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Consolidated Financial Results for the Six Months Ended June 30, 2025 [Japanese GAAP]

August 7, 2025

Company name: ibis inc.
Listing: Tokyo Stock Exchange
Securities code: 9343
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Scheduled date to file semi-annual securities report: August 7, 2025
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated Financial Results for the Six Months Ended June 30, 2025 (January 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(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, 2025	2,378	-	569	-	567	-	376	-
June 30, 2024	-	-	-	-	-	-	-	-

(Note) Comprehensive income: Six months ended June 30, 2025: ¥ 376million [-%]
Six months ended June 30, 2024: ¥ -million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2025	102.92	97.90
June 30, 2024	-	-

(Note)As quarterly consolidated financial statements have been prepared since the first quarter of the fiscal year ending December 2025, the figures for the first quarter of the fiscal year ending June 2024 and the percentage change from the same period of the previous year as well as the percentage change from the same period of the previous year for the first quarter of the fiscal year ending June 2025 are not stated.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2025	3,337	2,379	69.6
December 31, 2024	-	-	-

(Reference) Equity: As of June 30, 2025: ¥ 2,324million
As of December 31, 2024: ¥ -million

(Note)As quarterly consolidated financial statements have been prepared since the first quarter of the fiscal year ending December 2025, the figures for the fiscal year ending December 2024 are not stated.

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2024	-	0.00	-	40.00	40.00
Fiscal year ending December 31, 2025	-	0.00			
Fiscal year ending December 31, 2025 (Forecast)			-	10.00	10.00

- (Note) 1. Revision to the forecast for dividends announced most recently: Yes
2. On August 7, 2025, the Board of Directors resolved to conduct a Stock Split at a ratio of 5 shares for each common share, with an effective date of October 1, 2025.
The dividend forecast for the fiscal year ending December 31, 2025 reflects the impact of this Stock Split.
If the Stock Split had not been considered, the year-end dividend per share for the fiscal year ending December 31, 2025 would have been ¥50.00.
For further details, please refer to the press release titled “Notice Regarding Stock Split, Partial Amendment to the Articles of Incorporation in Connection with the Stock Split and Revision of Dividend Forecast” dated August 7, 2025.

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2025(January 1, 2025 to December 31, 2025)

(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
Full year	5,025	-	1,175	-	1,179	-	818	-	44.75

- (Note) 1. Revision to the financial results forecast announced most recently: None
2. As quarterly consolidated financial statements have been prepared since the first quarter of the fiscal year ending December 2025, the figures for the fiscal year ending December 2024 are not stated.
3. As the Company plans to implement a Stock Split at a ratio of 5 shares for each common share, effective October 1, 2025, earnings per share for the full fiscal year ending December 31, 2025, as stated in the consolidated earnings forecast, reflects the impact of the Stock Split.
Earnings per share for the fiscal year, if the Stock Split were not taken into consideration, would be ¥223.73.

* Notes:

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

Newly included: 1 (Company name:Techno-Speech, Inc.)
Excluded: - (Company name:)

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

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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
2) Changes in accounting policies due to other reasons: None
3) Changes in accounting estimates: None
4) Restatement: None

- (Note) For further details, please refer to page 11 of the attached document '2. Interim Consolidated Financial Statements and Primary Notes (4) Notes to Interim Consolidated Financial Statements (Notes on Changes in Accounting Policies)'.

(4) Number of issued shares (common shares)

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

June 30, 2025:	3,660,044 shares
December 31, 2024:	3,660,044 shares

2) Number of treasury shares at the end of the period:

June 30, 2025:	66 shares
December 31, 2024:	66 shares

3) Average number of shares outstanding during the period:

Six months ended June 30, 2025:	3,659,978 shares
Six months ended June 30, 2024:	3,639,996 shares

* Interim 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 financial results forecast and other forward-looking statements in this document are based on information available to Our Company as of the date of this document and certain assumptions it considers reasonable. Our Company does not promise that these will be achieved. Actual results may differ significantly from these forecasts due to various factors. Please refer to page 5 of the attached document '1. Qualitative Information on Interim Financial Results (3)Explanation of Consolidated Financial Results Forecasts and Other Forward-looking Statements' for the conditions that serve as the basis for the performance forecast and notes regarding the use of the performance forecast.

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1. Qualitative Information on Interim Financial Results

(1) Explanation of Operating Results

In the current interim consolidated accounting period, the Japanese economy continued to experience wage increases and improvements in the employment and income environment, while inflation remained high due to fluctuations in the exchange rate and increases in energy and raw material prices. Furthermore, the outlook for the economy remains uncertain due to the impact of geopolitical risks such as the prolonged situation in Russia and Ukraine and tensions in the Middle East.

In this environment, Our Company's reportable segments have traditionally consisted of two reportable segments: the Mobile Segment and the Solutions Segment. On January 31, 2025, Techno-Speech, Inc., which operates an AI singing voice synthesis technology-related business, became a wholly-owned subsidiary. As a result, Our Company consolidated its income statement from April 2025 and added the AI Singing Voice Synthesis Segment as its third reportable segment from the current interim consolidated accounting period.

In the Mobile Segment, Our Company's high-growth business centered on the development and operation of ibisPaint series of mobile paint applications. ibisPaint is used in over 200 countries and regions worldwide, and we focused on offering trend-driven new features and services for digitally illustrating Users. We also worked to enhance monetization through subscriptions and other means for sustainable growth.

In the Solutions Segment, Our Company supported the development of applications for smartphones, tablets and other internet devices as a stable growth business. Against the backdrop of growing social needs for the use of information technology, such as the DX of companies promoted by the Ministry of Economy, Trade and Industry, we continued to recruit and train IT engineers, whose demand is growing, and strengthened our proposal-based sales activities for corporate customers.

In the AI Singing Voice Synthesis Segment, we developed a product strategy centered on the AI singing synthesis application VoiSona targeting a wide range of creators users in the music production market. We expanded our voice library by renowned artists in Japan and overseas, expanded it into the mobile domain, and built a stable revenue model based on subscriptions.

As a result, net sales 2,378,760 thousand yen, operating profit 569,527 thousand yen, ordinary profit 567,696 thousand yen, and profit attributable to owners of parent 376,701 thousand yen recorded in the interim consolidated fiscal year under review.

Business segments are as follows.

< Mobile Segment >

During the interim period under review, ibisPaint, our mainstay product, reached a record 400 million downloads as of May 2, 2024, marking 486.22 million downloads as of the end of June 2025, thanks to accumulated series downloads. We have consistently supported creative activities, such as by continuously improving our app (Ver. 12.2.13~Ver. 13.1.1), posting picture course videos on YouTube, holding themed contests tailored to seasons and trends (45~47th edition), and adding a wealth of free materials. In addition, following a major update on March 5, 2025, Our Company released a total of nine new tools, including new features such as "Original Brush Pattern," which allows users to create and share original brush patterns, and the "Filling Tool: Filling/Filling & Erasing," which enables users to instantly fill a closed area within a selection with a designated color and remove fills. Some of these new tools are offered as premium members-only tools and have achieved a certain amount of sales since their release, such as supporting an increase in the number of subscriptions. In April, Our Company added ibisPaint Edu for Android to its ibisPaint Edu educational product, making it compatible with both iOS and Android. With this support, Our Company has put in place a system to support students in registering for paid membership in the future through using the school handsets. In addition, Our Company has begun to develop services that can be useful in business settings other than creative activities by leveraging the technologies it has developed through the development of mobile apps. In June, Our Company launched the AI minutes service "ibisScribe" and aim to acquire a new users through collaboration with the storage service "ibisStorage."

As a result, sales reached 1,362,456 thousand yen. Domestic sales and overseas sales by sales category are as follows.

		Interim consolidated accounting period (From January 1, 2025 to June 30, 2025)	
		Amount (Thousands of yen)	Composition (%)
In-app Advertising	Domestic Sales	156,425	22.1
	Overseas Sales	552,838	77.9
	Total	709,263	100.0
Subscription	Domestic Sales	149,492	28.7
	Overseas Sales	371,744	71.3
	Total	521,237	100.0
One-time Purchase App	Domestic Sales	32,093	24.9
	Overseas Sales	96,969	75.1
	Total	129,063	100.0
Total (including others)	Domestic Sales	340,359	25.0
	Overseas Sales	1,022,096	75.0
	Total	1,362,456	100.0

In in-app advertising, which serves as the primary source of sales for this business, DAU (Daily Active Users) remained at a high level despite the impact of the appreciation of the yen. Although advertising market showed some softness, eCPM (effective Cost Per Mille) remained at a certain level, supported by a stable base in users, with sales reaching 709,263 thousand yen. To improve advertising sales, Our Company has been working on efforts to increase advertising effectiveness by analyzing and reviewing operations based on users' behavior data while looking at changes in advertising delivery algorithms, movements of competing apps, and the balance with Our Company's advertising strategy. On the other hand, in-app purchases, subscriptions continued to be strong, and the addition of various new tools and promotion measures for existing users were successful. As a result, sales reached 521,237 thousand yen with 303,789 members. This stabilized the regular revenue source and strengthened the revenue base. In one-time purchase app, subscriptions were promoted to both mobile and Windows platforms, resulting in sales of 129,063 thousand yen and 89,472 units sold. As a result of shifting to organic growth and effective advertising investments from the previous fiscal year, segment profit was 712,820 thousand yen.

< Solutions Segment >

During the interim consolidated accounting period under review, there was a continued need for application development support for Our Company, as corporate interest in improving operational efficiency and productivity increased further due to the progress of AI generation and accelerated response to DX. In particular, Our Company's development for internet-connected devices such as smartphones and tablets continued to receive high marks from our customers for our technological capabilities such as advanced inter-device collaboration.

In the Contract development business, there was a tendency for some scratch-type application development projects to be restrained from placing orders, but Our Company has been promoting measures to drastically improve development productivity using AI, and the effects of partial automation of operations have begun to show, for example, reductions in overtime hours and efficiency in labor costs. In the IT engineer dispatch services business, several corporate customers received stable orders throughout the interim consolidated accounting period.

In addition, the trend of retention of human resources has recently increased, further increasing the stability of the field system. As a result, productivity improvement measures and the leveling of project response capabilities have been steadily implemented.

Furthermore, the organizational reforms implemented in the first quarter aimed at strengthening collaboration between sales and technical departments and speeding up decision-making process made steady progress throughout the second quarter. Business improvements in the field have been steadily adopted, contributing to greater operational consistency. These initiatives are expected to contribute to business performance in the third quarter and beyond.

As a result, sales accounted for 986,730 thousand yen, including 240,442 thousand yen in the contract development business and 746,288 thousand yen in the IT engineer dispatch services business. Segment income was 140,381 thousand yen, partially driven by the continued promotion of initiatives to invest in engineers such as hiring highly skilled IT engineers.

<AI Singing Voice Synthesis Segment >

In the AI Singing Voice Synthesis Segment, we promoted the VoiSona business (for B2C) and contract development business (for B2B), and conducted business activities utilizing AI-based speech synthesis technology. In the VoiSona business, we released three new song voice libraries (one of which is in Chinese) and one new talk voice library, resulting in increased sales. In particular, "VoiSona Ui (CV: Shigure Ui)" attracted attention as a user's music video ranked 6th in Japan on YouTube's music video ranking (Note). In order to improve the user experience, we added "10 second trial tool" to the song library and audio track tool to the talk library. In the contract development business, we secured stable sales by providing licenses on a continuous basis and conducted advanced R&D on multi-task models for both speech and singing voice synthesis. Both businesses are strengthening their marketing and sales activities to attract new customers.

As a result, sales accounted for 29,573 thousand yen, VoiSona accounted for 24,124 thousand yen, and contract development accounted for 5,448 thousand yen. Goodwill Amortization of 18,828 thousand yen was recorded, which resulted in a segment loss of 35,710 thousand yen.

Note: YouTube Music Global Charts "Top 100 Popular Music Videos" End of June 2025.

(2) Explanation of Financial Position

① Assets, Liabilities and Net Assets

(Assets)

Total assets at the end of this interim consolidated accounting period amounted to 3,337,780 thousand yen. This was mainly due to cash and deposits of 1,875,764 thousand yen and accounts receivable and contract assets of 502,241 thousand yen.

(Liabilities)

Total liabilities at the end of this interim consolidated accounting period amounted to 958,418 thousand yen. This was mainly due to income taxes payable of 193,401 thousand yen and provision for bonuses of 115,832 thousand yen.

(Net assets)

Total net assets at the end of this interim consolidated accounting period amounted to 2,379,361 thousand yen. This was mainly due to retained earnings of 1,546,644 thousand yen and capital of 390,087 thousand yen.

② Cash Flows

The balance of cash and cash equivalent (Hereinafter referred to as the "Fund") for the interim consolidated accounting period under review was 1,875,764 thousand yen.

The status of each cash flow during the interim consolidated accounting period under review and their factors are as follows.

(Cash flows from operating activities)

Net increase (decrease) in cash provided by operating activities was 329,089 thousand yen. This was mainly due to the recording of 567,696 thousand yen of interim net income before income taxes and 267,942 thousand yen of income taxes paid.

(Cash flows from investing activities)

The decrease in cash used in investing activities was 516,339 thousand yen. This was mainly due to a payment of 71,054 thousand yen for purchase of intangible fixed assets and 455,725 thousand yen for purchase of shares of subsidiaries that changed the scope of consolidation.

(Cash flows from financing activities)

Net cash used in financing activities for the interim period under review was 160,750 thousand yen. This was mainly due to repayments of long-term debt of 14,454 thousand yen and dividends paid of 146,296 thousand yen, etc.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

There are no changes to the consolidated financial results forecast for the fiscal year ending December 2025 from the "Consolidated Financial Results for the First Quarter of the Fiscal Year Ending December 2025 [Japanese GAAP]" announced on May 9, 2025.

2. Interim Consolidated Financial Statements and Primary Notes

(1) Interim Consolidated Balance Sheet

(Thousands of yen)	
As of June 30, 2025	
Assets	
Current assets	
Cash and deposits	1,875,764
Accounts receivable-trade, and contract assets	502,241
Merchandise and finished goods	2,256
Work in process	5,121
Supplies	135
Other	107,708
Total current assets	2,493,226
Non-current assets	
Property, plant and equipment	22,531
Intangible assets	
Goodwill	433,055
Other	182,348
Total intangible assets	615,403
Investments and other assets	206,618
Total non-current assets	844,553
Total assets	3,337,780
Liabilities	
Current liabilities	
Accounts payable	5,315
Current portion of long-term borrowings	14,400
Income taxes payable	193,401
Provision for bonuses	115,832
Other	556,298
Total current liabilities	885,247
Non-current liabilities	
Long-term borrowings	14,800
Provision for retirement benefits for directors (and other officers)	53,143
Other	5,227
Total non-current liabilities	73,170
Total liabilities	958,418

(Thousands of yen)	
As of June 30, 2025	
Net assets	
Shareholders' equity	
Share capital	390,087
Capital surplus	387,688
Retained earnings	1,546,644
Treasury shares	(275)
Total shareholders' equity	2,324,144
Share acquisition rights	55,217
Total net assets	2,379,361
Total liabilities and net assets	3,337,780

(2) Interim Consolidated Statements of Income and Comprehensive Income

Interim Consolidated Statement of Income

	(Thousands of yen)
	For the six months ended June 30, 2025
Net sales	2,378,760
Cost of sales	932,005
Gross profit	1,446,755
Selling, general and administrative expenses	877,227
Operating profit	569,527
Non-operating income	
Interest income	294
Refund of defined contribution pension plan	1,052
Received incentive	2,075
Other	562
Total non-operating income	3,984
Non-operating expenses	
Interest expenses	263
Foreign exchange losses	5,430
Other	121
Total non-operating expenses	5,816
Ordinary profit	567,696
Extraordinary losses	
Loss on retirement of non-current assets	0
Total extraordinary losses	0
Profit before income taxes	567,696
Income taxes - current	179,401
Income taxes - deferred	11,592
Total income taxes	190,994
Profit	376,701
Profit attributable to owners of parent	376,701

Interim Consolidated Statement of Comprehensive Income

	(Thousands of yen)
	For the six months ended June 30, 2025
Profit	376,701
Other comprehensive income	
Comprehensive income	376,701
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	376,701

(3) Interim Consolidated Statement of Cash Flows

	(Thousands of yen)
	For the six months ended June 30, 2025
Cash flows from operating activities	
Profit before income taxes	567,696
Depreciation	52,263
Amortization of goodwill	18,828
Interest and dividend income	(294)
Interest expenses	263
Decrease (increase) in accounts receivable - trade, and contract assets	(29,403)
Decrease (increase) in inventories	192
Increase (decrease) in trade payables	2,672
Increase (decrease) in provision for bonuses	(176)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	6,906
Increase (decrease) in contract liabilities	59,881
Increase (decrease) in accounts payable - other	(71,982)
Other, net	(9,839)
Subtotal	597,006
Interest and dividends received	294
Interest paid	(269)
Income taxes paid	(267,942)
Net cash provided by (used in) operating activities	329,089
Cash flows from investing activities	
Purchase of intangible assets	(71,054)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(455,725)
Other, net	10,439
Net cash provided by (used in) investing activities	(516,339)
Cash flows from financing activities	
Repayments of long-term borrowings	(14,454)
Dividends paid	(146,296)
Net cash provided by (used in) financing activities	(160,750)
Effect of exchange rate change on cash and cash equivalents	(4,086)
Net increase (decrease) in cash and cash equivalents	(352,087)
Cash and cash equivalents at beginning of period	2,227,851
Cash and cash equivalents at end of period	1,875,764

(4) Notes to Interim Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes in Cases of Significant Changes in the Amount of Shareholders' Equity)

Not applicable.

(Notes on Changes in Accounting Policies)

(Application of "Accounting Standards for Corporation Tax, Inhabitants Tax and Enterprise Tax, etc.")

The Company has applied the "Accounting Standards for Corporation Tax, Inhabitants Tax and Enterprise Tax, etc." (ASBJ Statement No. 27, October 28, 2022.) and others from the beginning of the current interim consolidated accounting period.

This change in accounting policy has no impact on the interim consolidated financial statements.

(Changes in the Scope of Consolidation or the Scope of Application of the Equity Method)

From this interim consolidated accounting period, Techno-Speech, Inc. was included in the scope of consolidation as it acquired all shares and became a wholly-owned subsidiary.

(Segment Information, etc.)

[Segment Information]

(From January 1, 2025 to June 30, 2025)

1. Information regarding Sales and the amount of profit or loss by reportable segment

(Unit: 1000 yen)

	Reportable Segment				Adjustment (Note 2)	Interim Consolidated Income Book Value (Note 3)
	Mobile	Solutions	AI Singing Voice Synthesis (Note 1)	Total		
Sales						
Sales to External Customers	1,362,456	986,730	29,573	2,378,760	-	2,378,760
Internal Sales between segments or Book - Entry Transfer	-	-	-	-	-	-
Total	1,362,456	986,730	29,573	2,378,760	-	2,378,760
Segment profit (loss)	712,820	140,381	△35,710	817,490	△247,963	569,527

Notes: 1. Segment profit (loss) of △35,710 thousand yen in AI Singing Voice Synthesis includes goodwill amortization of △18,828 thousand yen.

2. Adjustment of segment profit (loss) of △247,963 thousand yen is not allocated to each reportable segment. Company-wide Expenses is mainly general and administrative expenses not attributable to reportable segments.

3. Segment profit or loss is reconciled with Operating Profit in the interim consolidated statements of income.

2. Changes in Reportable Segments

During the current interim consolidated accounting period, all shares of Techno-Speech, Inc. were acquired to make it a wholly-owned subsidiary. Accordingly, "AI Singing Voice Synthesis" was added to the reportable segment.

Since interim consolidated financial statements have been prepared since the current interim consolidated accounting period, segment information for the previous interim consolidated accounting period is not stated.

3. Information on impairment loss of fixed assets or goodwill, etc. by reporting segment

(Material Changes in the Amount of Goodwill)

During the current interim consolidated accounting period, all shares of Techno-Speech, Inc. were acquired to make it a wholly-owned subsidiary. As a result, goodwill was generated in the "AI Singing Voice Synthesis " segment.

The increase in goodwill because of these events was 433,055 thousand yen during the current interim consolidated accounting period.

The amount of said goodwill is provisionally calculated as the allocation of acquisition cost has not been completed at the end of the current interim consolidated accounting period.

(Business Combination, etc.)

(Business Combination through Acquisition)

1. Overview of Business Combinations

(1) Name of Acquired Enterprise and content of its business

Name of Acquired Enterprise Techno-Speech, Inc.

Description of Business AI-based Speech Synthesis Technology-related Business

(2) Main reasons for the Business Combination

Since listing on the TSE Growth Market on March 23, 2023, Our Company has made efforts to further expand its existing mobile business and Solutions Business. In April 2024, we launched an M & A (merger and acquisition of companies) investigation to establish a foundation for more sustainable growth. Under such AI-based Speech Synthesis Technology-related Business circumstances, taking into consideration Techno-Speech, Inc.'s world-class technology and development capabilities as well as the growth potential of the market for such technologies, the Company has determined that high synergies can be expected with Our Company's flagship product, the mobile paint app "ibisPaint," and that the corporate value of Our Company will be further enhanced, and has decided to acquire all of the shares of Techno-Speech, Inc..

Techno-Speech, Inc. was established in November 2009 with the aim of promoting the world's most advanced voice-related technology developed mainly by the Nagoya Institute of Technology. Mainly in the entertainment business field, we are enhancing our technical and development capabilities by performing ongoing services entrusted to us by major companies (the B-to-B business, which is our core business). In addition to the "CeVIO" project jointly developed with 4 major companies, which started providing services in 2013, the "VoiSona" project, which started providing services in 2022, is expected to further expand our business as a growing business, mainly in the B-to-C field. In particular, both "VoiSona," a singing compositing app that realistically reproduces human singing using the latest AI technology, and "ibisPaint," Our Company's mobile painting app, are compatible with creative cultures such as Japanese illustrations, music, music videos, etc., and both are creative products for B-to-C and close to Users targets.

By making Techno-Speech, Inc. a wholly-owned subsidiary, Our Company will accelerate the global expansion of "VoiSona," an AI singing compositing app, and, like "ibisPaint," evolve "VoiSona" into a product that Users loves around the world.

(3) Business Combination Date

January 31, 2025

(4) Legal Form of Business Combination

Purchase of Shares for Cash

(5) Name of Combined Enterprise

There will be no change.

(6) Percentage of voting rights acquired

100%

(7) Main rationale for determining the acquirer

Our Company acquired its shares for cash.

2. The period of performance of the Acquired Companies included in the interim consolidated profit and loss statement
From April 1, 2025 to June 30, 2025

3. acquisition cost of the Acquired Companies, and breakdown by type of consideration

consideration for acquisition	Cash	512 millions yen
Acquisition cost	Cash	512 millions yen

4. the price of goodwill arising, the cause for the occurrence, the amortization method, and the amortization period;

(1) the amount of goodwill arising;

451 millions yen

As the allocation of acquisition cost has not been completed at the end of the current interim consolidated accounting period, provisional accounting is applied based on reasonable information available.

(2) Cause of occurrence

This is due to future excess profitability expected from future business development.

(3) Amortization method and period

Equal amortization over 6 years

(Revenue recognition)

information disaggregated by revenue arising from contracts with customers;

Interim consolidated accounting period (from January 1, 2025 to June 30, 2025)

(Unit: 1000 yen)

	Reportable Segment			Sum
	Mobile	Solutions	AI Singing Voice Synthesis	
in-app advertising	709,263	-	-	709,263
Subscription	521,237	-	-	521,237
One-time Purchase App	129,063	-	-	129,063
IT Engineer Dispatch Services	-	746,288	-	746,288
Contract Development	-	240,442	5,448	245,890
VoiSona	-	-	24,124	24,124
Miscellaneous	2,891	-	-	2,891
Revenue from contracts with customers	1,362,456	986,730	29,573	2,378,760
Other income	-	-	-	-
Sales to External Customers	1,362,456	986,730	29,573	2,378,760

(Significant Subsequent Events)

Stock Split and Partial Amendment to the Articles of Incorporation in Connection with the Stock Split

ibis inc. (the “Company”) hereby decides that at its board of directors meeting held on August 7, 2025, a resolution was passed to split the Company’s stock (the “Split”) and to partially amend its Articles of Incorporation.

1. Purpose of the Split

The Company aims to enhance the liquidity of its shares and expand its investor base by reducing the price per investment unit and creating a more accessible investment environment for a wider range of investors, including individuals.

2. Split Overview

(1) Split Method

The Company will split its common stock at a ratio of 5 shares for each share held by the shareholders listed or recorded in the shareholder register as of September 30, 2025, which will serve as the record date of the Split.

(2) Increase in Number of Shares Due to Split

①	Total number of issued shares before the Split	3,660,044 shares
②	Increase in number of shares due to the Split	14,640,176 shares
③	Total number of issued shares after the Split	18,300,220 shares
④	Total number of authorized shares after the Split	55.75 million shares

(3) Split Schedule

①	Public Notice of Record Date	Friday, September 12, 2025
②	Record Date	Tuesday, September 30, 2025
③	Effective Date	Wednesday, October 1, 2025

(4) Impact on Per Share Information

If the stock split had been conducted at the beginning of the current consolidated fiscal year, the figures for per share information would have been as follows:

	Six Months Ended June 30, 2025
Net income per share (Yen)	20.58
Diluted net income per share (Yen)	19.58

3. Partial Amendments to the Articles of Incorporation

(1) Reasons for Amendment

In conjunction with the Split, the Company’s Articles of Incorporation will be partially amended, effective as of October 1, 2025, pursuant to Article 184, Paragraph 2 of the Companies Act.

(2) Details of Amendment to Articles of Incorporation

(Underlined text indicates amendments)

Current Articles of Incorporation	Revised Articles of Incorporation
Article 5 [Total Number of Authorized Shares] The total number of authorized shares of the Company shall be <u>11.15 million shares</u> .	Article 5 [Total Number of Authorized Shares] The total number of authorized shares of the Company shall be <u>55.75 million shares</u> .

(3) Schedule for Amendments to the Articles of Incorporation

Effective Date: Wednesday, October 1, 2025