Pole To Win Holdings, Inc.

Supplementary Information to the Financial Results

for the 2nd Quarter (Interim Period) of the Fiscal Year Ending January 31, 2027

- Securities Code | 3657
- Abbreviation | Pole HD

September 14, 2026

This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.
In addition to this Supplementary Information to the Financial Results, we disclosed “Key Points of Interest Expected in the Financial Results for the 2nd Quarter of FY 1/2027.”

PTW

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Notes on the content of this document

1.Amounts are rounded down to the nearest unit. 2. Percentages are rounded off to the nearest unit.
3. There are instances where “the fiscal year ending January 20XX” is written as “1/FYXX,” and “the Xth quarter of 20XX” is written as “FYXX/XQ.”
4.Sales and operating profit for each business segment are for reference only based on internal management figures (other corporate expenses are incurred)

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FY1/2027 2Q Financial Results

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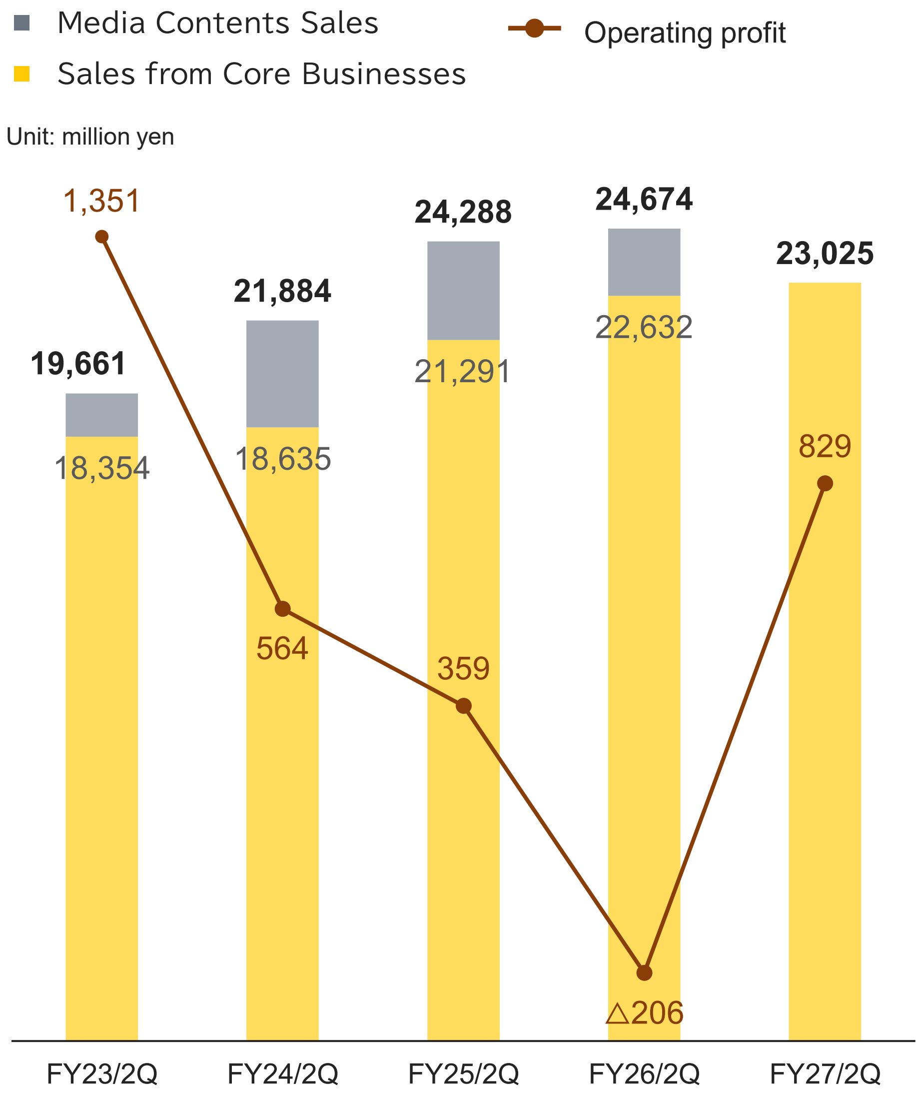
Sales	Year-on-year change
23,025 million yen	- 1,648 million yen

Operating profit	Year-on-year change
829 million yen	+1,036 million yen

- Strong performance in the gaming sector drives record-high sales for core business

- Sales declined year-over-year due to withdrawal from the Media Contents business, but profitability improvements resulting from business restructuring are progressing steadily



Executive Summary

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Topic 1 Profitability Recovery Begins to Gain Momentum

Topic 2 Joint Development of Game QA AI Tools

Topic 3 Progress in Strengthening Our Presence in the Stock Market

Topic 1: Recovery in Profitability Begins to Gain Momentum

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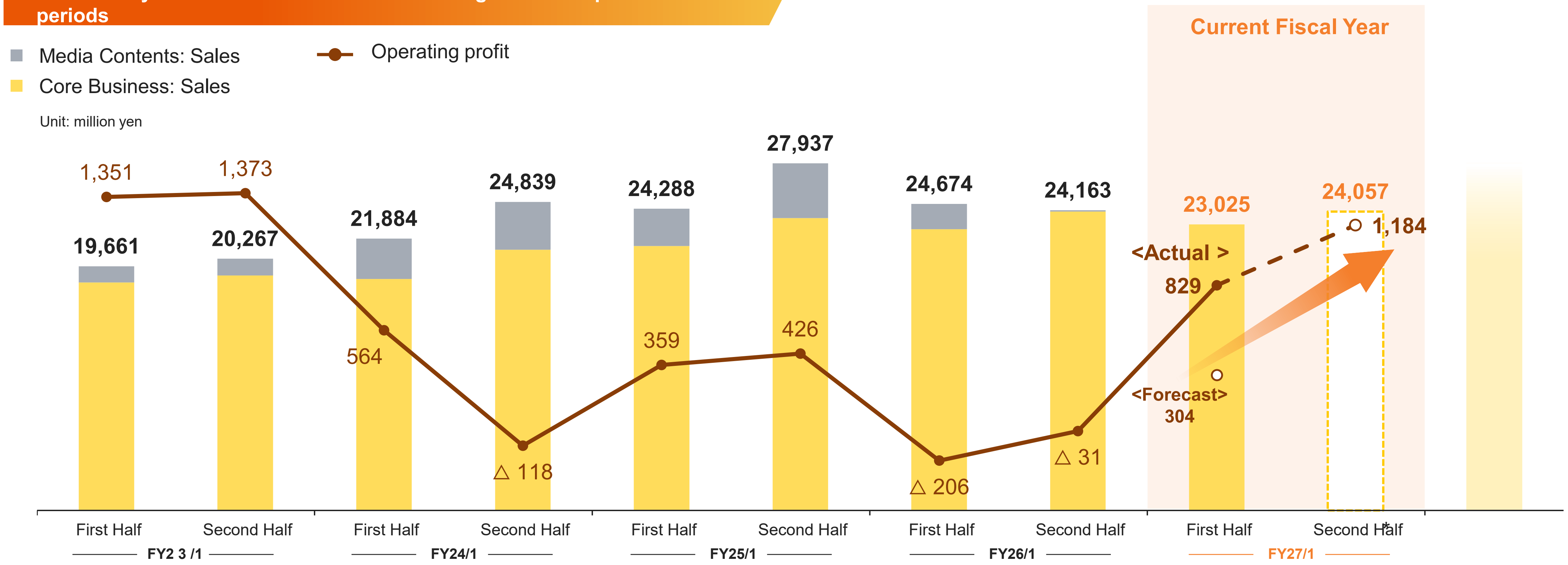
Profitability has recovered to a level exceeding that of the past three fiscal periods



- **Achieved a recovery in profitability that significantly exceeded the earnings forecast, which was based on the assumption of a recovery driven by the withdrawal from the Media Contents businesses, among other factors**
- **At the same time, the full-year earnings forecast remains unchanged, and we aim to steadily achieve the gap between the full-year earnings forecast and the first-half results.**
- **Our business performance exhibits seasonality with a bias toward the second half, and second-half results are expected to exceed those of the first half**

＊ This table shows, for convenience, the difference between the full-year earnings forecast announced on March 17, 2026, and the first-half results announced on September 14.

Topic 2: Joint Development of an AI-Powered Game QA Tool

PTW

Promoting the Practical Application of Next-Generation Game QAUsing AI Technology

One of the world's leading track records in game QA

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Leading AI Startup Backed by Numerous Prominent VCs

Modl.ai

Launch of the Product Development Project

Demo Video Link: https://youtu.be/cqQsmpiHHF0

<Top Left>
Modl.ai CPO: Bénédicte Mikel

<Top Right>
Side CCO: Martin McBride

<Bottom left>
Teppei Tachibana, President and CEO of our company

<Bottom right>
Modl.ai Founder: Christoffer Holmgård

Trial	Monitoring	Analysis	Design	Decision
Execute a large number of iterative tests	Record the history of iterative testing	Identify the conditions under which defects occurs	Identifying the Experience the Game Aims to Provide	Determine whether it is a defect or feature

- **Advancing the commercialization of tools that support game QA in an environment closely resembling the actual gaming experience, without requiring source code under development**
- **Connecting efficiency to "maximizing results"—which goes beyond mere "labor reduction"— and by creating even higher-quality and more diverse gaming experiences**
- **By becoming a game-changer in the industry through these achievements, we are exploring ways to strengthen collaboration with partners to further enhance corporate value**

Topic 3: Progress in Strengthening Our Presence in the Stock Market

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Number of Shareholders as of the End of July 2026 Reached a Record High

Scenes from the IR Seminar (held in Tokyo on April 26)

Total Number of Shareholders (persons)

Fiscal year	Half	Total Number of Shareholders (persons)
FY2 3 /1	First Half	3,015
FY2 3 /1	Second Half	3,544
FY24/1	First Half	4,057
FY24/1	Second Half	6,506
FY25/1	First Half	6,116
FY25/1	Second Half	7,062
FY26/1	First Half	8,019
FY26/1	Second Half	9,839
FY27/1 (Current Fiscal Year)	First Half	11,272
FY27/1 (Current Fiscal Year)	Second Half	

- **Awareness has increased through investor briefings (IR seminars) and other channels; the number of shareholders has surpassed 10,000 for the first time since the company went public, and liquidity is showing signs of recovery**
- **Despite a recovery in profitability to a level exceeding that of the past three fiscal years, the recovery in the Company's share price (market capitalization) has lagged behind.**
- **While aiming to become an investment that shareholders can hold with confidence, we will also strengthen measures to enhance brand awareness**

FY1/2027 2Q Financial Results Overview (Year-on-Year Comparison)

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Unit: million yen	Previous Period 2Q FY1/2026 (February–July 2025)		Current Period 2Q FY1/2027 (Feb. 2026–July 2026)		Year-over-year comparison	
	Amount	Profit Margin	Amount	Profit Margin	Change	Change (%)
Sales	24,674	–	**23,025**	**–**	**-1,648**	**-6.7%**
1 Gross profit	5,884	23.8%	**5,715**	**24.8%**	**-169**	**-2.9%**
2 Operating profit	-206	-0.8%	**829**	**3.6%**	**+1,036**	**–**
Ordinary profit	-481	-2.0%	**996**	**4.3%**	**+1,477**	**–**
Income before itaxes interim net profit	-554	-2.2%	**983**	**4.3%**	**+1,538**	**–**
Profit attributable to owners of parent interim net profit	-392	-1.6%	**432**	**1.9%**	**+824**	**–**
3 Per share interim net profit	-11.10 yen	–	**12.22 yen**	**–**	**+23.32 yen**	**—**
(Reference) EBITDA	433	1.8%	**1,171**	**5.1%**	**+738**	**+170.4%**

1 Return to operating profitability

In addition to an improvement in the revenue mix resulting from the withdrawal from unprofitable businesses, other business restructuring and the elimination of one-time expenses, contributed.

Improved mix and other factors led to an increase in gross profit	+223 million yen
Decrease in gross profit due to lower revenue	-393 million yen
Decrease in labor costs, primarily overseas	+466 million yen
Depreciation and amortization and other fixed costs	+739 million yen

2 Foreign exchange fluctuations boosted ordinary profit

Due to short-term shifts in exchange rate trends during each period

<CURRENT Period> Foreign exchange gains (Yen depreciation) — <PREVIOUS Period> Foreign exchange losses (Yen appreciation)	+187 million yen -224 million yen
Year-over-year change in foreign exchange losses	+471 million yen

3 Earnings power is gradually recovering

EBITDA margin exceeded 10% prior to FY2023/1

FY1/2027 2Q Overview by Business Segment

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Unit: million yen		FY1/2026 1Q	FY1/2026 2Q	FY1/2026 3Q	FY1/2026 4Q	FY1/2026 2Q Cumulative	FY1/2027 1Q	FY1/2027 2Q	FY1/2027 3Q	FY1/2027 4Q	FY1/2027 2Q Cumulative	Year-over-year comparison
Group Consolidated	**Sales**	**12,759**	**11,914**	12,323	11,839	**24,674**	**11,237**	**11,787**	—	—	**23,025**	**-1,648**
	Operating profit	**-22**	**-184**	385	-417	**-206**	**266**	**563**	—	—	**829**	**+1,036**
	Operating Profit Margin	**-0.2%**	**-1.5%**	3.1%	-3.5%	**-0.8%**	**2.4%**	**4.8%**	—	—	**3.6%**	**+4.4 Pt**
Domestic Solutions	**Sales**	6,296	6,584	6,462	6,561	**12,880**	6,773	6,875	—	—	**13,648**	**+767**
	Operating profit	288	369	230	239	**658**	233	296	—	—	**529**	**-128**
	Operating Profit Margin	4.6%	5.6%	3.6%	3.6%	**5.1%**	3.4%	4.3%	—	—	**3.9%**	**-1.2 Pt**
	Revenue increased, driven by the gaming sector, but the burden of allocating overhead costs weighed on the cumulative total for the second quarter: 286 million yen , resulting in a decline in operating profit... Operating profit under the previous allocation method: 815 million yen (Operating profit margin: 6.0 %)											
Overseas Solutions	**Sales**	4,862	4,888	5,809	5,232	**9,750**	4,463	4,912	—	—	**9,376**	**-374**
	Operating profit	-115	-469	226	(580)	**-585**	-13	193	—	—	**179**	**+764**
	Operating Profit Margin	-2.4%	-9.6%	3.9%	-11.1%	**-6.0%**	-0.3%	3.9%	—	—	**1.9%**	**+7.9 Pt**
	Profitability improved significantly, resulting in an operating profit for the first half of the fiscal year—the first in four fiscal periods. Preparations made in anticipation of order trends proved successful **Previous period: FY26/Q2 included startup costs for offshore sites totaling 268 million yen, combined with project delays, had caused losses to widen**											
Media Contents	**Sales**	1,601	441	52	45	**2,042**	—	—	—	—	—	**-2,042**
	Operating profit	-119	-18	0	(4)	**-137**	—	—	—	—	—	**+137**
	Operating Profit Margin	-7.5%	-4.1%	1.9%	-9.8%	**-6.7%**	—	—	—	—	—	—
	Palabra, which became the sole constituent company starting in FY26/3Q, has been integrated into the Domestic Solutions segment as of this fiscal period											

Domestic Solutions: Sales* and Operating Profit Trends

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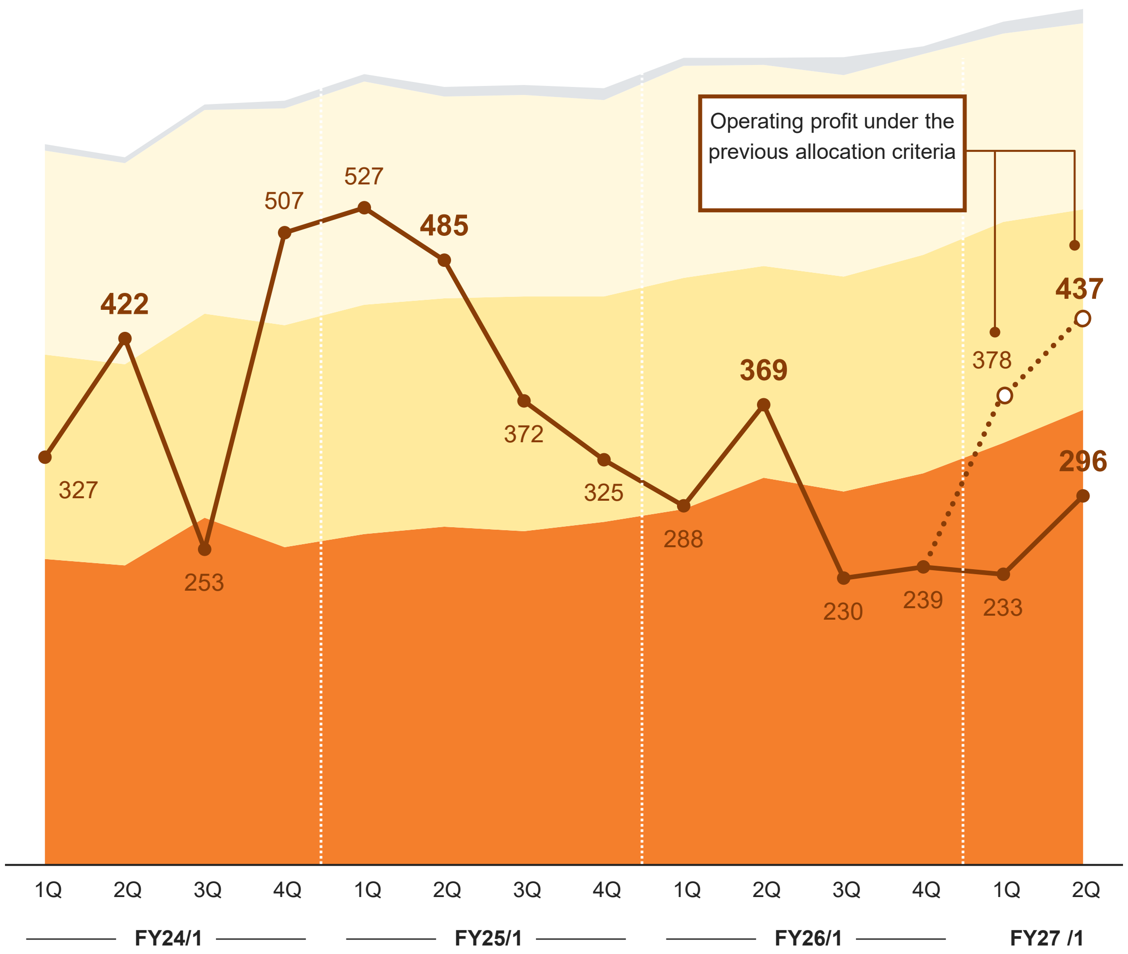
Our Group's revenue base, which continues to grow steadily

Earnings fluctuate due to PR activities and hiring of AI engineers required to accelerate growth in Tech sector, as well as one-time expenses such as the establishment of sites



Other Sales

CX sector sales

Customer Experience:
Handles customer support and monitoring (supervision) in non-gaming sectors

Tech sector sales

Tech and Solutions
Handles software testing and solution provision in non-gaming sectors

Gaming Sector Sales

Games and entertainment related
Primarily handling QA and customer support

Operating profit (million yen)

Nominal profitability has declined, but progress is being made toward recovery
The burden of company-wide shared expenses has increased due to a change in allocation criteria

Gaming Sector: Stable Growth + **Tech sector: Accelerated Growth**
Driving improvements through these changes

* Sales refer to external sales to external customers and do not include internal sales or transfers between other operations or within the same operation

Overseas Solutions: Sales* and Operating Profit Trends

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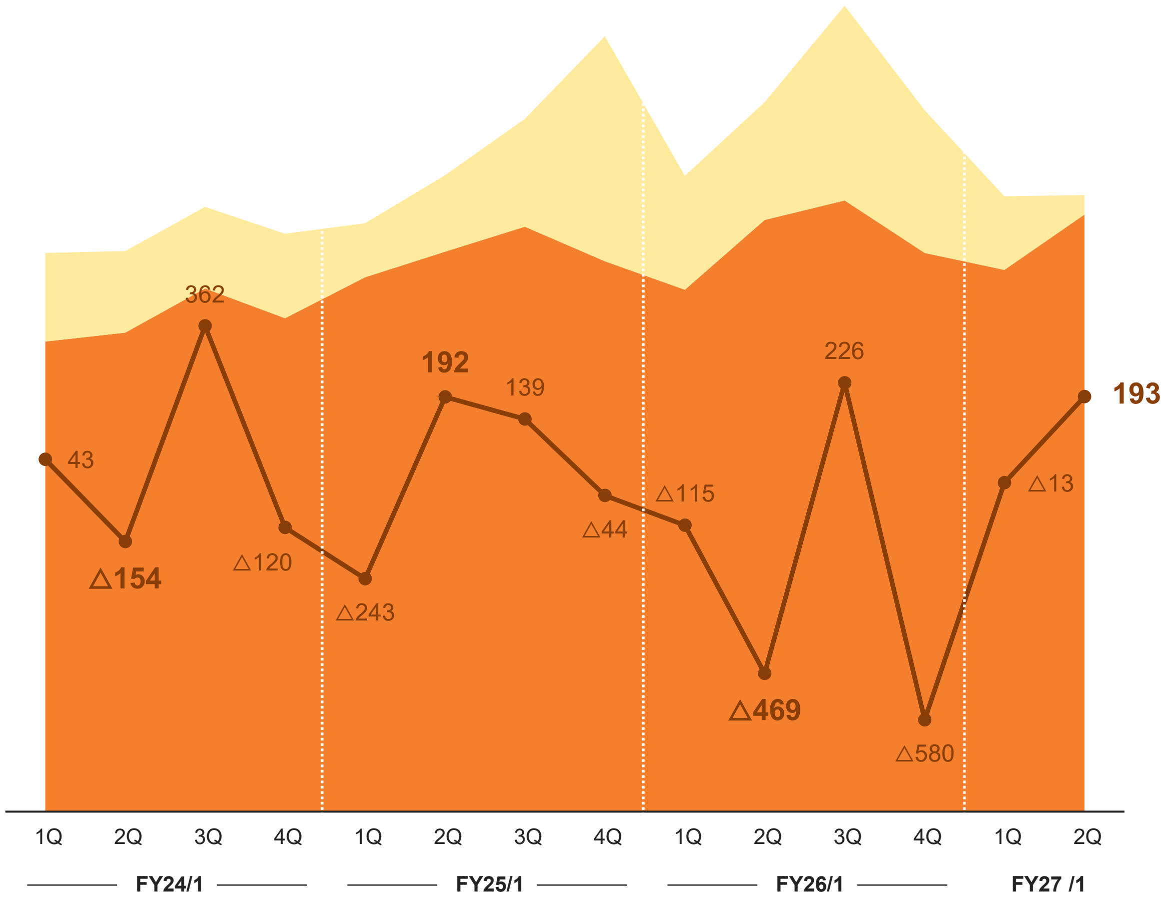
High expectations for future growth, but current performance is highly volatile… due to differences in business practices and exchange rate fluctuations, etc.

– **Leveraging our track record of supporting over 50 languages worldwide, we handle voice recording not only for games but also for smart devices and other products**



Non-Gaming Sector Sales

Primarily supports voice recording for smart devices

Gaming Sector Sales

Game and Entertainment-related

Provides a wider range of services than in Japan:

- Voice recording,
- Localization
- QA
- Customer support

Operating profit (million yen)

Layoffs and other measures implemented from FY2026 H2 to prepare for a temporary slowdown in orders.

➡ Overseas Solutions achieved a positive first-half operating profit for the first time since FY2023/1.

* Sales refer to external sales to external customers denominated in U.S. dollars and do not include internal sales or transfers between other operations or within the business.

Employee Headcount Trends

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We are strengthening recruitment in Japan and promoting structural reforms overseas, with overall workforce optimization underway

Unit: Number		FY1/2026				FY1/2027				Year-over-Year	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	Change	Change (%)
Group Consolidated	Full-time employees	3,490	3,198	3,060	2,953	2,952	2,975	—	—	-223	-7.0%
	Part-time	4,832	4,929	4,903	4,751	4,939	5,083	—	—	+154	+3.1%
	Total	8,322	8,127	7,963	7,704	7,891	8,058	—	—	-69	-0.8%
Domestic Solutions	Full-time employees	1,475	1,483	1,479	1,481	1,570	1,596	—	—	+113	+7.6%
	Part-time	3,700	3,884	3,873	3,662	3,766	3,843	—	—	-41	-1.1%
	Total	5,175	5,367	5,352	5,143	5,336	5,439	—	—	+72	+1.3%
Overseas Solutions	Full-time employees	1,698	1,634	1,565	1,457	1,354	1,349	—	—	-285	-17.4%
	Part-time	1,034	1,031	1,017	1,076	1,169	1,237	—	—	+206	+20.0%
	Total	2,732	2,665	2,582	2,533	2,523	2,586	—	—	-79	-3.0%
Media Contents	Full-time employees	309	73	8	8	—	—	—	—	-73	—
	Part-time	94	10	10	11	—	—	—	—	-10	—
	Total	403	83	18	19	—	—	—	—	-83	—

*Group consolidated figures include company-wide (shared) personnel in addition to the items listed below

Domestic Solutions: Following an increase in the number of full-time employees in the tech sector in Q1, the number of part-time workers in the gaming sector was increased in Q2 in preparation for the busy season

Overseas Solutions: In addition to optimizing the organizational structure to respond to demand trends during the fiscal year, efforts to achieve an appropriate ratio of full-time employees at each location also made progress

Media Contents: Palabra, which became the sole constituent company starting in FY26/3Q, will be integrated into the Domestic Solutions segment starting in FY27/1

Consolidated Financial Position

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- **Rebalanced the asset portfolio by the term-end of the previous fiscal year... Withdrawal from Media Contents and M&A-related impairment losses**
- **We will continue to work on improving profitability to restart a virtuous cycle of growth and shareholder returns**

Retained earnings increased due to the recognition of interim net income ... Due to foreign exchange fluctuations, the foreign currency translation adjustment (valuation of overseas subsidiaries' assets) decreased, which did not result in an increase in total net assets

Unit: million yen	Term-end of FY1/2026	End of 2Q FY1/2027	Change	Change (%)
1 Current assets	16,530	15,929	-600	-3.6%
(Of which, cash and deposits)	(6,986)	-7,112	(+126)	+1.8%
Tangible fixed assets	2,315	2,254	-61	-2.6%
Intangible fixed assets	360	404	+43	+12.0%
Investments and other assets	3,121	3,193	+71	+2.3%
Non-current assets	5,797	5,852	+54	+0.9%
Total assets	**22,328**	**21,781**	**-546**	**-2.4%**
Current liabilities	13,633	13,139	-493	-3.6%
Non-current liabilities	272	253	-19	-7.3%
Total liabilities	**13,905**	**13,392**	**-513**	**-3.7%**
2 **Total net assets**	**8,422**	**8,389**	**-33**	**-0.4%**
(Of which, treasury shares)	-2,552	-2,552)	(-)	(-)
Total Liabilities and Net Assets	**22,328**	**21,781**	**-546**	**-2.4%**

1 Decrease in current assets

Notes and accounts receivable - trade, and contract assets	-590million yen
Other (Decrease in accounts receivable, etc.)	-136 million yen
Increase in cash and deposits	+126 million yen

2 Decrease in net assets

Decrease in foreign currency translation adjustment	-181 million yen
Dividend payments (FY26 term-end)	-282 million yen
Recognition of interim net income	+432 million yen

PBR 1.40 (+0.07 points)
Equity ratio 38.5% (+0.8 Pt)

Market capitalization (closing price as of end of July)	+648 million yen
Net assets	-33 million yen

Consolidated Cash Flows

PTW

- **The three categories of cash flow show that cash flow from operating and investing activities increased year-over-year;**
  - **In the previous period, CF from financing activities was the only category to show a year-over-year decrease due to the issuance of 600 million yen in short-term borrowings**
- **Cash flow from investing activities was significantly positive due to the absence of expenditures incurred in the previous fiscal year**
  - **Including the sale of shares in a subsidiary following the withdrawal from the Media Contents business, as well as the acquisition of an overseas game development outsourcing business, among other items.**

Unit: million yen	Previous fiscal year Q2 of FY1/2026 (February 2025–July 2025)	Current Period Q2 of FY1/2027 (February 2026–July 2026)	Year-over-year
1 Cash flows from operating activities	264	731	+466
2 Cash flows from investing activities	-1,188	-340	+848
Cash flows from financing activities	296	-282	-579
Effect of exchange rate change on cash and cash equivalents	-146	18	+165
Net increase (decrease) in cash and cash equivalents	**-773**	**126**	**+900**
Cash and cash equivalents at beginning of period	7,012	6,986	-26
3 Cash and cash equivalents at end of period	**6,238**	**7,112**	**+873**

1 Return to profitability boosted operating cash flow.

Increase in Profit Before Income Taxes and Adjustments	+1,538 million yen
Changes in working capital	-861 million yen
Changes in non-cash profit and loss items	-344 million yen

2 Large expenditures from the previous period have subsided

Expenditures from the sale of shares in subsidiaries	+523 million yen
Payments for acquisition of businesses	+208 million yen

3 In accordance with our capital allocation policy working capital: secure a stable amount equivalent to approximately two months' monthly sales

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FY1/2027 Earnings Forecast

PTW

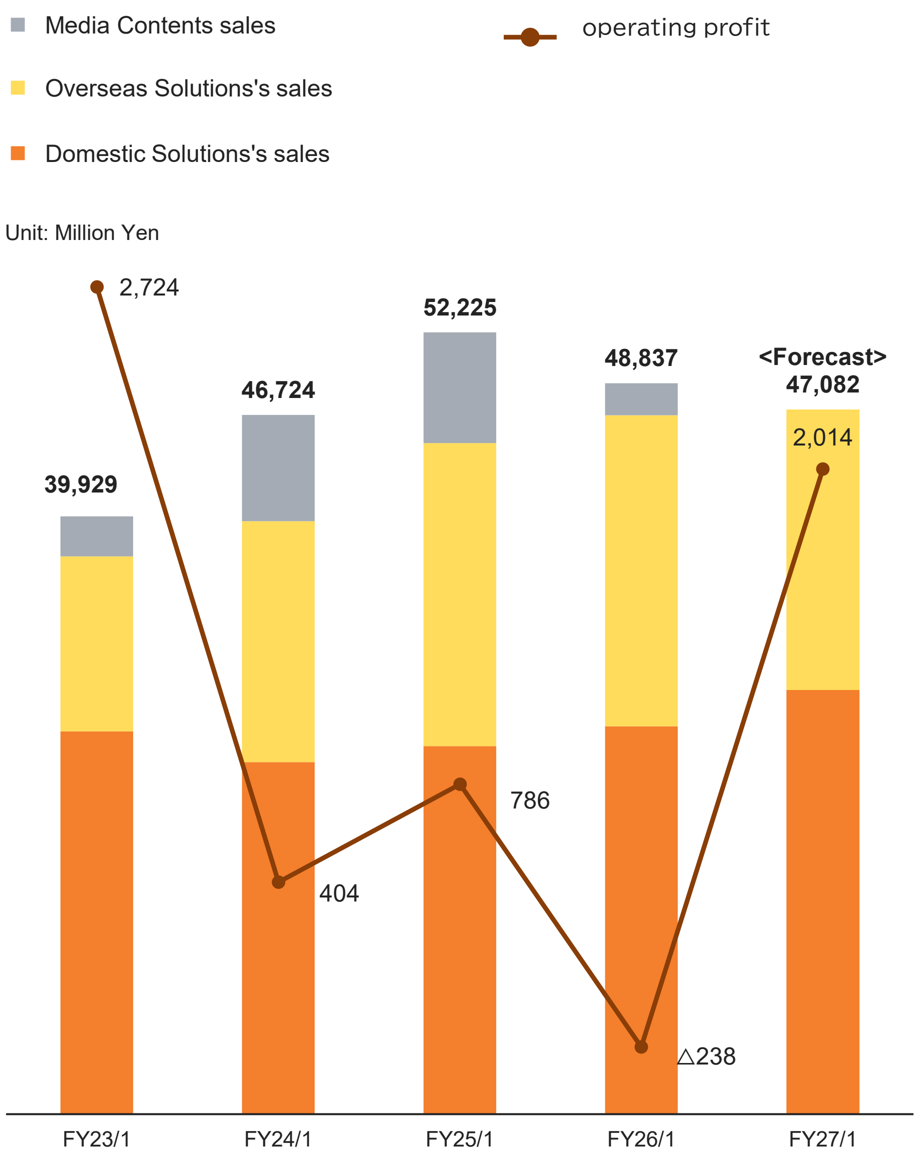
Net Sales	Year-on-year change
¥47,082 million	- ¥1,755 million

Operating profit	Year-on-year change
¥2,014 million	+¥2,253 million

- **Although the initial forecast called for a net loss in the first half, we achieved profitability ahead of schedule.**

- **Building up earnings to ensure the full-year earnings forecast is met**

First-half profitability improves visibility on full-year forecast achievement



FY1/2027 Earnings Forecast (YoY)

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- **Based on the revenue foundation rebuilt through business restructuring and other measures, the company plans to return to a net profit for the first time in four fiscal years**
- **Due to a decline in Media Contents revenue and a temporary drop in sales from Overseas Solutions, revenue is expected to decrease year-over-year, while net income is expected to increase**

Unit: Million Yen	Results for the previous fiscal year FY1/2026 Full year (2025/2-2026/1)		Current forecast 1/2027 Full Year (2026/2-2027/1)		Year-on-year change	
	Amount	Profit Margin	Amount	Profit Margin	Change	Change (%)
1 **Sales**	48,837	-	**47,082**	**-**	**-1,755**	**-3.6%**
2 **Operating profit**	-238	-0.5%	**2,014**	**4.3%**	**+2,253**	**-**
Ordinary profit	-508	-1.0%	**1,891**	**4.0%**	**+2,399**	**-**
Profit attributable to owners of parent **Net Income**	-3,479	-7.1%	**700**	**1.5%**	**+4,179**	**-**
Per share **Net Income**	-¥98.41	-	**¥19.81**	**-**	**+¥118.21**	**-**
(Reference) EBITDA	947	1.9%	**2,867**	**6.1%**	**+1,920**	**+202.7%**
3 **Dividend per share**	¥16 Interim: ¥8 Year-end: ¥8	- - -	**¥16** **Interim: ¥8** **Year-end: ¥8**	**-** **-** **-**	**±¥0** **Interim: ±¥0** **Year-end: ±¥0**	**-** **-** **-**

1 Temporary decline in Sales

Media Contents	- 2,139 million yen
Overseas Solutions	- 2,072 million yen
Domestic Solutions	+2,457 million yen

2 Aiming for ¥2 billion for the first time since FY1/2023

Media Contents	+141 million yen
Overseas Solutions	+1,591 million yen
Domestic Solutions	+84 million yen
Company-wide	+437 million yen

3 Maintain progressive dividends

The Company aims to increase the resources available for shareholder dividends through renewed growth and to achieve continuous dividend increases at an early stage.

Consolidated Earnings Forecast Progress Rate by Business Segment

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Unit: Million Yen

		FY1/2027						Current Variance from the Earnings Forecast
		First-Half Results	First-Half Results	First-Half Forecast Achievement Rate	Second-Half Forecast*	Full-year Forecast	Full-year Forecast Progress Rate	
Group Consolidated	Sales	23,025	21,691	106.1%	24,057	47,082	48.9%	Sales and profit targets were achieved ahead of schedule both domestically and internationally
	Operating profit	829	304	272.8%	1,184	2,014	41.2%	The operating profit margin also exceeded the first-half forecast, and improvements in profitability are progressing steadily
	Operating profit margin	3.6%	1.4%	+2.2 Pt	4.9%	4.3%	-0.7 Pt	
	The effects of business restructuring on profitability are becoming apparent; While prioritizing the steady achievement of full-year results, and as uncertainties continue to be resolved, we plan to assess whether a revision to the full-year forecast is necessary							
Domestic Solutions	Sales	13,648	12,865	106.1%	14,714	28,362	48.1%	Driven by the gaming sector. In the tech sector, while recruitment of engineers necessary for future sales expansion progressed, the completion of several projects resulted in both the Tech and CX sectors falling short of projections.
	Operating profit	529	167	317.0%	683	1,212	43.7%	
	Operating profit margin	3.9%	1.3%	+2.6 Pt	4.6%	4.3%	-0.4 Pt	
	Benefiting from both market share gains from competitors and favorable market conditions, results significantly exceeded the first-half forecast. In both the Tech and CX segments, organizational reviews were advanced and sales efforts were strengthened through closer integration between sales and operations, aiming to drive a recovery through new project wins.							
Overseas Solutions	Sales	9,376	8,826	106.2%	9,344	18,720	50.1%	Core businesses, including voice recording and localization services, continued to perform solidly. Although an unplanned allowance for doubtful accounts was recorded in Q1, both revenue and operating profit exceeded the first-half forecast.
	Operating profit	179	111	161.4%	472	651	27.5%	
	Operating profit margin	1.9%	1.3%	+0.6 Pt	5.1%	3.5%	-1.6 Pt	
	FY27/2Q non-gaming revenue declined to its lowest level in recent years, while gaming revenue reached a record high. Supported by prior cost reduction measures, including layoffs, results exceeded the first-half forecast. We will continue to closely monitor market volatility and focus on securing stable profits.							

* The difference between the full-year earnings forecast announced on March 17, 2026, and the first-half results announced on September 14 is shown for convenience

FY1/2027 Business Environment and Strategic: Domestic Solutions

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- **Building a stable earnings base by building high barriers to entry in the mature domestic game market**
- **In Tech sector (software testing, system development), where there is plenty of room for growth, there are numerous competitors, but there is considerable potential for growth.**

Unit: Million Yen	Previous Fiscal Year Result: FY1/2026			FY1/2027 Forecast			Year-over Year Change	
	H1	H2	Full year	H1	H2	Full year	Change	Rate of change
Sales	12,880	13,024	25,904	**13,648**	**14,714**	**28,362**	**+2,457**	**+9.5%**
Operating profit	658	470	1,128	**529**	**683**	**1,212**	**+84**	**+7.5%**
Operating profit margin	5.1%	3.6%	4.4%	**3.9%**	**4.6%**	**4.3%**	**-0.1Pt**	**—**

Challenges (FY1/2026)

- Stagnant sales in Tech sector due to difficulties in securing engineers
- Temporary decline in profitability due to the completion of large-scale projects and expenses for upgrading sites
- Fixed costs, such as rent and labor expenses (conversion to full-time and regular employment), are on the rise

Initiatives (FY 1/2027)

- Strengthen recruitment and make new graduates more competitive under the new educational system
- Increase in revenues in the gaming sector due through market share gains
- Improving labor productivity by improving operational DX and AI adaption

Strategy

- **Enhance the value of our presence in the gaming and entertainment industries by providing end-to end support through group collaboration**
- **In Tech sector, we are focusing on expanding sales in FoodTech and FinTech areas where we can leverage our strengths**
- **Evolve business structure based on AI technology that will lead to horizontal expansion to Overseas Solutions**

＊ The difference between the full-year earnings forecast announced on March 17, 2026, and the first-half results announced on September 14 is shown for convenience

FY1/2027 Business Climate and Strategic: Overseas Solutions

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- Market size in the gaming sector is enormous, including the penetration of e-sports and demand for localization of highly popular global IP
- Environmental changes due to soaring personnel costs and AI adoption, while at the same time there is a large marketplace that can be expanded outside the gaming sector

Unit: Million Yen	FY1/2026 Results			FY1/2027 Forecast			Compared to full year	
	H1	H2	Full year	H1	H2	Full year	Change	Rate of change
Sales	9,750	11,042	20,792	**9,376**	**9,344**	**18,720**	**-2,072**	**-10.0%**
Operating profit	-585	-354	-939	**179**	**472**	**651**	**+1,591**	**—**
Operating profit margin	-6.0%	-3.2%	-4.5%	**1.9%**	**5.1%**	**3.5%**	**+8.0Pt**	**—**

Challenges (FY1/2026)

- **Sales are expected to decline in FY1/2027 as the order environment fluctuates dramatically**
- **Relatively lower margins than Domestic Solutions**
- **Environment is changing drastically, and the accuracy of the results forecast is low.**

Initiatives (FY 1/2027)

- **Beginning in FY1/2026, flexible organizational streamlining was implemented.**
- **Efficient use of AI and promotion of transfer to bases with low personnel costs**
- **Strengthen Group headquarters functions to deepen business management and guidance**

Strategy

- **Improve labour productivity by improving AI and improve profitability by transferring bases**
- **Develop a focused hub strategy for regions with high growth potential**
- **Utilize data assets accumulated by responding to languages and cultures around the world in a variety of ways**

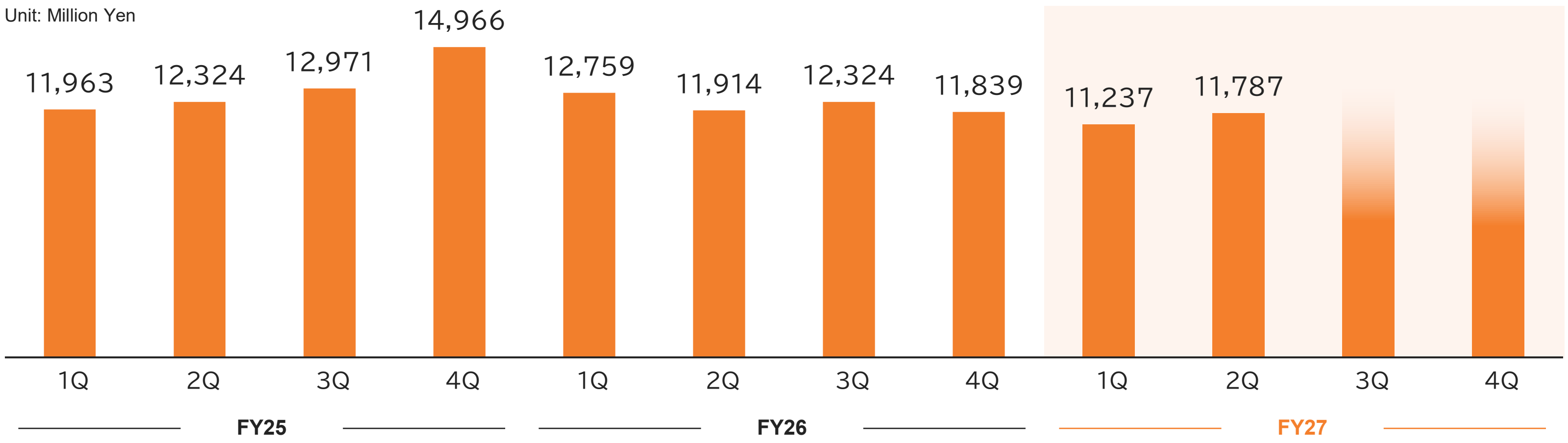
＊ The difference between the full-year earnings forecast announced on March 17, 2026, and the first-half results announced on September 14 is shown for convenience

FY1/2027 Quarterly Trends (Image)

PTW

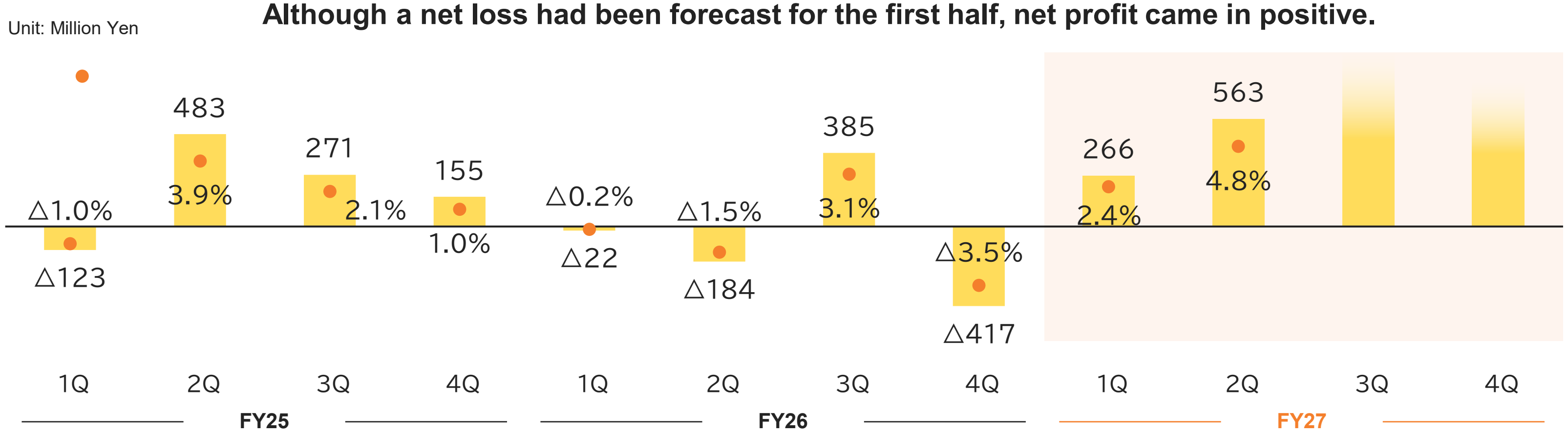
Net Sales

Stronger-Than-Planned First-Half Progress Through Early Execution of Second-Half Measures.



Operating profit

Although a net loss had been forecast for the first half, net profit came in positive.



Performance is expected to peak in 4Q

First-half results significantly exceeded expectations, reflecting the accelerated execution of initiatives that were initially expected to contribute to a third-quarter peak.
While results remain subject to various uncertainties, recent order trends indicate that third-quarter sales are likely to be in line with second-quarter levels. The Company will continue to pursue additional upside by securing new business opportunities.

Like sales, expected 4Q peaks

As with net sales, operating profit turned positive as initiatives originally planned for the second half of the fiscal year were brought forward. Quarterly operating profit exceeded ¥500 million for the first time since FY2023 4Q (FY2023 4Q: ¥707 million).

While maintaining stable business operations and prioritizing the achievement of the full-year earnings forecast, the Company will continue to pursue further upside. At present, third-quarter operating profit is expected to be in line with the second-quarter level.

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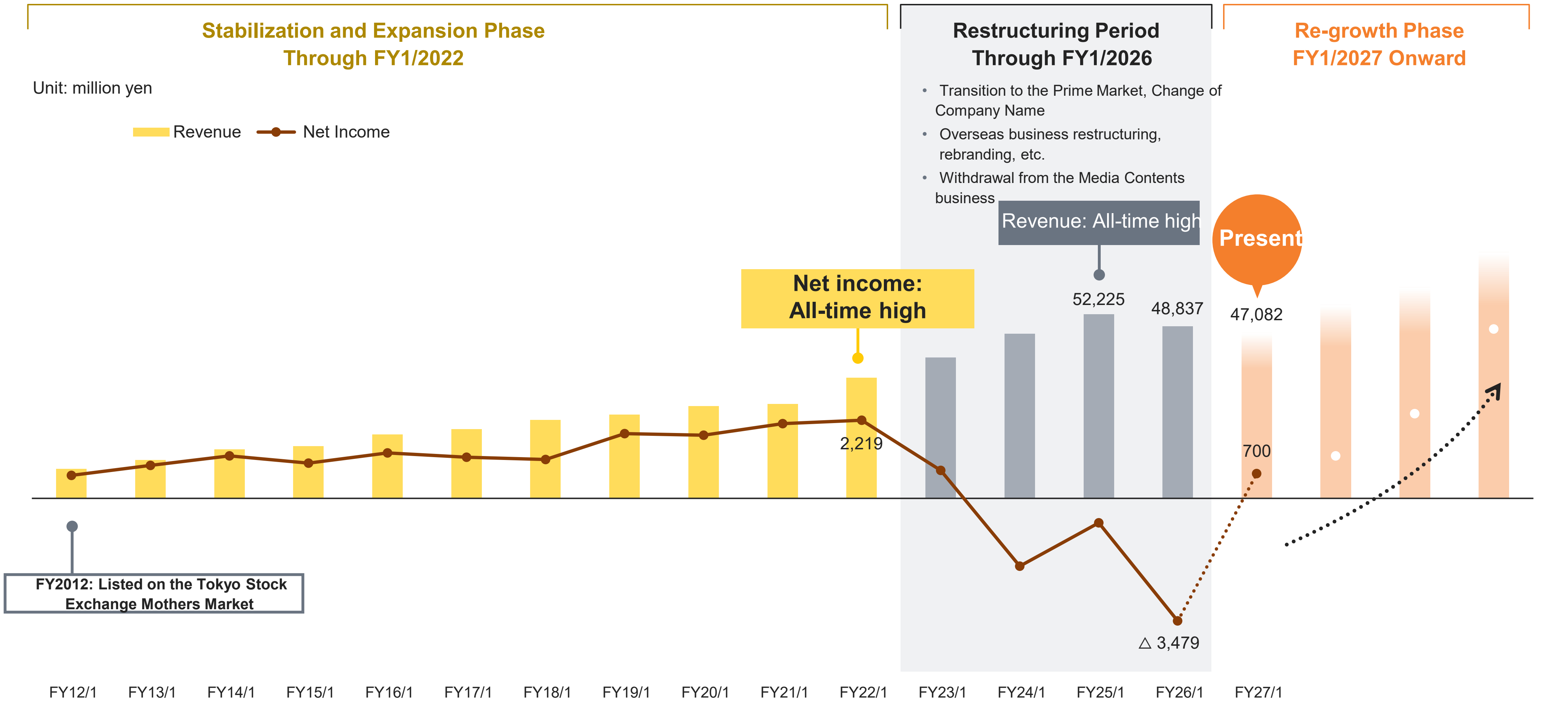
Financial Performance Trends

Absolute Increase in Operating Cash Flow

Resuming the virtuous cycle of growth and shareholder returns



Management Policy for Enhancing Corporate Value

PTW

Leverage the business environment and strategies to achieve sustainable growth.

Business Growth	Restoring Profitability and Achieving Renewed Growth	• Driven by strong growth potential, productivity recovers to near historical levels • although impacted by the divestiture of certain businesses, sales are on an upward trend
	Collaboration between AI technology and people	• Develop the dual pillars of "systems and people" that have continued since our founding. • Improve productivity and profitability and pursue further quality of services.
	Concentrated investment in priority areas	• Domestic Tech sector: Focusing on areas where the strengths cultivated through game QA are particularly effective. • Overseas gaming sector: Adapting to a dynamic market environment through organizational streamlining.
Strengthen Human Resources	Continuous investment in human capital	• Creating office environments and work styles to maximize human capital. • Securing and promoting the active participation of diverse human workforce, and developing the next generation of executive candidates.
Finance Soundness	Optimize the balance between growth investment and shareholder returns	• Achieve both growth investment and shareholder returns through operating cash flow generation and effective utilization of interest-bearing debt. • Establish discipline for investment and withdrawal.

Vision for Profitability Recovery and Renewed Growth

PTW

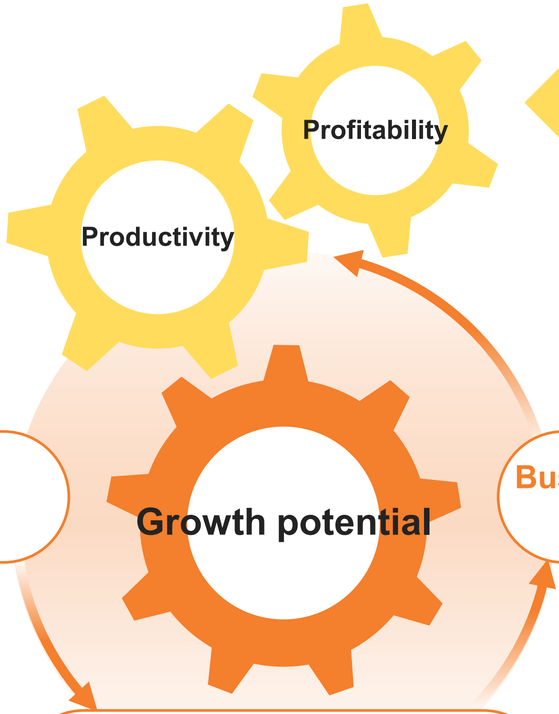
- "Proactive initiatives" aimed at continuously improving productivity and profitability, driven by high growth potential
- “Defensive initiatives" to enhance reliability by strengthening the governance framework

Sales remain on a growth trend

We expect the medium- to long-term growth trend to continue, although revenue for the fiscal year ending January 2027 is projected to decline slightly due to the withdrawal from Media Contents business.

Record high net income achieved in FY1/2022

During the restructuring period, net losses continued. As we undertook business restructuring to respond to significant environmental changes, including advances in AI technologies, profitability temporarily declined from FY1/2023.



A Market Environment Poised for Rapid Growth

Business Domains Compatible with AI Technology

Overseas Expansion Initiatives Ahead of of Competitors

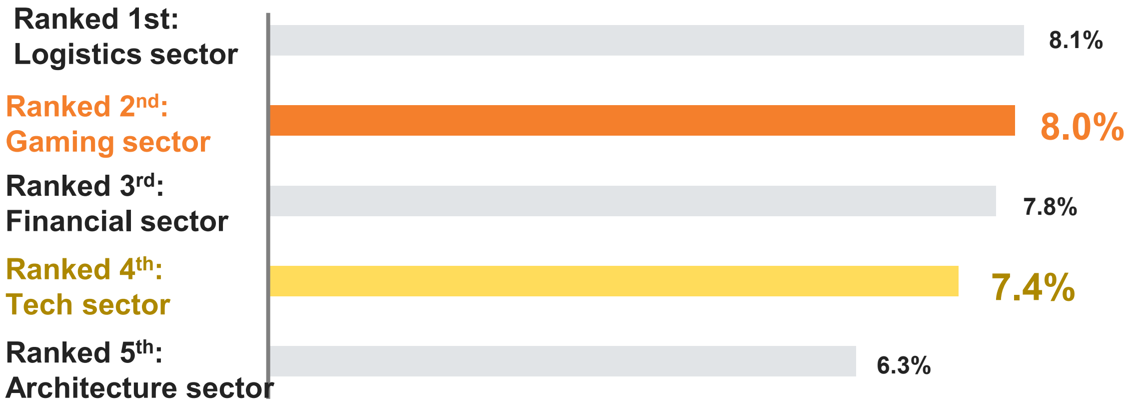
Reliability

By making high-growth-potential sub-subsidiaries our wholly owned subsidiaries and establishing a new Risk Management Committee, we are building an effective governance structure that supports the Group’s medium- to long-term growth.”

Growth Potential: Market Environment

PTW

The gaming sector and the tech sector rank among the "fastest-growing industries over the next 10 years"



- Expansion of the gamer base driven by the spread of social games.
- The growing popularity of eSports is transforming how games are perceived.
- The massive Middle Eastern market aiming to break away from oil dependence.

- Rising demand for software and cybersecurity driven by advances in AI technology and digital transformation (DX).

Source: Morgan Stanley-"Industries with the Fastest Growth Through 2030" (2023)

From JETRO-"MENA Game Market Environmental Analysis (2025), CAGR Forecast of Market Size Growth Rates from 2022 to 2027

MENA (Middle East and North Africa) gaming market, which is expected to grow significantly

Development of a gaming ecosystem strongly backed by the government

- **Our group signed an MoU with Savvy Games Group,** a wholly owned subsidiary of the Saudi Arabian government fund (July 2025). Establishment of a site in Riyadh, Saudi Arabia's capital, scheduled to begin operations in 2026.
- The eSports World Cup 2025 (EWC2025), funded by the same sovereign fund, featured **the largest prize pool in esports history at the time** and attracted 750 million viewers.

Growth Potential: Rapid Advancements in AI Technology

PTW

A business model that pursues higher quality through the synergy of AI technology and human expertise

Streamlining data processing, analysis, and forecasting
Excels at automating tasks, etc.

- Efficiently detect simple bugs,
- Ttranslate large volumes of text in a short amount of time,
- Reduce errors and ensure consistent deliverables through automation.

Capable of grasping context and nuances that AI typically finds difficult to interpret

- Addressing AI misdetections, misinterpretations, and complex bugs
- Adjusting translations to ensure high quality while maintaining the work's worldview
- Focusing on high-productivity tasks to improve profitability.

Continuing to grow through the dual approach of "systems and people"

- **Evolution of Anticipated AI Technologies and Quality Challenges**

	Generative AI	Agentic AI	Physical AI	Scientist AI
Key Challenges	Reliability of Output	Decision-Making and Action Control	Safety	Reproducibility and Other Issues

Generative AI-powered AI coding and other technologies enabled by AI

Software development is becoming "Faster"

We are forced to prioritize development speed over quality,
and deployment to production environments is beginning without sufficient verification

AI cannot guarantee its own correctness

Quality challenges are becoming "more sophisticated and diverse"

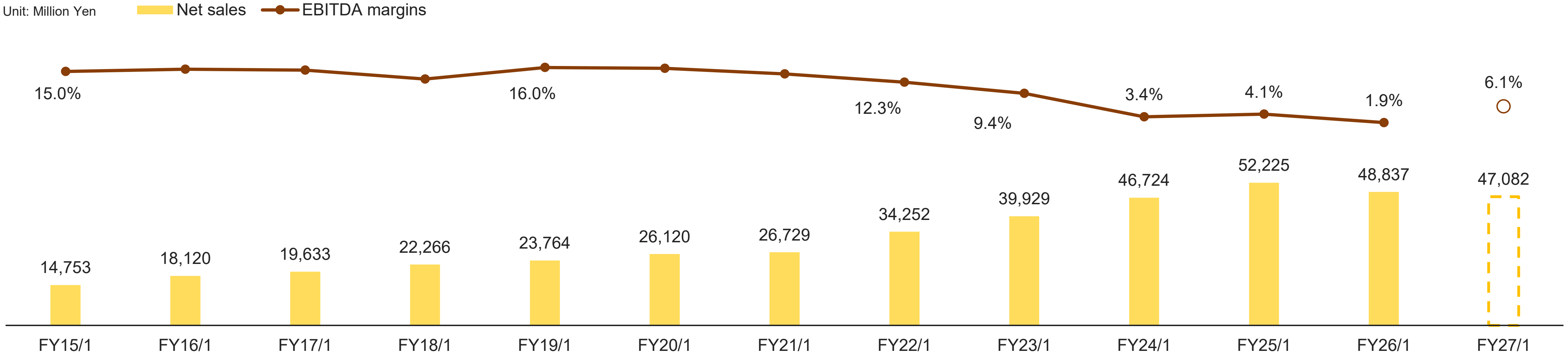
Quality is the lifeline of companies and services
There is also a risk of endangering users' lives and property

* Source: Tricentis Japan LLC, "Due to the acceleration of software development by AI, 60% of global companies deploy untested code to production environments"

Productivity and profitability

Prioritizing the Improvement of Profitability

- **EBITDA margins = EBITDA ÷ Sales**



Productivity

Current situation

- **Sales has been rising continuously even during the reorganization period**
- **Recently declined slightly due to the withdrawal from Media Contents Business.**

Improvement measures

- **Promote unit price negotiations in the gaming sector and expanding sales in Tech sector**
- **Pursue acquisition of high-margin projects in Tech sector**

Profitability

Current situation

- **Recovery is delayed, partly due to the impact of the business withdrawal**
- **Due to a volatile order environment, overseas capacity utilization remains unstable**

Improvement measures

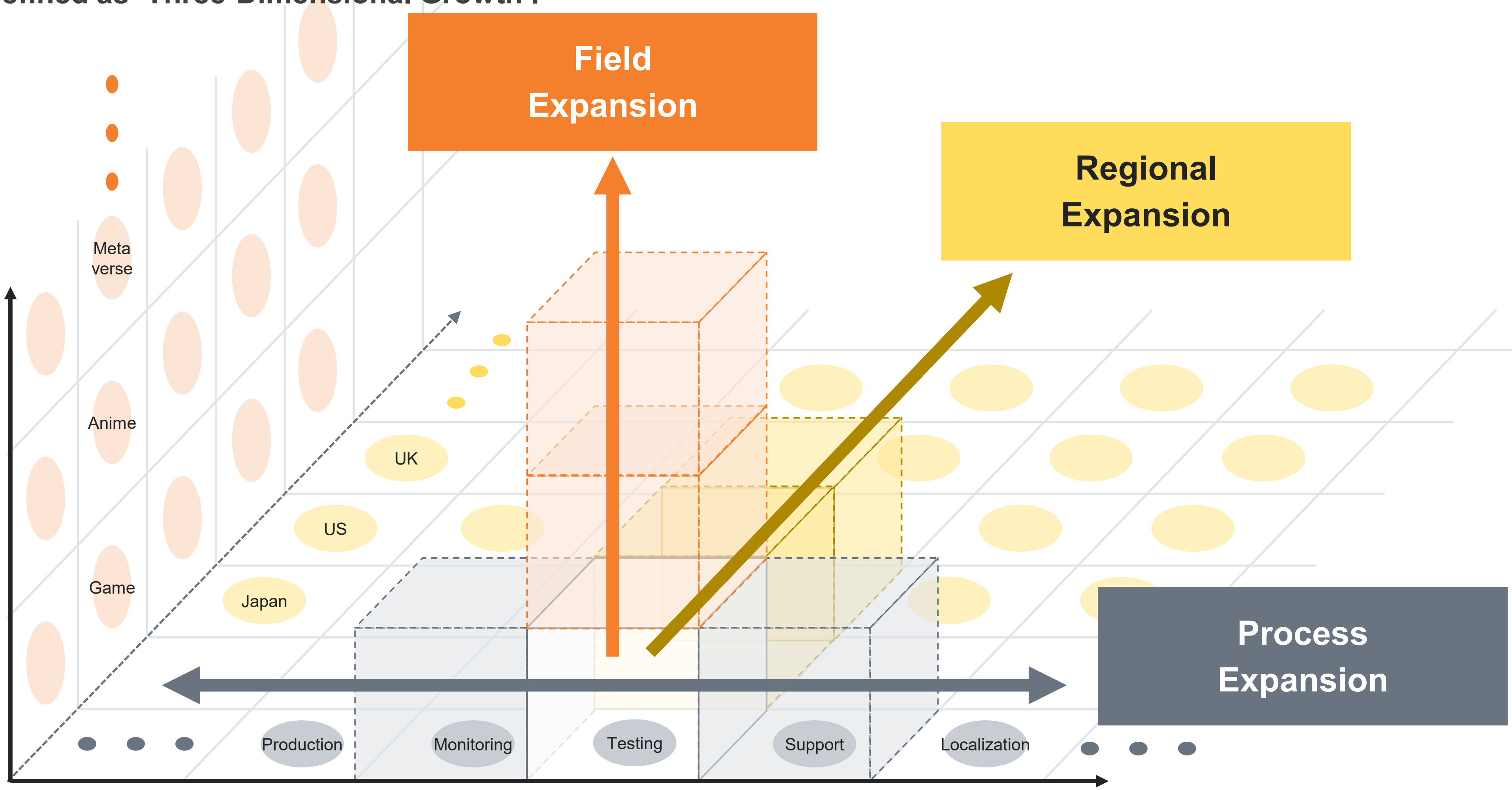
- **Respond flexibly to changes in the environment by streamlining overseas organizations**
- **Continue to promote rationalization through AI technology and consolidation of sites**

Growth Strategy :Three-Dimensional Growth

PTW

Growth effects that interact with three vectors

– With ‘Service Life Cycle Solutions’ at the core of our business, we are committed to formulate and promote three-dimensional growth strategies in each of the three vectors that interact with each other: ‘Process’, ‘Region’ and ‘Field’. This is defined as ‘Three-Dimensional Growth’.



Future Growth Policy: Key Focus Areas in Domestic and Overseas

PTW

Building on the stable domestic gaming sector as a foundation, we are expanding investment in growth areas

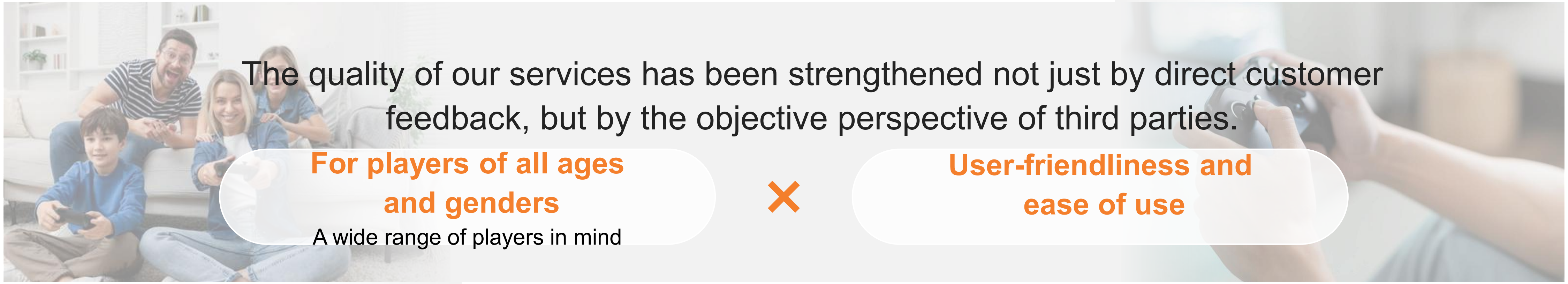
	Gaming Sector	Tech Sector	Customer Experience Sector
Domestic	**Stable Sector** High barriers to entry already established Building a solid foundation as a core business Growth Potential: Medium Stability: High	**Growth Area** The market size is enormous FoodTech FinTech Focusing on specific areas where our strengths shine Growth Potential: High Stability: Medium	**Stable Growth Sector** Doing business with major e-commerce companies Contributing through cybersecurity measures Growth Potential: Medium Stability: Medium
Overseas	**Growth Sector** The market size is enormous Global IP VR and AR Esports Oil Money Adapting to fluctuating order trends Growth Potential: High Stability: Medium	Areas under consideration for entry Currently supporting voice recording on smart devices Building a sales framework to expand our software testing services Growth Potential: High Stability: Low	Full-scale entry is unlikely at this point in time Growth potential: - Stability: -

Future Growth Strategy: Focus Areas in the Tech Sector

PTW

Focus on areas where the strengths cultivated through Game QA are particularly effective

Objective evaluation from players



The quality of our services has been strengthened not just by direct customer feedback, but by the objective perspective of third parties.

For players of all ages and genders

A wide range of players in mind

×

User-friendliness and ease of use

Food × Tech

FoodTec | **Area of fusion of food and technology**

Foodservice Industry	Healthcare	Food loss reduction	Food delivery

Target Users: Mainly customers in the foodservice industry

An area where DX and BPO are rapidly advancing against the backdrop of labor shortages, including automated ticket machines, tablet-based ordering, and automation of serving and call handling. This is a field where our expertise—cultivated through past businesses such as game QA—can be leveraged, for example, in building environments that are easy for anyone to operate.

Finance × Tech

FinTech | **The convergence of finance and technology**

Cashless Payments	Crypto currency	Online brokerage	Online insurance

Target Users: Everyone from children to seniors

The COVID-19 pandemic accelerated the adoption of cashless payments in daily life. Furthermore, government-driven efforts to popularize asset management have led to a surge in online brokerage and account openings. With growing security concerns such as account hijacking, we can help balance effective fraud prevention and ease of use.

Continued investment in human capital

PTW

Securing a Sustainable Growth Base to Maximize Human Capital

Maximize the utilization of existing talent

- Providing Riskilling Opportunities through job training and employee development
  - Reskilling initiatives focused on software test engineers.
  - Develop AI professionals to meet up-to-date needs, such as test automation
- Implementation of job-specific training by experts


Training by resposibilities

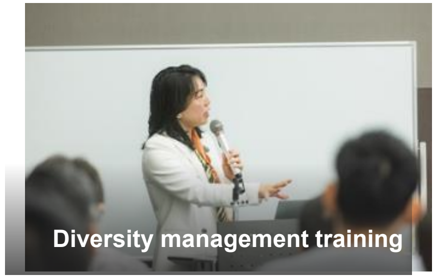
Lecturer: Mr. Tsuyoshi Yumoto

New graduates and mid-career recruitment

- Started hiring new graduates since FY2024
  - As of April 2026, a total of 39 new graduate employees, mainly engineers, were hired.*1
- Technical training for new graduates in FY2025
  - Developing immediately productive talent capable of handling everything from software test design to automation
  - Demonstrated a training process that develops fresh, inexperienced graduates into productive engineers in a short period
- Conversion of non-regular employees to full-time positions and recruitment of next-generation executive candidates
  - Aggressively recruit diverse workforce from young employees to candidates for next-generation executive candidates

Achieving Diversity

- Promoting employment of people with disabilities
- Implementation of diversity management training for senior xecutives


Diversity management training

Lecturer: Ms. Sachiko Habu

Improving the work environment

- Improve turnover rates and hiring efficiency by strengthening retention measures
- Introduction of remote work and flextime
- Diversity-related metrics *2

Metrics	Results	Reference
Percentage of female managerial staff	18.0%	Government target: 30% by 2030
Percentage of male employees taking childcare leave	73.9%	Government target: 30% by 2025
***3 Differences in salaries between genders**	84.5%	National average: 75.8% (20204)

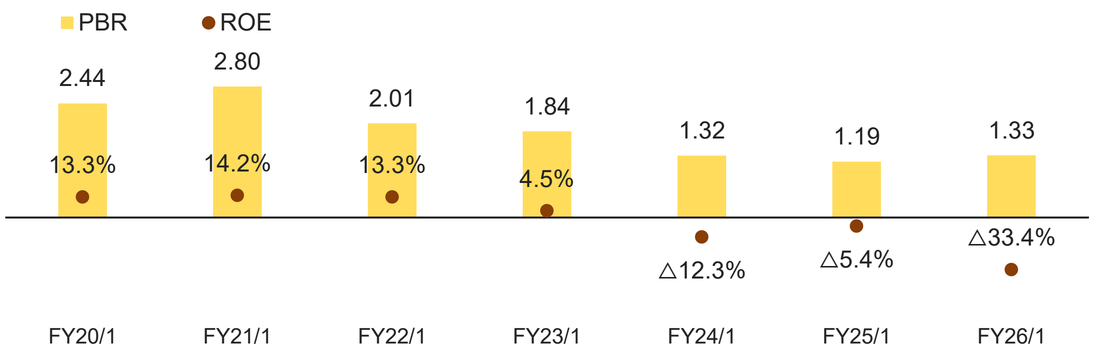
*1: Results for Pole To Win, Inc.
*2: Targets 5,506 employees of domestic group companies (FY1/26)
*3: Average of women when the average for men is tet as 100

Capital Policy

PTW

Striving to enhance corporate value sustainably while maintaining financial soundness

● **ROE (Return on Equity) = Net income/ Equity**



Toward recovery and renewed growth

Current situation	Improvement measures	Target level for FY1/2029
● “ROE declined due to business restructuring ● .Efficiency and stability indicators have remained at generally standard levels.	**Improving profitability while restraining the rise in financial leverage**	**ROE: 15.0%**

● **Breakdown of ROE for FY1/2026:-33.4% (DuPont Analysis)**

Profitability Net Income ÷ sales	**-7.1%** - ¥3.479 billion ÷ ¥48.837 billion
×	
Efficiency Sales ÷ total assets	**2.18 times** ¥48.837 billion ÷ ¥22.328 billion
×	
Safety Total assets ÷ equity	**2.14 times** ¥22.328 billion ÷ ¥10.428 billion

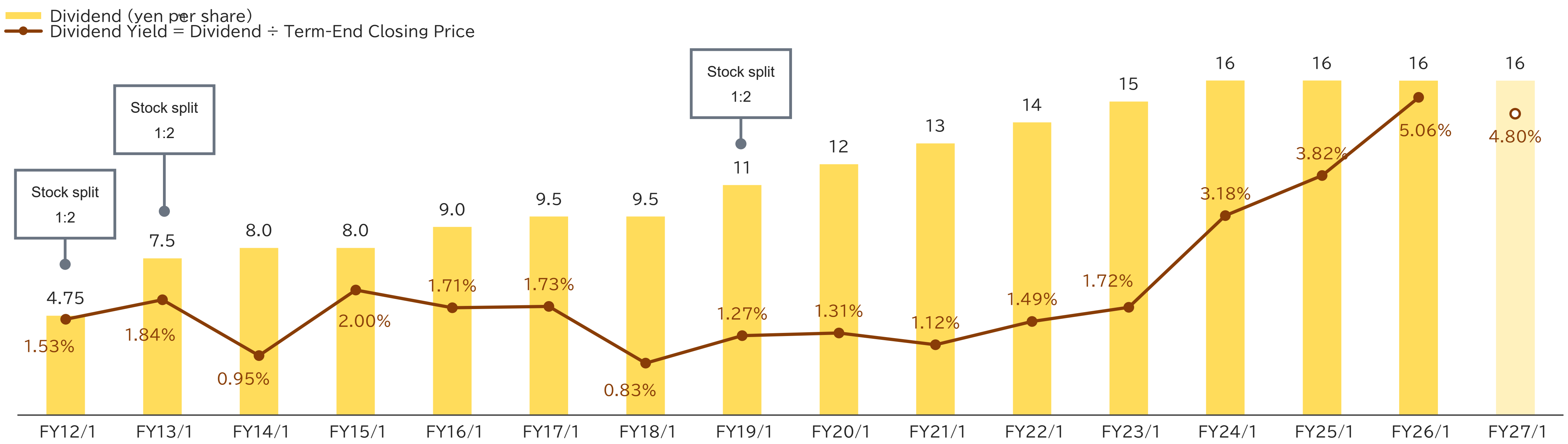
Policy of prioritizing shareholder returns and growth investments while ensuring sufficient capacity for flexible allocation

Source of funds	Cash and deposits	Investment cash flow	Financial cash flow	Operating cash flow
Allocation	**Working capital** Approximately 2months worth of monthly sales	**Shareholder Returns** For details, see the next page.	**Growth investment** In principle, within the scope of operating cash flow	**Agile allocation** M&A, share buybacks, etc.

Shareholder Return Policy

PTW

Since our listing in FY1/2012 (October 2011), we have continued a progressive dividend policy with no dividend cuts.



	FY1/19	FY1/2020	FY1/2021	FY1/2022	FY1/2023	FY1/2024	FY1/2025	FY1/2026	<Forecast> FY1/2027	Policy
DOE (dividend to net assets)	2.6%	3.4%	3.3%	3.2%	3.2%	3.7%	4.4%	5.4%	-	**Lower limit: 3.0%**
Total payout ratio	18.5%	23.3%	21.4%	27.8%	118.0%	—*3	—*3	—*3	80.8%	**30.0% or more**

Thousands of shares										Total
Our share buyback	—	—	—	129.8	430.3	1,981.9	—	—	—	**2,542.0**
Acquisition of shares by directors	—	—	—	—	—	341.6	703.0	50.0	—	**1,094.6**

1: Amounts are presented based on figures as of July 2026, taking into account the impact of stock splits implemented in the past.
2: For the fiscal year ending January 2027 only, the closing price as of the end of the 2nd quarter (July 2026) is used.
3: The total payout ratio for the fiscal years from January 2024 through January 2026 is not presented, as net income was negative during this period.

Growth Investment and Monitoring Policy

PTW

To achieve three-dimensional, the company makes investments where ROIC exceeds WACC

Growth Investment Policy

Internal Strengthening
Organic Growth

- Human capital investments
- Investing in DX, etc.

Leveraging external resources
Inorganic Growth

- M&A in related businesses
- Investments aimed at forming alliances in related businesses
- Acquire know-how through hiring

Monitoring Policy

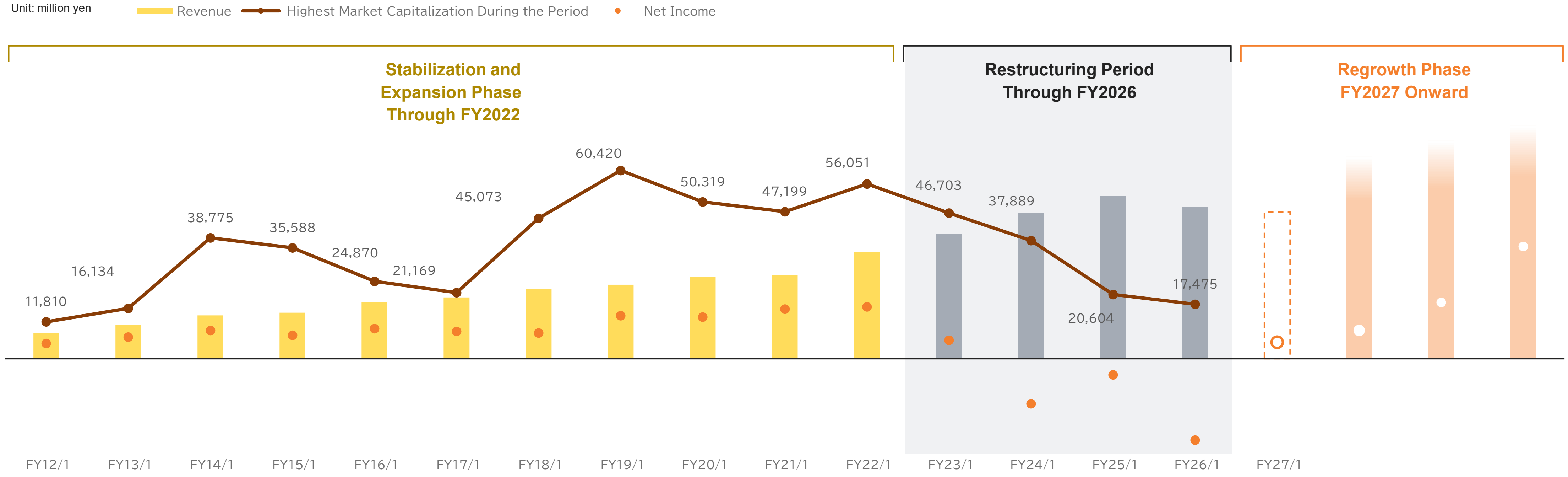
- Investment reviews are conducted at least once a year by the Investment Committee.
- The Investment Committee conducts monitoring of the necessity, appropriateness, and post-investment profitability of investments
- We assume that our WACC is 8%*, and verify the effectiveness with a target of ROIC10%

* Assume risk free rate of 0 to 1% + β 1.0 to 1.2 × market risk premium of 6 to 7%, cost of debt of 1%, effective tax rate of 30.62%

Strengthening Our Presence in the Stock Market

PTW

As business performance begins to improve, we will implement proactive IR initiatives to achieve an upward trend in stock prices and trading volume at an early stage



Policy on Dialogue with Shareholders and Investors

- We conduct IR activities to build relationships of trust through proactive and constructive dialogue, thereby contributing to the enhancement of corporate value
- We have designated the Director and CFO as the executive in charge and the Administration Department as the IR department to establish a framework for dialogue

Status of Dialogue with Shareholders and Investors

- **Shareholders and Investors with whom dialogue was conducted**
  14 overseas investors, 12 domestic investors, 10 others (for FY1/2026, cumulative total).
- **Main topics and areas of interest**
  Short-term and medium- to long-term earnings outlook, market environment (order trends, industry share, impact of AI technology, etc.),
  Capital efficiency and dividend policy, announcement of the medium-term management plan

Key Initiatives

- **For Institutional Investors and Analysts**
  Holding earnings briefings, conducting one-on-one meetings, disclosing timely information in English, and participating in electronic voting platforms
- **For Individual Investors**
  Holding company information sessions (IR seminars), centralizing inquiry contacts, and holding management update briefings for shareholders
- **Others**
  Posting various IR materials on the website, introduction of online voting via the internet and other channels
  Reducing information gap by publishing anticipated Q&A at earnings announcements and term-end FAQs
  Improving access to financial results through the distribution of transcripts of earnings briefings <Logmi Finance>,
  Publication of corporate reports <Shared Research, FISCO>, and raising awareness through proactive voluntary disclosures

Sustainability Policy

PTW

In March 2024, established the Sustainability Committee. We are promoting initiatives such as identifying material issues and formulating the Group Code of Conduct and Group Human Rights Policy

Environment

- Promoting a paperless environment through the digital transformation of internal procedures
- Promoting the adoption of LED lighting in offices

Social

- Collaborating with employment support transition centers nationwide to provide technical support and promote employment for people with disabilities

<Palabra>

- Promoting barrier-free content in response to the enforcement of the amended Act on the Elimination of Discrimination against Persons with Disabilities
- Providing audience support for "EXPO 2025 Osaka-Kansai World Expo International Festival of Culture and Arts for People with Disabilities“
- Registered with the Tokyo Metropolitan Government as a "Company or Organization Supporting the Principles of a Society of Inclusion“

<Pole To Win>

- Supporting the activities of bands composed of people with disabilities and para-performers
- Co-organizer of the "Study Group on Children's Internet Use"
- Participation in the Ministry of Internal Affairs and Communications’ “Digital Positive Action” initiative

<Stepjob>

- Addressing labor shortages by matching foreign talent who want to work in Japan with companies

Governance

- Established a voluntary Nomination and Compensation Committee
- Establishment of criteria for determining the independence of outside directors
- Promoting Diversity on the Board of Directors (Women, Investors)

UDcast

A barrier-free collaborative platform that expands the possibilities of art and culture experiences offered by Palabra

Joint proof-of-concept project involving with jig.jp Inc. (TSE Growth: 5244) SABERA smart glasses, which support accessible viewing experiences.
We offer barrier-free captioning services via UDCast.

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Corporate Profile

PTW

Global BPO partner for game/software development

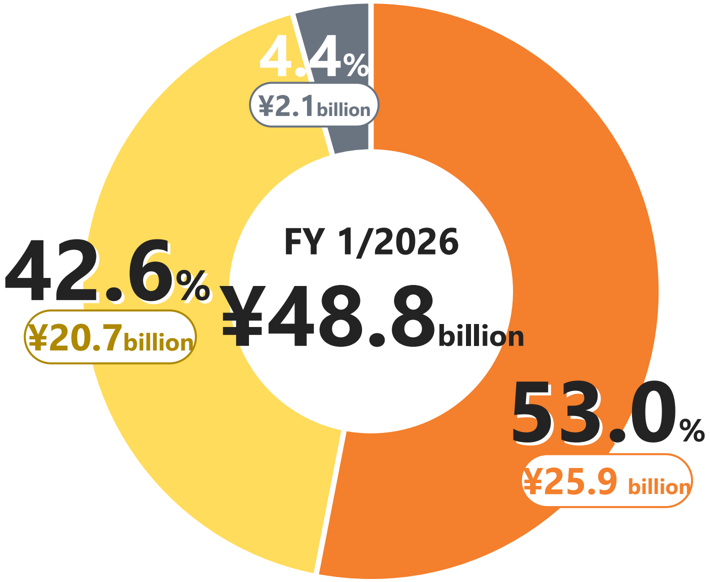
Company Name	Pole To Win Holdings, Inc.
Representatives	Chairman:Tamiyoshi Tachibana President & CEO: Teppei Tachibana
Head Office	Shinjuku NS Building, 2-4-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo, Japan
Number of Group employees	7704 (including 2953 full-time employees) *As of January 31, 2026

Group Business Activities
FY1/2026* revenue results

By Sector	By Region	
Game sector	Japan	Overseas
58%	57.4%	42.6%

Tech sector:	22%
E-commerce sector:	13%
Others:	6%

Operating in 28 cities worldwide

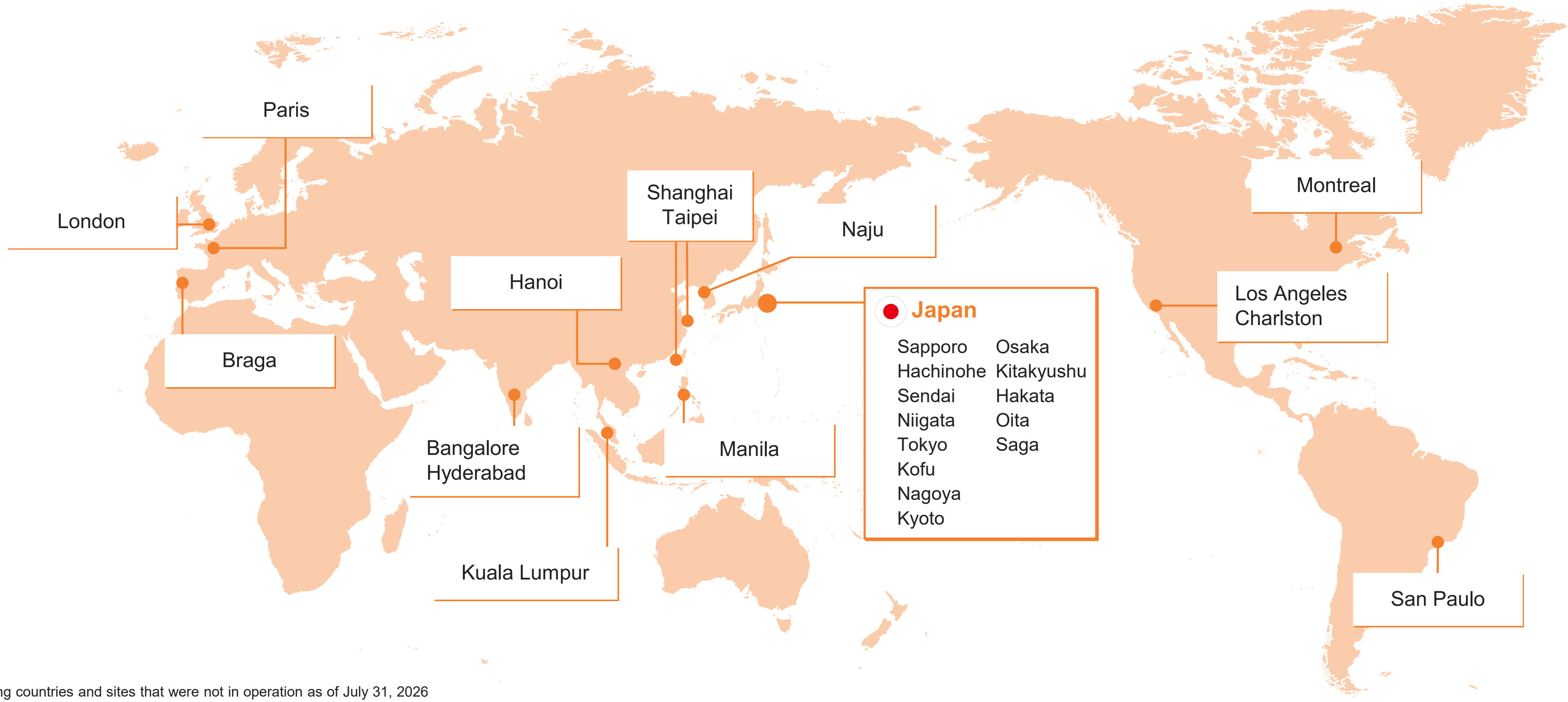


Overseas Solutions
Domestic Solutions
Others

＊ Includes offsetting of Media Contents business and intercompany transactions withdrawn during FY1/2026

PTW

Operating in **Domestic: 13 cities, Overseas: 15 cities***



＊ Excluding countries and sites that were not in operation as of July 31, 2026

History

PTW

Japan's First Company Specializing in Game QA Enters a Phase of Renewed Growth Following a Business Restructuring

1994
PoleTo Win established
(Founded as a game QA company)

2000
Pitcrew established
(Founded as a Monitoring company)

February 2009
Poletowin Pitcrew Holdings, Inc. established
(Joint Share Transfer)

October 2011
Listed on the Tokyo Stock Exchange Mothers Market

2012
Listed on the First Section of the Tokyo Stock Exchange
Conducted overseas M&A

Amid domestic competitors.
was the first to begin overseas expansion

Began full-scale business restructuring

February 2022
Merger of major domestic subsidiaries
Change of company name

March 2025
Unification of trade names for overseas markets

June 2025
Withdrawal from the Media Contents business

July 2025
Announced eentry in the Middle East

Signed a MOU with a Saudi government-affiliated fund

Business Model

PTW

▌We provide a wide range of solutions covering the entire lifecycle of our customer's services, "from launch to discontinuation"

The value chain in game and software development

Service Strategy → Design → Transition → Operation → Improvement

Service Lifecycle Solutions Business

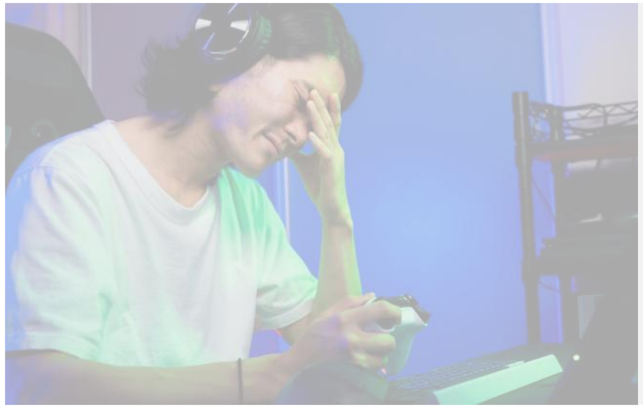
Continuously meeting ever-changing customer needs through the dual pillars of "Systems and People"

Game QA	Software Testing	Customer Support	Voice Recording
Localization	Test Automation	Quality Assurance Consulting	AI Implementation Support
System Development	Environment Setup and Transition Support	BPR Support	Cybersecurity
Fraud Prevention	Vulnerability Assessment	Post Monitoring	etc.

What is Game QA? ”Quality” in Game Development vs Business Apps

PTW

Verification work conducted in the final stages of game development to identify and report bugs, thereby ensuring quality



The general perception of “game bugs"

- Save data disappears
- Enemies are too strong and can't be defeated
- Probability display doesn’t match reality

Game QA goals: To improve product quality

Element of bugs and gliches

① How much trouble does it cause the player?	② Is it worth paying for?	③ Is it acceptable to sell the product in this condition?
Disadvantages to the user	**Diminished product value**	**Deviations from or violations of rules**

“Ecosystem Support Business” Essential to Game Development

PTW

"Infrastructure-based" businesses that grow steadily alongside market expansion, unaffected by the sales performance of individual titles

	Hardware Manufacturers	Software Manufacturers	Our Company (PTW)
Main Sources of Revenue	Sales of game consoles Royalty income	Sales of game software Downloadable content (in-app purchases)	Contract fees
Value Provided	A “place” to play	'Reasons' to play	“Quality” that ensures a safe gaming experience
Key Performance Characteristics	Lifecycle dependency • **Enhanced Performance Through Generational Advancements** • Support for advanced visual effects and systems	Dependence on hits • **Hardware adoption drives market expansion** • Increased functionality leads to **more complex software**	Dependence on number of titles developed and operating volume • **Hardware becomes widespread** ➞ Increase in titles under development • **Software becomes more complex** ➞ Increase in operational volume

High Barriers to Entry and Strong Competitive Advantage

PTW

A business model that requires advanced “operational capabilities" backed by years of expertise

Expertise

Distinct from other processes and fields
Game-specific
Detection expertise

A "third-party" perspective
that form the
Three Key Elements

Independence

Providing a "third-party" perspective
that developers may overlook.

Flexibility

Labor-intensive process concentrated
Ii the final stages of development
A system capable of recruit and management

Q Why Don't Software Companies Develop In-House?

Business Functions Suitable for Outsourcing

Q Why Has New Market Entry Remained Limited?

High Barriers to Entry Built on Trust and Expertise.

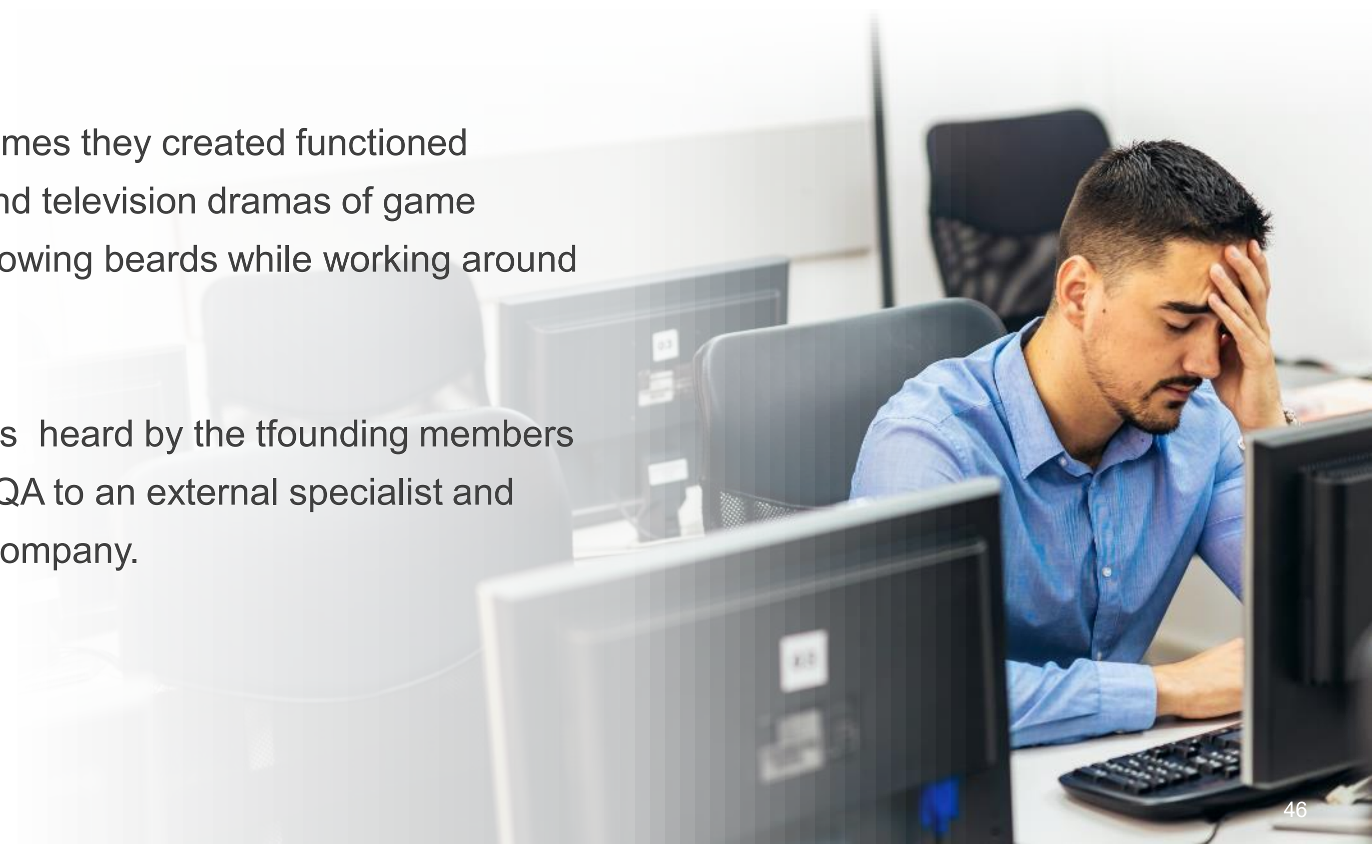
PTW

From a Small Insight to Japan’s First Business of Its Kind

As Japan's first business specializing in ‘Testing/verification & evaluation’ and ‘Internet support’, the Group has a proven track record and client base.
However, the origin of our business lay in a challenges faced by a “game development company” we were working with at the time.

Back then, the engineers who wrote the code would check if the games they created functioned properly. It was an era when the image often portrayed in manga and television dramas of game developers sleeping on cardboard spread across the office floor, growing beards while working around the clock, was not far from reality.

“Is there any way we can solve this problem?” –those offhand words heard by the tfounding members inspired an idea. What began as the concept of outsourcing game QA to an external specialist and turning it into a business eventually became the foundation of our company.



Continusly Meeting Ever-Changing Customer Needs

As we continued our game QA Business, we accumulated experience and know-how, and we began to be entrusted with more advanced challengeds and a wider ranges of tasks. As we took on these projects and communicated with our clients, we had more and more opportunities to learn about other challenges faced by development companies.

Take customer support, for example. If a company plans to outsource post-launch customer support, wouldn’t it be a significant benefit for the client if our company—which already understands the service through the Testing/Verification & Evaluation process—took on the entire operation?

In this way, we have expanded the scope of our services by continuously responding to the needs of the gaming industry.

Recently, in addition to various BPO services in the game industry—such as localization, voice recording, art production, and marketing support— we have also started to offer software testing and security assessments in other industries.

Similarly, ino our onlines support business, we have expanded from checking e-commerce listings,and providing customer support and social media post monitoring, we have extended to include identity verification services for cashless payments, anti-fraud measures, and other xTech monitoring and customer support services.

We have now integrated these services into a single segment called the Service Life Cycle Solutions Business, but we will continue to provide solution services that go beyond this framework and continue to provide solutions that address our clients’ challenges.

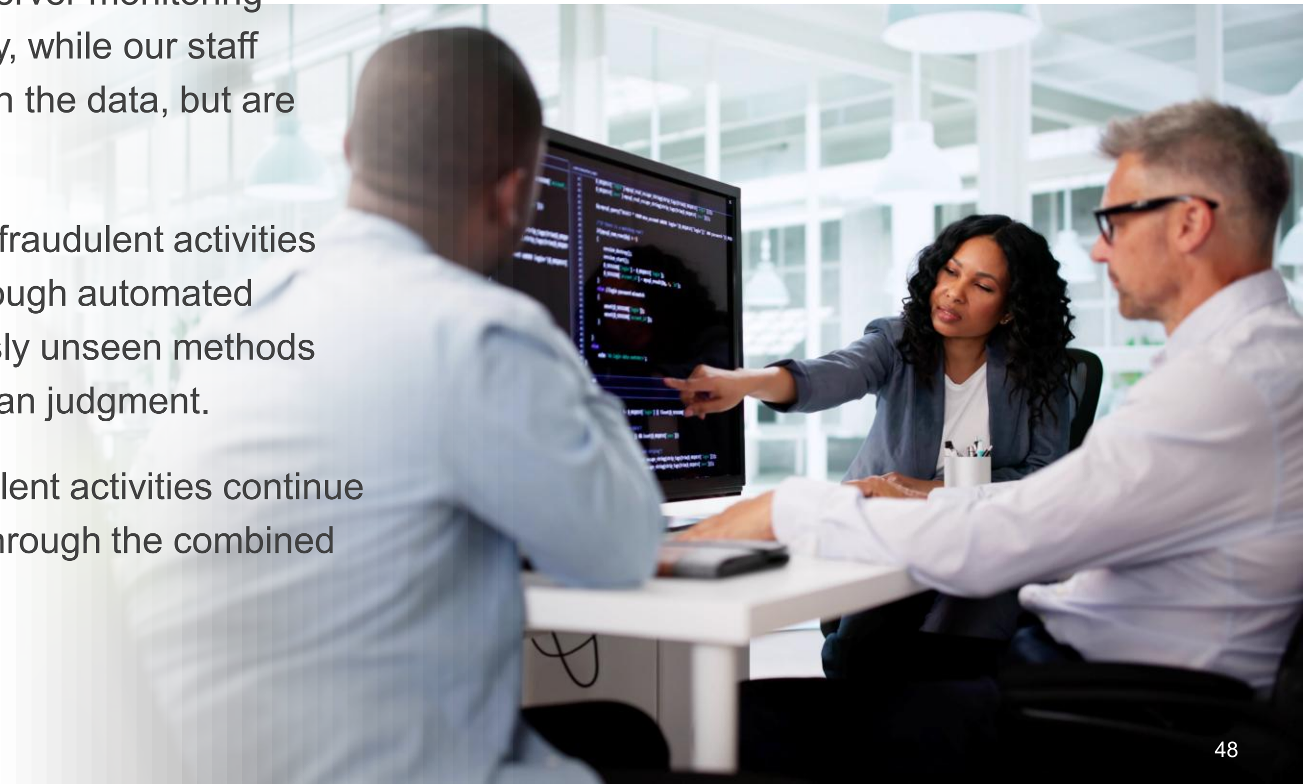
Achieving Operational Quality Through the Dual Pillars of ‘Systems and People’

Business processes are undergoing digital transformation, and automation and assistance by AI are also evolving. Our group’s strength lies in combining the best of both systems and people by ensuring that final verification is always performed by human experts.

For example, in testing (third-party quality assurance) business and server monitoring operations, the system detects errors that can be judged mechanically, while our staff directly checks and reports on areas that may not appear as defects in the data, but are deemed inappropriate based on past experience.

Similarly, in e-commerce listing reviews and social media monitoring, fraudulent activities that match known patterns are efficiently detected and addressed through automated systems. Meanwhile, malicious activities employing new and previously unseen methods are assessed and handled by our staff based on comprehensive human judgment.

In an environment where quality standards, error patterns, and fraudulent activities continue to evolve on a daily basis, we enhance both flexibility and efficiency through the combined strengths of systems and people.



Seize The New

As needs, markets, and business environments continue to change, we cannot sustainably improve our corporate value by remaining stagnant.

Through repeated trial and error, we will ‘seize’ the future.

Data (past five years) *Current business classification applied from FY1/2023 period

PTW

Unit: Million yen Unit: People	FY1/2022				FY1/2023				FY1/2024				FY1/2025				FY1/2026			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Group Consolidated																				
Net sales	8,015	7,469	8,849	9,917	9,610	10,050	10,465	9,802	10,924	10,960	11,737	13,102	11,963	12,324	12,971	14,966	12,759	11,914	12,323	11,839
Operating profit	830	682	867	874	702	648	665	707	298	266	138	-257	-123	483	274	152	-22	-184	385	-417
Ordinary profit	857	691	837	945	857	796	745	290	331	116	350	-272	-91	502	203	141	-480	-0	548	-575
Net income	530	377	693	617	381	-219	378	254	97	418	30	-1,629	-404	219	-41	-465	-609	216	155	-3,242
EBITDA	1,021	864	1,125	1,187	978	954	885	942	543	551	378	132	154	790	632	555	312	120	707	-193
Number of employees	5,717	5,894	6,283	6,642	6,658	7,012	7,143	7,287	7,389	7,621	8,142	8,652	8,194	8,078	8,168	8,138	8,322	8,127	7,963	7,704
Domestic Solutions																				
Net sales	—	—	—	—	6,396	6,254	6,428	6,480	5,663	5,634	6,015	6,209	6,189	6,072	6,187	6,141	6,296	6,584	6,462	6,561
Operating profit	—	—	—	—	981	690	419	397	327	422	253	507	527	485	372	325	288	369	230	239
Number of employees	—	—	—	—	3,743	3,860	4,001	4,136	4,292	4,348	4,951	5,231	5,189	5,065	5,179	5,152	5,175	5,367	5,352	5,143
Overseas Solutions																				
Net sales	—	—	—	—	2,575	3,127	3,430	2,579	3,675	3,662	4,398	4,360	4,306	4,723	4,969	6,243	4,862	4,888	5,809	5,232
Operating profit	—	—	—	—	-112	166	445	489	43	-154	362	-120	-243	192	139	-44	-115	-469	226	-580
Number of employees	—	—	—	—	2,644	2,879	2,855	2,791	2,711	2,882	2,798	3,006	2,600	2,603	2,575	2,573	2,732	2,665	2,582	2,533
Media Contents ※To be integrated into Domestic Solutions effective at the beginning of FY1/2027																				
Net sales	—	—	—	—	639	667	606	742	1,586	1,662	1,323	2,531	1,467	1,529	1,814	2,581	1,601	441	52	45
Operating profit	—	—	—	—	-145	-155	-164	-202	12	44	-404	-612	-330	-150	-148	-18	-119	-18	0	-4
Number of employees	—	—	—	—	259	261	275	347	373	379	382	404	395	400	403	401	403	83	18	19

Cautionary Note Regarding Forward-Looking Statements

The materials and information provided in this announcement contain forward-looking statements. These statements are based on current expectations, forecasts and assumptions that involve risks, and are subject to uncertainties that could cause actual results to differ materially from those described. Such risks and uncertainties include general industry and market conditions, general domestic and international economic conditions such as interest rates and currency exchange rate fluctuations. The Company undertakes no obligation to update or revise the forward-looking statements disclosed herein, even in the event of new information, future events and other material incidents arising.

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