Note: This document is a machine translation of the original Japanese version and provided for reference purposes only. In the event of any discrepancy between the Japanese original and this English translation, the Japanese original shall prevail.

August 14, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: OPTiM CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 3694
URL: https://www.optim.co.jp/
Representative: Shunji Sugaya President
Inquiries: Akihiro Hayashi Board Director of Administration
Telephone: +81-3-6435-8570
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	3,346	58.2	374	38.4	304	29.4	159	40.9
June 30, 2025	2,115	6.4	270	7.1	235	21.7	112	20.4

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 138 million [52.8%]
For the three months ended June 30, 2025: ¥ 90 million [(7.9)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	2.92	-
June 30, 2025	2.05	-

Note: Diluted earnings per share for the first quarter of the fiscal year ending March 31, 2027 and the first quarter of the fiscal year ended March 31, 2026 are not stated because there are no potentially dilutive shares outstanding.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	12,530	9,517	75.2
March 31, 2026	12,431	9,378	74.7

Reference: Equity
As of June 30, 2026: ¥ 9,423 million
As of March 31, 2026: ¥ 9,284 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, 2026	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		-	-	-	-

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

3. Consolidated financial result forecasts 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
Full year	12,980	10.6	1,980	0.5	1,993	2.2	1,136	2.0	20.85

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 June 30, 2026	54,598,528 shares
As of March 31, 2026	54,598,528 shares

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

As of June 30, 2026	99,888 shares
As of March 31, 2026	99,888 shares

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

Three months ended June 30, 2026	54,498,640 shares
Three months ended June 30, 2025	55,098,640 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.

○ Table of contents of attached documents

1. Qualitative Information on the Consolidated Quarterly Financial Results 4
(1) Explanation of Operating Results 4
(2) Explanation of Financial Position 8
(3) Notes on the Consolidated Financial Results Forecast and Other Forward-looking Information 8
2. Quarterly Consolidated Financial Statements and Major Notes 9
(1) Quarterly Consolidated Balance Sheets 9
(2) Quarterly Consolidated Statements of Income and Comprehensive Income 11
Quarterly Consolidated Statement of Income 11
For the Three-Month Period 11
Quarterly Consolidated Statement of Comprehensive Income 12
For the Three-Month Period 12
(3) Notes on Quarterly Consolidated Financial Statements 13
(Notes on going concern assumptions) 13
(Note in the event of a significant change in the amount of shareholders' equity) 13
(Segment information, etc.) 13
(Notes on cash flow statements) 14

1. Qualitative Information on the Consolidated Quarterly Financial Results

(1) Explanation of Operating Results

Under the vision of "Creating the future of every industry with AI," the Group has been striving to achieve sustainable growth and solve social issues through the AX (AI Transformation) (*1) Business, which accelerates AI-driven transformation and has been promoted since the previous fiscal year, and the Agritech Business, which aims to realize AX across the entire agricultural industry.

During the current first quarter cumulative consolidated period, in the AX Business, in addition to further enhancing "OPTiM Biz," a stable and growing revenue base with an overwhelming market share, the Group achieved steady progress in industry-specific AI solutions, including Communication AX services that enhance customer touchpoints through AI-centered digital services. In the Agritech Business, in addition to Smart Agri Food initiatives, deployment of the "Agri Buddy" service expanded to crops other than paddy rice. Furthermore, in order to establish an even stronger competitive advantage for the future, the Group continued to make strategic investments, including strengthening its AI development framework through increased budget allocations and expanding regional offices, following similar initiatives undertaken in the previous fiscal year.

In light of the above, the major developments in each segment during the current first quarter were as follows:

(1) AX Business: Continued Strong License Revenue Growth, Maintaining a Stock-based Revenue Ratio Above 80% and an Operating Profit Margin Above 50%

In the AX Business, "OPTiM Biz," an IT Management AX service, continued to achieve significant growth in the number of licenses. The ratio of stock-based revenue, which generates recurring profits, remained above 80%, continuing from the previous consolidated fiscal year, while the operating profit margin also remained above 50%. In addition, a strong start was achieved as Communication AX services, including the "Official Municipal Super App" and "OPTiM Support & Growth Portal," contributed to growth.

With the aim of elevating each industry to the next level through AI, the Group is advancing initiatives in the following areas:

● **IT Management AX Services: Strengthening the Revenue Base and Enhancing Value-added Services on the Foundation of the No. 1 Market Share for 11 Consecutive Years**

- "OPTiM Biz" has maintained a strong market position, achieving the No. 1 market share for 11 consecutive years(*2) since the survey began. The number of licenses, which serves as the core driver of revenue, continued to grow steadily, contributing to overall profit growth. In addition, the Company further strengthened its solid revenue base by expanding PC-related functions that had been strongly requested by customers.
- With "OPTiM Biz Premium," the Company has enhanced support for improving the efficiency and automation of IT management operations through AI, while also strengthening support for compliance with the Security Control Assessment Program for Strengthening Supply Chains(*3) (SCS Assessment Program), an initiative established and promoted by the Ministry of Economy, Trade and Industry (METI). Furthermore, the Company has enhanced the functionality of its integrated dashboard, which enables centralized management of multiple services, thereby promoting sales activities and reducing customers' operational burdens.

● **Construction & Civil Engineering AX Services: Expanding the Scope of Surveying Operations Through Satellite Technologies and Strengthening Competitiveness**

- For "OPTiM Geo Scan," support for the Centimeter Level Augmentation Service (CLAS) (*4) and satellite communications (Starlink Direct) (*5) was completed. This enables highly accurate surveying even in remote and mountainous areas where conventional communication signals are difficult to access, contributing to the stable execution of operations at construction sites.

・ “Civil ReSnap,” an infrastructure inspection service, was registered in the New Technology Information System (NETIS) (*6), further enhancing its public recognition and credibility.

● **Medical AX Services: Enabling Advanced Medical History Summary Preparation and Supporting Diverse Medical Needs Through the Use of the Latest AI in a Secure Cloud Environment**

・ Through collaboration with the Social Medical Corporation Yuaikai Oda Hospital, OPTiM AI Hospital achieved support for the medical history summaries of the Japanese Society of Internal Medicine (J-OSLER (*7)), which are regarded as highly difficult to prepare. In addition, Cloud Hybrid AI (*8), which enables the use of the latest AI technologies in a secure cloud environment, makes it possible to adapt the service to a wide range of medical operations.

● **Office AX Services: Supporting Stronger Internal Controls Through Compliance with the New Lease Accounting Standard**

・ “OPTiM Contract” released new functions designed to support compliance with the new lease accounting standard (*9). These functions contribute to reducing the operational burden associated with regulatory changes and strengthening internal controls by automating processes such as determining whether assets fall within the scope of the standard.

● **Communication AX Services: Expansion of the Customer Base in the Municipal Sector and Growth of New Services Contributed to Business Performance**

・ The “Official Municipal Super App” achieved significant revenue growth as the number of adopting municipalities increased.

・ “OPTiM Support & Growth Portal,” which was launched in the previous fiscal year, continued to increase its number of licenses and got off to a strong start.

As a result, this segment continued to achieve both revenue and profit growth during the current first quarter cumulative consolidated period, with net sales of 2,170,262 thousand yen (up 5.9% year on year) and operating profit of 1,212,490 thousand yen (up 15.0% year on year). Furthermore, net sales from AX services alone, excluding Other Services, amounted to 2,087,315 thousand yen (up 8.5% year on year). In addition, as each license-based service expanded steadily, stock-based revenue within the AX services reached 1,804,027 thousand yen (up 6.2% year on year), maintaining a high stock-based revenue ratio of 86.4%.

(2) Agritech Business: Growth in Agri Buddy Agricultural Support Services and Smart Agri Food Drove Revenue Growth

In the Agritech Business, “Agri Buddy,” the smart agriculture service positioned as the core of the business, continued to deliver strong revenue growth through the expansion of supported crops. In addition, the distribution and sales of Smart Agri Food, including Smart Rice, contributed to revenue growth. The Group has also been strengthening its operational framework to support further sales expansion, with a particular focus on sales activities targeting summer crops.

With the aim of transforming the agricultural profit structure itself, the Group is advancing initiatives in the following areas:

● **Smart Agriculture Services: Promoting Agricultural AX Through Integrated Services from Production Support to Distribution**

・ “Agri Buddy,” the Group’s smart agriculture service, continued to expand steadily and accumulate results through the increase in supported crops. In addition to strong demand for its newly launched heat-shielding and shading agent spraying service during the summer season, the service has also begun accepting reservations for its winter-season coating removal agent spraying service. This enables orders received before

summer to generate additional demand ahead of winter, thereby expanding revenue opportunities. Furthermore, the Group has broadened its service lineup to include fertilizer and herbicide spraying services, providing multifaceted support aimed at improving agricultural productivity.

- In the Smart Agri Food business, distribution and sales support services for agricultural products, including Smart Rice, continued to expand steadily and contributed to revenue growth.
- The Group opened a new base, "AGRI BUDDY CENTER WAKAYAMA," in Aridagawa Town, Wakayama Prefecture. Through a partnership agreement with the town, the Group will promote the development and provision of agricultural AX services to address challenges facing local agriculture, including mandarin oranges and Japanese plum, which are among the prefecture's key agricultural products.
- OPTiM FARM, a consolidated subsidiary of the Group, received the "Mebuki-ryoku Award Special Award" at the 7th Tochigi Agriculture Awards, earning public recognition from Tochigi Prefecture for its advanced agricultural initiatives.

As a result, this segment achieved substantial growth during the first quarter of the current consolidated fiscal year, with net sales of 1,175,806 thousand yen (up 1,661.8% year on year). While operating profit was negative 171,292 thousand yen, deteriorating by 29,884 thousand yen year on year, due to organizational expansion to support service enhancement and proactive sales activities for summer services, the operating margin improved significantly to negative 14.6% (up 197.3 percentage points year on year), reflecting a substantial improvement in the earnings structure. Both net sales and profit progressed in line with the plan, and there is no impact on the full-year earnings forecast.

(3) Investment Strategy and Foundation Enhancement: Strengthening AI Development Investment and Human Capital Strategy to Accelerate Future Growth

As an investment to support medium- to long-term growth, the Group significantly increased its investment in AI-driven development in response to the rapid evolution of AI technologies, while simultaneously improving the efficiency and sophistication of its development processes. In addition, the Group opened a new office, AGRI BUDDY CENTER WAKAYAMA, with the aim of further expanding its smart agriculture services in regional areas and securing highly talented personnel. Together with the salary increases that have continued since the previous fiscal year, the Group is working to strengthen its competitiveness in recruitment and enhance employee engagement (*10).

As a result of these initiatives, consolidated operating results for the current first quarter cumulative consolidated period were as follows: net sales of 3,346,068 thousand yen (up 58.2% year on year), operating profit of 374,090 thousand yen (up 38.4% year on year), ordinary profit of 304,861 thousand yen (up 29.4% year on year), and profit attributable to owners of parent of 159,040 thousand yen (up 40.9% year on year).

As a company at the core of AI Transformation (AX) across industries that support Japan's economic and social foundations, including agriculture, construction, healthcare, and security, the Group will continue to address social challenges while pursuing revenue and profit growth and steadily advancing toward the realization of its vision, "Creating the Future of Every Industry with AI."

*1 AX…Abbreviation for AI Transformation. A concept that refers to transforming business by leveraging AI to advance automation and optimization of operations, thereby improving overall organizational productivity.

*2 Source: Techno Systems Research

"Marketing Analysis of the PC Asset Management/Mobile Management Market 2015-2016 Edition," published in March 2016;

"Marketing Analysis of the PC Asset Management/Mobile Management Market 2016-2017 Edition," published in January 2017;

"Marketing Analysis of the Endpoint Management Market 2017-2018 Edition," published in February 2018;

"Marketing Analysis of the Endpoint Management Market 2018-2019 Edition," published in February 2019;
"Marketing Analysis of the Endpoint Management Market 2019-2020 Edition," published in January 2020;
"Marketing Analysis of the Endpoint Management Market 2020-2021 Edition," published in March 2021;
all from "II. Market Trends," "2. Mobile Management Market."
"Marketing Analysis of the Endpoint Management Market 2021-2022 Edition," published in March 2022;
"Marketing Analysis of the Endpoint Management Market 2023 Edition," published in March 2023;
"Marketing Analysis of the Endpoint Management Market 2024 Edition," published in March 2024;
"Marketing Analysis of the Endpoint Management Market 2025 Edition," published in March 2025;
"Marketing Analysis of the Endpoint Management Market 2026 Edition," published in April 2026;
all from "II. Market Trends," "Manufacturer Market Share in the Mobile Management Software/SaaS Market (by Revenue and Unit Volume)."

*3 Supply Chain…The series of processes through which products are delivered to consumers, from raw material procurement, production, processing, and distribution to final sales.

*4 CLAS…Abbreviation for Centimeter Level Augmentation Service. A centimeter-level positioning augmentation service provided by the Quasi-Zenith Satellite System "Michibiki."

*5 Starlink Direct…A technology that enables smartphones to connect directly to Starlink satellites operated by SpaceX, allowing satellites to function as an alternative to conventional cellular base stations.

*6 NETIS…Abbreviation for New Technology Information System. A database operated by Japan's Ministry of Land, Infrastructure, Transport and Tourism (MLIT) for sharing and providing information on new technologies.

*7 J-OSLER…A specialist training management system used in Japan's medical specialty training programs to record clinical cases and training achievements of resident physicians and facilitate evaluations by supervising physicians.

*8 Cloud Hybrid AI…A service architecture that enables the use of high-performance AI by migrating part of the functionality of "OPTiM AI Hospital," which is primarily operated in on-premises healthcare environments, to the cloud while maintaining security.

*9 New Lease Accounting Standard…A new Japanese accounting standard for lease transactions that requires, in principle, all lease contracts to be recognized as assets and liabilities on the balance sheet for fiscal years beginning on or after April 1, 2027.

*10 Engagement…A strong connection, trust-based relationship, and sense of commitment or attachment between individuals and an organization or brand.

(2) Explanation of Financial Position

Status of assets, liabilities and net assets

(Assets)

The balance of assets at the end of the first quarter of the current consolidated fiscal year was 12,530,577 thousand yen, an increase of 99,327 thousand yen from the end of the previous consolidated fiscal year. This was mainly due to an increase of 1,356,135 thousand yen in cash and deposits, whereas there were decreases of 1,018,370 thousand yen in inventories and 398,814 thousand yen in notes and accounts receivable - trade, and contract assets.

(Liabilities)

The balance of total liabilities at the end of the first quarter of the current consolidated fiscal year was 3,013,209 thousand yen, a decrease of 39,801 thousand yen from the end of the previous consolidated fiscal year. This was mainly due to an increase of 72,118 thousand yen in provision for bonuses, whereas there were decreases of 381,516 thousand yen in short-term borrowings and 246,260 thousand yen in income taxes payable.

(Net assets)

The balance of net assets at the end of the first quarter of the current consolidated fiscal year was 9,517,368 thousand yen, an increase of 139,129 thousand yen from the end of the previous consolidated fiscal year. This was mainly due to an increase of 159,040 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 announced its consolidated earnings forecast for the fiscal year ending March 31, 2027. For further details, please refer to the “Announcement of Full-Year Consolidated Earnings Forecast,” released on August 14, 2026.

2. Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	3,005,680	4,361,816
Notes and accounts receivable - trade, and contract assets	1,952,388	1,553,574
Inventories	1,818,850	800,479
Other	285,112	276,044
Total current assets	7,062,031	6,991,914
Non-current assets		
Property, plant and equipment	370,029	533,925
Intangible assets		
Software	3,599,204	3,628,846
Software in progress	219,401	290,779
Other	35,452	33,917
Total intangible assets	3,854,057	3,953,543
Investments and other assets		
Leasehold and guarantee deposits	347,504	347,587
Deferred tax assets	296,152	290,889
Other	501,475	412,717
Total investments and other assets	1,145,132	1,051,194
Total non-current assets	5,369,218	5,538,663
Total assets	12,431,249	12,530,577
Liabilities		
Current liabilities		
Notes and accounts payable - trade	280,896	241,404
Short-term borrowings	1,250,000	868,483
Income taxes payable	403,626	157,365
Provision for bonuses	270,389	342,507
Other provisions	21,741	26,340
Other	685,717	1,172,399
Total current liabilities	2,912,370	2,808,501
Non-current liabilities		
Long-term borrowings	-	63,930
Asset retirement obligations	140,640	140,777
Total non-current liabilities	140,640	204,707
Total liabilities	3,053,011	3,013,209
Net assets		
Shareholders' equity		
Share capital	445,435	445,435
Capital surplus	423,003	423,003
Retained earnings	8,480,835	8,639,876
Treasury shares	(51,036)	(51,036)
Total shareholders' equity	9,298,237	9,457,277
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(13,317)	(33,576)
Total accumulated other comprehensive income	(13,317)	(33,576)
Share acquisition rights	1,345	1,647

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Non-controlling interests	91,972	92,020
Total net assets	9,378,238	9,517,368
Total liabilities and net assets	12,431,249	12,530,577

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	2,115,705	3,346,068
Cost of sales	968,632	2,075,249
Gross profit	1,147,073	1,270,818
Selling, general and administrative expenses	876,778	896,728
Operating profit	270,294	374,090
Non-operating income		
Interest income	2,487	21
Commission income	5,943	682
Gain on investments in investment partnerships	24,495	-
Other	1,861	1,551
Total non-operating income	34,788	2,254
Non-operating expenses		
Interest expenses	-	3,595
Share of loss of entities accounted for using equity method	69,432	67,397
Other	90	491
Total non-operating expenses	69,523	71,483
Ordinary profit	235,559	304,861
Extraordinary income		
Gain on bargain purchase	-	2,520
Total extraordinary income	-	2,520
Profit before income taxes	235,559	307,381
Income taxes - current	118,106	143,030
Income taxes - deferred	4,738	5,263
Total income taxes	122,844	148,294
Profit	112,714	159,087
Profit (loss) attributable to non-controlling interests	(147)	47
Profit attributable to owners of parent	112,862	159,040

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	112,714	159,087
Other comprehensive income		
Valuation difference on available-for-sale securities	(21,877)	(20,259)
Total other comprehensive income	(21,877)	(20,259)
Comprehensive income	90,837	138,828
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	90,689	138,780
Comprehensive income attributable to non-controlling interests	(147)	47

(3) Notes on Quarterly Consolidated Financial Statements

(Notes on going concern assumptions)

Not applicable.

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

Not applicable.

(Segment information, etc.)

I For the three months ended June 30, 2025 (From April 1, 2025 to June 30, 2025)

1. Information on Net Sales and Profit (Loss) by Reportable Segment

(1,000 yen)

	Reportable Segments			Adjustment	Total
	AX Business	Agritech Business	Total		
Net sales					
Net sales to external customers	2,048,964	66,740	2,115,705	-	2,115,705
Intersegment sales or transfers	-	425	425	(425)	-
Total	2,048,964	67,165	2,116,130	(425)	2,115,705
Segment profit (loss)	1,054,274	(141,408)	912,866	(642,571)	270,294

Notes:

1. The reconciliation amount for the three months ended June 30, 2025 is as follows:
   The reconciliation amount of segment profit of (642,571) thousand yen includes depreciation of internally developed software not allocated to any reportable segment of (292,144) thousand yen and corporate expenses of (350,427) thousand yen. Corporate expenses mainly consist of general and administrative expenses that are not attributable to any reportable segment.
2. Segment profit or loss is reconciled with operating profit reported in the quarterly consolidated statement of income.

2. Information on Impairment Losses on Non-current Assets and Goodwill, etc. by Reportable Segment

(Material Impairment Losses on Non-current Assets)

Not applicable.

(Material Changes in the Amount of Goodwill)

Not applicable.

(Material Gain on Bargain Purchase)

Not applicable.

II For the three months ended June 30, 2026 (From April 1, 2026 to June 30, 2026)

1. Information on Net Sales and Profit (Loss) by Reportable Segment

(1,000 yen)

	Reportable Segments			Adjustment	Total
	AX Business	Agritech Business	Total		
Net sales					
Net sales to external customers	2,170,262	1,175,806	3,346,068	-	3,346,068
Intersegment sales or transfers	-	-	-	-	-
Total	2,170,262	1,175,806	3,346,068	-	3,346,068
Segment profit (loss)	1,212,490	(171,292)	1,041,198	(667,107)	374,090

Notes:

1. The reconciliation amount for the three months ended June 30, 2026 is as follows:
   The reconciliation amount of segment profit of (667,107) thousand yen includes depreciation of internally developed software not allocated to any reportable segment of (333,227) thousand yen and corporate expenses of (333,879) thousand yen. Corporate expenses mainly consist of general and administrative expenses that are not attributable to any reportable segment.
2. Segment profit or loss is reconciled with operating profit reported in the quarterly consolidated statement of income.

2. Information on Impairment Losses on Non-current Assets and Goodwill, etc. by Reportable Segment

(Material Impairment Losses on Non-current Assets)

Not applicable.

(Material Changes in the Amount of Goodwill)

Not applicable.

(Material Gain on Bargain Purchase)

Not applicable.

(Notes on cash flow statements)

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

	For the three months ended June 30, 2025 (From April 1, 2025 to June 30, 2025)	For the three months ended June 30, 2026 (From April 1, 2026 to June 30, 2026)
Depreciation	316,945 thousand yen	359,469 thousand yen