21,566                                  | 21,566                                       | 9,796                    | 1,623,923        |

Fiscal year ended August 31, 2026

(Thousands of yen)

|                                                      | Shareholders' equity |                 |                   |                 |                            | Accumulated other comprehensive income  |                                              | Share acquisition rights | Total net assets |
|------------------------------------------------------|----------------------|-----------------|-------------------|-----------------|----------------------------|-----------------------------------------|----------------------------------------------|--------------------------|------------------|
|                                                      | Share capital        | Capital surplus | Retained earnings | Treasury shares | Total shareholders' equity | Foreign currency translation adjustment | Total accumulated other comprehensive income |                          |                  |
| Balance at beginning of period                       | 850,812              | 840,812         | (98,555)          | (509)           | 1,592,560                  | 21,566                                  | 21,566                                       | 9,796                    | 1,623,923        |
| Changes during period                                |                      |                 |                   |                 |                            |                                         |                                              |                          |                  |
| Issuance of new shares                               | 2,494                | 2,494           |                   |                 | 4,989                      |                                         |                                              |                          | 4,989            |
| Transfer from share capital to other capital surplus | (350,812)            | 350,812         |                   |                 | —                          |                                         |                                              |                          | —                |
| Purchase of treasury shares                          |                      |                 |                   | (599,993)       | (599,993)                  |                                         |                                              |                          | (599,993)        |
| Profit (loss) attributable to owners of parent       |                      |                 | 351,403           |                 | 351,403                    |                                         |                                              |                          | 351,403          |
| Net changes in items other than shareholders' equity |                      |                 |                   |                 |                            | 560                                     | 560                                          | 17,539                   | 18,099           |
| Total changes during period                          | (348,317)            | 353,307         | 351,403           | (599,993)       | (243,600)                  | 560                                     | 560                                          | 17,539                   | (225,500)        |
| Balance at end of period                             | 502,494              | 1,194,119       | 252,848           | (600,502)       | 1,348,960                  | 22,127                                  | 22,127                                       | 27,335                   | 1,398,422        |

## (4) Consolidated statement of cash flows

(Thousands of yen)

|                                                                                  | Fiscal year ended<br>August 31, 2025 | Fiscal year ended<br>August 31, 2026 |
|----------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Cash flows from operating activities                                             |                                      |                                      |
| Profit before income taxes                                                       | 277,869                              | 463,389                              |
| Depreciation and amortization                                                    | 11,581                               | 17,222                               |
| Loss on retirement of non-current assets                                         | —                                    | 1,185                                |
| Interest expenses                                                                | —                                    | 4,662                                |
| Share-based payment expenses                                                     | 9,796                                | 17,539                               |
| Increase (decrease) in allowance for doubtful accounts                           | (326)                                | (132)                                |
| Increase (decrease) in provision for bonuses                                     | 88,640                               | 21,492                               |
| Increase (decrease) in provision for shareholder benefit program                 | 18,483                               | 4,106                                |
| Increase (decrease) in provision for business restructuring                      | (113,411)                            | —                                    |
| Interest and dividend income                                                     | (3,911)                              | (7,919)                              |
| Subsidy income                                                                   | (225)                                | —                                    |
| Share issuance costs                                                             | 1,582                                | 2,314                                |
| Decrease (increase) in accounts receivable - trade, and contract assets          | (69,735)                             | (37,398)                             |
| Decrease (increase) in advance payments to suppliers                             | (95,766)                             | (58,810)                             |
| Decrease (increase) in prepaid expenses                                          | 38,606                               | 14,497                               |
| Increase (decrease) in trade payables                                            | 3,819                                | 1,545                                |
| Increase (decrease) in accounts payable - other                                  | (1,472)                              | 59,113                               |
| Increase (decrease) in deferred revenue                                          | 261,812                              | 270,099                              |
| Other, net                                                                       | 40,175                               | 31,440                               |
| Subtotal                                                                         | 467,517                              | 804,348                              |
| Interest and dividends received                                                  | 3,911                                | 7,919                                |
| Interest paid                                                                    | —                                    | (4,662)                              |
| Subsidies received                                                               | 225                                  | —                                    |
| Income taxes paid                                                                | (28,692)                             | (154,885)                            |
| Net cash provided by (used in) operating activities                              | 442,961                              | 652,720                              |
| Cash flows from investing activities                                             |                                      |                                      |
| Purchase of property, plant and equipment                                        | (468)                                | (5,338)                              |
| Proceeds from refund of leasehold and guarantee deposits                         | —                                    | 204                                  |
| Payments of leasehold and guarantee deposits                                     | —                                    | (50)                                 |
| Purchase of shares of subsidiaries resulting in change in scope of consolidation | (21,660)                             | —                                    |
| Other, net                                                                       | 200                                  | —                                    |
| Net cash provided by (used in) investing activities                              | (21,929)                             | (5,184)                              |
| Cash flows from financing activities                                             |                                      |                                      |
| Repayments of short-term borrowings                                              | (32,436)                             | —                                    |
| Proceeds from long-term borrowings                                               | —                                    | 600,000                              |
| Repayments of long-term borrowings                                               | —                                    | (50,000)                             |
| Purchase of treasury shares                                                      | —                                    | (599,993)                            |
| Other, net                                                                       | (1,582)                              | (2,314)                              |
| Net cash provided by (used in) financing activities                              | (34,018)                             | (52,307)                             |
| Effect of exchange rate change on cash and cash equivalents                      | 12,406                               | 1,282                                |
| Net increase (decrease) in cash and cash equivalents                             | 399,420                              | 596,510                              |
| Cash and cash equivalents at beginning of period                                 | 2,543,387                            | 2,942,807                            |
| Cash and cash equivalents at end of period                                       | 2,942,807                            | 3,539,318                            |

(5) Notes to the consolidated financial statements

(Notes regarding going concern assumption)

Not applicable.

(Notes on significant changes in the amount of shareholders' equity)

(Reduction of share capital and capital reserve, and issuance of restricted stock)

Pursuant to the resolution of the annual general meeting of shareholders held on November 28, 2025, the reduction of capital became effective on January 6, 2026. The Company reduced its share capital by ¥350,812 thousand and its capital reserve by ¥340,812 thousand respectively and transferred the entire amounts to other capital surplus.

In addition, share capital and capital reserve increased by ¥2,494 thousand respectively due to the issuance of new stocks as restricted stock compensation on the same day.

As a result, share capital and capital surplus amounted to ¥502,494 thousand and ¥1,194,119 thousand, respectively as of the end of the current consolidated fiscal year.

(Acquisition of treasury shares)

Based on the resolution of the board of directors held on January 21, 2026, the Company acquired 1,244,800 shares of treasury shares through the Tokyo Stock Exchange's off-auction own share repurchase trading system (ToSTNeT-3) on January 22, 2026.

As a result of this acquisition, treasury shares increased by ¥599,993 thousand during the current consolidated accounting period, and the balance of treasury shares at the end of the current consolidated fiscal year was ¥600,502 thousand.

(Segment information)

I For the fiscal year ended August 31, 2025

Segment information is not presented as the Company engages in a single segment of SaaS business.

II For the fiscal year ended August 31, 2026

Segment information is not presented as the Company engages in a single segment of SaaS business.

(Per share information)

|                            | Fiscal year ended<br>August 31, 2025 | Fiscal year ended<br>August 31, 2026 |
|----------------------------|--------------------------------------|--------------------------------------|
| Net assets per share       | 97.88                                | 91.86                                |
| Basic earnings per share   | 22.01                                | 22.46                                |
| Diluted earnings per share | 22.01                                | 22.43                                |

Note: Basis for calculation of basic earnings per share and diluted earnings per share is as follows:

|                                                                                                                                           | Fiscal year ended<br>August 31, 2025                                                                                    | Fiscal year ended<br>August 31, 2026                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Basic earnings per share                                                                                                                  |                                                                                                                         |                                                                                                                    |
| Profit attributable to owners of parent (Thousands of yen)                                                                                | 362,659                                                                                                                 | 351,403                                                                                                            |
| Amounts not attributable to common shareholders<br>(Thousands of yen)                                                                     | —                                                                                                                       | —                                                                                                                  |
| Profit attributable to owners of parent related to common<br>shares (Thousands of yen)                                                    | 362,659                                                                                                                 | 351,403                                                                                                            |
| Average number of common shares outstanding during the<br>period (Shares)                                                                 | 16,474,702                                                                                                              | 15,647,777                                                                                                         |
| Diluted earnings per share                                                                                                                |                                                                                                                         |                                                                                                                    |
| Adjusted profit attributable to owners of parent<br>(Thousands of yen)                                                                    | —                                                                                                                       | —                                                                                                                  |
| Increase in number of common shares (Shares)                                                                                              | 1,753                                                                                                                   | 20,385                                                                                                             |
| (By exercising of stock acquisition rights (Shares))                                                                                      | (1,753)                                                                                                                 | (20,385)                                                                                                           |
| Overview of dilutive shares that are not included in the<br>calculation of diluted earnings per share as they have no<br>dilutive effects | Stock acquisition rights<br>No.10<br>1,411 (141,100 shares)<br>Stock acquisition rights<br>No.11<br>144 (14,400 shares) | Stock acquisition rights<br>No.12<br>490 (49,000 shares)<br>Stock acquisition rights<br>No.13<br>99 (9,900 shares) |

(Significant events after reporting period)

(Resolution on Matters Relating to Acquisition of Treasury Stock)

TeamSpirit Inc (hereinafter referred to as the “Company”) hereby announces that the board of directors, in its meeting held on October 14, 2026, has adopted the following resolution on matters relating to acquisition of treasury stock pursuant to provisions of Article 156 of the Companies Act applied by the reading of terms under the provisions of Paragraph 3, Article 165 of the Act.

I. Purpose of acquisition of treasury stock

The Company is to acquire treasury stock for the purpose of improving capital efficiency and profit distribution to existing shareholders.

II. Details of treasury stock acquisition

|                                          |                                                                                                                                    |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| (1) Type of shares to be acquired        | Common shares                                                                                                                      |
| (2) Number of shares to be acquired      | 450,000 shares (maximum)<br>(representing 2.96% of the total number of shares issued and outstanding,<br>excluding treasury stock) |
| (3) Total value of shares to be acquired | 150 million yen (maximum)                                                                                                          |
| (4) Acquisition period                   | October 23,2026 to April 30 2027                                                                                                   |
| (5) Method of acquisition                | Market purchase through the Tokyo Stock Exchange                                                                                   |