

May 15, 2026

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

Company name: Pro-Ship Incorporated
 Listing: Tokyo Stock Exchange
 Securities code: 3763
 URL: <https://www.proship.co.jp>
 Representative: Motoshi Suzuki, President, COO
 Inquiries: Motoshi Suzuki, President, COO
 Telephone: +81-50-1791-3000
 Scheduled date of annual general meeting of shareholders: June 18, 2026
 Scheduled date to commence dividend payments: June 19, 2026
 Scheduled date to file annual securities report: June 17, 2026
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	8,374	10.7	2,925	26.7	3,074	26.4	2,224	15.2
March 31, 2025	7,564	11.0	2,309	41.5	2,431	29.5	1,930	43.0

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥2,240 million [16.8%]
 For the fiscal year ended March 31, 2025: ¥1,917 million [36.2%]

Fiscal year ended	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
	Yen	Yen	%	%	%
March 31, 2026	88.35	87.18	22.1	24.0	34.9
March 31, 2025	78.03	77.95	24.1	23.0	30.5

Note: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. Net income per share and net income per share adjusted for potential shares are calculated based on the assumption that the stock split occurred at the beginning of the previous fiscal year.

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	14,239	11,403	80.1	442.88
March 31, 2025	11,380	8,894	76.8	352.49

Reference: Equity
 As of March 31, 2026: ¥11,403 million
 As of March 31, 2025: ¥8,736 million

Note: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. Net assets per share are calculated on the assumption that the stock split occurred at the beginning of the previous fiscal year.

(3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	2,765	(2,479)	268	4,016
March 31, 2025	1,474	(316)	(531)	3,460

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	0.00	-	63.00	63.00	780	40.4	9.6
Fiscal year ended March 31, 2026	-	0.00	-	40.00	40.00	1,029	45.3	10.1
Fiscal year ending March 31, 2027 (Forecast)		0.00		42.00	42.00		46.0	

Note 1: The breakdown of the year-end dividend for the fiscal year ending March 31, 2026 is an ordinary dividend of 35.00 yen and a commemorative dividend of 5.00 yen.

Note2: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. For the fiscal year ending March 2026 above, the amount before the split is shown at the end of the second quarter, and the amount after the split is shown at the end of the fiscal year. The annual dividend without taking into account the stock split is 80 yen.

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	10,000	19.4	3,250	11.1	3,350	9.0	2,350	5.7	91.27

Note: Since the Company manages its performance on an annual basis, the consolidated earnings forecast for the second quarter (cumulative) is omitted. For details, see "1. Please refer to "Summary of Business Results (4) Future Outlook".

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None
- (3) Number of issued shares (common shares)

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

As of March 31, 2026	31,943,000 shares
As of March 31, 2025	31,341,400 shares

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

As of March 31, 2026	6,194,233 shares
As of March 31, 2025	6,556,060 shares

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

Fiscal year ended March 31, 2026	25,174,208 shares
Fiscal year ended March 31, 2025	24,740,790 shares

Note: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. The number of shares outstanding at the end of the fiscal year, the number of treasury shares at the end of the fiscal year, and the average number of shares during the fiscal year are calculated on the assumption that the stock split occurred at the beginning of the previous fiscal year.

[Reference] Overview of non-consolidated financial results

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

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	8,370	10.7	2,924	26.8	3,075	26.5	2,224	15.2
March 31, 2025	7,559	11.0	2,306	41.6	2,430	29.6	1,930	43.2

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 31, 2026	88.35	87.19
March 31, 2025	78.02	77.94

Note: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. Net income per share and net income per share adjusted for potential shares are calculated based on the assumption that the stock split occurred at the beginning of the previous fiscal year.

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	13,974	11,139	79.7	432.61
March 31, 2025	11,115	8,629	76.2	341.81

Reference: Equity

As of March 31, 2026: ¥11,139 million
As of March 31, 2025: ¥8,471 million

Note: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. Net assets per share are calculated on the assumption that the stock split occurred at the beginning of the previous fiscal year.

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

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company and certain assumptions that the Company deems reasonable, and are not intended to be promises to realize them. Actual financial results, etc. may differ substantially due to various factors.

For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Please refer to "Summary of Business Results (4) Future Outlook".

Consolidated balance sheet

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	6,460,655	9,016,103
Accounts receivable - trade	1,578,304	1,535,437
Contract assets	768,891	732,987
Securities	714,725	182,440
Work in process	91,850	118,569
Supplies	4,708	730
Other	121,485	144,111
Total current assets	9,740,621	11,730,378
Non-current assets		
Property, plant and equipment		
Buildings, net	14,000	20,484
Facilities attached to buildings, net	10,943	12,429
Tools, furniture and fixtures, net	25,916	39,317
Total property, plant and equipment	50,859	72,231
Intangible assets		
Software	462,737	912,005
Other	1,067	1,067
Total intangible assets	463,805	913,073
Investments and other assets		
Investment securities	584,581	850,936
Investments in capital of subsidiaries and associates	34,845	34,845
Deferred tax assets	345,712	345,523
Other	160,194	293,207
Allowance for doubtful accounts	(545)	(545)
Total investments and other assets	1,124,789	1,523,967
Total non-current assets	1,639,454	2,509,272
Total assets	11,380,076	14,239,651

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	233,921	238,625
Accounts payable - other	131,430	250,431
Income taxes payable	522,334	537,101
Contract liabilities	747,710	959,834
Provision for bonuses	96,607	100,000
Provision for bonuses for directors (and other officers)	33,950	39,450
Provision for loss on orders received	-	7,425
Other	278,596	257,396
Total current liabilities	2,044,550	2,390,264
Non-current liabilities		
Retirement benefit liability	441,077	445,737
Total non-current liabilities	441,077	445,737
Total liabilities	2,485,628	2,836,002
Net assets		
Shareholders' equity		
Share capital	770,578	1,082,660
Capital surplus	759,889	1,359,283
Retained earnings	12,437,906	13,881,191
Treasury shares	(5,290,335)	(4,993,949)
Total shareholders' equity	8,678,039	11,329,185
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	58,482	74,463
Total accumulated other comprehensive income	58,482	74,463
Share acquisition rights	157,927	-
Total net assets	8,894,448	11,403,649
Total liabilities and net assets	11,380,076	14,239,651

Consolidated statement of income

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	7,564,803	8,374,549
Cost of sales	3,338,936	3,602,391
Gross profit	4,225,867	4,772,157
Selling, general and administrative expenses	1,916,379	1,846,964
Operating profit	2,309,487	2,925,192
Non-operating income		
Interest income	43,465	58,175
Dividend income	62,127	48,122
Gain on sale of investment securities	17,618	-
Gain on redemption of securities	-	38,353
Foreign exchange gains	413	923
Other	2,720	3,988
Total non-operating income	126,345	149,563
Non-operating expenses		
Loss on cancellation of insurance policies	3,900	-
Miscellaneous losses	-	0
Total non-operating expenses	3,900	0
Ordinary profit	2,431,933	3,074,756
Extraordinary income		
Gain on reversal of share acquisition rights	84,023	69,640
Total extraordinary income	84,023	69,640
Extraordinary losses		
Loss on retirement of software	-	47,524
Total extraordinary losses	-	47,524
Profit before income taxes	2,515,956	3,096,872
Income taxes - current	750,769	880,016
Income taxes - deferred	(165,350)	(7,166)
Total income taxes	585,418	872,849
Profit	1,930,537	2,224,022
Profit attributable to owners of parent	1,930,537	2,224,022

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	1,930,537	2,224,022
Other comprehensive income		
Valuation difference on available-for-sale securities	(12,994)	15,981
Total other comprehensive income	(12,994)	15,981
Comprehensive income	1,917,543	2,240,004
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,917,543	2,240,004

Consolidated statement of changes in equity

Fiscal year ended March 31, 2025

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income		
Balance at beginning of period	722,852	716,410	11,123,098	(5,328,192)	7,234,168	71,476	71,476	254,380	7,560,025
Changes during period									
Issuance of new shares - exercise of share acquisition rights	47,726	47,726			95,453		-		95,453
Dividends of surplus			(615,729)		(615,729)		-		(615,729)
Profit attributable to owners of parent			1,930,537		1,930,537		-		1,930,537
Purchase of treasury shares				(257)	(257)		-		(257)
Disposal of treasury shares		(4,248)		38,114	33,866		-		33,866
Net changes in items other than shareholders' equity					-	(12,994)	(12,994)	(96,453)	(109,447)
Total changes during period	47,726	43,478	1,314,808	37,856	1,443,870	(12,994)	(12,994)	(96,453)	1,334,423
Balance at end of period	770,578	759,889	12,437,906	(5,290,335)	8,678,039	58,482	58,482	157,927	8,894,448

Consolidated statement of changes in equity

Fiscal year ended March 31, 2026

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income		
Balance at beginning of period	770,578	759,889	12,437,906	(5,290,335)	8,678,039	58,482	58,482	157,927	8,894,448
Changes during period									
Issuance of new shares - exercise of share acquisition rights	312,081	311,628			623,710		-		623,710
Dividends of surplus			(780,738)		(780,738)		-		(780,738)
Profit attributable to owners of parent			2,224,022		2,224,022		-		2,224,022
Purchase of treasury shares				(106)	(106)		-		(106)
Disposal of treasury shares		287,765		296,491	584,257		-		584,257
Net changes in items other than shareholders' equity					-	15,981	15,981	(157,927)	(141,945)
Total changes during period	312,081	599,394	1,443,284	296,385	2,651,146	15,981	15,981	(157,927)	2,509,200
Balance at end of period	1,082,660	1,359,283	13,881,191	(4,993,949)	11,329,185	74,463	74,463	-	11,403,649

Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	2,515,956	3,096,872
Depreciation	115,470	197,244
Loss on retirement of software	-	47,524
Gain on reversal of share acquisition rights	(84,023)	(69,640)
Increase (decrease) in provision for bonuses	2,849	3,392
Increase (decrease) in provision for bonuses for directors (and other officers)	(1,500)	5,500
Increase (decrease) in allowance for doubtful accounts	(6)	-
Increase (decrease) in retirement benefit liability	31,273	4,659
Increase (decrease) in provision for loss on orders received	(6,068)	7,425
Share-based payment expenses	7,345	23,193
Interest and dividend income	(105,593)	(106,298)
Foreign exchange losses (gains)	(417)	(928)
Loss (gain) on redemption of securities	-	(38,353)
Loss (gain) on sale of investment securities	(17,618)	-
Decrease (increase) in trade receivables	(564,977)	42,867
Decrease (increase) in contract assets	(49,341)	35,904
Decrease (increase) in inventories	33,924	(22,740)
Increase (decrease) in trade payables	(30,618)	33,741
Increase (decrease) in accounts payable - other	(101,267)	87,740
Increase (decrease) in accrued consumption taxes	82,375	(9,871)
Increase (decrease) in contract liabilities	38,078	212,123
Other, net	4,333	(21,636)
Subtotal	1,870,173	3,528,719
Interest and dividends received	97,279	104,062
Income taxes paid	(492,957)	(866,913)
Net cash provided by (used in) operating activities	1,474,495	2,765,869

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from investing activities		
Net decrease (increase) in time deposits	-	(2,000,000)
Purchase of securities	(26,645)	(107,896)
Proceeds from sale of securities	-	77,877
Proceeds from redemption of securities	-	650,545
Purchase of investment securities	(74,259)	(293,564)
Proceeds from sale of investment securities	78,580	-
Purchase of property, plant and equipment	(3,426)	(42,406)
Purchase of intangible assets	(270,613)	(669,134)
Payments of leasehold and guarantee deposits	(21,805)	(113,516)
Proceeds from refund of leasehold and guarantee deposits	-	18,321
Purchase of insurance funds	(1)	(5)
Proceeds from cancellation of insurance funds	1,196	1
Net cash provided by (used in) investing activities	(316,975)	(2,479,778)
Cash flows from financing activities		
Purchase of treasury shares	(257)	(106)
Proceeds from disposal of treasury shares	-	514,395
Dividends paid	(614,053)	(781,284)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	83,023	535,424
Net cash provided by (used in) financing activities	(531,286)	268,428
Effect of exchange rate change on cash and cash equivalents	417	928
Net increase (decrease) in cash and cash equivalents	626,650	555,447
Cash and cash equivalents at beginning of period	2,834,005	3,460,655
Cash and cash equivalents at end of period	3,460,655	4,016,103

Balance sheet

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	6,167,674	8,723,305
Accounts receivable - trade	1,577,410	1,535,392
Contract assets	768,891	732,987
Securities	714,725	182,440
Work in process	91,850	118,569
Supplies	4,708	730
Prepaid expenses	106,352	126,516
Other	15,327	16,503
Total current assets	9,446,941	11,436,446
Non-current assets		
Property, plant and equipment		
Buildings	14,000	20,484
Facilities attached to buildings	10,943	12,429
Tools, furniture and fixtures	25,916	39,317
Total property, plant and equipment	50,859	72,231
Intangible assets		
Software	462,737	912,005
Total intangible assets	462,737	912,005
Investments and other assets		
Investment securities	584,581	850,936
Shares of subsidiaries and associates	30,000	30,000
Investments in capital of subsidiaries and associates	34,845	34,845
Deferred tax assets	345,703	345,519
Guarantee deposits	128,381	220,960
Insurance funds	10,802	10,802
Other	21,011	61,444
Allowance for doubtful accounts	(545)	(545)
Total investments and other assets	1,154,780	1,553,963
Total non-current assets	1,668,377	2,538,200
Total assets	11,115,318	13,974,646

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	234,141	238,845
Accounts payable - other	131,434	250,415
Accrued expenses	53,774	52,569
Income taxes payable	522,095	536,955
Accrued consumption taxes	149,337	138,905
Contract liabilities	747,710	959,834
Deposits received	65,688	59,370
Provision for bonuses	96,607	100,000
Provision for bonuses for directors (and other officers)	33,950	39,450
Provision for loss on orders received	-	7,425
Other	9,664	5,878
Total current liabilities	2,044,404	2,389,650
Non-current liabilities		
Provision for retirement benefits	441,077	445,737
Total non-current liabilities	441,077	445,737
Total liabilities	2,485,482	2,835,387
Net assets		
Shareholders' equity		
Share capital	770,578	1,082,660
Capital surplus		
Legal capital surplus	736,178	1,047,807
Other capital surplus	23,710	311,475
Total capital surplus	759,889	1,359,283
Retained earnings		
Legal retained earnings	34,050	34,050
Other retained earnings		
General reserve	5,000	5,000
Retained earnings brought forward	12,134,245	13,577,751
Total retained earnings	12,173,295	13,616,801
Treasury shares	(5,290,335)	(4,993,949)
Total shareholders' equity	8,413,427	11,064,795
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	58,482	74,463
Total valuation and translation adjustments	58,482	74,463
Share acquisition rights	157,927	-
Total net assets	8,629,836	11,139,258
Total liabilities and net assets	11,115,318	13,974,646

Statement of income

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	7,559,297	8,370,367
Cost of sales	3,337,321	3,601,534
Gross profit	4,221,975	4,768,833
Selling, general and administrative expenses	1,915,975	1,844,202
Operating profit	2,306,000	2,924,631
Non-operating income		
Interest and dividend income	63,175	63,888
Interest on securities	42,259	41,252
Commission income	2,127	2,127
Gain on sale of investment securities	17,618	-
Gain on redemption of securities	-	38,353
Foreign exchange gains	413	923
Other	2,720	3,987
Total non-operating income	128,315	150,532
Non-operating expenses		
Loss on cancellation of insurance policies	3,900	-
Miscellaneous losses	-	0
Total non-operating expenses	3,900	0
Ordinary profit	2,430,415	3,075,163
Extraordinary income		
Gain on reversal of share acquisition rights	84,023	69,640
Total extraordinary income	84,023	69,640
Extraordinary losses		
Loss on retirement of software	-	47,524
Total extraordinary losses	-	47,524
Profit before income taxes	2,514,438	3,097,279
Income taxes - current	750,143	880,207
Income taxes - deferred	(166,102)	(7,171)
Total income taxes	584,040	873,035
Profit	1,930,398	2,224,244

Statement of changes in equity

Fiscal year ended March 31, 2025

(Thousands of yen)

	Shareholders' equity									
	Share capital	Capital surplus			Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
						General reserve	Retained earnings brought forward			
Balance at beginning of period	722,852	688,452	27,958	716,410	34,050	5,000	10,819,576	10,858,626	(5,328,192)	6,969,696
Changes during period										
Issuance of new shares - exercise of share acquisition rights	47,726	47,726		47,726				-		95,453
Dividends of surplus				-			(615,729)	(615,729)		(615,729)
Profit				-			1,930,398	1,930,398		1,930,398
Purchase of treasury shares				-				-	(257)	(257)
Disposal of treasury shares			(4,248)	(4,248)				-	38,114	33,866
Net changes in items other than shareholders' equity				-				-		-
Total changes during period	47,726	47,726	(4,248)	43,478	-	-	1,314,668	1,314,668	37,856	1,443,730
Balance at end of period	770,578	736,178	23,710	759,889	34,050	5,000	12,134,245	12,173,295	(5,290,335)	8,413,427

	Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments		
Balance at beginning of period	71,476	71,476	254,380	7,295,553
Changes during period				
Issuance of new shares - exercise of share acquisition rights			-	95,453
Dividends of surplus			-	(615,729)
Profit			-	1,930,398
Purchase of treasury shares			-	(257)
Disposal of treasury shares			-	33,866
Net changes in items other than shareholders' equity	(12,994)	(12,994)	(96,453)	(109,447)
Total changes during period	(12,994)	(12,994)	(96,453)	1,334,283
Balance at end of period	58,482	58,482	157,927	8,629,836

Statement of changes in equity

Fiscal year ended March 31, 2026

(Thousands of yen)

	Shareholders' equity									
	Share capital	Capital surplus			Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
						General reserve	Retained earnings brought forward			
Balance at beginning of period	770,578	736,178	23,710	759,889	34,050	5,000	12,134,245	12,173,295	(5,290,335)	8,413,427
Changes during period										
Issuance of new shares - exercise of share acquisition rights	312,081	311,628		311,628				-		623,710
Dividends of surplus				-			(780,738)	(780,738)		(780,738)
Profit				-			2,224,244	2,224,244		2,224,244
Purchase of treasury shares				-				-	(106)	(106)
Disposal of treasury shares			287,765	287,765				-	296,491	584,257
Net changes in items other than shareholders' equity				-				-		-

Total changes during period	312,081	311,628	287,765	599,394	-	-	1,443,505	1,443,505	296,385	2,651,367
Balance at end of period	1,082,660	1,047,807	311,475	1,359,283	34,050	5,000	13,577,751	13,616,801	(4,993,949)	11,064,795

	Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments		
Balance at beginning of period	58,482	58,482	157,927	8,629,836
Changes during period				
Issuance of new shares - exercise of share acquisition rights		-		623,710
Dividends of surplus		-		(780,738)
Profit		-		2,224,244
Purchase of treasury shares		-		(106)
Disposal of treasury shares		-		584,257
Net changes in items other than shareholders' equity	15,981	15,981	(157,927)	(141,945)
Total changes during period	15,981	15,981	(157,927)	2,509,421
Balance at end of period	74,463	74,463	-	11,139,258

(Notes on segment information, etc.)

Segment Information

1. Overview of Reporting Segments

The Company's reporting segments are those of the Company's constituent units for which segregated financial information is available and is subject to periodic review by the Board of Directors in order to determine the allocation of management resources and evaluate performance.

We formulate a comprehensive strategy based on our business activities and develop our business activities. Accordingly, the Company is comprised of segments based on business content, with the "Package Solutions Business" and "Other Business" as reporting segments.

The "Package Solutions Business" is a business that includes consultation, implementation, and maintenance of fixed asset systems and sales management systems. "Other business" refers to the purchase, sale, and operation and management of software products.

2. Method of calculating the amount of sales, profits or losses, assets, liabilities and other items for each reporting segment

The method of accounting for the reported business segments is generally the same as described in the "Fundamental Important Matters for the Preparation of Consolidated Financial Statements". Profit in the reporting segment is a figure based on operating income.

Internal revenues and transfers between segments are based on prevailing market prices.

3. Information on the amount of sales, profits or losses, assets, liabilities, and other items for each reporting segment.

The previous fiscal year (April 1, 2024 to March 31, 2025)

(Thousands of yen)

	Reportable segments		Adjustment amount (Note) 1	Amount recorded in consolidated financial statements (Note)2
	Package Solution	Other Businesses		
Sales				
Revenues from external customers	7,415,220	149,583	-	7,564,803
Transactions with other segments	-	34,939	(34,939)	-
Total	7,415,220	184,522	(34,939)	7,564,803
Segment Profit	2,281,352	26,007	2,127	2,309,487
Other items				
Depreciation	115,470	-	-	115,470

Note: 1. The adjustment of 2,127 thousand yen in segment profit was due to the elimination of inter-segment transactions.

2. Segment profit is adjusted to operating income in the consolidated statements of income.

3. Segment assets and liabilities are not included in the list because they are not considered for the purpose of determining the allocation of management resources or evaluating business performance.

The current fiscal year (April 1, 2025 to March 31, 2026)

(Thousands of yen)

	Reportable segments		Adjustment amount (Note) 1	Amount recorded in consolidated financial statements (Note)2
	Package Solution	Other Businesses		
Sales				
Revenues from external customers	8,239,494	135,055	-	8,374,549
Transactions with other segments	-	30,682	(30,682)	-
Total	8,239,494	165,737	(30,682)	8,374,549
Segment Profit	2,892,062	31,003	2,127	2,925,192
Other items				
Depreciation	197,244	-	-	197,244

Note: 1. The adjustment of 2,127 thousand yen in segment profit was due to the elimination of inter-segment transactions.

2. Segment profit is adjusted to operating income in the consolidated statements of income.

3. Segment assets and liabilities are not included in the list because they are not considered for the purpose of determining the allocation of management resources or evaluating business performance.

Related Information

The previous fiscal year (April 1, 2024 to March 31, 2025)

1. Product and Service Information

(Thousands of yen)

	package	maintenance	Contract development	Operation management, etc.	Total
Sales to external customers	5,228,812	2,186,408	-	149,583	7,564,803

2. Regional Information

(1) Net sales

Since sales to external customers in Japan exceed 90% of sales in the consolidated statements of income, the description is omitted.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.

3. Information per main customer

Since there are no counterparties that account for more than 10% of sales in the consolidated statements of income out of sales to external customers, the description is omitted.

The current fiscal year (April 1, 2025 to March 31, 2026)

1. Product and Service Information

(Thousands of yen)

	package	maintenance	Contract development	Operation management, etc.	Total
Sales to external customers	5,872,972	2,366,521	-	135,055	8,374,549

2. Regional Information

(1) Net sales

Since sales to external customers in Japan exceed 90% of sales in the consolidated statements of income, the description is omitted.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.

3. Information per main customer

Since there are no counterparties that account for more than 10% of sales in the consolidated statements of income out of sales to external customers, the description is omitted.

Information on impairment losses on fixed assets by reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Not applicable.

The current fiscal year (April 1, 2025 to March 31, 2026)

Not applicable.

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Not applicable.

The current fiscal year (April 1, 2025 to March 31, 2026)

Not applicable.

Information on Negative Goodwill Accrual Gains by Reporting Segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Not applicable.

The current fiscal year (April 1, 2025 to March 31, 2026)

Not applicable.