Translation

October 30, 2026

Consolidated Financial Results for the First Six Months of the Fiscal Year Ending March 31, 2027 <under IFRS>

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Listing: Tokyo Stock Exchange
Stock code: 7893
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Scheduled date to file Semi-annual Securities Report: November 9, 2026
Scheduled date to commence dividend payments: December 4, 2026
Preparation of supplementary material on earnings: Yes
Holding of earnings performance review: Yes (for analysts)

(Millions of yen with fractional amounts rounded, unless otherwise noted)

1. Consolidated performance for the first six months of the fiscal year ending March 31, 2027 (from April 1, 2026 to September 30, 2026)

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

	Revenue		Operating profit		Profit before tax		Profit	
First six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	19,371	5.2	2,757	(8.3)	2,823	(7.6)	1,899	(7.7)
September 30, 2025	18,421	3.0	3,007	(4.9)	3,054	(33.5)	2,058	(34.3)

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
First six months ended	Millions of yen	%	Millions of yen	%	Yen	Yen
September 30, 2026	1,881	(9.0)	2,132	(7.6)	76.23	–
September 30, 2025	2,067	(34.0)	2,306	(17.0)	81.01	–

Note: In the first six months of the fiscal year ending March 31, 2027, the provisional accounting treatment for business combinations was finalized. Accordingly, figures for the first six months ended September 30, 2025 show the amounts that have been adjusted to reflect the revision of the initial allocation of acquisition costs upon finalization of the provisional accounting treatment.

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of	Millions of yen	Millions of yen	Millions of yen	%
September 30, 2026	40,939	26,005	25,055	61.2
March 31, 2026	38,279	24,510	23,577	61.6

Note: In the first six months of the fiscal year ending March 31, 2027, the provisional accounting treatment for business combinations was finalized. Accordingly, figures as of March 31, 2026 show the amounts that have been adjusted to reflect the revision of the initial allocation of acquisition costs upon finalization of the provisional accounting treatment.

2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	20.00	–	22.00	42.00
Fiscal year ending March 31, 2027	–	22.00			
Fiscal year ending March 31, 2027 (Forecast)			–	22.00	44.00

Notes: 1. Revisions to the forecasts of cash dividends most recently announced: None
2. For the fiscal year ended March 31, 2026, the dividend for the second quarter-end includes a commemorative dividend of 2.00 yen per share to commemorate the Company's 95th anniversary.

3. Consolidated earnings forecasts for the fiscal year 2026 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	34,000	3.6	3,000	5.9	3,000	2.1	2,050	(3.1)	2,000	(3.7)	81.05

Notes: 1. Revisions to the consolidated earnings forecasts most recently announced: None
2. In the first six months of the fiscal year ending March 31, 2027, the provisional accounting treatment for business combinations was finalized. Accordingly, the year-on-year change rate is calculated based on the figures from the previous fiscal year after finalizing the accounting treatment, and this is the stated change rate.

*** Notes**

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

(2) Changes in accounting policies and changes in accounting estimates

a. Changes in accounting policies required by IFRS: None
b. Changes in accounting policies due to other reasons: None
c. Changes in accounting estimates: None

(3) Number of issued shares (common shares)

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

As of September 30, 2026	27,716,688 shares
As of March 31, 2026	27,716,688 shares

b. Number of treasury shares at the end of the period

As of September 30, 2026	3,007,961 shares
As of March 31, 2026	3,062,209 shares

c. Average number of shares during the period (cumulative from the beginning of the fiscal year)

For the first six months ended September 30, 2026	24,674,936 shares
For the first six months ended September 30, 2025	25,509,080 shares

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

*** Proper use of earnings forecasts, and other special matters**

(Caution regarding forward-looking statements and others)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Actual business and other results may differ substantially due to various factors. Please refer to the section of "(3) Explanation of consolidated earnings forecasts and other forward-looking statements" of "1. Review of operating results and others" on page 5 of [Attached Material] for the suppositions that form the assumptions for earnings forecasts and cautions concerning the use thereof.

(Means of access to contents of supplementary material on earnings and earnings performance review)

The supplementary material on earnings will be available on the Company's website. The Company holds presentations for analysts regarding the first six-months and year-end results. Distributed presentation materials as well as video recordings of the performance reviews will be available on the Company's website.

[Attached Material]

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1. Review of operating results and others

(1) Review of operating results for the first six months

The summary of the financial position and operating results of the Group (the Company and its consolidated subsidiaries) during the first six months is as follows.

In the first six months, the provisional accounting treatment for business combinations was finalized. Accordingly, the figures for the six months ended September 30, 2025 and the fiscal year ended March 31, 2026 reflect the content of the finalized provisional accounting treatment.

(i) Condition of Japanese economy

In the first six months, the Japanese economy showed a gradual recovery trend in economic conditions, backed mainly by improvement in the employment and income environment. The future economic outlook remains uncertain, however, due to rising prices, prolonged tensions in the Middle East, the depreciation of the yen, policy interest rate hikes, and other factors.

Furthermore, in the securities markets of Japan, to which the business of the Company is closely linked, the Nikkei Stock Average surpassed the 70,000-yen level at the closing price for the first time during the first six months, driven by the rise in AI and semiconductor-related stocks and expectations for a domestic economic recovery, compared to the peak 45,000-yen level in the same period of the previous fiscal year. In addition, the number of listed companies in Japan, which are our major clients, was 3,808 as of September 30, 2026 according to our research, excluding those on the TOKYO PRO Market. This represents a decrease of approximately 80 companies compared to the end of the same period of the previous fiscal year, influenced by the review of market segments by the Tokyo Stock Exchange and other factors.

(ii) Review of performance

In the first six months, in addition to the contribution of revenue from JBA Holdings Co., Ltd. to the performance, which became a consolidated subsidiary in August of last year, the persistent demand for operational efficiency led to an increase in revenue from outsourcing services related to financial closing support and the preparation of disclosure documents. Furthermore, the disclosure and promotion support service for investment trust management companies recorded revenue growth due to the deployment of the FDS system to support investment trust document preparation at a major asset management company and the expansion of orders for new funds. On the other hand, our main service, support for preparing shareholder convocation notices, securities reports and other documents, saw a decline in revenue due to the aforementioned decrease in the number of listed companies, as well as a reduction in the number of printed pages resulting from the progress in the electronic provision system for shareholder meeting materials. As a result of factors contributing to revenue growth outweighing those contributing to revenue decline, consolidated revenue in the first six months was 19,371 million yen, an increase of 950 million yen, or 5.2%, year on year.

In terms of profit, mainly due to base salary increases associated with rising prices, as well as increased system-related costs including AI investments and M&A expenses, operating profit was 2,757 million yen, a decrease of 251 million yen, or 8.3%, year on year, and profit before tax was 2,823 million yen, a decrease of 231 million yen, or 7.6%, year on year. As a result, profit attributable to owners of parent was 1,881 million yen, a decrease of 186 million yen, or 9.0%, year on year.

1) Sales performance by service area

<Listed companies disclosure-related business>

In addition to the contribution of revenue from JBA Holdings Co., Ltd. to the performance, which became a consolidated subsidiary in August of last year, the persistent demand for operational efficiency led to an increase in revenue from outsourcing services related to financial closing support and the preparation of disclosure documents. On the other hand, our main service, support for preparing shareholder convocation notices, securities reports and other documents, saw a decline in revenue due to the aforementioned decrease in the number of listed companies, as well as a reduction in the number of printed pages resulting from the progress in the electronic provision system for shareholder meeting materials. As a result of factors

contributing to revenue growth outweighing those contributing to revenue decline, revenue of the listed companies disclosure-related business was 9,349 million yen, an increase of 1,009 million yen, or 12.1%, year on year.

<Listed companies IR and events-related, etc. business>

The revenue from Knowledge Base, Inc., which became a consolidated subsidiary in February this year and engages in the development and operation of system and AI solutions, contributed to earnings. In investor relations (IR) services for listed companies, revenue increased due to the expansion of orders for operational support of financial results briefings and IR events for investors, among other services. However, revenue related to support for preparing business reports for shareholders declined due to a reduction in the number of companies preparing such reports. Revenue in English translation services also decreased due to a decline in the number of orders and other factors. As a result, revenue of the listed companies IR and events-related, etc. business was 5,984 million yen, a decrease of 50 million yen, or 0.8%, year on year.

<Financial instruments disclosure-related business>

In services for investment trusts, revenue increased in support for the creation of prospectuses and sales materials due to the deployment of the FDS system to support investment trust document preparation at a major asset management company and factors such as the expansion of orders for new funds. On the other hand, in the real estate investment trust-related business, revenue decreased due to a reactionary decline following the IPO-related revenue recorded in the same period of the previous fiscal year. As a result, revenue of the financial instruments disclosure-related business was 3,439 million yen, a decrease of 63 million yen, or 1.8%, year on year.

<Database-related business>

In the database-related business, although there were some cancellations and other changes during contract renewals for existing customers, we worked to increase unit prices mainly from financial institutions, who are the main customers. The revenue from aiQ Corp. Ltd., which provides investor-oriented databases utilizing alternative data and became a consolidated subsidiary in May this year, also contributed to the performance. As a result, revenue of the database-related business was 598 million yen, an increase of 54 million yen, or 9.9%, year on year.

Revenue by service area

(Thousands of yen with fractional amounts rounded, unless otherwise noted)

Service area	First six months of FY2025 (from April 1, 2025 to September 30, 2025)		First six months of FY2026 (from April 1, 2026 to September 30, 2026)		Change	
	Amount	Composition ratio (%)	Amount	Composition ratio (%)	Amount	(%)
Listed companies disclosure-related business	8,340,149	45.2	9,349,250	48.3	1,009,101	12.1
Listed companies IR and events-related, etc. business	6,033,668	32.8	5,984,103	30.9	(49,565)	(0.8)
Financial instruments disclosure-related business	3,502,568	19.0	3,439,411	17.7	(63,157)	(1.8)
Database-related business	544,361	3.0	598,344	3.1	53,983	9.9
Total	18,420,746	100.0	19,371,108	100.0	950,362	5.2

Note: Amounts are based on sales prices.

2) Earnings summary

In the first six months, revenue increased by 950 million yen over the same period of the previous fiscal year in service areas of the listed companies disclosure-related business and the database-related business. Cost of sales amounted to 11,471 million yen, an increase of 519

million yen, or 4.7%, year on year, mainly due to the increase in newly consolidated subsidiaries joining the Group, system-related costs including AI investments, and labor costs. The cost of sales ratio decreased by 0.3 percentage points to 59.2% year on year, due to the effect of increased revenue. As a result, gross profit was 7,901 million yen, an increase of 432 million yen, or 5.8%, year on year. Selling, general and administrative expenses amounted to 5,180 million yen, an increase of 685 million yen, or 15.2%, year on year, mainly due to the increase in newly consolidated subsidiaries joining the Group, the rise in personnel expenses due to base salary increases, and the increase in M&A and IT-related costs. The ratio of selling, general and administrative expenses was 26.7%, an increase of 2.3 percentage points year on year. As a result, operating profit was 2,757 million yen, a decrease of 251 million yen, or 8.3%, year on year.

Profit before tax was 2,823 million yen, a decrease of 231 million yen, or 7.6%, year on year, as a result of the recordings of 88 million yen in finance income and 22 million yen in finance costs. As a result, profit attributable to owners of parent was 1,881 million yen, a decrease of 186 million yen, or 9.0%, year on year.

(iii) Seasonal factors of the second quarter

The Company and its subsidiaries (hereinafter the "Group") owe approximately two-thirds of its revenue to Japanese listed companies. Because roughly 60% of these companies close their books in March, orders for services related to account settlements and shareholders' meetings peak in the first quarter (from April to June). Consequently, as shown in the table below, revenue during the first quarter accounts for approximately 40% of the year total, while that during the second quarter (from July to September) is limited to 20% or less.

(Reference) Fiscal year ended March 31, 2026

	Q1 (Apr.–Jun.)	Q2 (Jul.–Sep.)	Q3 (Oct.–Dec.)	Q4 (Jan.–Mar.)	Year total
Revenue (Millions of yen)	11,938	6,483	7,473	6,927	32,821
Composition ratio (%)	36.4	19.7	22.8	21.1	100.0

(2) Explanation of financial position

As of September 30, 2026, total assets increased by 2,660 million yen from the previous fiscal year-end to 40,939 million yen.

Current assets increased by 2,172 million yen to 16,296 million yen. The main components included an increase of 3,184 million yen in cash and cash equivalents and a decrease of 798 million yen in trade and other receivables. Non-current assets increased by 488 million yen to 24,643 million yen. The main components included an increase of 177 million yen in goodwill, an increase of 741 million yen in other financial assets and a decrease of 202 million yen in deferred tax assets.

As of September 30, 2026, total liabilities increased by 1,164 million yen from the previous fiscal year-end to 14,934 million yen. The main components included a decrease of 430 million yen in trade and other payables, an increase of 631 million yen in income taxes payable, an increase of 916 million yen in contract liabilities and an increase of 116 million yen in other financial liabilities.

Equity totaled 26,005 million yen as of September 30, 2026, an increase of 1,496 million yen from the previous fiscal year-end. The main components included an increase due to the recording of 1,881 million yen in profit attributable to owners of parent, and a decrease due to dividends of surplus of 542 million yen. As a result, the ratio of equity attributable to owners of parent to total assets became 61.2%.

(3) Explanation of consolidated earnings forecasts and other forward-looking statements

<Outlook for the fiscal year ending March 31, 2027>

No changes have been made to the full-year consolidated earnings forecasts for the fiscal year ending March 31, 2027 announced on May 14, 2026.

2. Condensed semi-annual consolidated financial statements and significant notes thereto

(1) Condensed semi-annual consolidated statement of financial position

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	8,737,182	11,921,255
Trade and other receivables	3,471,004	2,672,610
Other financial assets	638,642	421,375
Inventories	607,053	607,296
Other current assets	670,359	673,639
Total current assets	14,124,240	16,296,176
Non-current assets		
Property, plant and equipment	4,587,344	4,481,473
Right-of-use assets	2,316,968	2,280,618
Goodwill	2,627,314	2,804,299
Intangible assets	6,124,977	6,056,575
Investment property	186,322	186,322
Other financial assets	7,122,099	7,863,521
Deferred tax assets	973,771	771,369
Other non-current assets	216,337	198,910
Total non-current assets	24,155,131	24,643,087
Total assets	38,279,371	40,939,263

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Borrowings	54,705	115,587
Lease liabilities	999,733	968,970
Trade and other payables	1,492,246	1,061,801
Income taxes payable	338,049	969,105
Contract liabilities	777,852	1,693,694
Other current liabilities	3,787,313	3,779,663
Total current liabilities	7,449,898	8,588,821
Non-current liabilities		
Borrowings	22,695	52,159
Lease liabilities	1,306,864	1,234,927
Deferred tax liabilities	631,078	569,775
Retirement benefit liability	2,308,386	2,271,064
Provisions	274,235	270,061
Other financial liabilities	1,537,276	1,653,504
Other non-current liabilities	239,342	293,733
Total non-current liabilities	6,319,876	6,345,224
Total liabilities	13,769,773	14,934,045
Equity		
Share capital	3,058,651	3,058,651
Capital surplus	3,194,113	3,042,461
Treasury shares	(3,269,510)	(3,211,595)
Other components of equity	1,226,752	1,459,655
Retained earnings	19,367,301	20,705,939
Total equity attributable to owners of parent	23,577,307	25,055,111
Non-controlling interests	932,291	950,107
Total equity	24,509,598	26,005,218
Total liabilities and equity	38,279,371	40,939,263

(2) Condensed semi-annual consolidated statement of profit or loss and condensed semi-annual consolidated statement of comprehensive income

(Condensed semi-annual consolidated statement of profit or loss)

(Thousands of yen)

	First six months ended September 30, 2025	First six months ended September 30, 2026
Revenue	18,420,746	19,371,108
Cost of sales	(10,951,885)	(11,470,590)
Gross profit	7,468,861	7,900,518
Selling, general and administrative expenses	(4,495,327)	(5,179,967)
Other income	46,191	47,631
Other expenses	(12,238)	(11,502)
Operating profit	3,007,487	2,756,679
Finance income	55,341	88,165
Finance costs	(8,715)	(21,829)
Profit before tax	3,054,114	2,823,015
Income tax expense	(995,942)	(923,822)
Profit	2,058,172	1,899,193
Profit attributable to		
Owners of parent	2,066,604	1,881,037
Non-controlling interests	(8,432)	18,156
Profit	2,058,172	1,899,193
Earnings per share		
Basic earnings per share (Yen)	81.01	76.23
Diluted earnings per share (Yen)	–	–

(Condensed semi-annual consolidated statement of comprehensive income)

(Thousands of yen)

	First six months ended September 30, 2025	First six months ended September 30, 2026
Profit	2,058,172	1,899,193
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	207,392	238,243
Total of items that will not be reclassified to profit or loss	207,392	238,243
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	40,290	(5,680)
Total of items that may be reclassified to profit or loss	40,290	(5,680)
Other comprehensive income, net of tax	247,682	232,563
Comprehensive income	2,305,854	2,131,756
Comprehensive income attributable to		
Owners of parent	2,314,286	2,113,940
Non-controlling interests	(8,432)	17,816
Comprehensive income	2,305,854	2,131,756

(3) Condensed semi-annual consolidated statement of changes in equity

First six months ended September 30, 2025

(Thousands of yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	Total
Balance as of April 1, 2025	3,058,651	4,688,104	(2,269,562)	47,272	1,050,776	1,098,047
Profit						–
Other comprehensive income				40,290	207,392	247,682
Total comprehensive income	–	–	–	40,290	207,392	247,682
Change in obtaining of control of subsidiaries						–
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)				–
Dividends						–
Transfer from other components of equity to retained earnings					14,717	14,717
Total transactions with owners	–	(1,493,991)	–	–	14,717	14,717
Balance as of September 30, 2025	3,058,651	3,194,113	(2,269,562)	87,561	1,272,885	1,360,446

	Equity attributable to owners of parent		Non-controlling interests	Total
	Retained earnings	Total		
Balance as of April 1, 2025	18,390,844	24,966,084	53,804	25,019,888
Profit	2,066,604	2,066,604	(8,432)	2,058,172
Other comprehensive income		247,682		247,682
Total comprehensive income	2,066,604	2,314,286	(8,432)	2,305,854
Change in obtaining of control of subsidiaries		–	837,096	837,096
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)		(1,493,991)
Dividends	(663,236)	(663,236)		(663,236)
Transfer from other components of equity to retained earnings	(14,717)	–		–
Total transactions with owners	(677,953)	(2,157,227)	837,096	(1,320,132)
Balance as of September 30, 2025	19,779,495	25,123,143	882,468	26,005,610

First six months ended September 30, 2026

(Thousands of yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	Total
Balance as of April 1, 2026	3,058,651	3,194,113	(3,269,510)	93,345	1,133,407	1,226,752
Profit						–
Other comprehensive income				(5,680)	238,584	232,904
Total comprehensive income	–	–	–	(5,680)	238,584	232,904
Purchase of treasury shares			(48)			–
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(95,800)				–
Dividends						–
Share-based payment transactions		(55,852)	57,963			–
Total transactions with owners	–	(151,652)	57,915	–	–	–
Balance as of September 30, 2026	3,058,651	3,042,461	(3,211,595)	87,665	1,371,990	1,459,655

	Equity attributable to owners of parent		Non-controlling interests	Total
	Retained earnings	Total		
Balance as of April 1, 2026	19,367,301	23,577,307	932,291	24,509,598
Profit	1,881,037	1,881,037	18,156	1,899,193
Other comprehensive income		232,904	(341)	232,563
Total comprehensive income	1,881,037	2,113,940	17,816	2,131,756
Purchase of treasury shares		(48)		(48)
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(95,800)		(95,800)
Dividends	(542,399)	(542,399)		(542,399)
Share-based payment transactions		2,111		2,111
Total transactions with owners	(542,399)	(636,136)	–	(636,136)
Balance as of September 30, 2026	20,705,939	25,055,111	950,107	26,005,218

(4) Notes to condensed semi-annual consolidated financial statements

(Segment information)

The reportable segments of the Group are components of the Company for which discrete financial information is available and regularly reviewed by the Board of Directors to make decisions about allocation of managerial resources and to assess their performance.

To more accurately reflect the nature of our business, the segment name of the Group has been changed from the previous “Disclosure and IR Support” to “Corporate Communication Support.”

The Group’s business consists of the corporate communications support and incidental business operations. As such, the Group has a single business segment, the corporate communications support business, since there are no separable operating segments.

(Notes on premise of going concern)

No items to report

(Significant subsequent events)

At the Board of Directors’ meeting held on October 30, 2026, the Company passed the resolution on the acquisition of treasury stock and the method of acquiring the stock in accordance with the provisions of Article 459, paragraph (1) of the Companies Act and the Company’s Articles of Incorporation.

For further details, please refer to the “Notice concerning the Acquisition of Treasury Stock and Purchase of Treasury Stock through Off-Auction Own Share Repurchase Trading (ToSTNet-3)” announced today.