



Disclaimer: This is a Japanese-English translation of the summary of financial statements of the Company produced for your convenience. Since no auditor audited this report, officially only the Japanese version is assumed to be the summary of financial statements of the Company. This summary does not constitute any guarantee and the Company will not compensate any losses and/or damage stemming from actions taken based on these statements. Should there be any discrepancy between the Japanese and English versions, the Japanese version is assumed to be correct.

April 10, 2026

## Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending May 31, 2026 <Japanese GAAP>

Listed company: INTER ACTION Corporation  
 Listed stock exchange: Tokyo  
 Securities code: 7725  
 URL: <https://www.inter-action.co.jp/en/>  
 Representative: Nobuo Kiji, CEO & President  
 Contact: Tomohiro Kitazawa, Corporate Strategy Team, President's Office  
 Telephone number: +81-45-263-9220  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (For Institutional Investors, Analysts)

(Amounts of less than one million yen are truncated)

### 1. Consolidated Financial Results for the Cumulative Third Quarter of the Fiscal Year Ending May 31, 2026 (June 1, 2025 to February 28, 2026)

#### (1) Consolidated operating results (Cumulative) (% figures show year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended February 28, 2026	3,701	(30.2)	658	(48.3)	797	(37.5)	495	(45.1)
Nine months ended February 28, 2025	5,303	8.7	1,273	71.0	1,275	56.0	902	64.2

(Note) Comprehensive income: Nine months ended February 28, 2026: ¥547 million / (37.6)%  
 Nine months ended February 28, 2025: ¥878 million / 52.1%

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended February 28, 2026	48.03	—
Nine months ended February 28, 2025	82.48	—

#### (2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Millions of yen	Millions of yen	%
As of February 28, 2026	12,359	10,744	86.9
As of May 31, 2025	13,656	11,765	86.2

(Reference) Shareholders' equity: As of February 28, 2026: ¥10,744 million  
 As of May 31, 2025: ¥11,765 million

## 2. Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended May 31, 2025	–	10.00	–	33.00	43.00
Fiscal year ending May 31, 2026	–	10.00	–		
Fiscal year ending May 31, 2026 (Forecast)				34.00	44.00

(Note) Amendment to forecasts of dividends recently announced: None

## 3. Forecast of Consolidated Financial Results for the Fiscal Year Ending May 31, 2026 (June 1, 2025 to May 31, 2026)

(% figures show year-on-year change for the full year and quarter)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	4,767	(28.5)	722	(49.1)	858	(38.1)	534	(45.4)	52.09

(Notes) 1. Amendment to forecasts of financial results recently announced: Yes

2. The Company has implemented an ESOP and Directors' stock compensation plan both in the form of stock benefit trusts. Accordingly, profit per share is calculated based on the average number of shares during the fiscal year, excluding the number of treasury shares, which includes Inter Action stock held by the stock benefit ESOP trust accounts and Directors' compensation stock benefit trust accounts.

**\* Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: – (Company name: ) Excluded: 1 (Company name: AIR GASES TECHNOS Co., Ltd.)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements:  
None

(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) Restatements: None

(4) Number of shares issued (common shares)

(i) Number of shares outstanding at end of period (including treasury shares)

As of February 28, 2026	11,510,200 shares
As of May 31, 2025	11,510,200 shares

(ii) Number of treasury shares at end of period

As of February 28, 2026	1,364,807 shares
As of May 31, 2025	537,807 shares

(iii) Average number of shares during period

For the nine months ended February 28, 2026	10,312,427 shares
For the nine months ended February 28, 2025	10,939,443 shares

(Note) The Company has implemented an ESOP and Directors' stock compensation plan both in the form of stock benefit trusts. Accordingly, treasury shares, as stated, include Inter Action stock held by the stock benefit ESOP trust accounts and Directors' compensation stock benefit trust accounts.

\* Review of the attached quarterly financial results conducted by certified public accountants or an audit firm:  
None

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

The above forecasts of consolidated financial results are based on certain assumptions on economic situation, market trends, etc. deemed to be reasonable when the forecasts were made. Consequently, actual results may differ from the forecasts due to a variety of future factors. For details of the above forecasts, refer to "(3) Explanation of forward-looking information including consolidated earnings forecasts" under "1. Qualitative Information on Operating Results" (page 3) of the Attached Materials.

## [Attached Materials]

### Index

1. Qualitative Information on Operating Results.....	2
(1) Explanation of quarterly operating results .....	2
(2) Explanation of quarterly financial position .....	3
(3) Explanation of forward-looking information including consolidated earnings forecasts .....	3
2. Quarterly Consolidated Financial Statements and Notes.....	4
(1) Quarterly consolidated balance sheets .....	4
(2) Quarterly consolidated statements of income and consolidated statements of comprehensive income.....	6
(Quarterly consolidated statements of income)	
June 1, 2025 – February 28, 2026 .....	6
(Quarterly consolidated statements of comprehensive income)	
June 1, 2025 – February 28, 2026 .....	7
(3) Note regarding the quarterly consolidated financial statements .....	8
(Notes on segment information) .....	8
(Notes on significant changes in the amount of shareholders' equity) .....	10
(Notes on premise of going concern) .....	10
(Notes to the quarterly consolidated statement of cash flows).....	10
(Additional information) .....	10
(Revenue recognition-related information) .....	11
3. Supplementary Explanation of Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending	
May 31, 2026.....	12
(1) Status of orders .....	12

## 1. Qualitative Information on Operating Results

### (1) Explanation of quarterly operating results

Net sales and operating profit in the Inter Action Group's financial results for the first nine months of the consolidated fiscal year under review fell year on year. This is mainly due to weak sales of the products in the Internet of things related works segment.

As a result of these business activities, the Inter Action Group's financial results for the first nine months of the consolidated fiscal year under review were as follows. Net sales fell by 30.2% to 3,701 million yen (compared with 5,303 million yen in the previous fiscal year); gross profit fell by 23.3% to 1,890 million yen (compared with 2,464 million yen in the previous fiscal year), largely due to the decrease in net sales; operating profit fell by 48.3% to 658 million yen (compared with 1,273 million yen in the previous fiscal year); ordinary profit fell by 37.5% to 797 million yen (compared with 1,275 million yen in the previous fiscal year); and profit attributable to owners of parent excluding income taxes fell by 45.1% to 495 million yen (compared with 902 million yen in the previous fiscal year).

The overall performance of each business segment was as follows.

Due to the transfer of all the shares in AIR GASES TECHNOS Co. Ltd., formerly a consolidated subsidiary, effective July 2, 2025, the said company is excluded from the scope of consolidation from the first three months of the consolidated fiscal year under review.

As a result, the significance of the reportable segment "environmental energy-related business," of which the said company's operations constituted a major component, has declined. Accordingly, from the first three months of the consolidated fiscal year under review, the business is no longer identified as reportable segment but is presented under "Others." In the description of "Others" stated below, year-on-year comparison is adjusted for the reclassification.

#### (Internet of things related works)

For the segment as a whole, both net sales and segment profit decreased year on year due to a significant decline in sales of products for domestic customers compared with the same period of the previous year, although products for overseas customers enjoyed robust sales.

Regarding net sales of products for domestic customers, the second quarter trend continued with net sales decreasing significantly year on year, due mainly to moderation in a major domestic customer's capital investment demand. In the medium to long term, however, we anticipate capital investment demand to recover in view of a customer's capital investment plan that is expected to incorporate moves such as the introduction of advanced processes driven by the shift toward larger and higher-density image sensors.

Regarding sales of products for overseas customers, net sales increased year on year due largely to strong sales of inspection illuminators and pupil lens modules to overseas customers. We ascribe this to capital investment demand arising presumably from customers' efforts to develop new clients engaged in manufacturing of products equipped with image sensors. Meanwhile, although order intake in the third quarter was subdued, this was because we had been coordinating with customers on a large-scale order secured in April 2026. We expect robust capital investment demand to continue going forward.

During the first nine months of the consolidated fiscal year under review, net sales to this segment's external customers fell by 26.1% year on year to 2,345 million yen (compared with 3,175 million yen in the previous fiscal year), and segment profit decreased by 33.3% to 1,106 million yen (compared with 1,657 million yen in the previous fiscal year).

#### (Promotion business of Industry 4.0)

During the first nine months of the consolidated fiscal year under review, net sales to this segment's external customers fell by 13.5% to 1,346 million yen (compared with 1,557 million yen in the previous fiscal year), and segment profit decreased by 51.5% to 101 million yen (compared with 209 million yen in the previous fiscal year). This is mainly due to weak sales of the products in both the precision vibration isolation systems and gear testing systems areas.

(Others)

During the first nine months of the consolidated fiscal year under review, net sales to this segment's external customers decreased by 98.3% to 9 million yen (compared with 570 million yen in the previous fiscal year), and segment profit decreased by 56.5% to 8 million yen (compared with 20 million yen in the previous fiscal year). This is due to the exclusion of AIR GASES TECHNOS Co. Ltd., formerly a consolidated subsidiary, from the scope of consolidation from the first three months of the consolidated fiscal year under review. In the corresponding period of the previous fiscal year, the said company recorded net sales of 563 million yen and a segment profit of 14 million yen.

(2) Explanation of quarterly financial position

As of the end of the third quarter of the consolidated fiscal year under review, net assets amounted to 12,359 million yen, a decrease of 1,297 million yen compared with the end of the previous consolidated fiscal year (of which 649 million yen was attributable to the exclusion of a consolidated subsidiary from consolidation).

Current assets amounted to 10,853 million yen, a decrease of 1,302 million yen compared with the end of the previous consolidated fiscal year (of which 605 million yen was attributable to the exclusion of a consolidated subsidiary from consolidation). This is mainly attributable to decreases respectively of 828 million yen in cash and deposits (of which 304 million yen was attributable to the exclusion of a consolidated subsidiary from consolidation), 179 million yen in electronically recorded monetary claims—operating, and 275 million yen in work in progress (of which 86 million yen respectively was attributable to the exclusion of a consolidated subsidiary from consolidation).

Non-current assets amounted to 1,505 million yen, an increase of 5 million yen compared with the end of the previous consolidated fiscal year (of which 44 million yen was attributable to the exclusion of a consolidated subsidiary from consolidation).

As of the end of the third quarter of the consolidated fiscal year under review, liabilities amounted to 1,614 million yen, a decrease of 276 million yen compared with the end of the previous consolidated fiscal year (of which 363 million yen was attributable to the exclusion of a consolidated subsidiary from consolidation). This is mainly attributable to a decrease of 178 million yen in borrowings including the current portion due within one year (of which 140 million yen was attributable to the exclusion of a consolidated subsidiary from consolidation).

As of the end of the third quarter of the consolidated fiscal year under review, net assets amounted to 10,744 million yen, a decrease of 1,020 million yen compared with the amount held at the end of the previous consolidated fiscal year. This is mainly attributable to year-end dividends of 365 million yen in the previous fiscal year, interim dividends of 103 million yen in the current fiscal year, and a 1,099 million yen increase in treasury shares despite recording a profit of 495 million yen attributable to owners of parent.

(3) Explanation of forward-looking information including consolidated earnings forecasts

In light of the trend in the first nine months of the consolidated fiscal year under review, we have revised the full-year consolidated earnings forecast for the fiscal year ending May 31, 2026, disclosed on January 9, 2026. The revision reflects such factors as stronger-than-expected sales of high-margin products in the Internet of things related works business during the third quarter of the consolidated fiscal year under review, which led us to expect net sales, operating profit, ordinary profit, and profit attributable to owners of parent to exceed the previous forecast.

Note that no separate disclosure has been made on the consolidated earnings forecast announced at this time because the revision is minor and does not meet the timely disclosure requirements set by the stock exchange. In the future, we will promptly make a timely disclosure if and when the requirements are met.

Regarding the non-consolidated earnings forecast, a revision has been made to reflect the sales performance of products primarily in the Internet of things related works business. Because this revision meets timely disclosure requirements set by the stock exchange, a separate disclosure has been made. Please refer to “Notice Regarding Revision to the Full-Year Non-Consolidated Earnings Forecast for the Fiscal Year Ending May 31, 2026” released today (April 10, 2026).

Note that this earnings forecast could change depending on factors such as social conditions and market trends in Japan and overseas. Actual results could differ from the forecasts depending on a range of factors.

## 2. Quarterly Consolidated Financial Statements and Notes

### (1) Quarterly consolidated balance sheets

(Unit: Thousands of yen)

	As of May 31, 2025	As of February 28, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	9,080,481	8,252,235
Notes and accounts receivable–trade	865,796	755,470
Electronically recorded monetary claims–operating	343,272	164,055
Operational investment securities	46,103	52,805
Merchandise and finished goods	147,617	150,414
Work in process	917,573	641,687
Raw materials and supplies	657,595	604,156
Other	98,235	233,141
Allowance for doubtful accounts	(1,136)	(688)
Total current assets	12,155,541	10,853,278
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	294,547	276,359
Land	165,149	165,149
Other, net	325,330	383,493
Total property, plant and equipment	785,027	825,002
Intangible assets		
Goodwill	56,860	35,983
Other	74,606	116,747
Total intangible assets	131,466	152,731
Investments and other assets		
Investment securities	130,429	130,459
Other	463,938	407,458
Allowance for doubtful accounts	(9,938)	(9,714)
Total investments and other assets	584,429	528,204
Total non-current assets	1,500,923	1,505,938
Total assets	13,656,465	12,359,216

(Unit: Thousands of yen)

	As of May 31, 2025	As of February 28, 2026
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable–trade	228,306	183,174
Short-term borrowings	440,000	390,000
Current portion of long-term borrowings	61,266	57,648
Income taxes payable	124,859	38,292
Provision for bonuses	—	34,467
Provision for product warranties	18,758	12,810
Provision for share awards for directors (and other officers)	154,000	88,500
Other	468,456	606,452
Total current liabilities	1,495,647	1,411,346
Non-current liabilities		
Long-term borrowings	246,916	121,620
Provision for share awards	12,761	32,159
Retirement benefit liability	107,824	45,971
Asset retirement obligations	10,150	—
Other	18,060	3,652
Total non-current liabilities	395,712	203,403
<b>Total liabilities</b>	<b>1,891,359</b>	<b>1,614,750</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,760,299	1,760,299
Capital surplus	3,352,578	3,352,578
Retained earnings	7,453,355	7,479,879
Treasury shares	(802,712)	(1,902,341)
Total shareholders' equity	11,763,521	10,690,416
Accumulated other comprehensive income		
Foreign currency translation adjustment	1,584	54,049
Total accumulated other comprehensive income	1,584	54,049
<b>Total net assets</b>	<b>11,765,105</b>	<b>10,744,465</b>
<b>Total liabilities and net assets</b>	<b>13,656,465</b>	<b>12,359,216</b>

(2) Quarterly consolidated statements of income and consolidated statements of comprehensive income  
(Quarterly consolidated statements of income)  
(June 1, 2025 – February 28, 2026)

(Unit: Thousands of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Net sales	5,303,586	3,701,680
Cost of sales	2,839,338	1,810,902
Gross profit	2,464,247	1,890,778
Selling, general and administrative expenses	1,190,322	1,231,846
Operating profit	1,273,925	658,931
Non-operating income		
Interest income	30,532	39,914
Dividend income	120	120
Income from assets for rent	15,030	3,340
Foreign exchange gains	—	108,821
Other	6,511	6,239
Total non-operating income	52,195	158,436
Non-operating expenses		
Interest expenses	5,375	5,604
Expenses of assets for rent	5,348	4,767
Foreign exchange losses	33,323	—
Other	6,847	9,895
Total non-operating expenses	50,894	20,267
Ordinary profit	1,275,225	797,100
Extraordinary losses		
Loss on retirement of non-current assets	259	890
Loss on sale of non-current assets	—	908
Loss on sale of shares of subsidiaries	—	79,734
Total extraordinary losses	259	81,533
Profit before income taxes	1,274,966	715,566
Income taxes—current	320,883	204,011
Income taxes—deferred	51,777	16,272
Total income taxes	372,661	220,284
Profit	902,304	495,282
Profit attributable to owners of parent	902,304	495,282

(Quarterly consolidated statements of comprehensive income)  
 (June 1, 2025 – February 28, 2026)

(Unit: Thousands of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Profit	902,304	495,282
Other comprehensive income		
Foreign currency translation adjustment	(24,138)	52,465
Total other comprehensive income	(24,138)	52,465
Comprehensive income	878,166	547,747
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	878,166	547,747
Comprehensive income attributable to non-controlling interests	—	—

(3) Note regarding the quarterly consolidated financial statements

(Notes on segment information)

(Segment information)

I. For the first nine months of the fiscal year ended May 31, 2025 (June 1, 2024 to February 28, 2025)

1. Information on net sales and the amount of profits (losses) by reportable segment

(Unit: Thousands of yen)

	Reportable segment			Other <sup>(Note)</sup>	Total
	Internet of things related works	Promotion business of Industry 4.0	Total		
Net sales					
Sales to external customers	3,175,500	1,557,165	4,732,666	570,920	5,303,586
Intra-segment internal sales and transfer amount	—	—	—	—	—
Total	3,175,500	1,557,165	4,732,666	570,920	5,303,586
Segment profit	1,657,350	209,732	1,867,083	20,635	1,887,718

(Note) The “Others” category represents the “environmental energy-related works” business segment which is outside the scope of reportable segments.

2. Difference between total amount of profits (losses) of reportable segments and the corresponding amount reported in the quarterly consolidated statements of income, and the key components of such difference (reconciliation)

(Unit: Thousands of yen)

Income	Amount
Total of reportable segments	1,867,083
Loss of the “Other” segment	20,635
Company-wide expenses <sup>(Note)</sup>	(582,180)
Inter-segment eliminations	0
Adjustment of inventories	(31,614)
Operating profit in the quarterly consolidated statements of income	1,273,925

(Note) Company-wide expenses mainly consist of expenses incurred by the Company’s head office administrative operations that are not attributable to the reportable segments.

3. Information on impairment loss for non-current assets or goodwill of each reportable segment

No items to report.

II. For the first nine months of the fiscal year ending May 31, 2026 (June 1, 2025 to February 28, 2026)

1. Information on net sales and the amount of profits (losses) by reportable segment

(Unit: Thousands of yen)

	Reportable segment			Other <sup>(Note)</sup>	Total
	Internet of things related works	Promotion business of Industry 4.0	Total		
Net sales					
Sales to external customers	2,345,360	1,346,618	3,691,978	9,701	3,701,680
Intra-segment internal sales and transfer amount	—	—	—	—	—
Total	2,345,360	1,346,618	3,691,978	9,701	3,701,680
Segment profit	1,106,267	101,623	1,207,890	8,975	1,216,865

(Note) The “Others” category represents the “environmental energy-related works” business segment which is outside the scope of reportable segments.

2. Difference between total amount of profits (losses) of reportable segments and the corresponding amount reported in the quarterly consolidated statements of income, and the key components of such difference (reconciliation)

(Unit: Thousands of yen)

Income	Amount
Total of reportable segments	1,207,890
Profit of the “Other” segment	8,975
Company-wide expenses <sup>(Note)</sup>	(521,895)
Adjustment of inventories	(36,039)
Operating profit in the quarterly consolidated statements of income	658,931

(Note) Company-wide expenses mainly consist of expenses incurred by the Company’s head office administrative operations that are not attributable to the reportable segments.

3. Matters related to changes in reportable segments

Due to the transfer of all the shares in AIR GASES TECHNOS Co. Ltd., formerly a consolidated subsidiary, effective July 2, 2025, the said company is excluded from the scope of consolidation from the first three months of the consolidated fiscal year under review.

As a result, the significance of the reportable segment “environmental energy-related business,” of which the said company’s operations constituted a major component, has declined. Accordingly, from the first three months of the consolidated fiscal year under review, the business is no longer identified as reportable segment but is presented under “Others.”

Segment information for the first nine months of the previous consolidated fiscal year disclosed herein has been prepared based on the reportable segment classification applied in the first nine months of the consolidated fiscal year under review.

4. Information on impairment loss for non-current assets or goodwill of each reportable segment

No items to report.

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

In the first nine months of the consolidated fiscal year under review, the Company acquired 737,300 shares of its own stock (999,973 thousand yen) pursuant to the resolution of the Board of Directors meeting held on July 11, 2025. In addition, 65,700 shares of the Company's stock (90,317 thousand yen) were acquired under the employee stock benefit trust, and 74,000 shares of the Company's stock (101,719 thousand yen) were acquired under the Directors' compensation stock benefit trust.

Under the Directors' compensation stock benefit trust, 13,400 shares of the Company's stock (24,758 thousand yen) were sold for cash benefits to eligible participants, and 36,600 shares (67,623 thousand yen) were granted to the same. As a result of the foregoing, treasury shares increased by 1,099,629 thousand yen, to 1,902,341 thousand yen as of the end of the first nine months of the consolidated fiscal year under review.

(Notes on premise of going concern)

No items to report.

(Notes to the quarterly consolidated statement of cash flows)

A statement of cash flows has not been prepared in relation to the first nine months of the consolidated fiscal year under review. Amounts of depreciation (including amortization of intangible assets other than goodwill) and amortization of goodwill associated with the first nine months of the consolidated fiscal year are as follows.

(Thousands of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Depreciation	96,858	148,345
Amortization of goodwill	24,377	20,876

(Additional information)

(Stock benefit trust system that delivers company shares to employees through the trust)

1. Overview of transactions

The Company has adopted an incentive plan "Employee Stock Ownership Plan (J-ESOP)" (hereinafter, "the System") for employees that offers them a stake in the Company's shares. We hope this will help to enhance employee motivation and morale, and thereby the Company's stock price and performance, by increasing the correlation between our stock price, business performance, and the treatment of employees, and sharing the economic effects with our shareholders.

The system is a mechanism for distributing the Company's shares to employees that meet certain criteria in accordance with the stock benefit regulations established in advance by the Company. The Company will award employees points according to their personal contribution, etc. and distribute shares equivalent to the points awarded when the entitlement is gained under certain conditions.

2. Shares of the company remaining in trust

Company shares remaining in trust are to be recorded at book value as "treasury shares" (excluding the amount of incidental costs) under net assets. The treasury shares in question had a book value of 12,282 thousand yen (24,500 shares) at the end of the previous fiscal year and 102,599 thousand yen (90,200 shares) at the end of the first nine months of the consolidated fiscal year under review.

(A performance-linked stock compensation system that distributes the company's shares via a trust to the directors)

1. Overview of transactions

We have adopted a "Board Benefit Trust" (hereinafter, "BBT") that awards the Company's shares to directors. The purpose of the BBT is to further clarify the correlation between the remuneration of directors and the Company's performance and stock value. We hope this will not only contribute to boosting the stock price, but also contribute to increasing awareness of the importance of improving earnings and expanding corporate value over the longer term by sharing the risk of stock price downside with shareholders.

In the BBT system, the Company's stock is acquired through a trust using funds contributed by the Company. The BBT is a performance-based stock compensation plan in which the Company's stock is paid annually through a trust based on points granted to directors in accordance with their position and performance based on the director stock benefit regulations established by the Board of Directors.

## 2. Shares of the company remaining in trust

Company shares remaining in trust are to be recorded at book value as “treasury shares” (excluding the amount of incidental costs) under net assets. The treasury shares in question had a book value of 175,290 thousand yen (75,928 shares) at the end of the previous fiscal year and 184,629 thousand yen (99,928 shares) at the end of the first nine months of the consolidated fiscal year under review.

(Revenue recognition-related information)

Disaggregated information on revenue from contracts with customers

### I. For the first nine months of the fiscal year ended May 31, 2025 (June 1, 2024 to February 28, 2025)

(Unit: Thousands of yen)

	Reportable segment			Other <sup>(Note 2)</sup>	Total
	Internet of things related works	Promotion business of Industry 4.0	Total		
Goods transferred at a point in time	3,175,500	1,556,174	4,731,674	563,774	5,295,449
Goods transferred over time	—	991	991	—	991
Revenue from contracts with customers	3,175,500	1,557,165	4,732,666	563,774	5,296,440
Other revenue <sup>(Note 1)</sup>	—	—	—	7,145	7,145
Sales to external customers	3,175,500	1,557,165	4,732,666	570,920	5,303,586

(Notes) 1. Other revenue is that recognized in “Accounting Standard for Financial Instruments” (Accounting Standards Board of Japan (ASBJ) Statement No. 10).

2. The “Others” category represents the “environmental energy-related works” business segment which is outside the scope of reportable segments.

### II. For the first nine months of the fiscal year ending May 31, 2026 (June 1, 2025 to February 28, 2026)

(Unit: Thousands of yen)

	Reportable segment			Other <sup>(Note 2)</sup>	Total
	Internet of things related works	Promotion business of Industry 4.0	Total		
Goods transferred at a point in time	2,345,360	1,346,618	3,691,978	—	3,691,978
Goods transferred over time	—	—	—	—	—
Revenue from contracts with customers	2,345,360	1,346,618	3,691,978	—	3,691,978
Other revenue <sup>(Note 1)</sup>	—	—	—	9,701	9,701
Sales to external customers	2,345,360	1,346,618	3,691,978	9,701	3,701,680

(Notes) 1. Other revenue is that recognized in “Accounting Standard for Financial Instruments” (Accounting Standards Board of Japan (ASBJ) Statement No. 10).

2. The “Others” category represents the “environmental energy-related works” business segment which is outside the scope of reportable segments.

Due to the transfer of all the shares in AIR GASES TECHNOS Co. Ltd., formerly a consolidated subsidiary, effective July 2, 2025, the said company is excluded from the scope of consolidation from the first nine months of the consolidated fiscal year under review.

As a result, the significance of the reportable segment “environmental energy-related business,” of which the said company’s operations constituted a major component, has declined. Accordingly, from the first three months of the consolidated fiscal year under review, the business is no longer identified as reportable segment but is presented under “Others.”

Notes on revenue recognition-related information for the first nine months of the previous consolidated fiscal year disclosed herein has been prepared based on the reportable segment classification applied in the first nine months of the consolidated fiscal year under review.

### 3. Supplementary Explanation of Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending May 31, 2026

#### (1) Status of orders

##### 1) Orders received

Segment	First nine months of the previous consolidated fiscal year (June 1, 2024 to February 28, 2025)		First nine months of the current consolidated fiscal year (June 1, 2025 to February 28, 2026)		Change	
	Amount of orders received (Thousands of Yen)	Backlog of orders (Thousands of Yen)	Amount of orders received (Thousands of Yen)	Backlog of orders (Thousands of Yen)	Amount of orders received (Thousands of Yen)	Backlog of orders (Thousands of Yen)
Internet of things related works	1,933,487	1,130,782	2,009,931	677,456	76,444	(453,325)
Promotion business of Industry 4.0	1,301,850	297,883	975,381	245,784	(326,468)	(52,098)
Others (Environmental energy related works) <sup>(Note 2)</sup>	399,339	353,283	—	—	(399,339)	(353,283)
Total	3,634,676	1,781,949	2,985,313	923,241	(649,363)	(858,707)

(Notes) 1. The above amounts do not include results of the operations which engage in make-to-stock production.

2. Due to the transfer of all the shares in AIR GASES TECHNOS Co. Ltd., formerly a consolidated subsidiary, effective July 2, 2025, the said company is excluded from the scope of consolidation from the first three months of the consolidated fiscal year under review. As a result, since there is no longer business engaged in made-to-order production, the relevant items are marked with a dash (“—”).