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August 14, 2026

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

Company name: ALLIED TELESIS HOLDINGS K.K.
Listing: Tokyo Stock Exchange
Securities code: 6835
URL: https://www.at-global.com/
Representative: Sachie Oshima Representative Director, Chairman/CEO & President
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Scheduled date to file semi-annual securities report: August 14, 2026
Scheduled date to commence dividend payments: September 17, 2026
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 six months ended June 30, 2026 (from January 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	23,488	(1.0)	1,161	(14.0)	1,241	47.3	962	84.6
June 30, 2025	23,717	5.6	1,350	95.8	842	(24.3)	521	37.0

Note: Comprehensive income For the six months ended June 30, 2026: ¥ 1,178 million [-%]
For the six months ended June 30, 2025: ¥ (20) million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	9.22	-
June 30, 2025	4.89	-

Note: Diluted earnings per share for the six months ended June 30, 2026 is not stated because there are no dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	49,404	21,350	43.1
December 31, 2025	48,728	21,333	43.8

Reference: Equity
As of June 30, 2026: ¥ 21,315 million
As of December 31, 2025: ¥ 21,330 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 December 31, 2025	-	0.00	-	8.00	8.00
Fiscal year ending December 31, 2026	-	4.00			
Fiscal year ending December 31, 2026 (Forecast)			-	5.00	9.00

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

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	52,000	4.1	3,600	(14.9)	3,300	(13.2)	2,900	(0.7)	27.97

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

*** Notes**

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

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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	105,012,176 shares
As of December 31, 2025	105,012,176 shares

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

As of June 30, 2026	1,273,519 shares
As of December 31, 2025	- shares

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

Six months ended June 30, 2026	104,374,320 shares
Six months ended June 30, 2025	106,721,993 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements in this document are based on information currently available to the Company and on certain assumptions deemed reasonable. Actual results may differ materially due to various factors.

Table of Contents - Attachments

1. Qualitative Information on Semi-Annual Financial Results 2
(1) Explanation of Operating Results 2
(2) Explanation of Financial Position 3
(3) Explanation of Consolidated Financial Results Forecast and Other Forward-Looking Information 3
2. Semi-Annual Consolidated Financial Statements and Primary Notes 4
(1) Semi-Annual Consolidated Balance Sheet 4
(2) Semi-Annual Consolidated Statements of Income and Comprehensive Income 6
Semi-Annual Consolidated Statement of Income 6
Semi-Annual Consolidated Statement of Comprehensive Income 7
(3) Semi-Annual Consolidated Statement of Cash Flows 8
(4) Notes to Semi-Annual Consolidated Financial Statements 9
(Notes on going concern assumption) 9
(Notes in case of significant changes in shareholders' equity) 9
(Segment information, etc.) 10
(Significant subsequent events) 11

1. Qualitative Information on Semi-Annual Financial Results

(1) Explanation of Operating Results

During the six months under review (January 1, 2026, to June 30, 2026), the global economy showed a gradual recovery trend, despite concerns about economic slowdowns in some regions. The Japanese economy also continued its gradual recovery, supported by improvements in the employment and income environment. However, the outlook remained uncertain, influenced by monetary policy trends across countries, ongoing geopolitical risks, exchange rate fluctuations, and other factors.

Under such conditions, the business environment surrounding the Group saw strong demand from corporations and public institutions for the renewal and upgrading of network infrastructure, backed by the expanding use of cloud services and increasing data traffic. Furthermore, reflecting the growing importance of information security measures, demand for stable network operations and enhanced security also remained solid.

In the six months under review, despite sales declines resulting from the transfer of the IP Triple-Play Services business in the Americas, this impact was mostly offset by strong sales in Japan. However, net sales were 23,488 million yen (down 1.0% YoY) partly due to a decline of sales in EMEA and APAC.

On the profit and loss front, while gross profit increased due to an improvement of gross profit margin, operating profit came to 1,161 million yen (down 14.0% YoY) in response to increased personnel expenses and expanded cost burdens resulting from the weaker yen. Ordinary profit amounted to 1,241 million yen (up 47.3% YoY) and profit attributable to owners of the parent amounted to 962 million yen (up 84.6% YoY), impacted primarily by the recording of foreign exchange gains of 86 million yen stemming from the valuation of foreign currency-denominated assets and liabilities (foreign exchange losses of 446 million yen in the same period of the previous fiscal year).

Please note that while the IP Triple-Play Services business of Allied Telesis Capital Corp. in the Americas was transferred, the extraordinary income associated with the business transfer had not been recorded as of the end of the interim consolidated accounting period because the novation procedures with the relevant U.S. authorities had not been completed.

Subsequently, following the completion of such novation procedures on August 10, 2026, the Company expects to record extraordinary income related to the business transfer in the third quarter of the fiscal year ending December 31, 2026.

The following is an overview of the Group’s net sales by geographic segment for the six months under review.

[Japan]

In Japan, sales remained strong, driven primarily by capturing network upgrades and security-related demand in the education and public markets, expanding sales of professional services and high-value-added solutions, and securing large-scale projects. By product, service sales and switch products increased. As a result, net sales of Japan were 15,877 million yen (up 0.4% YoY).

[Americas]

In the Americas, the network-related business remained strong, despite sales declines resulting from the transfer of the IP Triple-Play Services business in February 2026, supported mainly by robust performance in federal government-related and corporate projects, as well as the acquisition of defense-related projects in Canada. By product, sales of switch products and network interface cards increased. As a result, net sales of the Americas were 3,763 million yen (up 0.1% YoY).

[EMEA (Europe, Middle East and Africa)]

In EMEA, sales increased in the U.K., Spain, and Italy primarily due to public and defense-related projects. However, delayed project progress in France, Eastern Europe, and the Middle East, among other factors, resulted in lower net sales year-on-year. On the other hand, orders in the public and defense fields include projects expected to be recognized as sales in the second half of the fiscal year under review and beyond, and the order environment remains reasonably stable. By product, sales of switch products decreased. As a result, net sales of EMEA were 2,533 million yen (down 10.5% YoY).

[APAC (Asia and Oceania)]

In APAC, although sales increased in Vietnam, project delays in some regions, including India, and declines in sales in Singapore, New Zealand, and other countries led to lower net sales year-on-year. By product, sales of switch products decreased. As a result, net sales of APAC were 1,313 million yen (down 0.1% YoY).

(2) Explanation of Financial Position

(i) Status of assets, liabilities, and net assets

(Assets)

As of June 30, 2026, total assets were 49,404 million yen, up 676 million yen from those as of December 31, 2025. This was mainly due to increases of 654 million yen in merchandise and finished goods, 590 million yen in raw materials and supplies, 578 million yen in investments and other assets, and 364 million yen in other in current assets, despite a decrease of 1,494 million yen in notes and accounts receivable - trade, and contract assets.

(Liabilities)

Total liabilities were 28,054 million yen, up 658 million yen from those as of December 31, 2025. This was mainly due to an increase of 1,069 million yen in contract liabilities.

(Net assets)

Net assets stood at 21,350 million yen, up 17 million yen from those as of December 31, 2025. This was mainly due to an increase of 122 million yen in retained earnings resulting from 962 million yen of profit attributable to owners of the parent and 840 million yen of dividends of surplus, as well as increases of 205 million yen in foreign currency translation adjustment and 21 million yen in share acquisition rights, despite recording of 341 million yen in purchase of treasury shares.

As a result, the equity ratio was 43.1%, down 0.7 points from the end of the previous fiscal year.

(ii) Status of cash flows

Cash and cash equivalents as of June 30, 2026, amounted to 16,978 million yen, down 50 million yen from those as of December 31, 2025.

(Cash flows from operating activities)

Net cash provided by operating activities was 1,020 million yen, down 3,107 million yen from the six months ended June 30, 2025. This was mainly due to a decrease of 1,221 million yen in trade receivables and contract assets, a decrease of 806 million yen in trade payables, and an increase of 794 million yen in inventories.

(Cash flows from investing activities)

Net cash provided by investing activities was 1,014 million yen, up 1,255 million yen from the six months ended June 30, 2025. This was mainly due to a recording of 1,257 million yen in proceeds from deposits received for a business transfer.

(Cash flows from financing activities)

Net cash used in financing activities was 2,231 million yen, up 91 million yen from the six months ended June 30, 2025. This was mainly due to an increase of 189 million yen in dividends paid, despite a decrease of 53 million yen in repayments of long-term borrowings.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-Looking Information

The Company's consolidated earnings forecast for the fiscal year ending December 31, 2026 is as stated in the "Notice Regarding Recording of Extraordinary Income and Revision of Consolidated Earnings Forecast" announced on August 14, 2026.

The forecasts above are based on information available to the Company as of the date of this announcement. Actual results may differ materially from these forecasts due to various factors in the future.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	17,029,080	16,978,882
Notes and accounts receivable - trade, and contract assets	8,103,665	6,609,470
Merchandise and finished goods	6,453,500	7,107,699
Work in process	577,412	679,649
Raw materials and supplies	2,433,752	3,023,795
Other	2,697,639	3,061,701
Allowance for doubtful accounts	(116,758)	(109,187)
Total current assets	37,178,293	37,352,012
Non-current assets		
Property, plant and equipment	7,000,820	6,948,559
Intangible assets	206,934	182,653
Investments and other assets	4,342,804	4,921,737
Total non-current assets	11,550,559	12,052,951
Total assets	48,728,852	49,404,963
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,942,804	3,522,686
Current portion of long-term borrowings	1,182,661	1,081,175
Income taxes payable	738,232	683,137
Provision for bonuses	637,559	680,491
Contract liabilities	11,791,370	12,860,622
Other	4,228,781	5,132,333
Total current liabilities	22,521,410	23,960,446
Non-current liabilities		
Long-term borrowings	1,833,626	1,321,490
Retirement benefit liability	440,046	436,314
Other	2,600,130	2,335,937
Total non-current liabilities	4,873,802	4,093,742
Total liabilities	27,395,212	28,054,189

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	10,019,161	10,019,161
Retained earnings	8,614,296	8,736,814
Treasury shares	-	(341,495)
Total shareholders' equity	18,633,458	18,414,480
Accumulated other comprehensive income		
Foreign currency translation adjustment	2,696,828	2,901,959
Remeasurements of defined benefit plans	115	(526)
Total accumulated other comprehensive income	2,696,943	2,901,432
Share acquisition rights	-	21,771
Non-controlling interests	3,237	13,090
Total net assets	21,333,639	21,350,774
Total liabilities and net assets	48,728,852	49,404,963

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net sales	23,717,323	23,488,164
Cost of sales	10,350,516	9,393,023
Gross profit	13,366,806	14,095,141
Selling, general and administrative expenses	12,016,107	12,933,765
Operating profit	1,350,699	1,161,375
Non-operating income		
Interest income	3,103	19,814
Foreign exchange gains	-	86,002
Other	33,913	76,262
Total non-operating income	37,016	182,078
Non-operating expenses		
Interest expenses	95,648	98,528
Foreign exchange losses	446,359	-
Other	3,169	3,885
Total non-operating expenses	545,177	102,414
Ordinary profit	842,538	1,241,040
Profit before income taxes	842,538	1,241,040
Income taxes - current	273,456	583,068
Income taxes - deferred	47,488	(316,175)
Total income taxes	320,944	266,892
Profit	521,593	974,148
Profit attributable to non-controlling interests	-	11,533
Profit attributable to owners of parent	521,593	962,615

Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Profit	521,593	974,148
Other comprehensive income		
Foreign currency translation adjustment	(537,770)	205,131
Remeasurements of defined benefit plans, net of tax	(4,083)	(642)
Total other comprehensive income	(541,853)	204,488
Comprehensive income	(20,260)	1,178,637
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(20,260)	1,168,784
Comprehensive income attributable to non-controlling interests	-	9,852

Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	842,538	1,241,040
Depreciation	520,572	558,012
Increase (decrease) in allowance for doubtful accounts	(9,472)	(11,202)
Increase (decrease) in provision for bonuses	(16,584)	42,467
Increase (decrease) in retirement benefit liability	(41,309)	(3,854)
Interest and dividend income	(3,103)	(19,814)
Interest expenses	95,648	98,528
Foreign exchange losses (gains)	568,556	(267,103)
Decrease (increase) in trade receivables and contract assets	2,744,988	1,523,982
Decrease (increase) in inventories	(264,430)	(1,058,435)
Increase (decrease) in trade payables	276,653	(529,675)
Increase (decrease) in contract liabilities	914,459	1,027,607
Other, net	(1,069,372)	(848,982)
Subtotal	4,559,145	1,752,568
Interest and dividends received	3,103	19,814
Interest paid	(95,900)	(98,808)
Income taxes refund (paid)	(338,678)	(636,625)
Payments for business restructuring	-	(16,821)
Net cash provided by (used in) operating activities	4,127,670	1,020,126
Cash flows from investing activities		
Purchase of property, plant and equipment	(228,395)	(212,731)
Purchase of intangible assets	(5,825)	(9,016)
Proceeds from deposits received for a business transfer	-	1,257,944
Other, net	(7,423)	(21,889)
Net cash provided by (used in) investing activities	(241,644)	1,014,307
Cash flows from financing activities		
Repayments of long-term borrowings	(668,559)	(615,218)
Purchase of treasury shares	(339,815)	(341,495)
Dividends paid	(641,169)	(830,692)
Repayments of lease liabilities	(452,833)	(444,543)
Other, net	(38,236)	-
Net cash provided by (used in) financing activities	(2,140,614)	(2,231,950)
Effect of exchange rate change on cash and cash equivalents	(382,712)	147,318
Net increase (decrease) in cash and cash equivalents	1,362,699	(50,198)
Cash and cash equivalents at beginning of period	14,259,346	17,029,080
Cash and cash equivalents at end of period	15,622,045	16,978,882

(4) Notes to Semi-Annual Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes in case of significant changes in shareholders' equity)

I. For the six months ended June 30, 2025 (from January 1, 2025, to June 30, 2025)

1. Dividends paid

Resolution	Type of stock	Source of dividends	Total cash dividends (Thousand yen)	Dividends per share (Yen)	Record date	Effective date
February 14, 2025 Board of Directors	Common stock	Retained earnings	646,294	6.00	December 31, 2024	March 28, 2025

2. Significant changes in shareholders' equity

(Cancellation of treasury shares)

At the meeting of the Board of Directors held on February 14, 2025, the Company resolved to cancel its treasury shares, and 2,015,802 treasury shares were canceled on February 28, 2025. As a result, retained earnings and treasury shares decreased by 200,051 thousand yen, respectively, in the six months ended June 30, 2025.

(Purchase of treasury shares)

At the meeting of the Board of Directors held on February 26, 2025, the Company resolved to purchase its own shares, and 2,000,000 treasury shares were purchased. As a result, treasury shares increased by 339,804 thousand yen in the six months ended June 30, 2025.

II. For the six months ended June 30, 2026 (from January 1, 2026, to June 30, 2026)

1. Dividends paid

Resolution	Type of stock	Source of dividends	Total cash dividends (Thousand yen)	Dividends per share (Yen)	Record date	Effective date
February 13, 2026 Board of Directors	Common stock	Retained earnings	840,097	8.00	December 31, 2025	March 28, 2026

2. Significant changes in shareholders' equity

(Purchase of treasury shares)

At the meeting of the Board of Directors held on March 9, 2026, and June 16, 2026, the Company resolved to purchase its own shares, and 1,000,000 shares and 273,500 shares of its own shares were purchased, respectively. As a result, treasury shares increased by 273,716 thousand yen and 67,774 thousand yen, respectively, in the six months ended June 30, 2026.

(Segment information, etc.)

[Segment Information]

I. For the six months ended June 30, 2025 (from January 1, 2025, to June 30, 2025)

1. Information on the amounts of net sales and profit by reportable segment

(Thousands of yen)

	Reportable segment					Adjustments (Note 3)	Amount recorded in the semi-annual consolidated statement of income (Note 4)
	Japan	Americas	EMEA (Note 1)	APAC (Note 2)	Total		
Net sales							
(1) Net sales to external customers	15,808,978	3,761,754	2,831,176	1,315,414	23,717,323	−	23,717,323
(2) Intersegment sales or transfers	111,956	7,226	10,261	5,508,567	5,638,011	(5,638,011)	−
Total	15,920,934	3,768,980	2,841,437	6,823,981	29,355,334	(5,638,011)	23,717,323
Segment profit	628,058	546,725	91,869	22,261	1,288,915	61,783	1,350,699

(Notes) 1. Europe, the Middle East, and Africa
2. Asia & Oceania
3. The adjustment of segment profit includes the elimination of intersegment transactions of 113,866 thousand yen and the adjustment of inventories for intersegment transactions, etc., of (52,083) thousand yen.
4. The sum of segment profit is consistent with operating profit in the semi-annual consolidated statement of income.

2. Information on impairment losses on non-current assets or goodwill, etc., by reportable segment

Not applicable.

II. For the six months ended June 30, 2026 (from January 1, 2026, to June 30, 2026)

1. Information on the amounts of net sales and profit by reportable segment

(Thousands of yen)

	Reportable segment					Adjustments (Note 3)	Amount recorded in the semi-annual consolidated statement of income (Note 4)
	Japan	Americas	EMEA (Note 1)	APAC (Note 2)	Total		
Net sales							
(1) Net sales to external customers	15,877,326	3,763,949	2,533,010	1,313,878	23,488,164	−	23,488,164
(2) Intersegment sales or transfers	119,471	9,591	10,407	5,973,909	6,113,379	(6,113,379)	−
Total	15,996,797	3,773,541	2,543,418	7,287,787	29,601,544	(6,113,379)	23,488,164
Segment profit	219,033	179,252	150,454	523,142	1,071,883	89,491	1,161,375

(Notes) 1. Europe, the Middle East, and Africa
2. Asia & Oceania
3. The adjustment of segment profit includes the elimination of intersegment transactions of 115,259 thousand yen and the adjustment of inventories for intersegment transactions, etc., of (25,768) thousand yen.
4. The sum of segment profit is consistent with operating profit in the semi-annual consolidated statement of income.

2. Information on impairment losses on non-current assets or goodwill, etc., by reportable segment

Not applicable.

(Significant subsequent events)

(Purchase of treasury shares)

The Company purchased its own shares pursuant to Article 156 of the Companies Act, as applied mutatis mutandis pursuant to Article 165, Paragraph 3 of the same Act, as resolved at the Board of Directors' meeting held on June 16, 2026.

(1) Type of shares purchased

Common stock of the Company

(2) Aggregate number of shares purchased

726,500 shares

(3) Aggregate purchased amount

179,218 thousand yen

(4) Purchase period

July 1, 2026 to July 17, 2026

(5) Purchase method

Market purchases on the Tokyo Stock Exchange

(Reference)

1. Details of the resolution approved at the Board of Directors' meeting held on June 16, 2026

(1) Type of shares to be purchased

Common stock of the Company

(2) Aggregate number of shares to be purchased

1,000,000 shares (upper limit)

(The ratio to the aggregate number of issued shares (excluding own shares): 0.96%)

(3) Aggregate purchase price of shares

250,000 thousand yen (upper limit)

(4) Purchase period

June 17, 2026 to July 17, 2026 (trade date basis)

(5) Purchase method

Market purchases on the Tokyo Stock Exchange

2. Aggregate number and amount of shares purchased pursuant to the resolution approved at the Board of Directors' meeting held on June 16, 2026

(1) Aggregate number of shares purchased

1,000,000 shares

(2) Aggregate purchased amount

246,992 thousand yen

(Cancellation of treasury shares)

At the meeting of the Board of Directors held on July 21, 2026, the Company resolved to cancel its treasury shares as stipulated

in the Articles of Incorporation pursuant to Article 178 of the Companies Act, and implemented the cancellation on July 31, 2026.

(1). Reason for canceling treasury shares
To enhance shareholder returns and improve capital efficiency.

(2). Type of shares canceled
Common stock of the Company

(3). Total number of shares canceled
1,000,019 shares (representing 0.95% of the total number of shares issued and outstanding before the cancellation)

(4). Cancellation date
July 31, 2026

(5). Total number of shares issued and outstanding after the cancellation
104,012,157 shares

(Business divestiture)

At a meeting of the Board of Directors held on January 17, 2026, the Company resolved to transfer the IP Triple Play Service Business of Allied Telesis Capital Corp., a wholly owned subsidiary of the Company, to Warrior Communications, Inc.
As the novation of the agreements with the relevant U.S. authorities, which was a condition precedent to the business transfer, was completed on August 10, 2026, the Company expects to record an extraordinary income related to the business transfer.

1. Overview of the business divestiture

(1) Name of the transferee
Warrior Communications, Inc.

(2) Description of the business divested
IP Triple-Play Services Business of Allied Telesis Capital Corp.

(3) Main reason for the business divestiture
Allied Telesis Capital Corp., a subsidiary of our Company, has for many years provided residential and non-residential cable television, internet and telephone services to U.S. military bases and their surrounding communities. Within our corporate group, we refer to this line of services as the “IP Triple-Play Services Business.”
However, due to customers’ shift toward cloud-based telephone services and streaming services, the annual revenue generated from this business within our Group has been on a declining trend. Furthermore, as this business is conducted pursuant to contracts with the relevant U.S. authorities, and as the current contract is scheduled to expire in April 2028, our Group does not intend to renew or extend the contract with the U.S. authorities. We have therefore determined that transferring this business and allocating the proceeds toward investments in our core businesses will contribute to enhancing our medium- to long-term corporate value.

(4) Date of the business divestiture
August 10, 2026

(5) Legal form of the business divestiture
Business transfer in which the consideration received consists solely of cash and other assets

2. Overview of the accounting treatment

(1) Amount of gain (loss) on the transfer

The Company expects to record a gain on the business transfer of approximately 4.7 million U.S. dollars (*).

(*) Based on the exchange rate of JPY157.98 per US dollar as of August 10, 2026, the amount is equivalent to approximately JPY 740 million. The actual amount to be recorded will be translated using the average exchange rate for August 2026.

(2) Book value of assets to be transferred and major components thereof

Current assets	45,225 thousand yen
Non-current assets	336,641 thousand yen
Total assets	381,866 thousand yen

(*) Current assets were transferred as of February 27, 2026, the date of execution of the business transfer agreement, and therefore are not included in the interim consolidated balance sheet as of June 30, 2026.

(3) Accounting Treatment

The Company plans to record as extraordinary income a gain on the business transfer, which is calculated as the difference between the transfer price and the book value of the assets of the business to be transferred, less expenses associated with the business transfer.

3. Reportable Segment to Which the Divested Business Belonged

Americas