Translation

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Summary of Consolidated Financial Results for the Fiscal Year Ended June 2026 (Based on Japanese GAAP)

August 14, 2026

Company name: GiXo Ltd. Listing exchange: Tokyo Stock Exchange

Securities code: 9219 URL: https://www.gixo.jp/

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Scheduled date for next ordinary general meeting of shareholders: September 28, 2026

Scheduled date for commencing dividend payments: September 10, 2026

Scheduled date for filing securities report: September 25, 2026

Preparation of supplementary materials on financial results: Yes

Holding of financial results briefing session: Yes (for institutional investors and analysts only)

(Amounts are rounded down to the nearest million yen, unless otherwise noted)

1. Consolidated Financial Results for the Fiscal Year Ended June 2026 (from July 1, 2025 to June 30, 2026)

(1) Consolidated Operating Results (Percentage figures represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	2,765	15.3	25	–	2	–	(35)	–
June 30, 2025	2,398	13.3	(99)	–	(101)	–	(99)	–

(Note) Comprehensive income

Fiscal year ended June 2026: (35) million yen [–%] Fiscal year ended June 2025: (99) million yen [–%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Return on assets	Operating profit / net sales
Fiscal year ended	Yen	Yen	%	%	%
June 30, 2026	(6.36)	–	(2.1)	0.1	0.9
June 30, 2025	(17.91)	–	(5.3)	(4.5)	(4.2)

(Notes) Although there are potential shares, diluted earnings per share is not presented since the company recorded a net loss per share.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	2,718	1,687	59.8	290.58
June 30, 2025	2,110	1,816	83.7	316.53

(Reference) Total shareholders' equity

As of June 30, 2026: 1,626 million yen As of June 30, 2025: 1,767 million yen

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
June 30, 2026	289	(301)	315	1,487
June 30, 2025	(319)	(107)	(160)	1,184

2. Cash Dividends

	Annual dividends per share					Total dividends	Payout ratio (Consolidated)	Dividends/ net assets (Consolidated)
	End of Q1	End of Q2	End of Q3	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended June 30, 2025	–	26.50	–	27.00	53.50	114	–	15.9
Fiscal year ended June 30, 2026	–	26.50	–	27.00	53.50	116	–	6.6
Fiscal year ending June 30, 2027 (Forecast)	–	26.50	–	27.00	53.50		232.2	

3. Forecast of Consolidated Financial Results for the Fiscal Year Ending June 2027 (from July 1, 2026 to June 30, 2027)

(Percentage figures represent 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	3,000	8.5	100	295.3	90	—	50	—	8.94

(Note) For details, refer to "1. Qualitative Information on the Financial Results for the Period under Review, (4) Future Outlook" on page 3 of the Attachment.

* Notes

(1) Significant changes in scope of consolidation during the fiscal year: Yes
Newly included: 1 company (Company name) Maize Co., Ltd.

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

1) Changes in accounting policies due to revisions to accounting standards and other regulations: No
2) Changes in accounting policies other than those in 1) above: No
3) Changes in accounting estimates: No
4) Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

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

As of June 30, 2026	5,596,775 shares	As of June 30, 2025	5,584,831 shares

2) Number of treasury shares at the end of the period

As of June 30, 2026	177 shares	As of June 30, 2025	177 shares

3) Average number of shares during the period

Fiscal year ended June 2026	5,592,145 shares	Fiscal year ended June 2025	5,583,644 shares

(Reference) Overview of Non-consolidated Financial Results

1. Non-Consolidated Financial Results for the Fiscal Year Ended June 2026 (from July 1, 2025 to June 30, 2026)

(1) Non-Consolidated Operating Results (Percentage figures represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	2,304	(0.2)	99	–	65	–	24	–
June 30, 2025	2,308	12.4	(89)	–	(90)	–	(90)	–

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
June 30, 2026	4.44	4.43
June 30, 2025	(16.21)	–

(Note) 1. The background to the changes in non-consolidated operating results is the same as that described in "1. Qualitative Information on the Financial Results for the Period under Review, (1) Overview of Operating Results" on page 2 of the Attachment.

2. For the fiscal year ended June 30, 2025, although there are potential shares, diluted earnings per share is not presented since the company recorded a net loss per share.

(2) Non-Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	2,580	1,757	65.7	302.99
June 30, 2025	2,088	1,825	85.1	318.16

(Reference) Total shareholders' equity

As of June 30, 2026: 1,695 million yen As of June 30, 2025: 1,776 million yen

* This summary of financial results is not subject to review procedures by a public accountant or audit corporation.

* Explanation regarding appropriate use of earnings forecasts, and other notes

(Notes on forward-looking statements)

The earnings outlook and other forward-looking statements contained in this document are based on information currently available to and certain assumptions that are thought to be reasonable by the Company. Accordingly, such statements should not be construed as a guarantee of achieving the results by the Company. Actual results, etc. may materially differ from the forecast due to various factors. For the conditions forming the assumptions used in forecasting earnings and precautions regarding the use of earnings forecasts, please refer to "1. Qualitative Information on the Financial Results for the Period under Review, (4) Future Outlook" on page 3 of the Attachment. Note that the Company plans to disclose its Presentation on Business Plan and Growth Potential in September 2026.

(How to obtain supplementary materials on financial results and details of the financial results briefing session)

The Company will hold a financial results briefing session (online) for institutional investors and analysts on August 18, 2026 (Tuesday). The financial results briefing material to be used on the day of the meeting will be posted on the Company's website.

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1. Qualitative Information on the Financial Results for the Period under Review

(1) Overview of Operating Results

During the fiscal year under review, the Japanese economy showed signs of recovery, supported by improvements in the employment and income environment, including wage increases. Meanwhile, the outlook remains uncertain due to factors such as surging raw material and energy costs, rising prices, and developments in U.S. policy, among others. Against this backdrop, fueled by the promotion of digital transformation (DX) across companies and the technological advances and broader social adoption of generative AI, momentum has continued to build toward the utilization of big data and the social implementation of AI algorithm technologies.

Under these circumstances, the GiXo Group upholds the purpose of "Making every decision Data-Informed," aiming to realize "a society in which everyone thinks logically and makes rational decisions by using data as a strategic asset." The GiXo Group provides support for Data-Informed Decision-Making to industry-leading companies. In the context of Data-Informed practices, the ideal state is one in which human thinking is augmented by appropriately providing, in addition to typical data analysis outputs, a set of information obtained from generative AI and similar sources as "inputs for thinking."

Since its founding, the GiXo Group has leveraged the know-how and assets it has accumulated over many years in data analytics while incorporating emerging information-processing technologies such as generative AI, thereby driving operational transformation for client companies centered on data-informed decision-making. These initiatives deliver business growth, performance improvements, and stronger competitiveness. Building on this foundation, the GiXo Group defines its primary business domain as the advancement of Data-Informed (DI) decision-making based on customer understanding (where "customers" refers to our clients' end users, members, and similar stakeholders), and upholds the vision of "becoming the No. 1 Customer Understanding Company." The GiXo Group aims to become a company that clients naturally turn to with the thought, "When it comes to customer understanding, let's consult GiXo first." To achieve the vision, we support the business growth of our client companies by analyzing behavioral data to understand the psychology and values of end users and by providing optimal proposals and implementation support based on those insights. Our services are broadly categorized into two areas—"Business Innovation" and "System Innovation"—which we provide either independently or in combination, depending on client needs.

During the fiscal year under review, the GiXo Group launched multiple services related to generative AI, for which demand continues to grow. These included "AI wrapping," a new service launched in October 2025 that comprehensively integrates dispersed legacy systems through conversational AI; support for building a "semantic layer," launched in March of this year, which serves as infrastructure for generative AI utilization and data-driven decision-making by transforming complex data on data platforms into business terminology and standardizing definitions; and "AI-Informed Platform (AIP)," a service launched in June to support more sophisticated corporate decision-making. In addition, in August 2025, the GiXo Group, jointly with its business partner Beyondge, Inc., began offering "DIGITAL BOOST," a new service that provides comprehensive support for fostering in-house AI and digital talent at large enterprises, and in December 2025, also launched "M&A BOOST," a new service that comprehensively supports serial M&A activities at large enterprises by leveraging data and technology. In addition, the GiXo Group jointly obtained a patent for the "AI Maintenance Estimation System" co-developed with Toyota Mobility Parts Co., Ltd. In June of this year, the GiXo Group also entered into a collaboration agreement with Toyama Airport Co., Ltd. aimed at creating employment opportunities in Toyama Prefecture for next-generation talent in fields such as data and AI, as well as developing new industries and services by utilizing the airport as a venue for practical implementation.

With respect to "Mygru," a platform leveraging "Data & AI × Gamification," it continues to be adopted in numerous campaigns. These include the "Yoshimoto Shinkigeki Member General Election 2025" conducted by FANY Inc., a subsidiary of YOSHIMOTO KOGYO HOLDINGS CO., LTD.; the "Netflix Series 'Glass Heart' Digital Stamp Rally" conducted via the Sato Takeru LINE official account; a digital stamp rally for "RIIZE," a six-member Korean boy group affiliated with SM Entertainment Co., Ltd.; and "i-BINGO," a special campaign conducted via the LINE official account of the Korean girl group "i-dle." Through these initiatives, the GiXo Group has steadily built a track record in the entertainment field, which remains a key focus area.

Furthermore, the GiXo Group has been strengthening its deployment utilizing the LINE MINI App and continues to promote functional enhancements, including compatibility with "LINE Touch," a new service provided by LY Corporation, which enables the launch of LINE MINI Apps. In addition, the GiXo Group continues to focus on M&A, and Maize Co., Ltd. became a consolidated subsidiary effective October 1, 2025.

As a result of the above, net sales of the current fiscal year amounted to 2,765,460 thousand yen (up 15.3% year-on-year). Core operating profit—defined as profit generated from the GiXo Group's business activities, calculated by adding goodwill amortization and M&A-related expenses to operating profit—amounted to 92,528 thousand yen (core operating loss of 88,168 thousand yen a year ago). In addition, operating profit was 25,296 thousand yen (operating loss of 99,659 thousand yen a year ago), ordinary profit was 2,715 thousand yen (ordinary loss of 101,164 thousand yen a year ago), and loss attributable to owners of parent was 35,559 thousand yen (loss attributable to owners of parent of 99,975 thousand yen a year ago).

In addition, operating results by segment were as follows:

(1) Data-Informed Business

Net sales amounted to 2,733,491 thousand yen, and operating profit was 26,590 thousand yen.

(2) Other (Nursing Care Business, etc.)

Net sales amounted to 31,968 thousand yen, and operating loss was 1,293 thousand yen.

The Other (nursing care business, etc.) segment commenced from the interim consolidated period under review.

(2) Financial Position

(Assets)

Current assets at the end of the fiscal year under review increased by 242,000 thousand yen from the end of the previous fiscal year to 2,115,027 thousand yen. The increase was mainly attributable to cash and deposits increasing by 302,954 thousand yen against accounts receivable – trade and contract assets decreasing by 52,697 thousand yen. Non-current assets increased by 365,781 thousand yen from the end of the previous fiscal year to 603,679 thousand yen. The increase was mainly attributable to goodwill increasing by 276,462 thousand yen and customer-related intangible assets increasing by 49,950 thousand yen.

As a result, total assets amounted to 2,718,707 thousand yen, increasing by 607,781 thousand yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the fiscal year under review increased by 324,424 thousand yen from the end of the previous fiscal year to 574,540 thousand yen. The increase was mainly attributable to other current liabilities increasing by 165,167 thousand yen and current portion of long-term borrowings increasing by 106,871 thousand yen. Non-current liabilities increased by 412,443 thousand yen from the end of the previous fiscal year to 456,612 thousand yen. The increase was mainly attributable to long-term borrowings increasing by 336,145 thousand yen.

As a result, total liabilities amounted to 1,031,153 thousand yen, increasing by 736,868 thousand yen from the end of the previous fiscal year.

(Net assets)

Net assets at the end of the fiscal year under review decreased by 129,086 thousand yen from the end of the previous fiscal year to 1,687,554 thousand yen. The decrease was mainly due to loss attributable to owners of parent amounting to 35,559 and dividends from retained earnings amounting to 116,090 thousand yen.

As a result, the equity ratio came to 59.8% (in contrast to 83.7% at the end of the previous fiscal year).

(3) Cash Flows

Cash and cash equivalents (“net cash”) at the end of the current fiscal year under review totaled 1,487,795 thousand yen as of June 30, 2026, increased by 302,954 thousand yen from June 30, 2025.

The status of respective cash flows in the fiscal year under review and their contributing factors are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to 289,900 thousand yen, compared with 319,688 thousand yen used in these activities in the previous fiscal year. This was mainly attributable to decrease in accounts receivable trade and contract assets of 143,037 thousand yen and increase in accrued consumption taxes of 85,664 thousand yen.

(Cash flows from investing activities)

Net cash used in investing activities amounted to 301,992 thousand yen, compared with 107,434 thousand yen used in these activities in the previous fiscal year. This was mainly attributable to purchase of shares of subsidiaries resulting in change in scope of consolidation of 290,557 thousand yen.

(Cash flows from financing activities)

Net cash provided by financing activities amounted to 315,046 thousand yen, compared with 160,384 thousand yen used in these activities in the previous fiscal year. This was mainly attributable to proceeds from long-term borrowings of 510,000 thousand yen against dividends paid of 115,947 thousand yen.

(4) Future Outlook

For the fiscal year ending June 30, 2027, the GiXo Group aims to achieve growth through the full-year contribution of Maize Co., Ltd., which became a subsidiary in October 2025, as well as through the Company’s organic growth. The respective targets are as follows. These targets do not include the effects of any M&A transactions that have not been finalized as of this time.

(Percentages indicate year-on-year changes.)

Net sales		Core operating profit		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
3,000	8.5	133	43.7	100	295.3	90	—	50	—

Note that the earnings forecast is based on information available as of the date of announcement of this document. Actual results may differ from the forecast figures due to various factors in the future. We will promptly disclose any revisions to the earnings forecast, should they become necessary.

Regarding dividends, in accordance with the dividend policy announced in April 2024, we plan to pay an annual dividend of 53.5 yen per share (composed of an interim dividend of 26.5 yen and a year-end dividend of 27.0 yen).

2. Basic Principle on the Choice of Accounting Standards

For the time being, the GiXo Group makes it a policy to prepare its consolidated financial statements based on Japanese GAAP, in view of the comparability for the period covered by the consolidated financial statements and inter-company comparability.

With regard to the application of the International Financial Reporting Standards (IFRS), the GiXo Group intends to respond to the application in an appropriate manner, taking into account the situations of various factors both in and outside Japan.

3. Consolidated Financial Statements and Significant Notes Thereto

(1) Consolidated Balance Sheet

(Thousands of yen)

	As of June 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	1,184,841	1,487,795
Accounts receivable - trade, and contract assets	638,008	585,310
Other	50,177	41,921
Total current assets	1,873,027	2,115,027
Non-current assets		
Property, plant and equipment		
Buildings	82,496	84,537
Tools, furniture and fixtures	55,623	69,478
Accumulated depreciation	(59,931)	(81,311)
Total property, plant and equipment	78,188	72,703
Intangible assets		
Goodwill	—	276,462
Customer-related intangible assets	—	49,950
Other	175	118
Total intangible assets	175	326,531
Investments and other assets		
Investment securities	52,500	52,500
Deferred tax assets	70,197	79,855
Other	36,837	72,089
Total investments and other assets	159,534	204,444
Total non-current assets	237,898	603,679
Total assets	2,110,925	2,718,707
Liabilities		
Current liabilities		
Current portion of long-term borrowings	—	106,871
Accounts payable - other	145,555	138,749
Income taxes payable	4,653	51,368
Provision for bonuses	—	13,500
Provision for loss on orders received	1,021	—
Other	98,884	264,052
Total current liabilities	250,116	574,540
Non-current liabilities		
Long-term borrowings	—	336,145
Deferred tax liabilities	—	16,665
Asset retirement obligations	44,168	47,829
Provision for retirement benefits for directors (and other officers)	—	9,086
Retirement benefit liability	—	46,886
Total non-current liabilities	44,168	456,612
Total liabilities	294,284	1,031,153
Net assets		
Shareholders' equity		
Share capital	287,760	292,867
Capital surplus	1,160,086	1,165,193
Retained earnings	320,147	168,497
Treasury shares	(292)	(292)
Total shareholders' equity	1,767,702	1,626,265
Share acquisition rights	48,938	61,288
Total net assets	1,816,640	1,687,554
Total liabilities and net assets	2,110,925	2,718,707

(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income

Consolidated Statement of Income

(Thousands of yen)

	Fiscal year ended June 30, 2025	Fiscal year ended June 30, 2026
Net sales	2,398,476	2,765,460
Cost of sales	1,666,445	1,854,284
Gross profit	732,030	911,176
Selling, general and administrative expenses	831,689	885,879
Operating profit (loss)	(99,659)	25,296
Non-operating income		
Interest income	802	2,782
Dividend income	—	3
Miscellaneous income	269	2,044
Total non-operating income	1,072	4,830
Non-operating expenses		
Interest expenses	219	9,188
Commission expenses	—	10,200
Share acquisition rights issuance costs	—	6,281
Miscellaneous losses	2,358	1,741
Total non-operating expenses	2,577	27,411
Ordinary profit (loss)	(101,164)	2,715
Extraordinary income		
Gain on sale of shares of subsidiaries and associates	—	4,692
Total extraordinary income	—	4,692
Extraordinary losses		
Impairment losses	22,083	—
Total extraordinary losses	22,083	—
Profit (loss) before income taxes	(123,247)	7,407
Income taxes - current	8,814	43,066
Income taxes - deferred	(32,086)	(98)
Total income taxes	(23,272)	42,967
Profit (loss)	(99,975)	(35,559)
Profit attributable to non-controlling interests	—	—
Profit (loss) attributable to owners of parent	(99,975)	(35,559)

Consolidated Statement of Comprehensive Income

(Thousands of yen)

	Fiscal year ended June 30, 2025	Fiscal year ended June 30, 2026
Profit (loss)	(99,975)	(35,559)
Other comprehensive income		
Total other comprehensive income	—	—
Comprehensive income	(99,975)	(35,559)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(99,975)	(35,559)
Comprehensive income attributable to non-controlling interests	—	—

(3) Consolidated Statement of Changes in Equity

Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	286,133	1,158,459	534,876	(250)	1,979,219
Changes during period					
Issuance of new shares	1,626	1,626			3,253
Dividends of surplus			(114,754)		(114,754)
Profit (loss) attributable to owners of parent			(99,975)		(99,975)
Purchase of treasury shares				(42)	(42)
Net changes in items other than shareholders' equity					
Total changes during period	1,626	1,626	(214,729)	(42)	(211,517)
Balance at end of period	287,760	1,160,086	320,147	(292)	1,767,702

	Share acquisition rights	Total net assets
Balance at beginning of period	32,603	2,011,822
Changes during period		
Issuance of new shares		3,253
Dividends of surplus		(114,754)
Profit (loss) attributable to owners of parent		(99,975)
Purchase of treasury shares		(42)
Net changes in items other than shareholders' equity	16,335	16,335
Total changes during period	16,335	(195,182)
Balance at end of period	48,938	1,816,640

Fiscal year ended June 30, 2026 (July 1, 2025 to June 30, 2026)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	287,760	1,160,086	320,147	(292)	1,767,702
Changes during period					
Issuance of new shares	5,106	5,106			10,213
Dividends of surplus			(116,090)		(116,090)
Profit (loss) attributable to owners of parent			(35,559)		(35,559)
Purchase of treasury shares					
Net changes in items other than shareholders' equity					
Total changes during period	5,106	5,106	(151,650)	—	(141,436)
Balance at end of period	292,867	1,165,193	168,497	(292)	1,626,265

	Share acquisition rights	Total net assets
Balance at beginning of period	48,938	1,816,640
Changes during period		
Issuance of new shares		10,213
Dividends of surplus		(116,090)
Profit (loss) attributable to owners of parent		(35,559)
Purchase of treasury shares		—
Net changes in items other than shareholders' equity	12,349	12,349
Total changes during period	12,349	(129,086)
Balance at end of period	61,288	1,687,554

(4) Consolidated Statement of Cash Flows

(Thousands of yen)

	Fiscal year ended June 30, 2025	Fiscal year ended June 30, 2026
Cash flows from operating activities		
Profit (loss) before income taxes	(123,247)	7,407
Depreciation	12,109	20,273
Amortization of goodwill	2,916	22,415
Loss (gain) on sale of shares of subsidiaries and associates	-	(4,692)
Impairment losses	22,083	-
Increase (decrease) in provision for bonuses	-	(18,069)
Increase (decrease) in provision for retirement benefits	-	3,438
Interest and dividend income	(802)	(2,785)
Interest expenses	219	9,188
Share-based payment expenses	18,983	14,859
Share acquisition rights issuance costs	-	6,281
Decrease (increase) in accounts receivable trade and contract assets	(228,163)	143,037
Increase (decrease) in accrued consumption taxes	(22,297)	85,664
Increase (decrease) in income taxes payable - factor based tax	814	3,810
Increase (decrease) in accrued expenses	9,337	23,790
Increase (decrease) in advances received	(821)	3,183
Other, net	(1,640)	(22,940)
Subtotal	(310,509)	294,864
Interest and dividends received	802	2,785
Interest paid	(219)	(9,188)
Income taxes paid	(27,264)	(14,869)
Income taxes refund	17,500	16,308
Net cash provided by (used in) operating activities	(319,688)	289,900
Cash flows from investing activities		
Purchase of property, plant and equipment	(32,393)	(6,627)
Purchase of investment securities	(50,000)	-
Payments for acquisition of businesses	(25,000)	-
Payments of leasehold deposits	(1,176)	-
Proceeds from refund of leasehold deposits	1,134	77
Purchase of insurance funds	-	(7,318)
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	-	2,434
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(290,557)
Net cash provided by (used in) investing activities	(107,434)	(301,992)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	510,000
Repayments of long-term borrowings	(45,817)	(80,388)
Purchase of treasury shares	(42)	-
Payments for issuance costs of share acquisition rights	-	(5,497)
Proceeds from issuance of shares	-	6,880
Dividends paid	(114,525)	(115,947)
Net cash provided by (used in) financing activities	(160,384)	315,046
Net increase (decrease) in cash and cash equivalents	(587,508)	302,954
Cash and cash equivalents at beginning of period	1,772,349	1,184,841
Cash and cash equivalents at end of period	1,184,841	1,487,795

(5) Notes to Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes to Segment Information, etc.)

(Segment Information)

I. Overview of Reportable Segments

The reportable segments of the GiXo Group are components for which separate financial information is available and which are regularly reviewed by the Board of Directors to determine the allocation of management resources and evaluate business performance.

The GiXo Group consists of business-based segments and has two reportable segments: the "Data-Informed Business" and "Other."

(Changes in Reportable Segments)

The GiXo Group had a single reportable segment, the "Data-Informed Business," through the previous consolidated fiscal year. However, following the inclusion of Maize Co., Ltd. in the scope of consolidation, the GiXo Group changed its reportable segments to the "Data-Informed Business" and "Other" from the current consolidated fiscal year. Segment information for the previous consolidated fiscal year is not disclosed because segment information was introduced from the current consolidated fiscal year.

II. Method of Calculating Net Sales, Profit or Loss, Assets, Liabilities and Other Items by Reportable Segment

The accounting methods applied to the reported business segments are generally consistent with those described in "Significant Matters Forming the Basis for Preparation of the Consolidated Financial Statements."

Profit or loss of reportable segments is based on operating profit or operating loss. Intersegment sales and transfers are determined through negotiations between the relevant parties based on costs incurred.

III. Information on the amount of revenue, income or loss, assets, debts and other items by segment

1. Previous consolidated fiscal year (July 1, 2024 to June 30, 2025)

The information is omitted as the GiXo Group has a single operating segment engaged in the Data-Informed Business.

2. Current consolidated fiscal year (July 1, 2025 to June 30, 2026)

(Thousands of yen)

	Reportable segments		Other	Total
	Data-Informed	Total		
Sales				
Revenues from external customers	2,733,491	2,733,491	31,968	2,765,460
Transactions with other segments	—	—	—	—
Net sales	2,733,491	2,733,491	31,968	2,765,460
Operating profit (loss)	26,590	26,590	(1,293)	25,296
Assets	2,718,707	2,718,707	—	2,718,707
Liabilities	1,031,153	1,031,153	—	1,031,153
Other items				
Depreciation	14,476	14,476	1,746	16,223
Amortization of goodwill	22,415	22,415	—	22,415
Amortization of customer relationship	4,050	4,050	—	4,050
Increase in property, plant and equipment and intangible assets	6,627	6,627	—	6,627

*1 The "Other" category consists of business segments that are not included in the reportable segments and includes the nursing care business and the travel business. Note that the nursing care business was divested effective January 1, 2026.

*2 Segment profit (loss) is consistent with operating profit reported in the consolidated statement of income.

(Related Information)

Previous consolidated fiscal year (July 1, 2024 to June 30, 2025)

I. Information by Product and Service

This information is omitted because all net sales were attributable to the Data-Informed Business.

II. Information by Geographical

(1) Net Sales

This information is omitted because there were no net sales to external customers in countries or regions outside Japan.

(2) Property, Plant and Equipment

This information is omitted because there was no property, plant and equipment located outside Japan.

III. Information by Major Customer

(Thousands of yen)

Name of Customer	Net Sales	Related Segment
West Japan Railway Company	1,049,843	Data-Informed Business
TRAILBLAZER Inc.	527,642	Data-Informed Business
Asahi Group Japan, Ltd.	284,596	Data-Informed Business

Current consolidated fiscal year (July 1, 2025 to June 30, 2026)

I. Information by Product and Service

This information is omitted because all net sales were attributable to the Data-Informed Business.

II. Information by Geographical

(1) Net Sales

This information is omitted because there were no net sales to external customers in countries or regions outside Japan.

(2) Property, Plant and Equipment

This information is omitted because there was no property, plant and equipment located outside Japan.

III. Information by Major Customer

(Thousands of yen)

Name of Customer	Net Sales	Related Segment
West Japan Railway Company	1,268,569	Data-Informed Business

(Related Information)

Previous consolidated fiscal year (July 1, 2024 to June 30, 2025)

This information is omitted because it is immaterial.

Current consolidated fiscal year (July 1, 2025 to June 30, 2026)

(Thousands of yen)

	Reportable segments		Other	Unallocated amounts and elimination	Total
	Data-Informed	Total			
Amortization of goodwill	22,415	22,415	—	—	22,415
Goodwill	276,462	276,462	—	—	276,462

(Note) In the Data-Informed Business, goodwill increased by 276,462 thousand yen as a result of the acquisition of shares of Maize Co., Ltd. and its subsequent consolidation as a subsidiary.

(Per Share Information)

	Previous fiscal year (July 1, 2024 to June 30, 2025)	Current fiscal year (July 1, 2025 to June 30, 2026)
Net assets per share	316.53 yen	290.58 yen
Basic earnings per share	(17.91) yen	(6.36) yen
Diluted earnings per share	― yen	― yen

(Notes) 1. Diluted net income per share for the current and previous consolidated fiscal years is not presented because, although potential shares exist, a net loss per share was recorded.

2. The basis of calculating net assets per share is as follows.

(Thousands of yen)

Item	Previous fiscal year (As of June 30, 2025)	Current fiscal year (As of June 30, 2026)
Total net assets	1,816,640	1,687,554
Amount deducted from total net assets	48,938	61,288
(Of which, share acquisition rights)	(48,938)	(61,288)
Net assets related to common shares at end of period	1,767,702	1,626,265
Number of common shares used in the calculation of net assets per share at end of period	5,584,654 shares	5,596,598 shares

3. The basis of calculating basic earnings per share and diluted earnings per share is as follows.

(Thousands of yen)

Item	Previous fiscal year (July 1, 2024 to June 30, 2025)	Current fiscal year (July 1, 2025 to June 30, 2026)
Basic earnings per share		
Profit (loss) attributable to owners of parent	(99,975)	(35,559)
Amount not attributable to common shareholders	―	―
Profit (loss) attributable to owners of parent for common shares	(99,975)	(35,559)
Average number of common shares during period	5,583,644 shares	5,592,145 shares
Diluted earnings per share		
Adjustments to profit attributable to owners of parent	―	―
Increase in the number of common shares	― shares	― shares
(Of which, share acquisition rights)	(― shares)	(― shares)
Description of dilutive shares not included in the calculation of diluted earnings per share due to the absence of dilutive effects	―	―

(Additional Information)

(Financial covenants)

On September 30, 2025, the Company entered into a loan agreement with Mizuho Bank, Ltd.

The agreement contains the following financial covenants. In the event of a breach of the covenants, the Company may lose the benefit of time with respect to all obligations under the agreement.

(1) Starting with the fiscal year ended June 30, 2026, the amounts of net assets shown in the consolidated balance sheet and the balance sheet as of the end of each subsequent fiscal year should be maintained at 75% or more of the year-earlier amount.

(2) Starting with the fiscal year ended June 30, 2025, ordinary profit shown in the consolidated statements of income and statements of income shall not be negative for two consecutive fiscal years.

According to this agreement, the balance of loans payable is 433,500 thousand yen.

(Significant Subsequent Events)

Not applicable.