FY2026 2Q (February 1, 2026 – April 30, 2026)

Results of Operations

June 10, 2026

Tobila Systems Inc.

(Tokyo Stock Exchange Standard Market, Securities code: 4441)

Index

01

1. 2Q FY2026 Highlights

Results Highlights

Net sales ¥ 887 million

127.0% YoY

- Security Business remained stable and growth of Solution Business drove sales expansion.
- Quarterly sales reached a record high, driven by an increase in TobilaPhone Biz units sold and a rise in TobilaPhone Cloud contracts.

Operating profit ¥ 258 million

96.9% YoY

- We expect a profit decline in FY2026 owing to investments in recruitment and enhancement of business foundation under the Medium-term Management Plan 2028.
- Profit generally progressed as expected, factoring in increases in expenses due to the relocation of the Tokyo Office and recruitment enhancement.

Security Business

	Mobile phone services	Landline phone services
Net sales	¥ 414 million	¥ 87 million
	98.1% YoY	159.7% YoY

- Mobile phone services: sales decreased mainly due to a drop in 280blocker, despite strong performance in services for major telecommunication carriers.
- Landline phone services: the number of contracts increased due to service standardization for Cable Plus Phone.

Solution Business

TobilaPhone Biz, TobilaPhone Cloud

Net sales ¥ 386 million

173.7% YoY

- Solution Business maintained a high growth rate thanks to increases in the number of units sold for TobilaPhone Biz and the number of billing IDs for TobilaPhone Cloud.

Security Business

Topics: Provision of our Fraudulent Call/Message Database Expanded

Adopted for the National Police Agency-recommended app[*1]

- The Company is providing its fraudulent call/message database to the National Police Agency-recommended app “Fraud Countermeasures by NTT TownPage,” which NTT TownPage Corporation began offering free of charge on March 5, 2026[*2].
- Surpassed 0.6 million downloads (as of the end of April 2026)

Launched provision of “fraudulent message and telephone call blocking” function on Ponta Pass app for iOS[*3]

- On April 9, 2026, we launched the provision of “fraudulent message and telephone call blocking” function on “Ponta Pass” app for iOS, which is KDDI CORPORATION’s membership service.
- As this eliminates the need to install a dedicated app on iOS, which was previously required, we expect that touchpoints with our service will further expand.

*1: [Tobila Systems Developed a Fraud Countermeasure App in Collaboration with NTT TownPage That Has Been Certified under the National Police Agency’s Recommendation Program] (Japanese only) (Company press release dated March 4, 2026)
*2: The phone numbers provided from Tobila Systems’ fraudulent call/message database to the “Fraud Countermeasures by NTT TownPage” app include only numbers that are fraud or are inferred to be fraud, and do not include any other nuisance phone numbers.
*3: [“Fraudulent Message and Telephone Call Blocking,” Which Uses Tobila Systems’ Database, Became Available Directly on KDDI’s “Ponta Pass” App (iOS)] (Japanese only) (Company press release dated May 15, 2026)

Solution Business

Topics: Continuing Efforts for Sales Expansion

TobilaPhone Biz

Launch of TobilaPhone Biz Lite*1

- We started providing the entry model "TobilaPhone Biz Lite" for small business operators in February 2026.
- We aim to expand adoption among small business operators and sole proprietors.

	TobilaPhone Biz	TobilaPhone Biz Lite
Available sites	Up to 20 sites	**1 site**
Number of channels	1ch to 48ch	**1ch to 2ch**
Call history (number of storable records)	10,000 records	**3,500 records**
Call recording (storable time)	1,250 hours	**350 hours**
Custom setting of My Page URL	Available	**Not available**

Expansion of sales channels*2

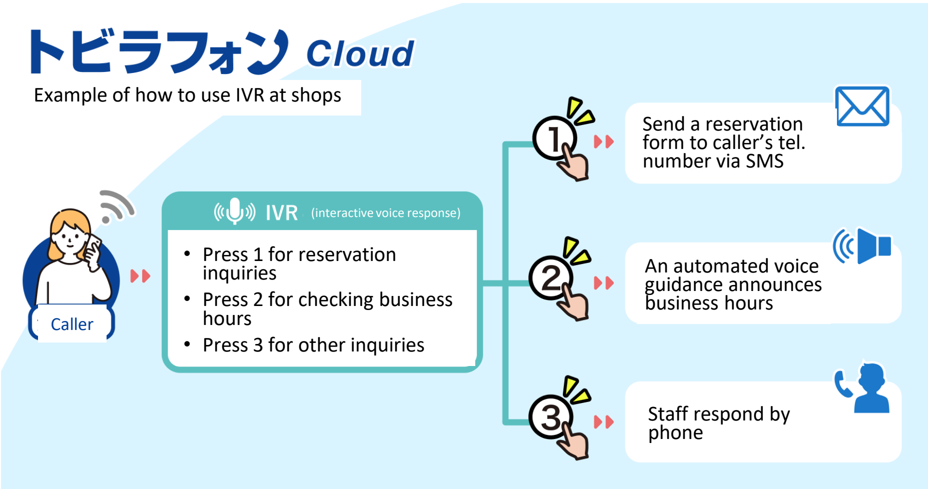
- KYOCERA Document Solutions Japan Inc. commenced distribution of our TobilaPhone Biz.

KYOCERA

TobilaPhone Cloud

Expansion of SMS delivery function*3

- We enabled automated SMS message delivery to the mobile phone number of callers, including customers, from designated IVR (interactive voice response) branches.
- We improved automated SMS (short message service) delivery function as part of feature expansion.
  - 1. Increased number of pre-registerable SMS text types from 10 to 30
  - 2. Increased maximum number of characters allowed per SMS from 70 to 660



*1: ["TobilaPhone Biz Lite," an Entry Model for Small Business Operators, Has Been Newly Added to the "TobilaPhone Biz" Series of Business Call Management Solutions] (Japanese only) (Company press release dated February 2, 2026)
*2: [KYOCERA Document Solutions Japan Inc. Commenced Distribution of "TobilaPhone Biz," Tobila Systems' Product for Addressing Customer Harassment Call] (Japanese only) (Company press release dated March 23, 2026)
*3: [Expansion of SMS Delivery Function for Cloud Telephone Service, "TobilaPhone Cloud"] (Japanese only) (Company press release dated May 13, 2026)

TOBILA SYSTEMS

02

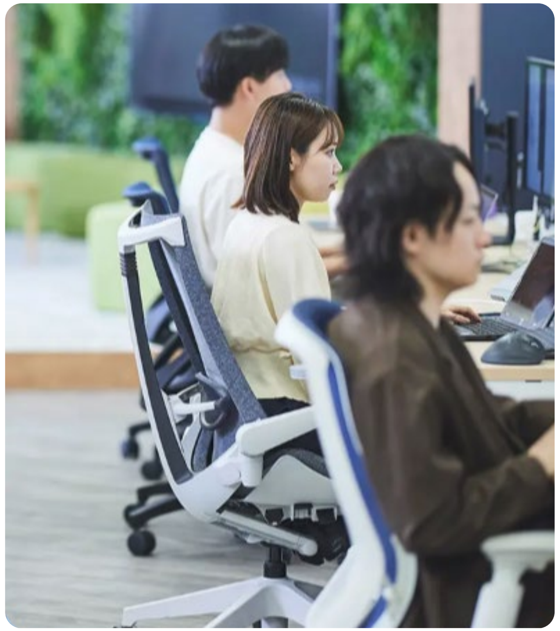
2. Corporate Profile / Strategy through FY2028

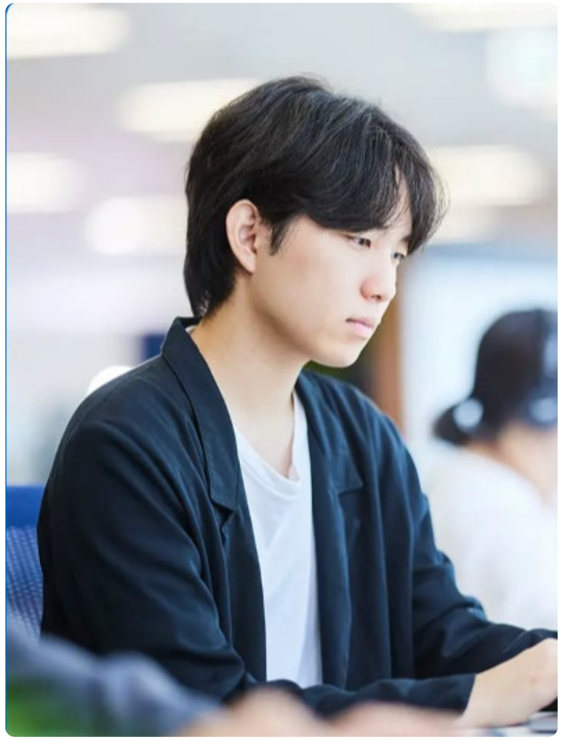
Corporate Data

Though special fraud and phishing scams

We are a company that aims to solve social issues using technologies.

Company name	Tobila Systems Inc.
Securities code	Tokyo Stock Exchange Standard 4441
Date of establishment	December 1, 2006 (Founded April 1, 2004)
Representative	Atsushi Akita, President and Representative Director
Number of employees	148 (including 71 engineers) *As of April 30, 2026
Bases	Tokyo Office, Nagoya Office





*: The Company's website https://tobila.com/

Our Vision for a Better Future [Corporate Philosophy / Code of Conduct]

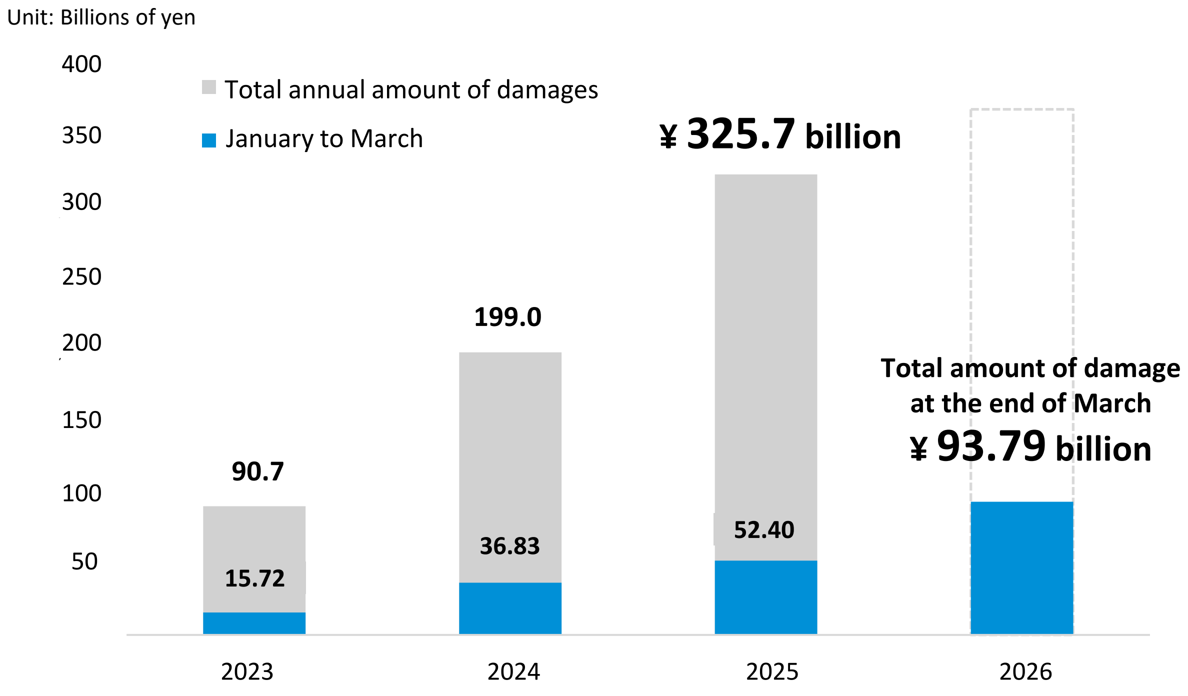
We open the door to a better future for our lives and the world

We are constantly changing without fear of failure and challenging conventional thinking to realize a better future for which we dream.
We will be a source of products that help solve social issues and benefit people. We will also pursue appropriate earnings for sustainable steady growth as we expand and upgrade our operations.
We believe that maintaining an environment where we can live in peace with our loved ones will directly lead to our growth and a better life for people worldwide.

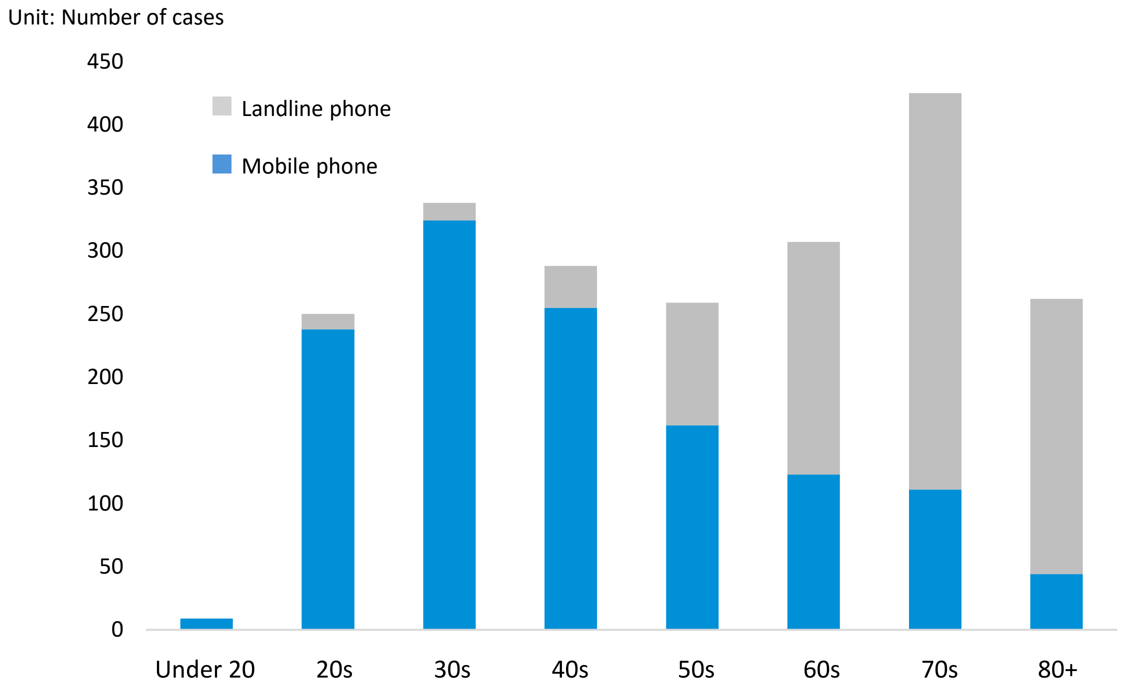
Social Issues of Special Fraud and Phishing Scams

- In 2025, the total amount of damages and the number of cases identified for special fraud reached the worst level on record and have continued to increase in 2026.
- In “fake police officer scams[*1],” which have been increasing in recent years, mobile phones are primarily used to contact younger generations, while landlines are used for the elderly, suggesting that perpetrators may be adapting means of contacts by age group.

Trend in the Amount of Damages from Special Fraud[*2*3]

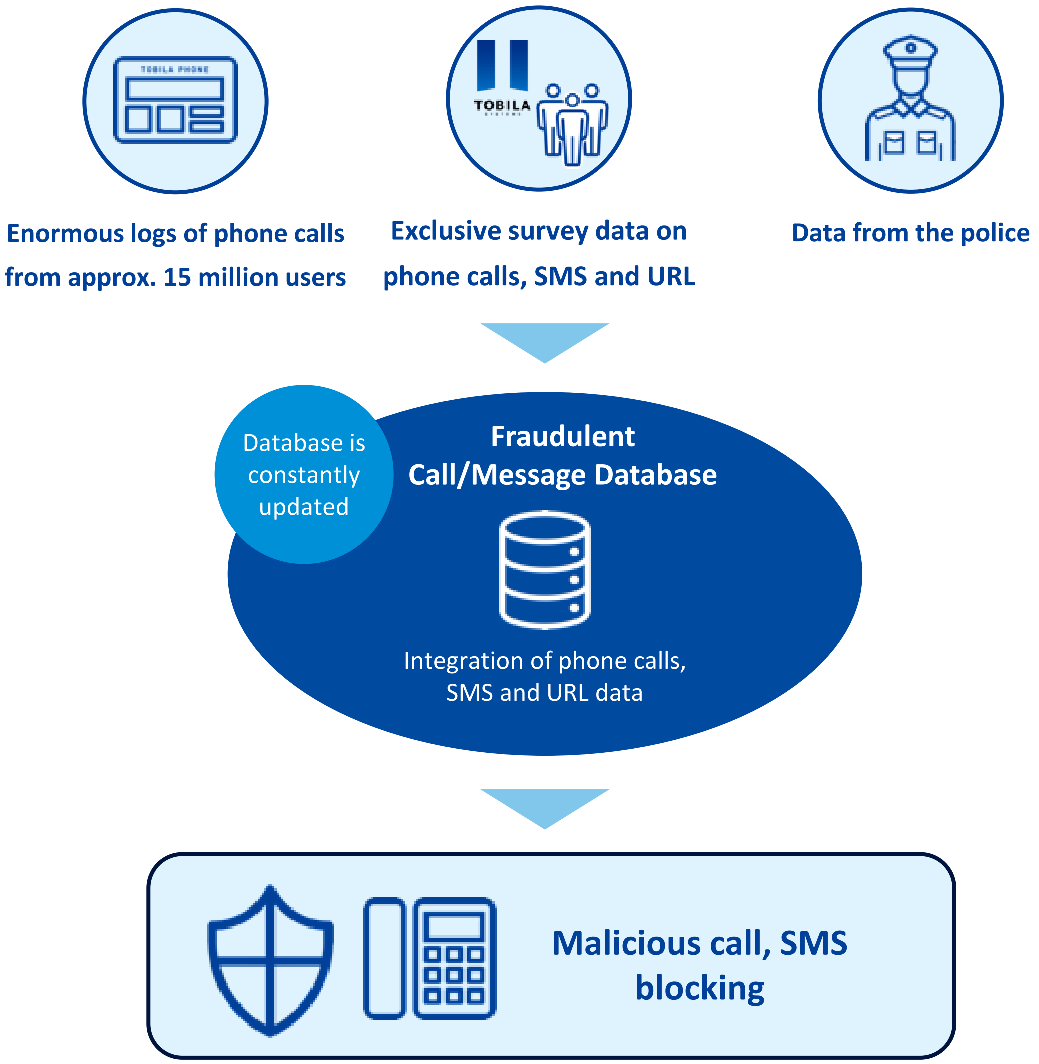


Means of Contact Used by Perpetrators in Fake Police Officer Scams[*2]



*1: Scams involving impersonation of police officers to fraudulently obtain cash under the pretense of an investigation (or priority inquiry)
*2: Prepared by Tobila Systems based on “Public Relations Materials on Recognized and Arrested Cases of Special Fraud at the end of March 2026 (Provisional Figures)” by National Police Agency
*3: The total amount of damage identified for special fraud in 2025 is based on “Public Relations Materials on Recognized and Arrested Cases of Special Fraud, SNS-Based Investment and Romance Scams in 2025 (Final Figures)” by National Police Agency

Approach to Social Issues: The Fraudulent Call/Message Database



- Losing money due to a scam starts by answering dangerous phone calls, responding to malicious SMSs or visiting dangerous websites.
- Everyday, Tobila Systems updates its fraudulent call/message database that contains dangerous phone numbers, SMSs, and URL information to protect users of Tobila Systems services by blocking incoming calls and messages from these sources.

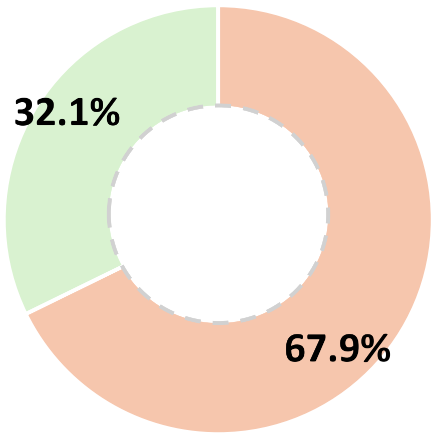
Strengths of Our Fraudulent Call/Message Database

- Tobila Systems receives information from the police on telephone numbers and URLs that were used for crimes and other malicious activities.
- The database has a system for incorporating feedback from users concerning phone numbers and SMS.
- The database is updated every day by using information from the Tobila Systems survey team.

The volume of data increases along with the number of users, resulting in a cyclical system for the constant improvement of phone call and SMS blocking accuracy.

Business Activities

- Beginning with the fiscal year ended October 31, 2025, we have been promoting business in two segments: [Security Business] and [Solution Business].



FY2025 Net sales: ¥2,805 million

- Security Business :¥1,905 million
- Solution Business: ¥899 million

Ordinary profit margin	ROE	Equity ratio	Market capitalization
32.3%	24.8%	48.2%	¥12.9 billion

Security Business

- Provision of special fraud and phishing prevention services to telecommunication carriers, financial institutions, and other organizations

KDDI UQ mobile | Softbank | NTT docomo | J:COM | 280 blocker | Digital Arts

コミュファ光 | eo光 | auひかり | ケーブルプラス電話 | JCB

Solution Business

- Services for business phone to promote DX for corporations

トビラフォン Biz

トビラフォン Cloud

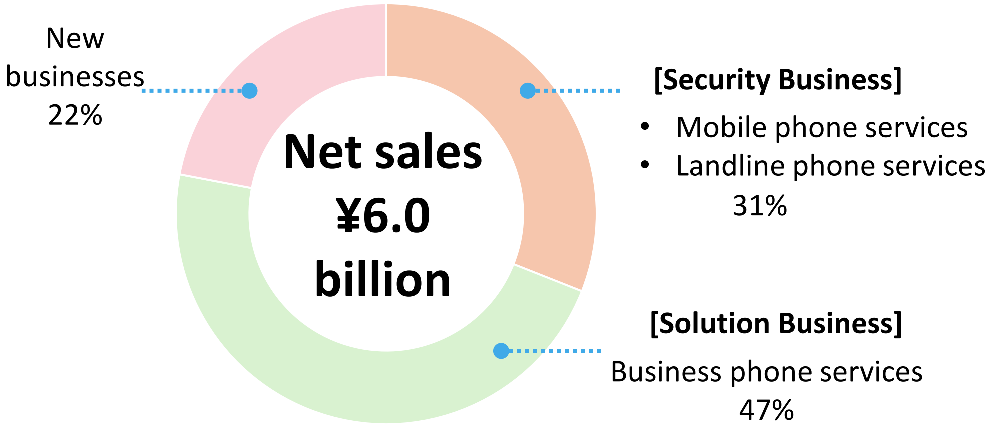
*: Ordinary profit margin, equity ratio, and ROE are as of October 31, 2025. Market capitalization is as of the close of trading on January 31, 2026.

Reproduced from the "FY2025 Results of Operations" presentation materials

Growth Strategy for Medium-Term Management Plan 2028 (FY2025 - FY2028)

- We will invest management resources in five key initiatives as part of our strategy to enhance the Solution Business.

FY2028 Targets
Net Sales Composition Ratio



Operating profit
¥1.7 billion

Aiming for a market capitalization of ¥25.0 billion or more

Disclosed on December 10, 2024
[Medium-term Management Plan 2028]

Five Key Initiatives

		FY2028 Target Net Sales
1	[Solution Business] Accelerate sales of TobilaPhone Cloud	¥1.8 billion
2	[Solution Business] Accelerate sales of TobilaPhone Biz	¥1.2 billion
3	[Security Business] Expansion of sales to telecommunication carriers	¥2.0 billion
4	Creation of new businesses	¥1.0 billion
5	Expansion and growth of personnel	

Solution Business
Reproduced from the “FY2025 Results of Operations” presentation materials

TobilaPhone Biz Business Policy

- Considering that efforts to strengthen sales through agents have been effective, continue to recruit sales personnel and other employees.
- Aim to meet the needs of customers who we were unable to acquire with existing TobilaPhone Biz by expanding the product lineup.

Target Segments

Companies with 30+ employees

Companies with 10-30 employees

Companies with 1-10 employees

Sole proprietors

Present
Customer segments covered by TobilaPhone Biz

Future
- Planned launch of the function-limited “TobilaPhone Biz Lite” (February 2026 -)
- Work to expand the product lineup to meet customer needs by considering the development of new products for sole proprietors, small-scale offices, and stores.

Solution Business **Reproduced from the “FY2025 Results of Operations” presentation materials**

TobilaPhone Biz Market

- Conventional business phones required the individual adoption of separate systems and additional investment to utilize add-on functions such as call recording, IVR, fraudulent call prevention measures, and call record management. TobilaPhone Biz offers all-in-one compatibility for these essential business phone functions, providing an integrated operational platform that supports telephone security measures and operational efficiency.
- Considering social context such as the mandatory introduction of countermeasures against customer harassment being included in the Revised Act on Comprehensively Advancing Labor Measures, demand is expected to continue growing.

Previous: Functions necessary for telephone operations adopted individually on a function-by-function basis

Call recording equipment

IVR (automatic response)

Fraudulent call prevention measures (call rejection, etc.)

Call record management

All-in-one compatibility for whole set of functions

トビラフォンBiz

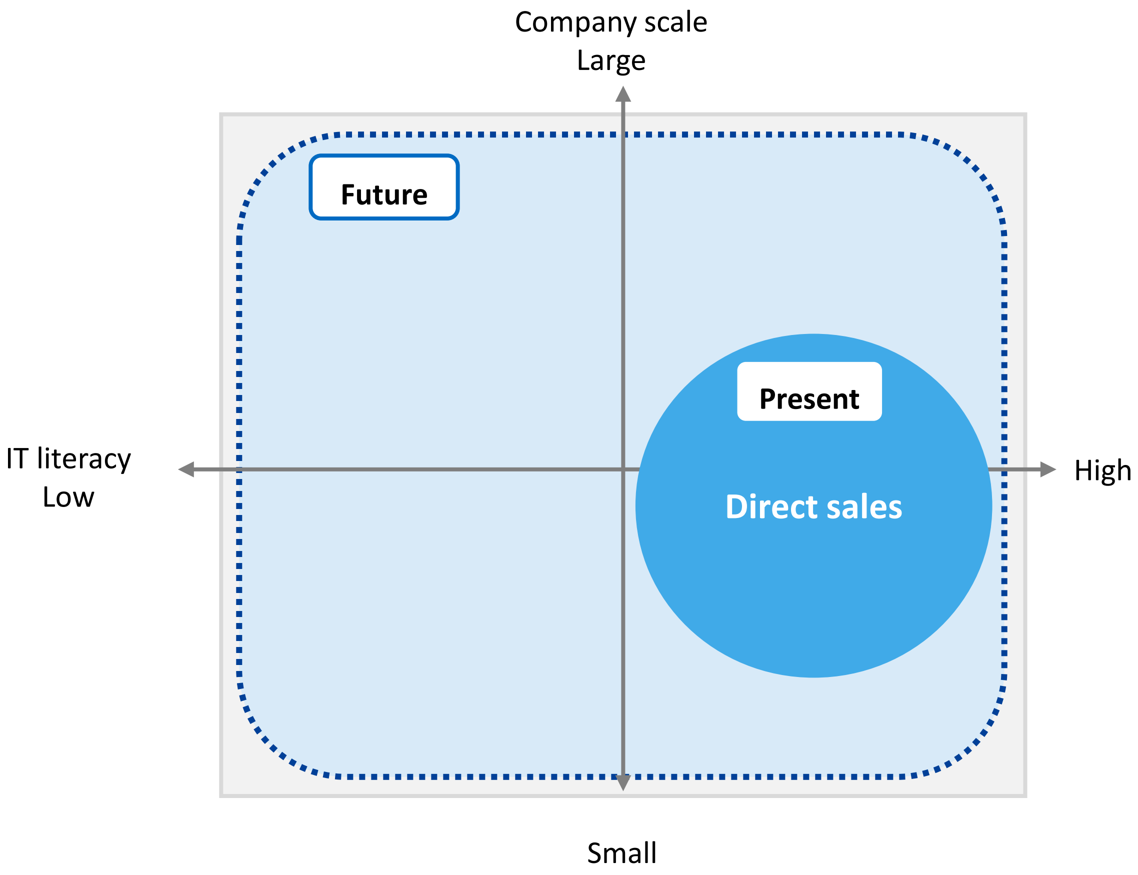
Aiming to replace existing markets and capture new demand

Solution Business **Reproduced from the "FY2025 Results of Operations" presentation materials**

TobilaPhone Cloud Business Policy

- Enhance promotions targeting customers that cannot be reached with the current direct sales structure; enhance development of new functions (AI-related functions, etc.) and the efficiency of sales and marketing operations to increase the number of orders received.

Target Segments



Future Policy

Continuation of present activities

Strengthen the sales structure to increase the number of leads gained and the number of orders received.

Future

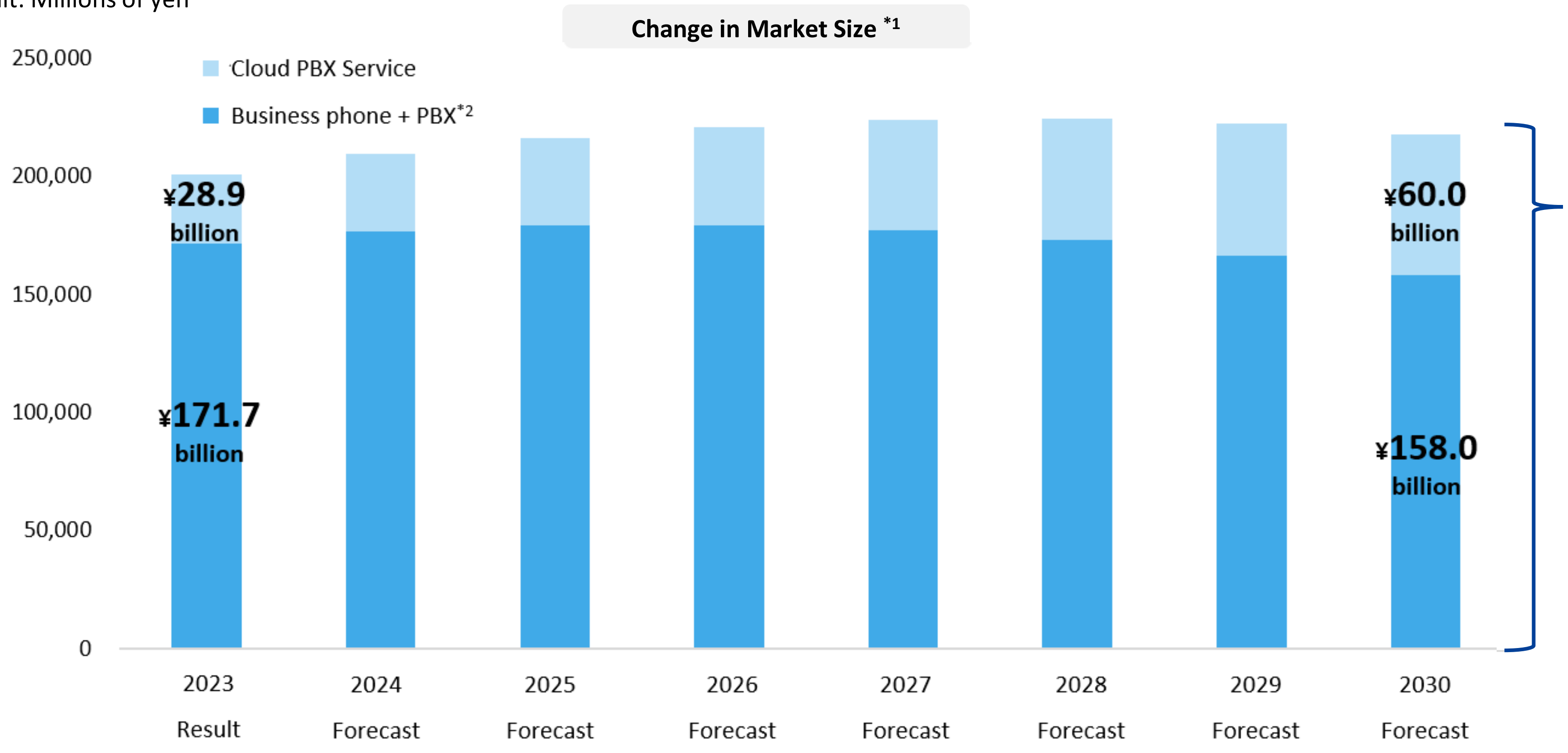
- Expand sales through agents.
- Appoint sales members dedicated to engineering and planning.
- Develop SFA (Sales Force Automation) and MA (Marketing Automation) to facilitate capability to handle significant increase in orders.

Solution Business **Reproduced from the "FY2025 Results of Operations" presentation materials**

TobilaPhone Cloud Market Size

- The cloud PBX market is expected to grow in the medium to long term as landline phone infrastructure transitions to IP and cloud and hybrid work takes hold. We recognize that the market has high growth potential.

Unit: Millions of yen

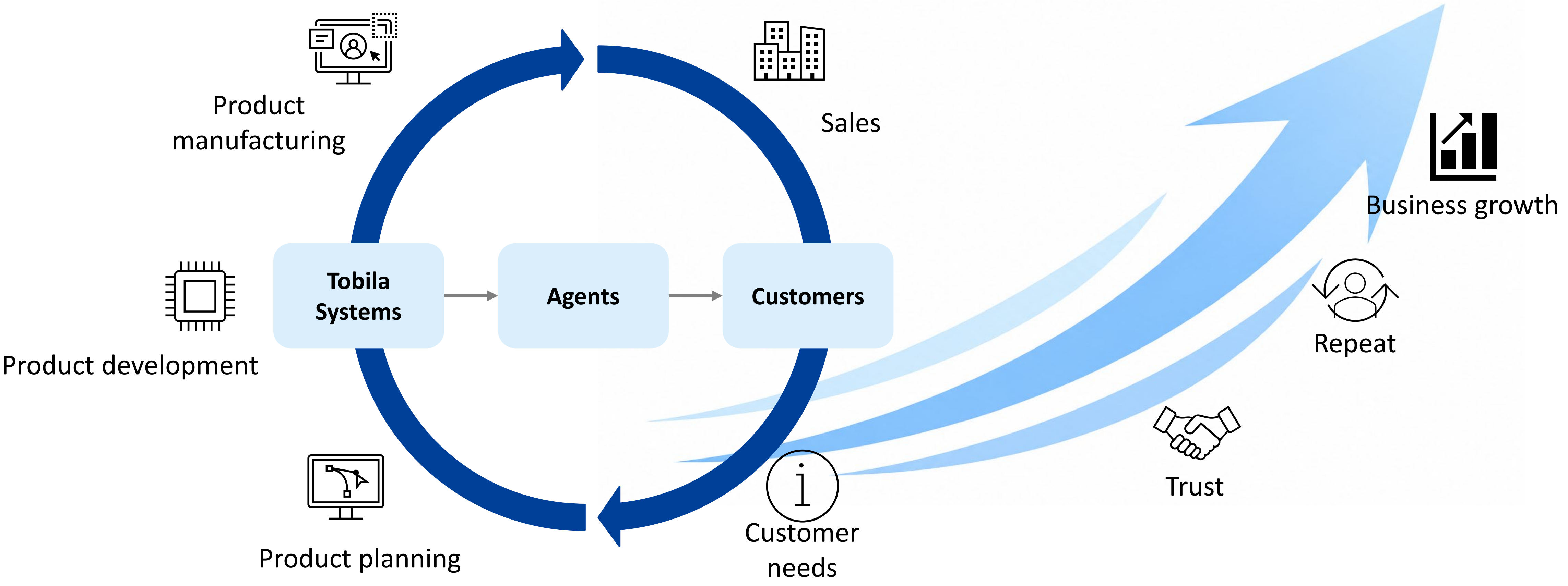


*1: Prepared by Tobila Systems based on "2024 Communications Marketing Survey" by Fuji Chimera Research Institute
*2: Call control systems represented as business phone + PBX

Solution Business

High-speed Business Promotion Cycle Leveraging Strength as a Manufacturer

- As a manufacturer, the Company possesses strength in product planning, development, and manufacturing.
- In the Solution Business, we will drive our business by using customer needs as the starting point and speeding up the cycle of planning, development, manufacturing, and sales.



03

3. 2Q FY2026 Financial Results

2Q FY2026 Financial Summary

- The Solution Business drove an increase in sales of the Company as a whole, while the Security Business serves as a stable earnings base.
- We actively carried out growth investments to achieve the goals under the Medium-term Management Plan 2028. Although we expect profit to decline in this fiscal year due to upfront investments, progress in 2Q was generally in line with projections.

Unit: Millions of yen	FY2025 2Q (Previous year)	FY2026 1Q (Previous quarter)	**FY2026 2Q Results**	YoY	QoQ
Net sales	699	786	**887**	127.0%	113.0%
EBITDA*	309	270	**306**	99.0%	113.3%
Operating profit	267	226	**258**	96.9%	114.1%
Ordinary profit	269	233	**266**	98.9%	113.8%
Profit	181	156	**179**	98.8%	114.2%

*: EBITDA= Operating profit + Depreciation + Goodwill amortization

2Q FY2026 Net Sales by Segment

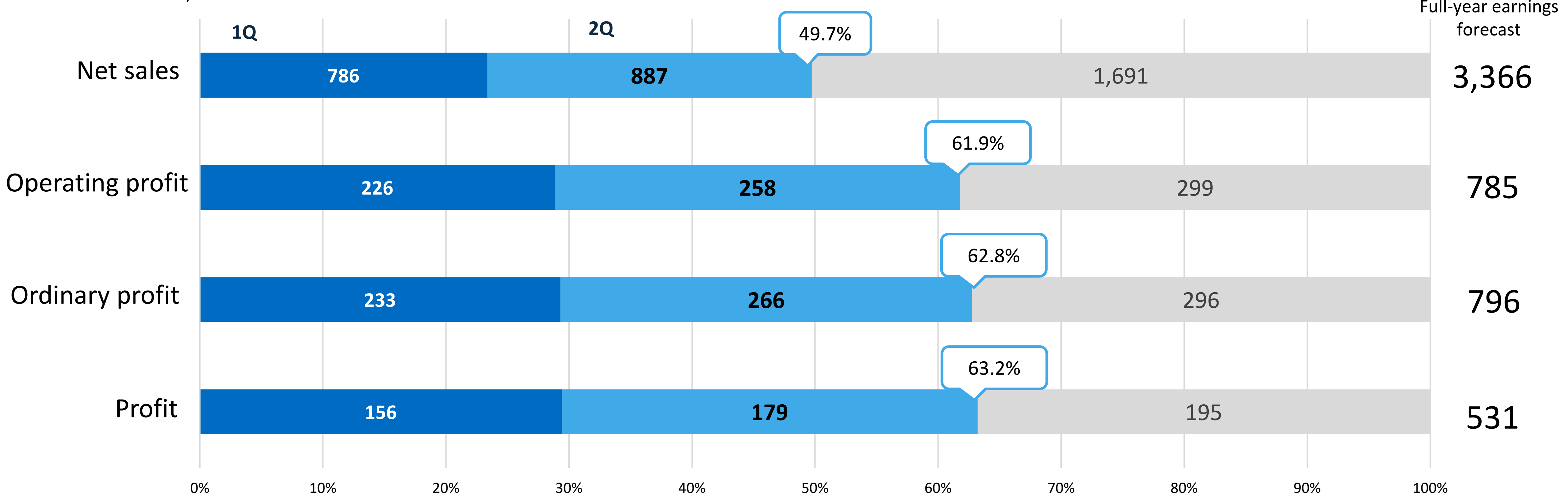
- [Security Business] Among the mobile phone services, those for major telecommunication carriers performed strongly. For landline phone services, the number of contracts increased due to standardization of fraudulent call blocking service on Cable Plus Phone.
- [Solution Business] The Solution Business drove sales growth thanks to increases in the number of units sold for TobilaPhone Biz and the number of billing IDs for TobilaPhone Cloud.

Unit: Millions of yen	FY2025 2Q (Previous year)	FY2026 1Q (Previous quarter)	FY2026 2Q Results	YoY	QoQ
Security Business	476	492	**501**	105.2%	101.8%
Mobile phone services	422	412	**414**	98.1%	100.5%
Landline phone services	54	80	**87**	159.7%	108.4%
Other	0	0	**0**	109.3%	109.3%
Solution Business	222	293	**386**	173.7%	131.8%
TobilaPhone Biz	165	200	**264**	160.2%	131.6%
TobilaPhone Cloud	57	92	**121**	212.8%	132.0%

2Q vs. FY2026 Forecast

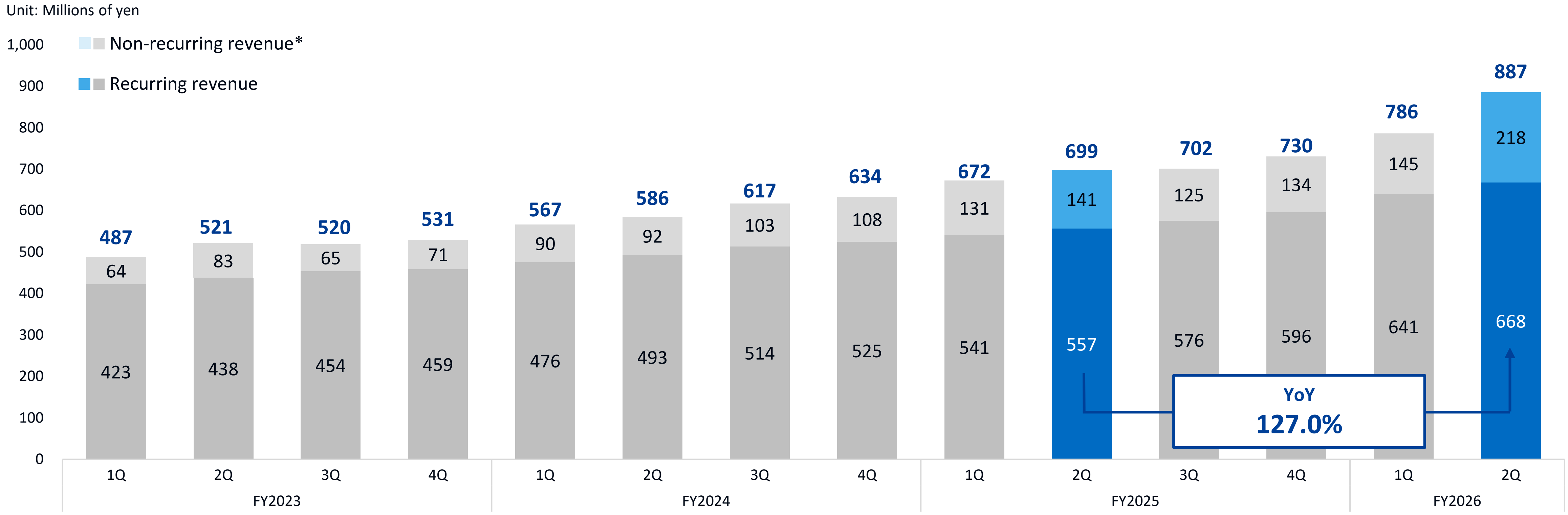
- Net sales as of the end of 2Q generally progressed in line with the full-year earnings forecast.
- Although the progress rates of profit at each stage appear relatively high, we will deliberately carry out growth investments in the second half without deferring them.
- We expect full-year profit to decrease as initially planned.

Unit: Millions of yen



Quarterly Sales (Recurring Revenue and Non-recurring Revenue)

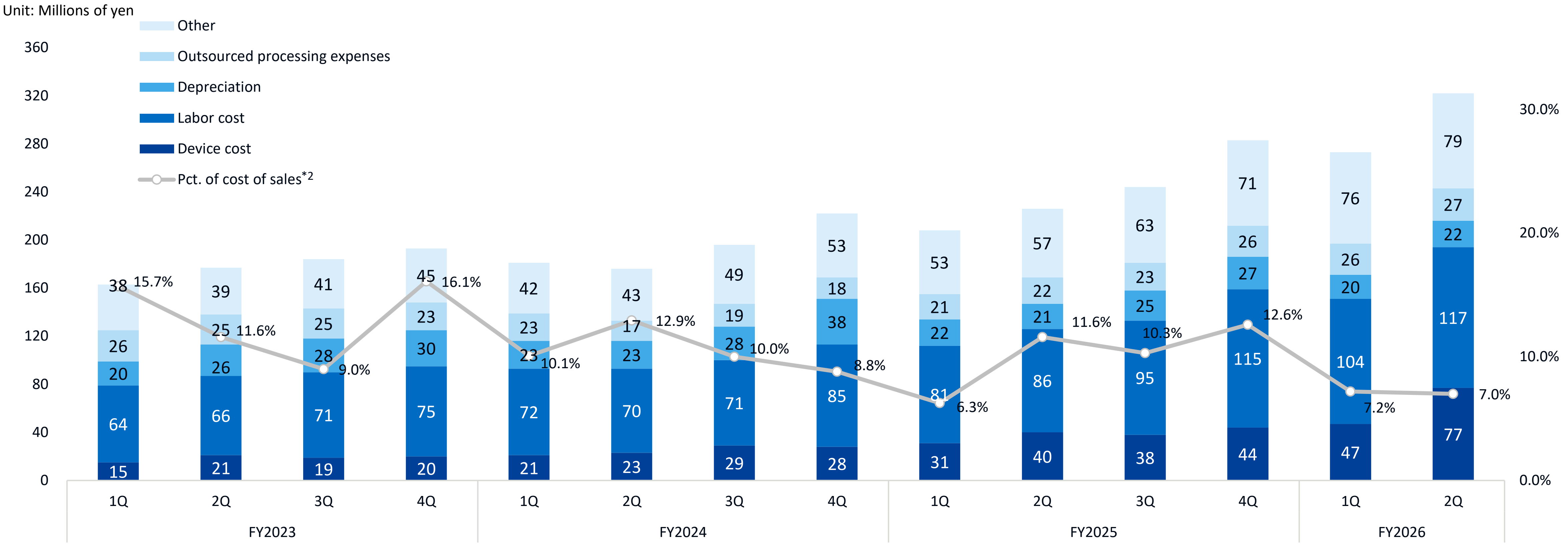
- Steady growth in recurring revenue, which is our earnings base, due to the Security Business remaining stable and growth in the Solution Business.
- Non-recurring revenue increased mainly due to a QoQ increase in the number of units sold of TobilaPhone Biz series.



*: Non-recurring revenue includes hardware for [TobilaPhone Biz] and initial costs for [TobilaPhone Cloud]

Cost of Sales*1

- Cost of sales was largely in line with projections, which has already incorporated increased expenses due to business expansion.
- The main factors behind the increase were higher device costs due to expanded shipments of TobilaPhone Biz and higher labor costs associated with recruitment enhancement.

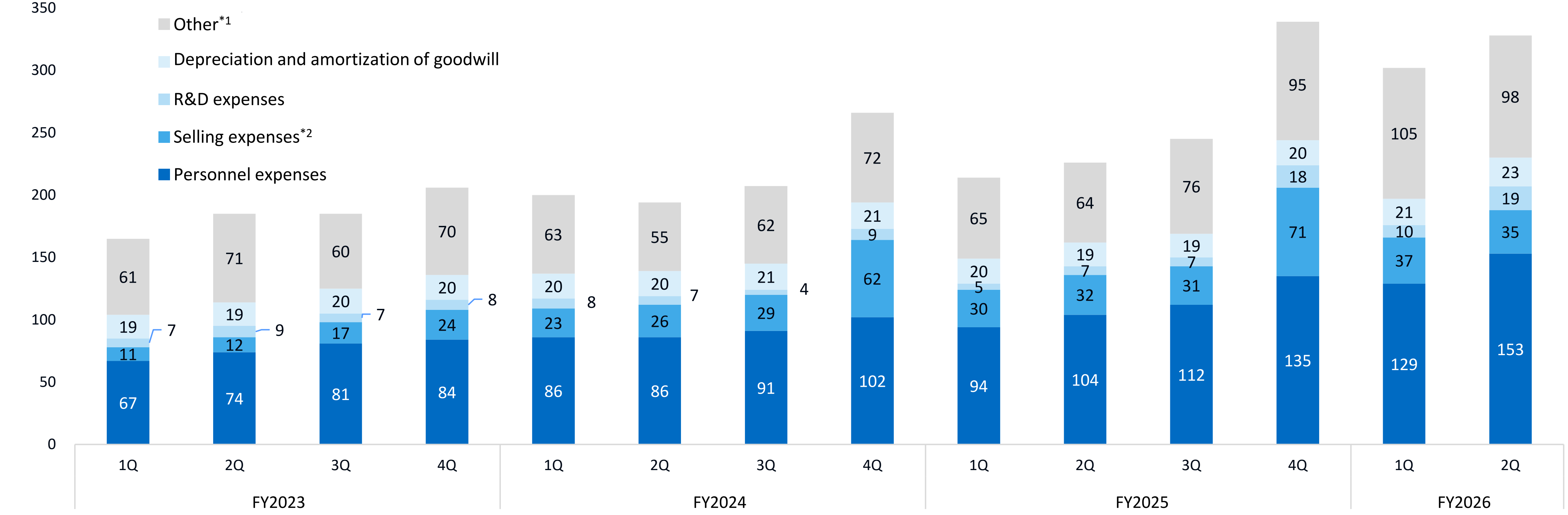


*1: The sum of device cost, labor cost, depreciation, outsourced processing cost and others does not match the total cost of sales on the income statement because these figures are before adjustments for reclassified expenses and work in process transfers
*2: Pct. reclassified as other expense categories is the percentage of the cost of sales included in R&D expenses and assets due mainly to the characteristics of work performed by employees

SG&A Expenses

- Although SG&A expenses increased mainly owing to human capital investments for future growth, they largely remained within the scope of the plan.
- The main factors behind the increase were higher personnel expenses associated with recruitment enhancement and higher R&D expenses.

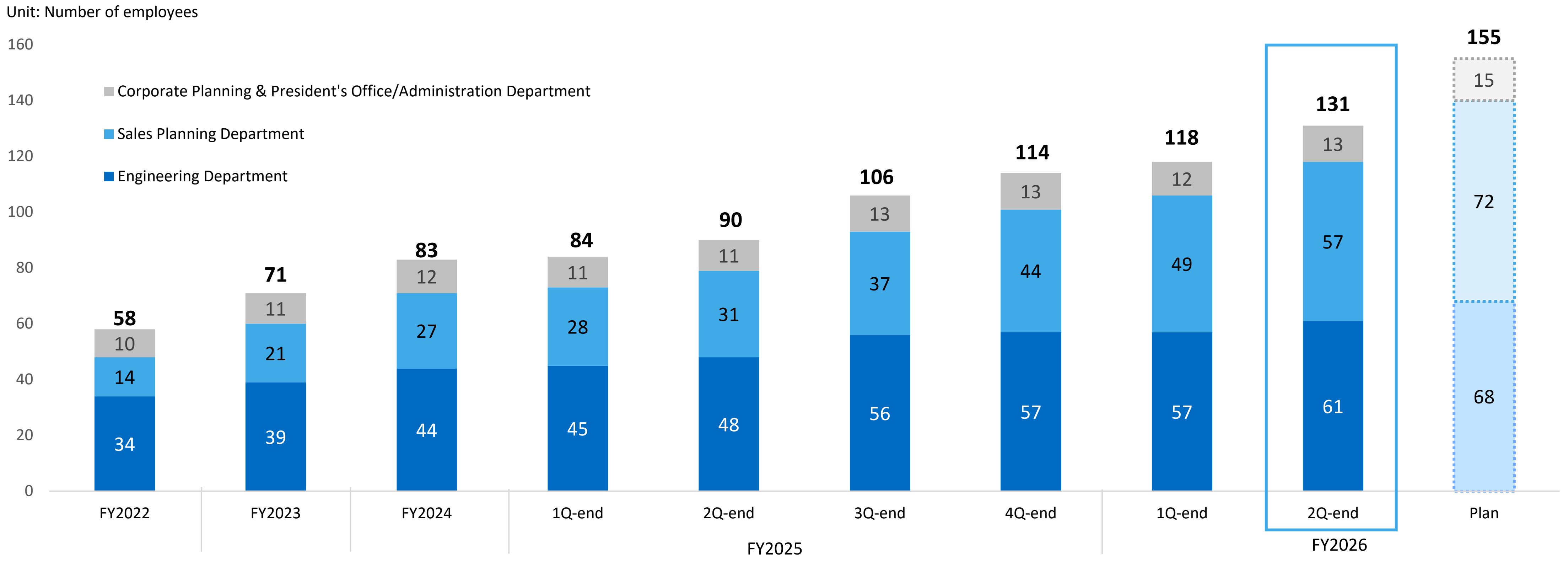
Unit: Millions of yen



*1: Others include collection fees, outsourcing expenses, rent expenses on land and buildings.
*2: Selling expenses is the sum of sales commissions, advertising expenses, and sales promotion expenses.

Number of Full-Time Employees

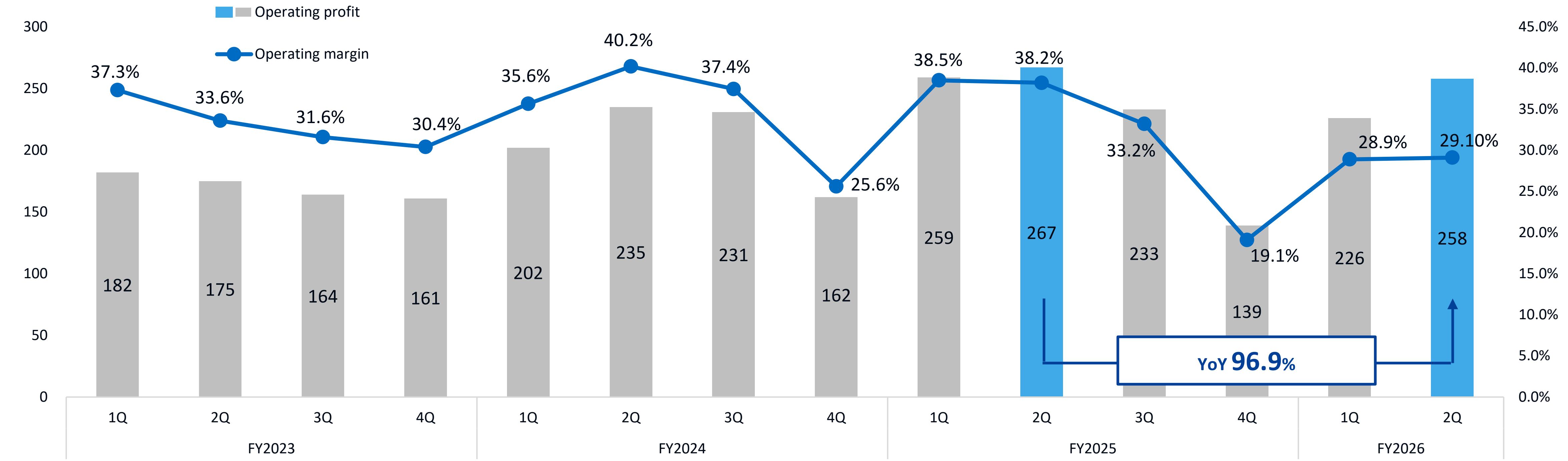
- We have been strengthening recruitment, mainly focusing on engineering personnel, sales promotion personnel to engage in the Solution Business, and personnel to oversee new product project planning and execution, with a full-year target of an increase of 41 employees compared with the end of the previous fiscal year.
- As of the end of 2Q, the number of employees increased by 17. Hiring has progressed generally in line with the full-year recruitment plan, despite delays in start date for some new hires.



Operating Profit

- As of the end of 2Q, profit exceeded the forecast for the second quarter (cumulative) by around 25%.
- We expect full-year operating profit to decrease as initially planned, due to ongoing growth investments in the second half, including investments for the enhancement of recruitment and business foundation, and new product development.

Unit: Millions of yen

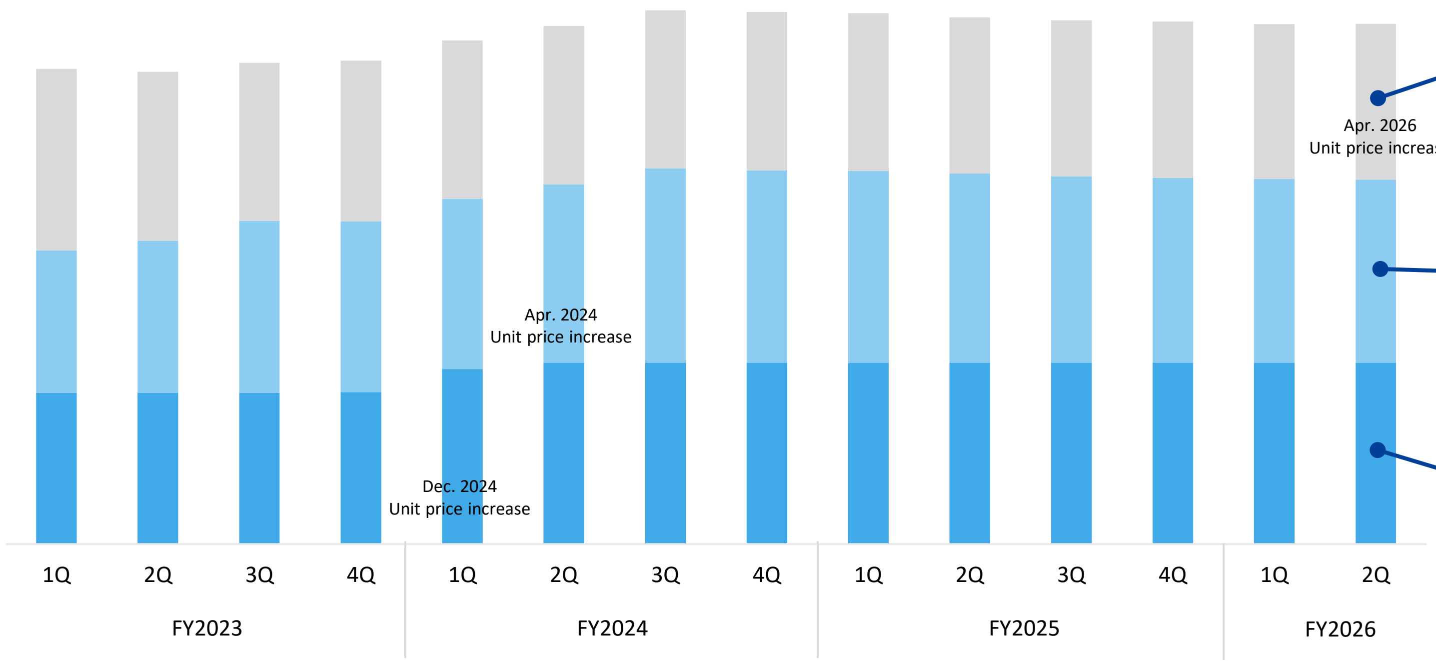


Security Business

Mobile Phone Services: Quarterly Net Sales by Contract Format

- The mobile phone service remained stable, driven by recurring revenue from several contract formats.
- The unit price has been revised for some contracts in April. Behind this was ongoing discussions with telecommunication carriers about strengthening countermeasures to special fraud, as the number of damages of special fraud continues to rise.

Quarterly Sales Composition of Contract Formats*



Comparison of 1Q FY2026 Sales and 2Q FY2026 Net sales

Monthly active users x Unit price
Net sales: 100.6%

No. of contracts x Unit price
Net sales: 99.6%

Fixed payment (subscription contract)
Net sales: 100.0%

*: Net sales and the number of monthly users are for only contracts with Japan's major mobile phone carriers. Low-cost smartphone service and other MVNO contracts are not included

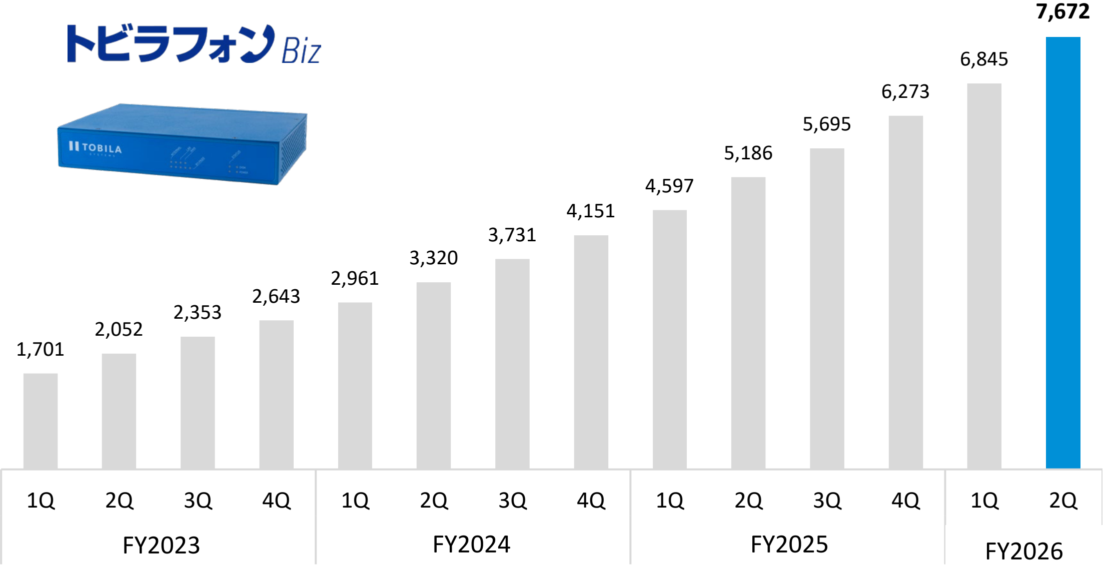
Solution Business

TobilaPhone Biz Sales

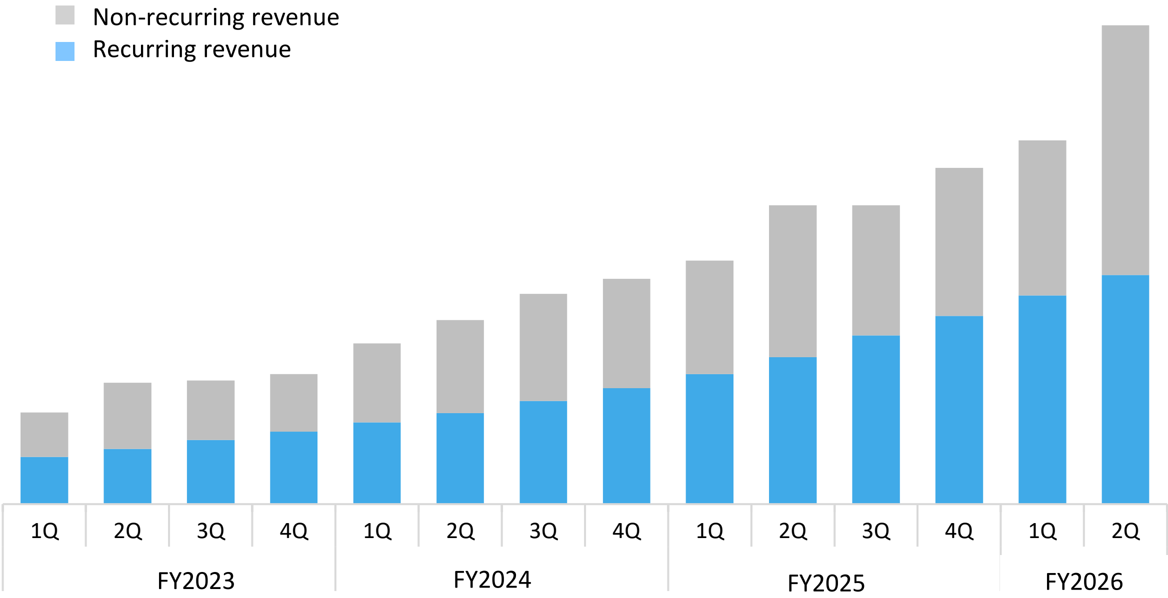
- The number of units sold hit an all-time high in quarterly basis, due to factors including increased inquiries against the backdrop of growing demand for customer harassment prevention measures, the acquisition of new users through TobilaPhone Biz Lite, the overlap with agents' fiscal year-end, and enhanced sales structure.
- Recurring revenue has steadily continued to build up. Non-recurring revenue has been on an upward trend, supported by an increase in the number of units sold.

Cumulative Unit Sales

Unit: Number of units



Recurring Revenue / Non-recurring Revenue*



*: Most sales are made through sales agents using a package of the cost of the device and a five-to seven-year usage fee.Sales of hardware are recorded when the product is sold to agents. License fees are recorded as a liability under contract agreements. Monthly sales are calculated by dividing the cost of sales according to the length of the contract.

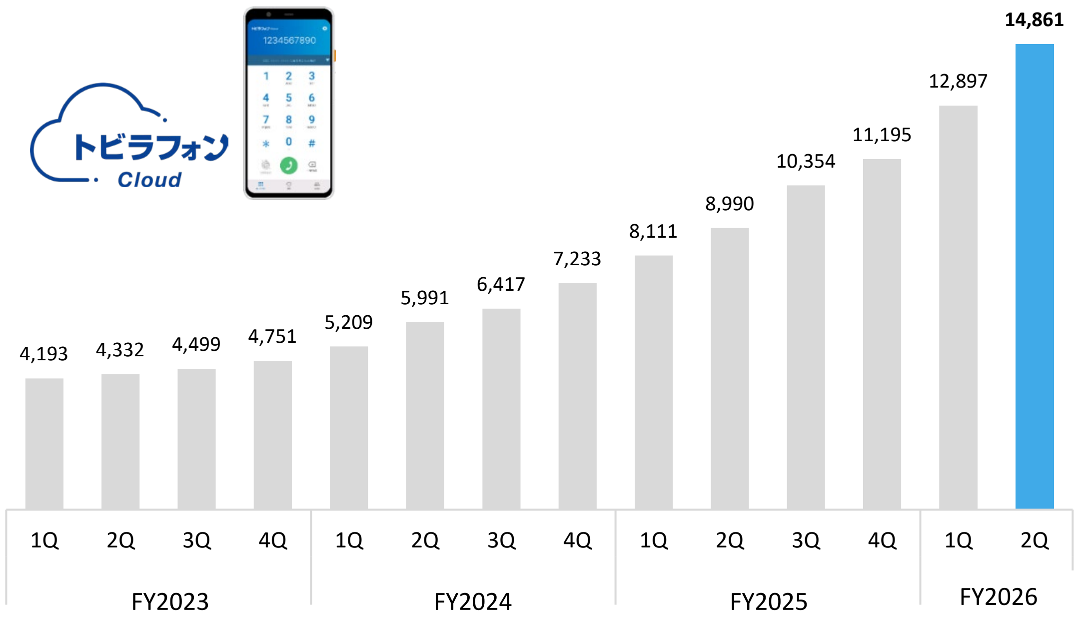
Solution Business

TobilaPhone Cloud Sales

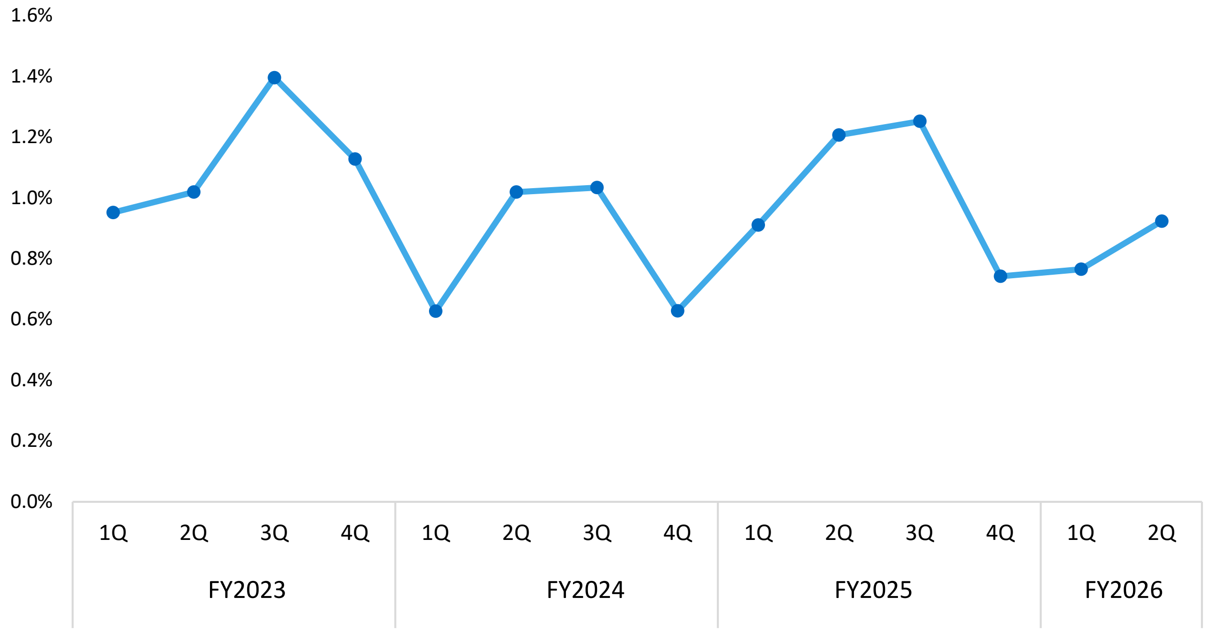
- As we made progress in securing contracts through both direct sales and agent sales channels, the number of billing IDs steadily increased by 1,964 QoQ.
- The churn rate continued to remain at a low level, less than 1%. As a recurring revenue service, stable growth foundation has been established.

No. of Billing IDs*1

Unit: Number of IDs



Average Monthly Churn Rate*2



*1: The total number of IDs included in the contract in the billing period. Synonym for the number of users. There was a definition error in the calculation that included past years, and revised figures, including those for prior periods, have been disclosed.
*2: Monthly churn rate is the quarterly average of the monthly churn rate calculated by using the ratio of monthly churn to the number of contracts at the beginning of the month.

Balance Sheet

- The major factor contributing to an increase in liabilities is an increase in advances received associated with the sales growth of TobilaPhone Biz.
- While cash and deposits remained at high level, we will continue to consider capital utilization in light of balancing growth investment, shareholder returns, and liquidity on hand.

Unit: Millions of yen	FY2025 (Previous fiscal year)	FY2026 2Q	Change
Current assets	4,427	**5,035**	608
Cash and deposits	3,736	**4,146**	410
Trade receivables and contract assets	351	**456**	104
Other	338	**432**	93
Non-current assets	954	**1,258**	304
Property, plant and equipment	98	**160**	62
Intangible assets	209	**174**	-35
Investments and other assets	645	**922**	277
Total assets	5,381	**6,293**	912
Liabilities	2,786	**3,401**	615
Current liabilities	2,690	**3,331**	640
Non-current liabilities	95	**70**	-25
Net assets	2,595	**2,892**	296
Equity-to-asset ratio	48.2%	**45.9%**	-2.3pt

Answers to Expected Questions

Q1. What can you tell us about expectation for profits after 3Q, given that profits progressed to over 60% of the full-year earnings forecasts?

The progress rate of profits at the end of 2Q reached over 60% of full-year earnings forecasts. This is because profits remained at higher level than expected, mainly due to the increased number of contracts associated with free provision of fraudulent call blocking function for the Cable Plus Phone in the landline phone service, which was not incorporated in the initial earnings forecast. The impact of this on full-year earnings is anticipated at around tens of millions of yen in net sales.

Meanwhile, we plan certain expenses for the second half, including the relocation of the Nagoya office in September and ongoing proactive recruitment. Accordingly, at this point, we expect profits will be in line with the full-year earnings forecasts. We will carefully assess future performance by monitoring trends from 3Q onward. We believe it is important to execute necessary and feasible investments promptly without delay, especially now that current profits are exceeding the initial plan. Although these investments may reduce profits in the short term, they will contribute to strengthening the growth base over the medium to long term. We, therefore, do not plan to revise our full-year earnings forecasts at present.

Going forward, we will continue to strive for sustainable improvement of our corporate value, keeping the balance between growth investments and profitability in mind.

Q2. The Company launched the provision of service on the “Ponta Pass” app only for iOS. What can you tell us about its impact on sales in the Security Business?

As you understand, KDDI users can now complete the setting of “fraudulent message and telephone call blocking” function on “Ponta Pass” app beginning from April 9, 2026, and they no longer need to install a dedicated app, which was previously required for KDDI users to access our service. As the process of starting to use our service has been simplified by this collaboration, we expect the number of active users to increase. However, due to the contract arrangements, an increase in the number of active users does not directly result in higher sales in the Security Business, and we currently forecast that the impact on earnings will be minor.

Amid the increased damage of special fraud, we believe this initiative is important to expand touchpoints with users and raise awareness of the service. We will continue to work on initiatives to increase the number of users and values of our service in collaboration with communication carriers.

Answers to Expected Questions

**Q3. Could you comment on the progress of the Solution Business against the Medium-term Management Plan 2028?
You mentioned the performance in 2Q progressed in line with the full-year earnings forecasts, but how is the progress from the perspective toward the Medium-term Management Plan?**

Although the Solution Business has generally progressed in line with the full-year earnings forecasts, this does not mean we are satisfied with the current progress. We believe it is essential to accelerate the pace of growth toward achieving ambitious goals under the Medium-term Management Plan 2028.

By product, TobilaPhone Biz has remained solid, and its customer base has been expanding steadily. On the other hand, we position TobilaPhone Cloud as a key area that will drive future growth of the Company and believe that it is indispensable to expand TobilaPhone Cloud faster than ever to achieve the goals under the Plan. To this end, we will strengthen measures for business expansion by actively working on collaboration with other companies and development of new sales channels, as well as enhancement of existing sales activities.

The business model we envisage for the Solution Business is to precisely capture customers' challenges and needs through touchpoints provided by sales partners, etc. and to reflect them in our planning and development rapidly, thereby realizing product and services improvements and new proposals. By further accelerating and expanding this business promotion cycle, we will aim to earn customers' trust and increase adoption of our products and services, to significantly strengthen the Solution Business as our growth driver.

Tobila Systems plans to announce 3Q FY2026 results of operations **on September 10, 2026 (Thursday)**.

This presentation includes forward-looking statements that incorporate the current outlook, forecasts and risk factors. There are many uncertainties that may cause actual performance to differ from what is described in such statements.

Risk factors and uncertainties include general economic conditions in Japan and other countries, such as general industry and market conditions and changes in interest rates and foreign exchange rates.

Tobila Systems has no obligation to update or revise the forward-looking statements in this presentation, whether as a result of new information, future events, or otherwise.

This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

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5. Appendix

Reproduced from the "FY2025 Results of Operations" presentation materials

FY2026 Plan

- We consider achieving Medium-Term Management Plan 2028 to be our highest priority issue, and anticipate an intentional temporary decline in profits in order to sustain growth investment.
- Plans mainly involve investments in people such as personnel recruitment and office relocation.

Unit: Millions of yen	FY2024 Results	FY2025 Results	FY2026 Plan	YoY
Net sales	2,405	2,805	**3,366**	120.0%
EBITDA*1	1,031	1,080	**1,003**	92.9%
Operating profit	831	898	**785**	87.3%
Ordinary profit	829	907	**796**	87.7%
Profit	601	625	**531**	84.9%
(Profit excluding extraordinary income (loss))	(580)	(650)	**(531)**	(81.6%)
Operating margin	34.6%	32.0%	**23.3%**	-
ROE*2	26.3%	24.8%	**19.1%**	-
Equity ratio	56.0%	48.2%	**47.1%**	-

*1: EBITDA = Operating profit + Depreciation + Goodwill amortization.
*2: Equity, which is the denominator in ROE, is calculated by using the average for the period.

Reproduced from the "FY2025 Results of Operations" presentation materials

FY2026 Sales Plan by Segment

- Aiming for solid growth of each service in FY2026 in accordance with the Medium-Term Management Plan.
- In particular, we will work to expand the earnings base of the Solution Business, which will be a future growth driver.

Unit: Millions of yen	FY2024 Results	FY2025 Results	FY2026 Plan	YoY
Security Business	1,843	1,905	**1,968**	103.3%
Mobile phone services	1,623	1,669	**1,745**	104.6%
Landline phone services	212	217	**221**	102.0%
Other	8	19	**0**	3.9%
Solution Business	562	899	**1,397**	155.3%
TobilaPhone Biz	430	650	**948**	145.9%
TobilaPhone Cloud	131	249	**448**	179.9%

Reproduced from the "FY2025 Results of Operations" presentation materials

FY2026 Forecast for Expenses

- We plan to continue to actively recruit more personnel for future growth and anticipate increases in recruiting expenses, labor costs, and personnel expenses.
- We forecast that the cost of sales of TobilaPhone Biz hardware and other items will also increase as we aim to expand sales in the Solution Business.

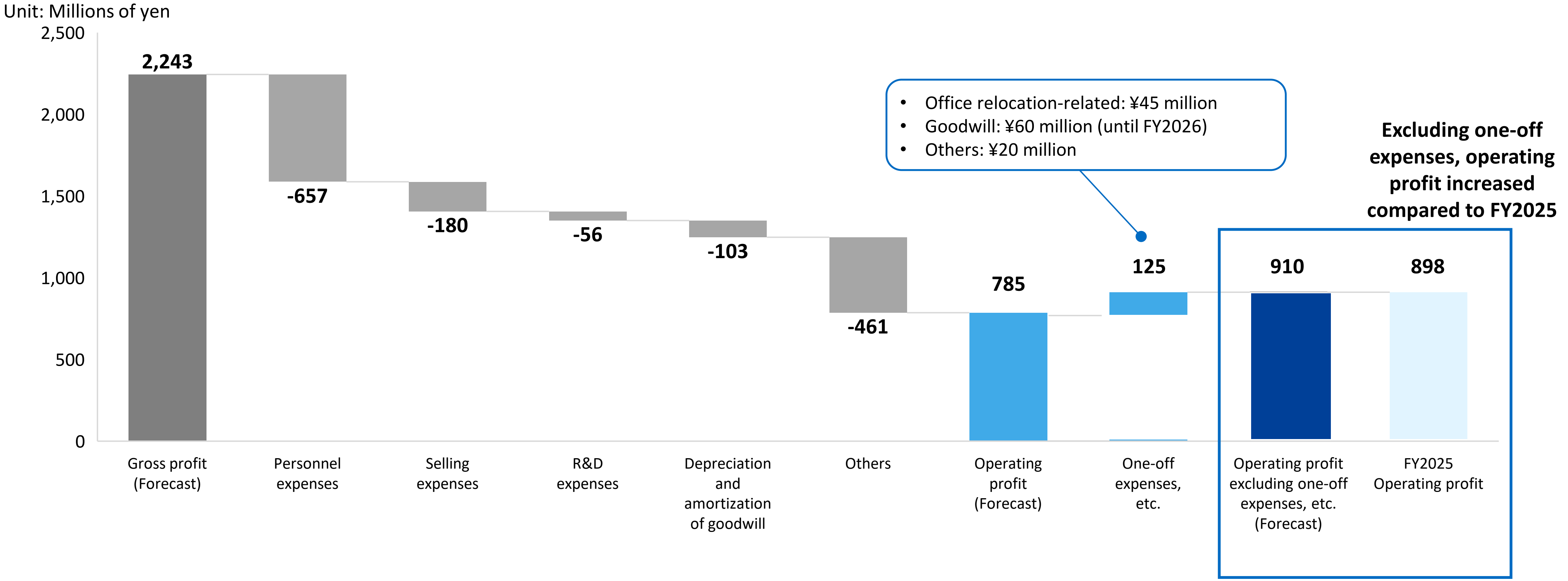
Unit: Millions of yen	FY2024 Results	FY2025 Results	FY2026 Plan	YoY
Cost of sales[*1]	699	870	**1,122**	128.9%
(Labor cost)	299	379	**474**	125.1%
(Outsourced processing cost)	78	94	**126**	134.8%
(Depreciation)	114	97	**110**	113.5%
(Others)	291	400	**533**	133.4%
(Pct. of cost of sales classified as R&D expenses and assets[*2])	10.3%	10.4%	**9.9%**	-0.5pt
SG&A expenses	874	1,036	**1,458**	140.7%
(Personnel expenses)	366	446	**657**	147.1%
(Selling expenses[*3])	141	166	**180**	108.2%
(R&D expenses)	29	39	**56**	142.2%
(Depreciation and amortization of goodwill)	83	81	**103**	127.1%
(Others)	253	301	**461**	152.9%

*1: The sum of labor cost, depreciation, outsourced processing cost, and others do not match the total cost of sales on the income statement because these figures are before adjustments for reclassified expenses and work-in-process transfers.
*2: The percentage of the cost of sales included in R&D expenses and assets due mainly to the characteristics of work performed by employees.
*3: Selling expenses is the sum of sales commissions, advertising expenses, and sales promotion expenses.

Reproduced from the "FY2025 Results of Operations" presentation materials

(Reference) Background for Operating Profit Forecast

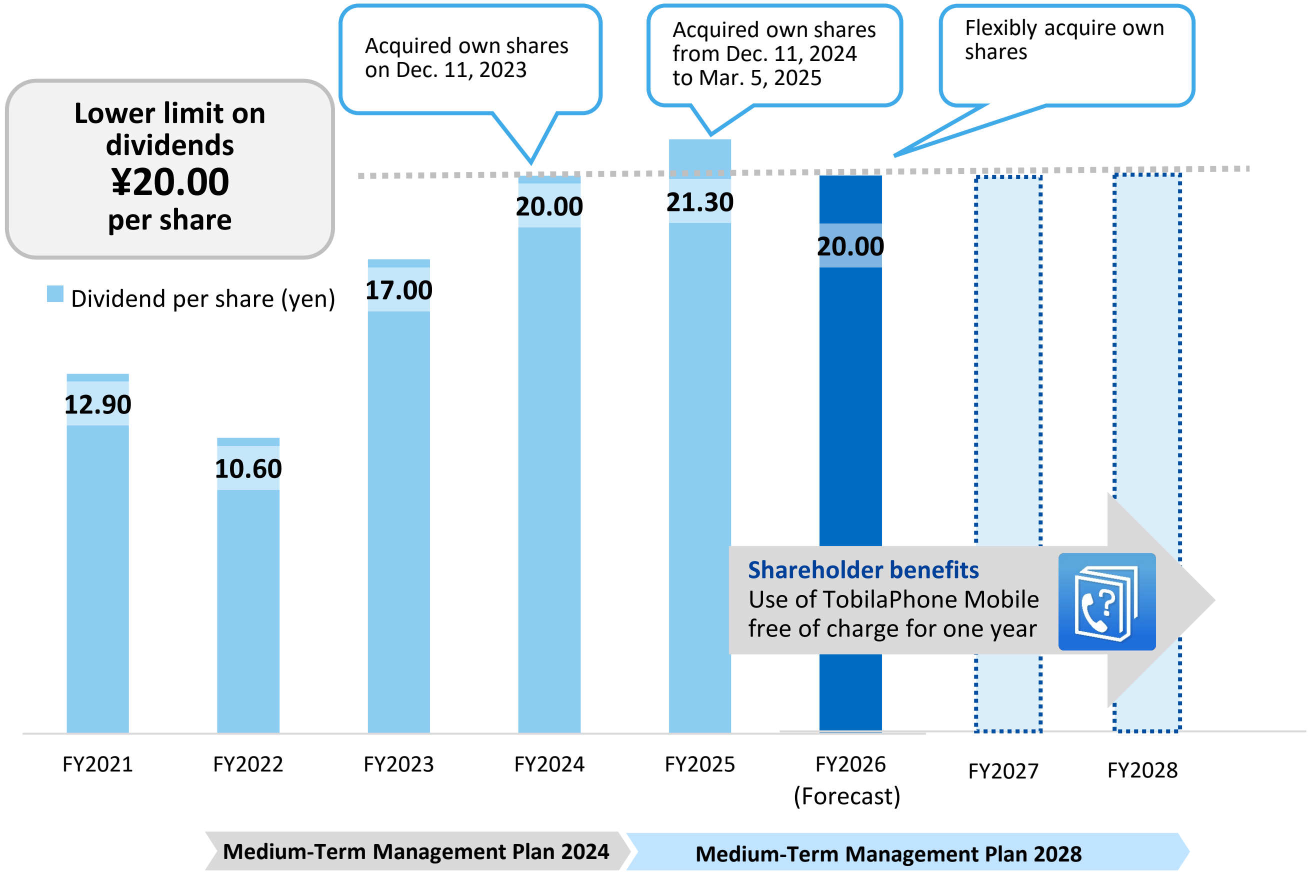
- Operating profit is expected to decrease in FY2026 due to plans for the relocation of both our Tokyo and Nagoya offices and enhanced recruitment efforts.
- In the subsequent FY2027 and beyond, due to the absence of temporary factors such as one-off expenses and amortization of goodwill associated with the acquisition of 280blocker, we expect operating profit to be at least equivalent to that of FY2025.



Reproduced from the “FY2025 Results of Operations” presentation materials

Shareholder Return Policy for the Medium-Term Management Plan 2028 Period

- We will direct generated cash flows to investments for business growth above all else while also allocating them to shareholder returns appropriately.



Shareholder Return Policy

1 Dividend

Targeting a dividend payout ratio of 35% and setting a lower limit

- Targeting a dividend payout ratio of 35%, the same as before. Increase dividends when profits exceed planned amounts.
- Pay dividends of ¥20.00 per share (the amounts of dividends for FY2024) or more even if profits decline temporarily as a result of investments for growth.

2 Acquisition of own shares

Flexibly acquire own shares

- Acquire own shares flexibly, factoring in capital efficiency and stock price levels.

3 Shareholder benefits

Grant license to use our app free of charge

- Newly established a shareholder benefit program to grant shareholders a license to use the “TobilaPhone Mobile” fraudulent call and SMS blocking app free of charge (Monthly fee: ¥200).

Reference Information

Reference Materials

Medium-Term Management Plan 2028 (Disclosed on December 10, 2024)

Materials for New Investors (As of Oct. 31, 2025)

Distribution of IR Information

IR note Magazine

- Information about financial results and Monthly Reports are periodically distributed

▶ https://note.com/tobila4441

Official X (formerly Twitter) IR Account

- Early announcement of the latest financial results and IR information

Account name: Tobila Systems IR Official
Username : @tobila_ir
URL : https://x.com/tobila_ir

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