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February 13, 2026

## Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)



Company name: OPTiM CORPORATION

Listing: Tokyo Stock Exchange

Securities code: 3694

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

President  
Board Director of Administration

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

### 1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	8,218	20.2	1,334	21.9	1,262	34.6	596	10.9
December 31, 2024	6,835	(3.1)	1,094	(17.3)	938	(21.9)	538	(24.0)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥ 714 million [ 36.4%]  
For the nine months ended December 31, 2024: ¥ 524 million [ (22.4)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	10.83	10.62
December 31, 2024	9.77	9.73

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	12,759	9,155	71.0
March 31, 2025	11,094	8,519	76.0

Reference: Equity

As of December 31, 2025: ¥ 9,062 million  
As of March 31, 2025: ¥ 8,426 million

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				-	-

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the third quarter dividend for the fiscal year ending March 31, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

## 3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(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	11,640	10.0	1,800	(7.9)	1,793	-	967	-	17.52

Note: Revisions to the financial result forecast most recently announced: Yes

### \* Notes

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

Newly included:	-	companies(	)
Excluded:	-	companies(	)

(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) Restatement: None

(4) Number of issued shares (common shares)

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

As of December 31, 2025	55,198,528 shares
As of March 31, 2025	55,198,528 shares

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

As of December 31, 2025	99,888 shares
As of March 31, 2025	99,888 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	55,098,640 shares
Nine months ended December 31, 2024	55,088,155 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

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

The forward-looking statements, including the financial results forecasts contained in this document are based on information currently available to the Company and on certain assumptions deemed reasonable by the Company, and are not intended as a promise by the Company that these will be achieved. Actual results may differ materially due to a variety of factors.

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## 1. Qualitative Information on the Consolidated Quarterly Financial Results

### (1) Explanation of Operating Results

#### **Quarterly Highlights: Revenue and Profit Increased by More Than 20%, Reflecting a Strategic Shift**

##### **1. Net sales, Operating Profit, and Ordinary Profit Increased by More Than 20% Year-on-Year**

##### **2. Launched the New Brand “OPTiM AIR” as Part of the Growth Strategy**

##### **3. AI/IoT/Robotics Services such as “X-Tech Services” Continued to Drive Business Growth**

AI/IoT/Robotics services are gaining widespread adoption in industries facing severe labor shortages, such as agriculture and construction. Particularly amid the social context of “climate change, rice shortages, and soaring rice prices,” agriculture DX(\*1) implementing physical AI(\*2) is experiencing significant growth.

##### **4. Evolution of a Solid Revenue Base and New Developments - “Mobile Management Services”**

Our flagship services “OPTiM Biz” has held the No. 1 market share for 15 consecutive years (\*3). We have achieved continuous growth in our stable monthly revenue, which has reached record highs.

##### **5. AI-Driven Operational Efficiency: Results of AI-Driven Development**

Integrating AI into operations has been shown to significantly enhance development and operational efficiency. In the IT industry, where labor costs are rising, productivity gains can be achieved through the use of AI, leading to a more profit-generating structure.

#### **1. Net sales, Operating Profit and Ordinary Profit Increased by More Than 20% Year-on-Year**

Guided by the Group’s vision of “Creating the Future of Every Industry with AI,” the Company achieved year-on-year growth of more than 20% in net sales, operating profit and ordinary profit for the cumulative consolidated results of the third quarter of the current consolidated fiscal year under review. This performance reflects not only an expansion in scale, but also steady progress, as planned, in the platform strategy aimed at enhancing profitability and the AI-driven transformation of development processes. While securing stable earnings based on the Group’s dominant market share in its mobile management services, which serve as a stable revenue base, industry-specific DX services centered on AI, IoT, and robotics (“X-Tech Services”) are increasingly being recognized as indispensable solutions for addressing challenges across various industries. As a result, these services have entered a full-scale growth phase.

#### **2. Launched the New Brand “OPTiM AIR” as Part of the Growth Strategy**

The Company has rebranded “OPTiM Cloud IoT OS,” which serves as a common platform across its businesses, as the new brand “OPTiM AIR (OPTiM AI/IoT/Robotics Platform) (\*4),” embodying its management concept of “We make the Net as simple as breathing.” While the Company has long provided a wide range of services primarily centered on IoT to meet diverse customer needs, the scope of these services has expanded beyond IoT to include a broader array of offerings leveraging AI and robotics technologies. As a result, the role of this common platform has evolved. In line with the strengthened focus on AI and robotics, the Company has redefined the role of this platform, enabling both further optimization of development costs and easier cross-selling (\*5) of the Company’s services simultaneously.

Below, we outline the specific progress achieved during the third quarter of the current consolidated fiscal year, categorized into “X-Tech Services (AI/IoT/Robotics Services)” and “Mobile Management Services.”

#### **3. AI/IoT/Robotics-Services such as “X-Tech Services” Continued to Drive Business Growth**

In the “X-Tech Services (AI/IoT/Robotics Services),” which address challenges faced by existing industries through the use of cutting-edge technologies, the Company continues to maintain a high growth rate by leveraging “OPTiM AIR,” rebranded as a shared service platform.

##### **◆ Agritech (Agriculture DX):**

Revenue increased, driven by the continued impact of climate change and rising rice prices

- The “Pinpoint Time Spraying Service,” a drone-based application DX service with the No. 1 market share in Japan (\*6), which originated from pinpoint spraying technology that applies pesticides and fertilizers only where and in the precise amounts

needed through Physical AI agents, continues to grow steadily.

In this service, AI formulates efficient operational plans for drones and pilots and supports execution.

Against the backdrop of recent social conditions, including an increase in pest damage caused by climate change and rising rice prices, producers' demand for improved productivity has continued to grow, resulting in a high service retention rate.

In addition, leveraging the same platform, the service is steadily expanding beyond rice to other crops such as soybeans, wheat, and citrus fruits.

As climate change and evolving social conditions continue to pose significant risks for producers, further growth in demand is expected for this service and technology as a solution capable of continuously addressing these challenges.

#### ◆ **Digital Construction (Construction / Civil Engineering DX):**

“OPTiM Geo Scan Supreme,” which enabling millimeter-level data acquisition, gains strong industry attention

- The smartphone-based 3D surveying application “OPTiM Geo Scan” continues to steadily increase the number of licenses, driving broader penetration of the service at construction sites. In addition, the new service “OPTiM Geo Scan Supreme,” which enables millimeter-level precision data acquisition, has been attracting growing attention as a cutting-edge technology in the construction and civil engineering industry and continues to expand.

High-precision three-dimensional data serve as the visual foundation for autonomous and remote-controlled construction machinery. By enabling AI to continuously capture physical changes at construction sites in real time, the service is leading the realization of autonomous construction environments that do not rely on human experience.

This represents the culmination of the sensing capabilities of Physical AI, which understands the three-dimensional structure of the physical world and instantly converts it into design data.

#### ◆ **Digital Health (Medical DX):**

Accelerating the implementation of healthcare workstyle reform through generative AI, supported by revisions to the medical fee schedule

- **“OPTiM AI Hospital”: Clear Benefits from Expected Inclusion in Medical Reimbursement Items**

At the Central Social Insurance Medical Council of the Ministry of Health, Labour and Welfare, it has been indicated that measures to improve operational efficiency through the use of generative AI are expected to be included in the items of the next revision to the medical fee schedule. As a result, the use of AI for tasks such as document creation support will be officially recognized, enabling adopting hospitals to both reduce physicians' workloads and secure medical reimbursement. The Company's “OPTiM AI Hospital” is a service that directly aligns with this policy direction.

In addition, the effectiveness of operational improvements achieved through the use of “OPTiM AI Hospital” has been published as an academic paper (\*7) in a leading and authoritative medical journal, reaffirming the service's high level of reliability from both technological and clinical perspectives.

#### ◆ **Office DX:**

##### **Accelerating the deployment of AI services leveraging generative AI**

- **Cloud AI Document Management Service "OPTiM Document Management":**

Against the backdrop of regulatory compliance requirements, including amendments to the Electronic Bookkeeping Act, our AI-driven automatic data entry and management functions have been well received, resulting in an increase in the number of licenses. In addition, our prompt response to customer requests for new features has been favorably evaluated. Furthermore, on November 18, 2025, we launched an external document-sharing function, enabling secure and user-friendly sharing of forms and documents with external parties.

#### **4. Fifteen Consecutive Years as the No. 1 Share in the Domestic Market: Evolution of a Solid Revenue Base and New Developments - “Mobile Management Services”**

“OPTiM Biz,” a solution for centrally managing corporate smartphones and PCs, has achieved the No. 1 market share across all

three major research firms (\*8). This overwhelming market dominance supports our stable and recurring cash flows, has steadily increased the number of licenses, and has further strengthened our solid earnings base.

“OPTiM Biz Premium,” announced on October 30, 2025, is a service that enhances efficiency and automation while providing security across all corporate IT operations (\*9). It is the first service in Japan (\*10) to integrate and centrally manage device management services, remote control services, ID management services, SaaS management services, asset management services, and an internal IT support AI agent. By expanding the value proposition from traditional device management to the comprehensive efficiency and automation of IT operations, we aim to create new growth opportunities as a domestic security service and to increase ARPU (\*11).

Finally, we would like to outline our initiatives undertaken as part of our strategic investment activities in the AI field.

## 5. AI-Driven Operational Efficiency: Results of AI-Driven Development

The Company aims to be not only a provider of AI solutions but also a company that effectively leverages AI in its own operations. As part of this initiative, we have achieved significant efficiency gains across the design, development, and testing phases by utilizing an AI coding assistant (\*12) deployed to all engineers. In the IT industry, where labor costs continue to rise, productivity improvements driven by AI directly contribute to profitability and enhanced management efficiency. Accordingly, the streamlining of development processes has become an important strategic element of our business model.

As a result of these activities, consolidated operating results for the first nine months of the current consolidated fiscal year were as follows: net sales of 8,218,252 thousand yen (up 20.2% year on year), operating profit of 1,334,251 thousand yen (up 21.9% year on year), ordinary profit of 1,262,520 thousand yen (up 34.6% year on year), and profit attributable to owners of the parent of 596,885 thousand yen (up 10.9% year on year). Profit attributable to owners of the parent for the quarter increased by 10.9% compared to the same quarter of the previous year, primarily due to the recognition of a loss on valuation of investment securities of 172,982 thousand yen.

### Primary Factors Behind the Increase in Revenue and Profit:

1. **Expansion of the agritech field:** Smart agriculture services have moved beyond the demonstration phase and entered a period of widespread adoption.
2. **Accumulation of stock revenue:** Steady growth in low-churn, recurring revenue streams across the agriculture, construction, security, and AI services fields.
3. **Maximization of return on investment:** Strategic investments in the use of AI have resulted in greater sophistication and improved efficiency in software development.

As a leading company in DX and AX (AI Transformation (\*13)) that transcends industry boundaries—including agriculture, construction, healthcare, and security, all of which are deeply rooted in the essential sectors supporting Japan’s industrial foundation—the Company will continue to advance steadily not only in addressing social issues and expanding our revenue and profit, but also toward realizing our vision of “creating the future of every industry with AI.”

\*1 Abbreviation for Digital Transformation. This concept refers to "the permeation of IT transforming people's lives for the better in every aspect," meaning companies use technology to fundamentally change their business performance and scope.

\*2 Unlike AI that operates solely within a computer environment, such as generative AI, this refers to AI that produces physical, real-world effects—for example, autonomous operation of AI-equipped drones or AI-powered cameras that recognize objects in real time with high accuracy.

\*3 Source: Deloitte Tohmatsu Mic Research Institute

Published in 2013, "Current Status and Outlook of the Cloud Service Market 2013 Edition" IT Asset Management (including MDM) Market "Total Sales" based on actual results for FY2011 to FY2012.

Published in 2014, "Market Outlook for Collaboration/Content and Mobile Management Package Software 2014 Edition," MDM Market Trends "MDM Shipment ID Count (including SaaS and ASP)" based on FY2013 results.

Published 2015– 2018, "Market Outlook for Collaboration/Content and Mobile Management Package Software," MDM Market Trends "MDM Shipment ID Count (Including SaaS/ASP)" based on FY2014–FY2017 actual results.

Published 2019–2025, "Market Outlook for Collaboration and Mobile Management Software," MDM Market "MDM Shipment IDs (including SaaS/ASP)" based on FY2018–FY2024 actual results and FY2025 forecast.

\*4 AIR represents the initials of AI, IoT, and Robotics. It refers to a DX/AX service platform that integrates AI, IoT, Robotics technologies, along with the functions essential for digital transformation.

\*5 A sales method that increases average revenue per sale by recommending related products to customers who have decided to purchase or have already purchased a product.

\*6 As of October 2025, according to our research.

\*7 Title: On-Premises AI-Tool for Generating Nursing Care Summaries: A Phased-Implementation Study in Japan

Journal: Nursing: Research and Reviews

Authors: Risa Hirata, Yoshimasa Oda, Shinichi Morikawa, Kaori Shigematsu, Daisuke Yamamoto, Suzunosuke Ito, Masaki Tago

\*8 Source: Techno Systems Research Co., Ltd.

Published in 2016, Marketing Analysis of the PC Asset Management / Mobile Management Market (2015–2016 Edition)

Published in 2017, Marketing Analysis of the PC Asset Management / Mobile Management Market (2016–2017 Edition)

Published in 2018, Marketing Analysis of the Endpoint Management Market (2017–2018 Edition)

Published in 2019, Marketing Analysis of the Endpoint Management Market (2018–2019 Edition)

Published in 2020, Marketing Analysis of the Endpoint Management Market (2019–2020 Edition)

Published in 2021, Marketing Analysis of the Endpoint Management Market (2020–2021 Edition)

All of the above are based on "II. Market Trends," "2. Mobile Management Market."

Published in 2022, Marketing Analysis of the Endpoint Management Market (2021–2022 Edition)

Published in 2023, Marketing Analysis of the Endpoint Management Market (2023 Edition)

Published in 2024, Marketing Analysis of the Endpoint Management Market (2024 Edition)

Published in 2025, Marketing Analysis of the Endpoint Management Market (2025 Edition)

These are based on "II. Market Trends," "Mobile Management Software / SaaS Market: Vendor Share (Value-based / Volume-based)."

Source: Fuji Chimera Research Institute, Inc. (all figures refer to vendor share)

Published in November 2015, 2015 Network Security Business Survey Comprehensive Report (Volume I)

Published in November 2016, 2016 Network Security Business Survey Comprehensive Report (Volume I)

Published in September 2017, 2017 Network Security Business Survey Comprehensive Report (Volume I)

Published in October 2018, 2018 Network Security Business Survey Comprehensive Report (Volume I)

Published in October 2019, 2019 Network Security Business Survey Comprehensive Report: Market Edition

Published in November 2020, 2020 Network Security Business Survey Comprehensive Report: Market Edition

Published in September 2021, 2021 Network Security Business Survey Comprehensive Report: Market Edition

Published in November 2022, 2022 Network Security Business Survey Comprehensive Report: Market Edition

Published in December 2023, 2023 Network Security Business Survey Comprehensive Report: Market Edition

Data for the MDM / EMM tools market are based on the above publications.

Published in December 2024, 2024 Network Security Business Survey Comprehensive Report: Market Edition

Published in October 2025, 2025 Network Security Business Survey Comprehensive Report: Market Edition

Data for the mobile security management tools market are based on the above publications.

\*9 Refers to tasks handled by corporate IT management and information systems departments, such as "internal IT support," "smartphone/PC management," "ID management," and "management of software used internally."

\*10 As of October 2025, according to our research.

\*11 An abbreviation for Average Revenue Per User. A metric that represents the average revenue generated per customer.

\*12 Tools where AI assists with tasks like automatic source code generation, modification suggestions, and error detection, aiming to improve programming efficiency and quality.

\*13 Refers to the concept of transforming business by leveraging AI to advance automation and optimization of operations, thereby

enhancing overall organizational productivity.

\* This text was created by using AI services, including our own AI service "OPTiM AIRES".

## (2) Explanation of Financial Position

Status of assets, liabilities and net assets

### (Assets)

The balance of assets at the end of the third quarter of the current consolidated fiscal year was 12,759,443 thousand yen, a increase of 1,665,369 thousand yen from the end of the previous consolidated fiscal year. This increase was mainly attributable to increases of 753,368 thousand yen in cash and deposits and 2,646,406 thousand yen in inventories, while Notes and accounts receivable - trade, and contract assets decreased by 1,910,808 thousand yen.

### (Liabilities)

The balance of total liabilities at the end of the third quarter of the current consolidated fiscal year was 3,603,677 thousand yen, a increase of 1,028,889 thousand yen from the end of the previous consolidated fiscal year. This increase was mainly due to an increase of 2,000,000 thousand yen in short-term borrowings, while notes and accounts payable - trade decreased by 587,170 thousand yen.

### (Net assets)

The balance of net assets at the end of the third quarter of the current consolidated fiscal year was 9,155,766 thousand yen, an increase of 636,480 thousand yen from the end of the previous consolidated fiscal year. This was mainly due to an increase of 596,885 thousand yen in retained earnings resulting from profit attributable to owners of parent.

## (3) Notes on the Consolidated Financial Results Forecast and Other Forward-looking Information

The Company has revised our consolidated earnings forecast for the fiscal year ending March 2026. For further details, please refer to the "Notice Regarding Revision of Full-year Financial Results Forecast" released today (February 13, 2026).

Quarterly Consolidated Financial Statements and Primary Notes  
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	1,734,795	2,488,163
Notes and accounts receivable - trade, and contract assets	3,485,478	1,574,670
Inventories	76,957	2,723,363
Other	178,853	339,531
Total current assets	5,476,085	7,125,729
Non-current assets		
Property, plant and equipment	399,478	411,427
Intangible assets		
Software	3,351,738	3,483,991
Software in progress	214,771	328,590
Other	41,589	36,986
Total intangible assets	3,608,099	3,849,567
Investments and other assets		
Leasehold and guarantee deposits	346,416	346,504
Deferred tax assets	257,829	246,065
Other	1,006,163	780,148
Total investments and other assets	1,610,409	1,372,718
Total non-current assets	5,617,988	5,633,713
Total assets	11,094,073	12,759,443
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	823,893	236,723
Short-term borrowings	-	2,000,000
Income taxes payable	337,701	203,954
Provision for bonuses	236,247	250,337
Other provisions	21,633	16,259
Other	1,015,212	755,898
Total current liabilities	2,434,689	3,463,172
Non-current liabilities		
Asset retirement obligations	140,098	140,505
Total non-current liabilities	140,098	140,505
Total liabilities	2,574,787	3,603,677
<b>Net assets</b>		
Shareholders' equity		
Share capital	445,435	445,435
Capital surplus	729,566	729,566
Retained earnings	7,366,524	7,963,409
Treasury shares	(75,599)	(75,599)
Total shareholders' equity	8,465,925	9,062,811
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(39,247)	-
Total accumulated other comprehensive income	(39,247)	-
Share acquisition rights	329	1,096
Non-controlling interests	92,278	91,858

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Total net assets	8,519,286	9,155,766
Total liabilities and net assets	11,094,073	12,759,443

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	6,835,013	8,218,252
Cost of sales	3,358,967	4,344,495
Gross profit	3,476,046	3,873,757
Selling, general and administrative expenses	2,381,394	2,539,505
Operating profit	1,094,651	1,334,251
Non-operating income		
Interest income	137	8,684
Commission income	16,127	6,760
Insurance claim income	-	5,269
Subsidy income	4,827	3,030
Gain on investments in investment partnerships	-	17,709
Other	2,614	2,220
Total non-operating income	23,707	43,675
Non-operating expenses		
Interest expenses	501	4,382
Share of loss of entities accounted for using equity method	157,983	101,696
Other	21,586	9,328
Total non-operating expenses	180,072	115,407
Ordinary profit	938,286	1,262,520
Extraordinary income		
Gain on change in equity	1,996	-
National subsidies	1,954	-
Total extraordinary income	3,950	-
Extraordinary losses		
Loss on tax purpose reduction entry of non-current assets	1,954	-
Loss on valuation of investment securities	-	172,982
Total extraordinary losses	1,954	172,982
Profit before income taxes	940,283	1,089,537
Income taxes - current	312,215	499,372
Income taxes - deferred	89,657	(6,300)
Total income taxes	401,873	493,072
Profit	538,410	596,465
Profit (loss) attributable to non-controlling interests	28	(419)
Profit attributable to owners of parent	538,381	596,885

Quarterly Consolidated Statement of Comprehensive Income  
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	538,410	596,465
Other comprehensive income		
Valuation difference on available-for-sale securities	(14,196)	118,458
Total other comprehensive income	(14,196)	118,458
Comprehensive income	524,213	714,923
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	524,184	715,343
Comprehensive income attributable to non-controlling interests	28	(419)

### (3) Notes on Quarterly Consolidated Financial Statements

(Notes ongoing concern assumptions)

Not applicable.

(Note in the event of a significant change in the amount of shareholders' equity)

Not applicable.

(Segment information, etc.)

[Segment information]

I For the nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)

Since the Group's only business is the license sales and maintenance support service (Optimal) business, this information is omitted.

II For the nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)

Since the Group's only business is the license sales and maintenance support service (Optimal) business, this information is omitted.

(Notes on cash flow statements)

The Company has not prepared cash flow statements for the third quarter of the current consolidated fiscal year. Depreciation (including amortization of intangible assets) for the third quarter of the current consolidated fiscal year is as follows.

	For the nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)	For the nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)
Depreciation	797,095 thousand yen	1,003,078 thousand yen

(Significant subsequent events)

(Acquisition and Cancellation of Treasury Shares)

The Company hereby announces that, at a meeting of the Board of Directors held on February 13, 2026, it resolved to acquire treasury shares pursuant to the provisions of Article 156 of the Companies Act, as applied by Article 165, Paragraph 3 of the same Act, as outlined below. Additionally, the Company resolved to cancel treasury shares in accordance with Article 178 of the Companies Act.

1. Reasons for Acquiring and Canceling Treasury Shares

This transaction is not intended as a short-term measure to influence the stock price. Rather, it is being undertaken as part of our capital policy aimed at enhancing medium- to long-term corporate value by acquiring a portion of the shares held by the controlling shareholder, reducing the number of shares outstanding, and thereby improving per-share value and capital efficiency.

All treasury shares to be acquired through this transaction are scheduled to be cancelled, which will support the optimization of our capital structure and an increase in the proportion of freely tradable shares.

2. Details of the Acquisition

(1) Type of shares to be acquired	The Company's common stock
(2) Total number of shares to be acquired	Up to 700,000 shares (1.27 % of the total number of issued shares (excluding treasury shares))
(3) Total acquisition amount	Up to 357,000,000 yen
(4) Acquisition Period	February 16, 2026
(5) Method of Acquisition	Purchase of Treasury Stock via the Tokyo Stock Exchange's Off-Exchange Purchase System (ToSTNeT-3)

3. Details of the Cancellation

(1) Type of shares to be canceled	The Company's common stock
(2) Total number of shares to be canceled	The total number of treasury shares acquired pursuant to Section 2 above
(3) Scheduled cancellation date	March 13, 2026