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January 13, 2026

Non-consolidated Financial Results for the Fiscal Year Ended November 30, 2025 (Japanese GAAP)

Company name: Japaniace Co., Ltd. Listing: Tokyo Stock Exchange (Growth Market)
 Securities code: 9558
 URL: <https://jna.co.jp>
 Representative: Saburo Nishikawa, Representative Director, Chairman and President
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 Scheduled date of annual general meeting of shareholders: February 24, 2026
 Scheduled date to commence dividend payments: February 25, 2026
 Scheduled date to file annual securities report: February 25, 2025
 Supplementary material on financial results: Yes
 Financial results briefing: Yes (for institutional investors)

(Amounts are rounded down to the nearest million yen.)

1. Non-consolidated Financial Results for the Fiscal Year Ended November 30, 2025 (December 1, 2024 to November 30, 2025)

(1) Operating Results

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Net profit | |
|-------------------|-----------------|------|------------------|------|-----------------|------|-----------------|------|
| Fiscal year ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| November 30, 2025 | 12,084 | 7.8 | 982 | 3.9 | 1,078 | 5.4 | 765 | 5.9 |
| November 30, 2024 | 11,211 | 13.4 | 945 | 13.0 | 1,022 | 17.1 | 722 | 17.3 |

| | Basic earnings per share | Diluted earnings per share | Return on equity | Ratio of ordinary profit to total assets | Ratio of operating profit to net sales |
|-------------------|--------------------------|----------------------------|------------------|--|--|
| Fiscal year ended | Yen | Yen | % | % | % |
| November 30, 2025 | 193.09 | 191.37 | 24.0 | 20.1 | 8.1 |
| November 30, 2024 | 181.51 | 179.45 | 24.7 | 21.4 | 8.4 |

(Reference) Equity in earnings of affiliates Fiscal year ended November 30, 2025: — million
 Fiscal year ended November 30, 2024: — million

(2) Financial Position

| | Total assets | Net assets | Shareholders' equity ratio | Net assets per share |
|-------------------|-----------------|-----------------|----------------------------|----------------------|
| As of | Millions of yen | Millions of yen | % | Yen |
| November 30, 2025 | 5,786 | 3,379 | 58.4 | 852.64 |
| November 30, 2024 | 4,949 | 2,996 | 60.5 | 756.76 |

(Reference) Shareholders' equity As of November 30, 2025: ¥3,379 million
 As of November 30, 2024: ¥2,996 million

(3) Cash Flows

| | Cash flows from operating activities | Cash flows from investing activities | Cash flows from financing activities | Cash and cash equivalents at end of period |
|-------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| Fiscal year ended | Millions of yen | Millions of yen | Millions of yen | Millions of yen |
| November 30, 2025 | 819 | (44) | (82) | 3,691 |
| November 30, 2024 | 938 | (31) | (583) | 2,999 |

2. Dividends

| | Annual dividends per share | | | | | Total dividends | Payout ratio | Ratio of dividends to net assets |
|---|----------------------------|--------------------|-------------------|-----------------|--------------|------------------------|--------------|----------------------------------|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total | | | |
| Fiscal year ended November 30, 2024 | Yen — | Yen 47.00 | Yen — | Yen 48.00 | Yen 95.00 | Millions of yen 378 | % 52.3 | % 12.9 |
| Fiscal year ended November 30, 2025 | — | 49.00 | — | 50.00 | 99.00 | 392 | 51.3 | 12.3 |
| Fiscal year ending November 30, 2026 (Forecast) | — | 50.00 | — | 51.00 | 101.00 | | 51.0 | |

3. Forecast of Non-consolidated Earnings for the Fiscal Year Ending November 30, 2026 (December 1, 2025 to November 30, 2026)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Net profit | | Basic earnings per share |
|------------------|-----------------|-----|------------------|-----|-----------------|-----|-----------------|-----|--------------------------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Full fiscal year | 13,150 | 8.8 | 1,035 | 5.3 | 1,120 | 3.9 | 785 | 2.6 | 198.05 |

* Notes

(1) 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

(2) Number of issued shares (common stock)

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

| | |
|-------------------------|------------------|
| As of November 30, 2025 | 4,012,600 shares |
| As of November 30, 2024 | 4,009,200 shares |

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

| | |
|-------------------------|---------------|
| As of November 30, 2025 | 49,001 shares |
| As of November 30, 2024 | 49,001 shares |

- (iii) Average number of shares outstanding during the period

| | |
|-------------------------------------|------------------|
| Fiscal year ended November 30, 2025 | 3,962,654 shares |
| Fiscal year ended November 30, 2024 | 3,981,165 shares |

* 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

The earnings forecasts presented in this document are based upon currently available information and assumptions deemed rational. A variety of factors could cause actual results to differ materially from forecasts

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1. Overview of Financial Performance

(1) Overview of Operating Results

During the current fiscal year, the Japanese economy showed signs of a gradual recovery due to improvements in the employment and income environment, and corporate earnings. However, the outlook remained uncertain due to the prolonged rise in raw material prices caused by the Russia-Ukraine situation and the Middle East situation, the slowdown in the Chinese economy, the increase in tariffs by the United States, and rapid exchange rate fluctuations.

Under these circumstances, the IT industry continues to expand, driven by the promotion of digital transformation (DX). With the advancement of AI technology including Generative AI, the use of advanced IT in business is accelerating, and demand for foundational technologies supporting DX is growing across the industry. As a result, demand for IT specialists remains strong, and the Company's Advanced Engineering business increased net sales. In addition, the impact on gross profit margin was limited by offsetting the increase in cost of sales associated with proactive engineer hiring through higher unit prices of engineers. Selling, general and administrative expenses decreased following a partial review of the categories of cost of sales and SG&A expenses, even as the Company strengthened its business foundation for further growth. Non-operating income increased due to commission income from clients.

As a result, the Company recorded net sales of ¥12,084,720 thousand (up 7.8% year-on-year), operating profit of ¥982,692 thousand (up 3.9% year-on-year), ordinary profit of ¥1,078,121 thousand (up 5.4% year-on-year) and net profit of ¥765,152 thousand (up 5.9% year-on-year).

The Company does not provide segment information since it operates in a single reportable segment "Advanced Engineering".

(2) Overview of Financial Position

(Assets)

Total assets at the end of the current fiscal year amounted to ¥5,786,357 thousand, up ¥836,784 thousand from the end of the previous fiscal year. The main factors were a ¥692,141 thousand increase in cash and deposits and a ¥103,194 thousand increase in accounts receivable and contract assets.

(Liabilities)

Total liabilities at the end of the current fiscal year amounted to ¥2,406,828 thousand, up ¥454,188 thousand from the end of the previous fiscal year. The main factors were a ¥300,000 thousand increase in short-term borrowings due to borrowing executed to secure working capital in anticipation of future business expansion and a ¥76,412 thousand increase in accrued expenses.

(Net assets)

Total net assets at the end of the current fiscal year amounted to ¥3,379,529 thousand, up ¥382,596 thousand from the end of the previous fiscal year. The main factors were net profit of ¥765,152 thousand and dividends payment of ¥384,296 thousand.

As a result, the Company recorded a shareholders' equity ratio of 58.4% (60.5% at the end of the previous fiscal year).

(3) Overview of Cash Flows

Cash and cash equivalents (hereinafter, "cash") as of November 30, 2025 amounted to ¥3,691,706 thousand, up ¥692,141 thousand from the end of the previous fiscal year. The overview of the cash flows is described below.

(Cash flows from operating activities)

Net cash provided by operating activities was ¥819,385 thousand (¥938,165 thousand provided in the previous fiscal year). This was mainly due to the recording of ¥1,078,121 thousand in profit before income taxes and expenditures of ¥328,731 thousand for income taxes paid.

(Cash flows from investing activities)

Net cash used in investing activities was ¥44,848 thousand (¥31,333 thousand used in the previous fiscal year). This was mainly due to expenditures of ¥19,384 thousand for the purchase of property, plant and equipment and expenditures of ¥18,866 thousand for other payments.

(Cash flows from financing activities)

Net cash used in financing activities was ¥82,395 thousand (¥583,506 thousand used in the previous fiscal year). This was mainly due to proceeds of ¥300,000 thousand from short-term borrowings and expenditures of ¥384,136 thousand for dividend payments.

(4) Outlook

Based on the corporate philosophy of "Provide new value for Japan's tomorrow through advanced technology," the Company will continue to strive to expand our business by providing services to IT and telecommunications industries and manufacturing companies in Japan.

For the next fiscal year (ending November 2026), the Company forecasts net sales of ¥13,150 million (up 8.8% year-on-year), operating profit of ¥1,035 million (up 5.3% year-on-year), ordinary profit of ¥1,120 million (up 3.9% year-on-year), and net profit of ¥785 million (up 2.6% year-on-year).

The forecasts are based on information available as of the date of publication of this document, and actual results may differ from the forecasts due to various factors.

2. Basic Concept on Selection of Accounting Standards

The Company's policy is to prepare its financial statements in accordance with Japanese GAAP for the time being, taking into consideration comparability with industry peers in Japan. The Company will respond appropriately concerning the application of the International Financial Reporting Standards (IFRS) upon consideration of various factors in Japan and overseas.

3. Non-consolidated Financial Statements and Notes

(1) Non-consolidated Balance Sheets

(Thousands of yen)

| | As of November 30, 2024 | As of November 30, 2025 |
|--|-------------------------|-------------------------|
| Assets | | |
| Current assets | | |
| Cash and deposits | 2,999,564 | 3,691,706 |
| Accounts receivable and contract assets | 1,519,629 | 1,622,824 |
| Prepaid expenses | 45,432 | 39,249 |
| Other | 2,958 | 3,676 |
| Total current assets | 4,567,585 | 5,357,456 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings | 13,107 | 16,185 |
| Facilities attached to buildings | 59,431 | 67,903 |
| Vehicles | 12,121 | 12,121 |
| Tools, furniture and fixtures | 39,344 | 45,981 |
| Leased assets | 4,104 | 4,104 |
| Accumulated depreciation | (71,124) | (79,579) |
| Total property, plant and equipment | 56,984 | 66,716 |
| Intangible assets | | |
| Software | 15,306 | 11,023 |
| Total intangible assets | 15,306 | 11,023 |
| Investments and other assets | | |
| Investment securities | 20,000 | 30,000 |
| Long-term loans receivable | 1,850 | 1,250 |
| Long-term prepaid expenses | 2,304 | 879 |
| Deferred tax assets | 182,445 | 202,975 |
| Other | 103,095 | 116,055 |
| Total investments and other assets | 309,695 | 351,160 |
| Total non-current assets | 381,986 | 428,901 |
| Total assets | 4,949,572 | 5,786,357 |

(Thousands of yen)

| | As of November 30, 2024 | As of November 30, 2025 |
|---|-------------------------|-------------------------|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable | 14,250 | 59,591 |
| Short-term borrowings | — | 300,000 |
| Accounts payable - other | 9,648 | 10,283 |
| Accrued expenses | 851,928 | 928,341 |
| Income taxes payable | 173,179 | 177,946 |
| Accrued consumption taxes | 269,947 | 233,184 |
| Deposits received | 216,374 | 245,059 |
| Provision for bonuses | 197,564 | 215,616 |
| Provision for loss on orders received | 5,285 | 21,400 |
| Other | 2,342 | 3,284 |
| Total current liabilities | 1,740,520 | 2,194,708 |
| Non-current liabilities | | |
| Long-term accounts payable - other | 212,119 | 212,119 |
| Total non-current liabilities | 212,119 | 212,119 |
| Total liabilities | 1,952,640 | 2,406,828 |
| Net assets | | |
| Shareholders' equity | | |
| Common stock | 22,355 | 23,225 |
| Capital surplus | | |
| Legal capital surplus | 2,355 | 3,225 |
| Other capital surplus | 85,227 | 85,227 |
| Total capital surplus | 87,583 | 88,453 |
| Retained earnings | | |
| Legal retained earnings | 5,000 | 5,000 |
| Other retained earnings | | |
| General reserve | 320,000 | 320,000 |
| Retained earnings brought forward | 2,663,988 | 3,044,844 |
| Total retained earnings | 2,988,988 | 3,369,844 |
| Treasury stock | (101,993) | (101,993) |
| Total shareholders' equity | 2,996,932 | 3,379,529 |
| Total net assets | 2,996,932 | 3,379,529 |
| Total liabilities and net assets | 4,949,572 | 5,786,357 |

(2) Non-consolidated Statements of Income

(Thousands of yen)

| | Fiscal year ended November 30, 2024 | Fiscal year ended November 30, 2025 |
|--|--|--|
| Net sales | 11,211,465 | 12,084,720 |
| Cost of sales | 8,312,666 | 9,184,637 |
| Gross profit | 2,898,798 | 2,900,082 |
| Selling, general and administrative expenses | 1,952,912 | 1,917,390 |
| Operating profit | 945,885 | 982,692 |
| Non-operating income | | |
| Interest income | 283 | 4,427 |
| Commission income | 22,023 | 32,967 |
| Subsidy income | 52,106 | 51,978 |
| Other | 3,735 | 9,828 |
| Total non-operating income | 78,149 | 99,201 |
| Non-operating expenses | | |
| Interest expenses | — | 2,322 |
| Loss on retirement of non-current assets | — | 349 |
| Commission for purchase of treasury stock | 369 | — |
| Consumption tax difference | 1,069 | 1,100 |
| Total non-operating expenses | 1,438 | 3,772 |
| Ordinary profit | 1,022,596 | 1,078,121 |
| Profit before income taxes | 1,022,596 | 1,078,121 |
| Income taxes - current | 309,853 | 333,499 |
| Income taxes - deferred | (9,865) | (20,529) |
| Total income taxes | 299,988 | 312,969 |
| Net profit | 722,607 | 765,152 |

(3) Non-consolidated Statements of Changes in Shareholders' Equity

Previous fiscal year (December 1, 2023 to November 30, 2024)

(Thousands of yen)

| | Shareholders' equity | | | | | | | |
|---|----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|-----------------|-------------------------|
| | Common stock | Capital surplus | | | Retained earnings | | | Total retained earnings |
| | | Legal capital surplus | Other capital surplus | Total capital surplus | Legal retained earnings | Other retained earnings | General reserve | |
| Balance at beginning of period | 20,000 | — | 85,313 | 85,313 | 5,000 | 320,000 | 2,436,099 | 2,761,099 |
| Changes | | | | | | | | |
| Issuance of new shares | 2,355 | 2,355 | | 2,355 | | | | |
| Cash dividends | | | | | | | (494,719) | (494,719) |
| Net profit | | | | | | | 722,607 | 722,607 |
| Purchase of treasury stock | | | | | | | | |
| Disposal of treasury stock | | | | | | | | |
| Gain (loss) on disposal of treasury stock | | | (85) | (85) | | | | |
| Total changes | 2,355 | 2,355 | (85) | 2,269 | — | — | 227,888 | 227,888 |
| Balance at end of period | 22,355 | 2,355 | 85,227 | 87,583 | 5,000 | 320,000 | 2,663,988 | 2,988,988 |

| | Shareholders' equity | | Total net assets |
|---|----------------------|----------------------------|------------------|
| | Treasury stock | Total shareholders' equity | |
| Balance at beginning of period | (8,806) | 2,857,606 | 2,857,606 |
| Changes | | | |
| Issuance of new shares | | 4,710 | 4,710 |
| Cash dividends | | (494,719) | (494,719) |
| Net profit | | 722,607 | 722,607 |
| Purchase of treasury stock | (100,031) | (100,031) | (100,031) |
| Disposal of treasury stock | 6,843 | 6,843 | 6,843 |
| Gain (loss) on disposal of treasury stock | | (85) | (85) |
| Total changes | (93,187) | 139,325 | 139,325 |
| Balance at end of period | (101,993) | 2,996,932 | 2,996,932 |

Current fiscal year (December 1, 2024 to November 30, 2025)

(Thousands of yen)

| | Shareholders' equity | | | | | | | |
|--------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|-----------------|-----------------------------------|
| | Common stock | Capital surplus | | | Retained earnings | | | |
| | | Legal capital surplus | Other capital surplus | Total capital surplus | Legal retained earnings | Other retained earnings | General reserve | Retained earnings brought forward |
| Balance at beginning of period | 22,355 | 2,355 | 85,227 | 87,583 | 5,000 | 320,000 | 2,663,988 | 2,988,988 |
| Changes | | | | | | | | |
| Issuance of new shares | 870 | 870 | | 870 | | | | |
| Cash dividends | | | | | | | (384,296) | (384,296) |
| Net profit | | | | | | | 765,152 | 765,152 |
| Total changes | 870 | 870 | — | 870 | — | — | 380,855 | 380,855 |
| Balance at end of period | 23,225 | 3,225 | 85,227 | 88,453 | 5,000 | 320,000 | 3,044,844 | 3,369,844 |

| | Shareholders' equity | | Total net assets |
|--------------------------------|----------------------|----------------------------|------------------|
| | Treasury stock | Total shareholders' equity | |
| Balance at beginning of period | (101,993) | 2,996,932 | 2,996,932 |
| Changes | | | |
| Issuance of new shares | | 1,740 | 1,740 |
| Cash dividends | | (384,296) | (384,296) |
| Net profit | | 765,152 | 765,152 |
| Total changes | — | 382,596 | 382,596 |
| Balance at end of period | (101,993) | 3,379,529 | 3,379,529 |

(4) Non-consolidated Statements of Cash Flows

(Thousands of yen)

| | Fiscal year ended November 30, 2024 | Fiscal year ended November 30, 2025 |
|--|--|--|
| Cash flows from operating activities | | |
| Profit before income taxes | 1,022,596 | 1,078,121 |
| Depreciation and amortization | 17,185 | 16,689 |
| Increase (decrease) in allowance for doubtful accounts | (90) | — |
| Increase (decrease) in provision for bonuses | 17,759 | 18,052 |
| Increase (decrease) in provision for loss on orders received | 4,520 | 16,114 |
| Interest and dividend income | (283) | (4,427) |
| Interest expenses | — | 2,322 |
| Commission for purchase of treasury stock | 369 | — |
| Loss on retirement of non-current assets | — | 349 |
| Decrease (increase) in trade receivables | (20,339) | (103,194) |
| Decrease (increase) in other current assets | 3,659 | 6,890 |
| Increase (decrease) in trade payables | 1,071 | 45,341 |
| Increase (decrease) in accrued expenses | 134,279 | 76,412 |
| Increase (decrease) in accrued consumption taxes | 17,558 | (36,762) |
| Increase (decrease) in other current liabilities | 48,163 | 30,102 |
| Subtotal | 1,246,448 | 1,146,012 |
| Interest and dividends received | 283 | 4,427 |
| Interest paid | — | (2,322) |
| Income taxes paid | (308,566) | (328,731) |
| Net cash provided by (used in) operating activities | 938,165 | 819,385 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (5,452) | (19,384) |
| Purchase of intangible assets | (15,258) | — |
| Purchase of investment securities | (10,000) | (10,000) |
| Proceeds from collection of loans receivable | 600 | 600 |
| Other payments | (1,785) | (18,866) |
| Other proceeds | 562 | 2,803 |
| Net cash provided by (used in) investing activities | (31,333) | (44,848) |
| Cash flows from financing activities | | |
| Proceeds from short-term borrowings | — | 300,000 |
| Dividends paid | (494,574) | (384,136) |
| Purchase of treasury stock | (100,031) | — |
| Proceeds from exercise of employee share options | 11,468 | 1,740 |
| Other | (369) | — |
| Net cash provided by (used in) financing activities | (583,506) | (82,395) |
| Net increase (decrease) in cash and cash equivalents | 323,325 | 692,141 |
| Cash and cash equivalents at beginning of period | 2,676,239 | 2,999,564 |
| Cash and cash equivalents at end of period | 2,999,564 | 3,691,706 |

(5) Notes to Non-consolidated Financial Statements

(Going Concern Assumption)

Not applicable.

(Significant Changes in Shareholders' Equity)

Previous fiscal year (December 1, 2023 to November 30, 2024)

1. Dividends paid

| Resolution | Class of shares | Total dividends (thousands of yen) | Dividends per share (yen) | Record date | Effective date | Source of dividends |
|---|-----------------|------------------------------------|---------------------------|-------------------|-------------------|---------------------|
| General Meeting of Shareholders February 22, 2024 | Common stock | 306,592 | 77.00 | November 30, 2023 | February 26, 2024 | Retained earnings |
| Board of Directors meeting July 8, 2024 | Common stock | 188,126 | 47.00 | May 31, 2024 | August 2, 2024 | Retained earnings |

2. Dividends for which the record date is during the fiscal year and the effective date is after the end of the fiscal year:

| Resolution | Class of shares | Total dividends (thousands of yen) | Dividends per share (yen) | Record date | Effective date | Source of dividends |
|---|-----------------|------------------------------------|---------------------------|-------------------|-------------------|---------------------|
| General Meeting of Shareholders February 21, 2025 | Common stock | 190,089 | 48.00 | November 30, 2024 | February 25, 2025 | Retained earnings |

3. Significant changes in shareholders' equity

The Company acquired 45,100 shares of treasury stock based on the resolution of the Board of Directors meeting held on July 8, 2024. As a result, treasury stock increased by ¥93,187 thousand during the fiscal year and amounted to ¥101,993 thousand at the end of the period.

Current fiscal year (December 1, 2024 to November 30, 2025)

1. Dividends paid

| Resolution | Class of shares | Total dividends (thousands of yen) | Dividends per share (yen) | Record date | Effective date | Source of dividends |
|---|-----------------|------------------------------------|---------------------------|-------------------|-------------------|---------------------|
| General Meeting of Shareholders February 21, 2025 | Common stock | 190,089 | 48.00 | November 30, 2024 | February 25, 2025 | Retained earnings |
| Board of Directors meeting July 7, 2025 | Common stock | 194,206 | 49.00 | May 31, 2025 | August 4, 2025 | Retained earnings |

2. Dividends for which the record date is during the fiscal year and the effective date is after the end of the fiscal year:

| Resolution | Class of shares | Total dividends (thousands of yen) | Dividends per share (yen) | Record date | Effective date | Source of dividends |
|---|-----------------|------------------------------------|---------------------------|-------------------|-------------------|---------------------|
| General Meeting of Shareholders February 24, 2026 | Common stock | 198,179 | 50.00 | November 30, 2025 | February 25, 2026 | Retained earnings |

(Segment Information)

The Company does not provide segment information since it operates in a single reportable segment "Advanced Engineering".

(Share of Profit (Loss) of Entities Accounted for Using Equity Method)

Not applicable.

(Per Share Information)

| | Fiscal year ended November 30, 2024 | Fiscal year ended November 30, 2025 |
|----------------------------------|--|--|
| Net assets per share (Yen) | 756.76 | 852.64 |
| Basic earnings per share (Yen) | 181.51 | 193.09 |
| Diluted earnings per share (Yen) | 179.45 | 191.37 |

(Note) The basis for calculating basic earnings per share and diluted earnings per share is as follows.

| | Fiscal year ended November 30, 2024 | Fiscal year ended November 30, 2025 |
|--|--|--|
| Basic earnings per share | | |
| Net profit (thousands of yen) | 722,607 | 765,152 |
| Amount not attributable to common shareholders (thousands of yen) | — | — |
| Net profit related to common stock (thousands of yen) | 722,607 | 765,152 |
| Average number of shares of common stock (shares) | 3,981,165 | 3,962,654 |
| | | |
| Diluted earnings per share | | |
| Net profit adjustments (thousands of yen) | — | — |
| Increase in common shares (shares) | 45,529 | 35,699 |
| (Share acquisition rights (shares)) | (45,529) | (35,699) |
| Details of potential shares not included in the calculation of diluted earnings per share due to the absence of dilutive effects | — | — |

(Significant Subsequent Events)

Not applicable.