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October 29, 2026

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

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Listing: Tokyo Stock Exchange
Securities code: 2317
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Scheduled date to file semi-annual securities report: November 10, 2026
Scheduled date to commence dividend payments: December 2, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA+S*		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	%	Millions of yen	%
September 30, 2026	48,913	4.1	8,329	6.5	7,558	(0.5)	8,062	1.7	5,344	(2.9)
September 30, 2025	46,967	17.1	7,820	35.0	7,593	36.2	7,927	46.5	5,502	47.7

Note: Comprehensive income For the six months ended September 30, 2026: ¥5,335 million [(1.8)%]
For the six months ended September 30, 2025: ¥5,432 million [48.5%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	14.95	–
September 30, 2025	15.39	–

* For the six months ended September 30, 2026: EBITDA+S of ¥8,329 million = operating profit of ¥7,558 million + depreciation of ¥351 million + share-based payment expenses of ¥419 million
For the six months ended September 30, 2025: EBITDA+S of ¥7,820 million = operating profit of ¥7,593 million + depreciation of ¥226 million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	62,249	43,139	67.6	117.67
March 31, 2026	61,079	40,221	64.9	110.82

Reference: Equity
As of September 30, 2026: ¥42,062 million
As of March 31, 2026: ¥39,612 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Six months ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	3,704	(390)	(2,842)	30,289
September 30, 2025	5,922	(287)	(2,157)	24,942

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	6.00	–	8.00	14.00
Fiscal year ending March 31, 2027	–	9.00			
Fiscal year ending March 31, 2027 (Forecast)			–	9.00	18.00

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

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

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA+S*		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	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	98,000	3.8	17,250	9.0	15,960	3.9	15,960	(1.1)	10,630	(6.0)	29.74

Note: Revisions to the earnings forecasts most recently announced: None

* EBITDA+S of ¥17,250 million = operating profit of ¥15,960 million + depreciation of ¥450 million + share-based payment expenses of ¥840 million

*** 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 September 30, 2026	425,880,000 shares
As of March 31, 2026	425,880,000 shares

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

As of September 30, 2026	68,424,177 shares
As of March 31, 2026	68,424,173 shares

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

Six months ended September 30, 2026	357,455,825 shares
Six months ended September 30, 2025	357,455,830 shares

Note: The Company has introduced a stock compensation plan, and in calculating the number of treasury shares of common shares at the end of the period and the average number of shares outstanding during the period, the number of treasury shares includes shares of the Company held by Japan Custody Bank, Ltd. (the Trust Account) as trust assets for the "Trust for Granting Shares to Directors" and the "Trust for Granting Shares to Executive Officers." The numbers of treasury shares held by the Trust Account included in the number of treasury shares at the ends of the periods ended September 30, 2026 and March 31, 2026 were both 1,552,600 shares, and the numbers of treasury shares held by the Trust Account excluded from the calculation of the average number of shares outstanding during the six months ended September 30, 2026 and six months ended September 30, 2025 were as follows: the average numbers of treasury shares of common shares held by the Trust Account for the six months ended September 30, 2026 and the six months ended September 30, 2025 were both 1,552,600 shares.

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

* Proper use of earnings forecasts, and other special matters

Forward-looking statements in this material, including earnings forecasts, are based on information currently available to the Company and on certain assumptions deemed reasonable. Actual results may differ significantly due to various factors. For assumptions underlying the forecast and cautions regarding the use of earnings forecasts, please refer to "1. Overview of operating results, etc., (3) Forward-looking forecasts, such as consolidated earnings forecasts" on page 4 of the Attached Materials.

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The Company will hold a briefing session for investors as follows. The materials distributed at the briefing will be posted on the Company's website immediately after this semi-annual financial results announcement.

・November 4, 2026 (Wednesday)　Company Information Briefing for Institutional Investors and Analysts

1. Overview of operating results, etc.

Matters discussed here that are not historical fact reflect judgments made as of September 30, 2026.

(1) Overview of operating results for the six months ended September 30, 2026

During the six months ended September 30, 2026 (April 1, 2026 to September 30, 2026), the Japanese economy showed a moderate recovery trend due to continued inbound demand and an improvement in the employment and income environment. On the other hand, the outlook remains uncertain given elevated raw materials prices arising from geopolitical and other factors, increased costs due to foreign exchange fluctuations, and developments in global trade and supply chains.

Given this environment, the Group aggressively accelerated business growth during the six months ended September 30, 2026 by promoting the optimal reallocation of management resources and boosting productivity, while focusing on continuous building of stable, recurring revenue businesses. At the same time, we concentrated our resources on areas with high added value and a high profit rate that are our strengths, such as consulting services that support DX and hands-on PMO projects requiring advanced management skills.

As a result of the above, consolidated results for the period under review were net sales of ¥48,913 million (up 4.1% year on year), operating profit of ¥7,558 million (down 0.5% year on year), ordinary profit of ¥8,062 million (up 1.7% year on year), and profit attributable to owners of parent of ¥5,344 million (down 2.9% year on year). Operating profit decreased slightly compared with the same period of the previous year due mainly to "temporary office relocation costs (including expenses associated with establishing new offices and restoration costs for restoring vacated premises to their original condition)," incurred as part of the Company's efforts to enhance productivity and expand operational scale through the consolidation of business locations and strengthened security measures, as well as the recognition of "share-based payment expenses," aimed at enhancing corporate value over the medium to long term. On the other hand, the Company has steadily expanded its revenue base and earnings generating capabilities in its core businesses. EBITDA+S, which reflects the Company's underlying earnings capacity, excluding costs associated with medium- to long-term growth investments, incentive-related expenses, and other such items, remained steady at ¥8,329 million (up 6.5% year on year).

In the period under review, "Reportable Segments" have been reclassified and some names have been changed in accordance with changes in each segment's content and main fields of business and optimization of our business portfolio. The following describes performance by segment. Note that net sales for each segment include inter-segment net sales or transfers.

(i) Next Generation Mobility Business

In this business, the Group maintained its inside approach from the highest upstream stages in direct transactions with major Japanese finished vehicle manufacturers and Tier 1 manufacturers, while expanding testing, project creation, and cross-integration proposals that combine IDY Corporation's communication edge device technology and strengths in the North American market. Additionally, we are promoting the improvement of development productivity through the use of AI and the evolution toward AI-native SDV development. Although orders temporarily fell below the prior year's level in the first quarter due to a lull in business activity, they have since shown signs of recovery in the second quarter, driven by progress in securing new contracts.

As a result, net sales in this business amounted to ¥4,080 million (up 7.5% year on year) and operating profit was ¥1,564 million (up 6.6% year on year).

(ii) Project Management Design Business

In this business, in addition to supporting the transition to next-generation communications (hitherto one of our strengths), we swiftly promoted the large-scale expansion of SDV development, the renewal of financial systems, and the strategic reallocation of resources to upstream processes in the AI field and large-scale system development. Our approach to project execution, which is to provide support from strategy formulation and IT assessments to development, operation, and maintenance in an integrated approach, has earned high praise, allowing us to maintain high pricing per project and profitability.

As a result, net sales in this business amounted to ¥6,586 million (down 8.3% year on year) and operating profit was ¥1,597 million (up 1.6% year on year).

(iii) Digital Integration Business

This business continued to benefit from strong demand for development and modernization of core and operational systems in the financial services sector, where IT investment demand remains strong. The Company also promoted improvements in billing rates by shifting resources towards high value-added services, including technical consulting for SaaS solutions and cloud utilization, while enhancing productivity by building expertise and experience in AI-driven software development. Through these

initiatives, we aim to develop the next generation of engineers while raising the Group's overall capabilities in AI-driven development.

As a result, net sales in this business amounted to ¥6,579 million (up 23.4% year on year) and operating profit was ¥1,682 million (up 31.9% year on year).

(iv) IT & DX Service Business

In this business, we expanded our comprehensive support for digital transformation at client companies through our accompanying PMO services, as well as our security services, and we further developed our DX testing services for the enterprise domain. Furthermore, through a contract service framework that leverages the organic collaboration of three Group companies, including a special subsidiary, we have worked to expand orders and build a stable operational foundation to improve quality and optimize operations in the BPO sector.

As a result, net sales in this business amounted to ¥11,463 million (up 3.8% year on year) and operating profit was ¥1,717 million (up 10.1% year on year).

(v) Business Solution Business

In this business, although the impact of the prior year's special demand for PC upgrades had subsided, we successfully secured orders for services supporting the transition to multi-cloud environments and for Zero Trust security solutions, amid continued strong demand for cloud migration, security, and networking solutions. In addition, we are further accelerating our shift away from reliance on product sales and have been advancing our transformation towards a high-value-added systems integration (SI) business that provides services, from AI implementation infrastructure to the full-scale deployment of AI PCs.

As a result, net sales in this business amounted to ¥18,186 million (up 0.7% year on year) and operating profit was ¥1,479 million (down 5.6% year on year).

(vi) DX & Subscription Business

In this business, in addition to expanding our subscription-based business centered on our flagship product, the proprietary Canbus. no-code DX platform, we saw steady growth in customization services during implementation and our accompanying DX adoption support services. Moreover, we have worked to further develop Group-wide, AI-driven solutions, including initiatives in the AI data center sector and support for the implementation of AI in other business areas (such as mobility and PM design).

As a result, net sales in this business amounted to ¥1,725 million (up 7.2% year on year) and operating profit was ¥187 million (up 40.0% year on year).

(vii) Online Solution Business

In this business, which was newly designated as a separate reportable segment in the current fiscal year, we are responding to strong demand for online game development that is compatible with a wide range of devices and vigorous demand for nearshore development, while also expanding our development line through Group synergies with Think Logic Co, Ltd. Furthermore, in response to the growing importance of user experience in the enterprise sector, we are applying the 3D technology, UI/UX expertise, and gamification insights we have cultivated through game development to applications in other business areas, including SDV development for mobility.

As a result, net sales in this business amounted to ¥518 million (up 583.4% year on year) and operating profit was ¥78 million (up 339.0% year on year).

(2) Overview of financial position for the six months ended September 30, 2026

(Assets)

Total assets as of September 30, 2026 amounted to ¥62,249 million (versus ¥61,079 million at the end of the previous fiscal year), an increase of ¥1,169 million from the end of the previous fiscal year. Current assets amounted to ¥55,446 million (versus ¥54,118 million at the end of the previous fiscal year), an increase of ¥1,328 million from the end of the previous fiscal year. This was mainly due to a ¥966 million increase in cash and deposits and a ¥247 million increase in merchandise. Non-current assets amounted to ¥6,803 million (versus ¥6,961 million at the end of the previous fiscal year), a decrease of ¥158 million from the end of the previous fiscal year. Property, plant and equipment amounted to ¥1,324 million (versus ¥1,327 million at the end of the previous fiscal year), a decrease of ¥3 million from the end of the previous fiscal year. Intangible assets amounted to ¥163 million (versus ¥176 million at the end of the previous fiscal year), a decrease of ¥12 million from the end of the previous fiscal year. Investments and other assets amounted to ¥5,314 million (versus ¥5,457 million at the end of the previous fiscal year), a decrease of ¥142 million from the end of the previous fiscal year.

(Liabilities)

Total liabilities amounted to ¥19,109 million (versus ¥20,858 million at the end of the previous fiscal year), a decline of ¥1,748 million from the end of the previous fiscal year. This was mainly due to a ¥781 million decrease in income taxes payable, a ¥398 million decrease in provision for bonuses, and a ¥310 million decrease in accounts payable - trade.

(Net assets)

Net assets amounted to ¥43,139 million (versus ¥40,221 million at the end of the previous fiscal year), an increase of ¥2,918 million from the end of the previous fiscal year. The increase was mainly due to profit attributable to owners of parent of ¥5,344 million and a ¥483 million increase in stock acquisition rights. The decrease was mainly due to dividends of surplus of ¥2,872 million. As a result, the equity-to-asset ratio increased 2.7 percentage points from the end of the previous fiscal year to 67.6%.

(3) Forward-looking forecasts, such as consolidated earnings forecasts

There are no changes in consolidated earnings forecasts for the fiscal year ending March 31, 2027, released on May 13, 2026.

2. Semi-annual consolidated financial statements

(1) Semi-annual consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	27,377	28,344
Notes and accounts receivable - trade, and contract assets	19,052	18,755
Securities	2,356	3,031
Crypto assets	399	434
Merchandise	1,194	1,442
Other	3,738	3,438
Allowance for doubtful accounts	(0)	(0)
Total current assets	54,118	55,446
Non-current assets		
Property, plant and equipment		
Buildings, net	713	762
Tools, furniture and fixtures, net	499	446
Land	97	97
Other, net	17	18
Total property, plant and equipment	1,327	1,324
Intangible assets		
Software	162	148
Software in progress	10	0
Other	3	15
Total intangible assets	176	163
Investments and other assets		
Investment securities	1,914	1,936
Long-term loans receivable from subsidiaries and associates	306	209
Leasehold and guarantee deposits	2,179	2,172
Deferred tax assets	1,209	1,094
Other	153	112
Allowance for doubtful accounts	(306)	(209)
Total investments and other assets	5,457	5,314
Total non-current assets	6,961	6,803
Total assets	61,079	62,249

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	8,730	8,419
Short-term borrowings	1,550	1,550
Accounts payable - other, and accrued expenses	2,799	2,750
Current portion of long-term borrowings	22	22
Income taxes payable	3,584	2,803
Provision for bonuses	2,357	1,959
Provision for loss on orders received	3	–
Provision for warranties for completed construction	–	16
Asset retirement obligations	–	246
Other	1,541	1,060
Total current liabilities	20,591	18,828
Non-current liabilities		
Long-term borrowings	29	18
Provision for share-based payments	216	242
Other	21	20
Total non-current liabilities	267	281
Total liabilities	20,858	19,109
Net assets		
Shareholders' equity		
Share capital	1,513	1,513
Capital surplus	2,188	2,176
Retained earnings	46,822	49,295
Treasury shares	(11,099)	(11,099)
Total shareholders' equity	39,424	41,885
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	12	15
Foreign currency translation adjustment	174	160
Total accumulated other comprehensive income	187	176
Share acquisition rights	–	483
Non-controlling interests	609	593
Total net assets	40,221	43,139
Total liabilities and net assets	61,079	62,249

(2) Semi-annual consolidated statement of income and semi-annual consolidated statement of comprehensive income

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	46,967	48,913
Cost of sales	34,762	35,848
Gross profit	12,205	13,065
Selling, general and administrative expenses	4,611	5,506
Operating profit	7,593	7,558
Non-operating income		
Interest income	45	31
Dividend income	27	46
Gain on sale of securities	20	161
Gain on valuation of securities	154	141
Gain on sale of crypto assets	–	26
Gain on valuation of crypto assets	–	59
Share of profit of entities accounted for using equity method	42	8
Foreign exchange gains	0	–
Other	62	81
Total non-operating income	354	556
Non-operating expenses		
Interest expenses	7	11
Loss on investments in investment partnerships	8	8
Foreign exchange losses	–	0
Loss on retirement of non-current assets	0	10
Extra retirement payments	–	16
Other	3	4
Total non-operating expenses	20	52
Ordinary profit	7,927	8,062
Profit before income taxes	7,927	8,062
Income taxes - current	2,390	2,603
Income taxes - deferred	46	113
Total income taxes	2,437	2,717
Profit	5,490	5,345
Profit (loss) attributable to non-controlling interests	(12)	1
Profit attributable to owners of parent	5,502	5,344

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	5,490	5,345
Other comprehensive income		
Valuation difference on available-for-sale securities	(54)	3
Foreign currency translation adjustment	(4)	(16)
Share of other comprehensive income of entities accounted for using equity method	1	2
Total other comprehensive income	(58)	(10)
Comprehensive income	5,432	5,335
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,444	5,333
Comprehensive income attributable to non-controlling interests	(12)	1

(3) Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	7,927	8,062
Depreciation	226	351
Increase (decrease) in allowance for doubtful accounts	(43)	(53)
Increase (decrease) in provision for bonuses	(257)	(398)
Increase (decrease) in provision for share-based payments	23	25
Interest and dividend income	(73)	(78)
Interest expenses	7	11
Loss (gain) on sale of securities	(20)	(161)
Loss (gain) on valuation of securities	(154)	(141)
Loss (gain) on investments in investment partnerships	8	8
Loss (gain) on sale of crypto assets	–	(26)
Loss (gain) on valuation of crypto assets	–	(59)
Share of loss (profit) of entities accounted for using equity method	(42)	(8)
Share-based payment expenses	–	419
Foreign exchange losses (gains)	(0)	0
Decrease (increase) in trade receivables	419	295
Decrease (increase) in inventories	821	(247)
Decrease (increase) in accounts receivable - other	10	(10)
Increase (decrease) in trade payables	(1,013)	(310)
Increase (decrease) in accounts payable - other, and accrued expenses	157	64
Increase (decrease) in accrued consumption taxes	73	(539)
Increase (decrease) in advances received	(150)	9
Other, net	(82)	(211)
Subtotal	7,837	7,001
Interest and dividends received	73	78
Interest paid	(7)	(12)
Income taxes paid	(2,009)	(3,363)
Income taxes refund	29	0
Net cash provided by (used in) operating activities	5,922	3,704
Cash flows from investing activities		
Net decrease (increase) in time deposits	(27)	59
Purchase of crypto assets	–	(478)
Proceeds from sale of crypto assets	–	529
Purchase of property, plant and equipment and intangible assets	(357)	(133)
Purchase of securities	(5,446)	(3,770)
Proceeds from sale of securities	6,152	3,356
Purchase of investment securities	(113)	(57)
Payments of leasehold and guarantee deposits	(518)	(2)
Proceeds from refund of leasehold and guarantee deposits	18	9
Proceeds from distributions from investment partnerships	23	46
Purchase of shares of subsidiaries and associates	(65)	(9)
Other payments	(0)	(2)
Other proceeds	46	62
Net cash provided by (used in) investing activities	(287)	(390)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from financing activities		
Repayments of long-term borrowings	–	(11)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	–	(27)
Purchase of treasury shares	(0)	(0)
Proceeds from issuance of share acquisition rights	–	63
Dividends paid	(2,157)	(2,867)
Net cash provided by (used in) financing activities	(2,157)	(2,842)
Effect of exchange rate change on cash and cash equivalents	0	(2)
Net increase (decrease) in cash and cash equivalents	3,478	469
Cash and cash equivalents at beginning of period	21,464	29,819
Cash and cash equivalents at end of period	24,942	30,289

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

(Notes on segment information, etc.)

Segment information

I Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

1. Information on net sales and profit or loss by reportable segment

(Millions of yen)

	Next Generation Mobility Business	Project Manage-ment Design Business	Digital Integration Business	IT & DX Service Business	Business Solution Business	DX & Subscription Business	Online Solution Business	Adjustment	Amount on semi-annual consolidated statement of income (see Note)
Net sales									
Net sales to external customers	3,792	7,185	5,333	10,927	18,056	1,602	69	–	46,967
Inter-segment net sales and transfers	2	0	–	115	10	7	6	(142)	–
Total	3,794	7,186	5,333	11,043	18,066	1,609	75	(142)	46,967
Segment profit	1,467	1,572	1,275	1,559	1,566	134	17	–	7,593

(Note) Segment profit is consistent with operating profit in the semi-annual consolidated statement of income.

2. Information about impairment loss or goodwill for non-current assets by reporting segment

No items to report.

II Six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

1. Information on net sales and profit or loss by reportable segment

(Millions of yen)

	Next Generation Mobility Business	Project Manage-ment Design Business	Digital Integration Business	IT & DX Service Business	Business Solution Business	DX & Subscription Business	Online Solution Business	Adjustment	Amount on semi-annual consolidated statement of income (see Notes)
Net sales									
Net sales to external customers	4,079	6,586	6,579	11,266	18,179	1,719	504	–	48,913
Inter-segment net sales and transfers	1	–	–	196	7	6	14	(225)	–
Total	4,080	6,586	6,579	11,463	18,186	1,725	518	(225)	48,913
Segment profit	1,564	1,597	1,682	1,717	1,479	187	78	(748)	7,558

(Notes) 1. Segment profit is adjusted to operating profit in the semi-annual consolidated statement of income.

2. The reasons for the expenses (¥748 million) being recorded as "Adjustments" rather than allocated to individual reportable segments during the six months ended September 30, 2026 are as follows:

(1) Rental expenses and other costs related to the new office (¥155 million), which is part of efforts towards consolidating locations and expanding operations, were incurred during the period before occupancy and therefore do not belong to any particular reportable segment.

(2) Share-based payment expenses related to paid stock options (¥419 million) were incurred in connection with the issuance of options intended to further boost the motivation and morale of the Company's directors and employees and to further strengthen the Company's cohesion, as part of our efforts to achieve medium-term business growth and increase corporate value, and therefore do not directly relate to the business activities of any specific reportable segment.

(3) Restoration costs were incurred in connection with the consolidation of business locations and the vacating of former office premises (¥165 million) and therefore do not belong to any particular reportable segment.

(4) Branding costs associated with advertising and promotional activities (¥8 million) are corporate-wide expenses intended to raise the overall profile of the Group and therefore do not belong to any particular reportable segment.

2. Matters concerning changes in reportable segments, etc.

Effective from the six months ended September 30, 2026, "Reportable Segments" have been reclassified and some names have been changed in accordance with changes in each segment's content and main fields of business.

Of the four consolidated subsidiaries that were classified under Other Businesses in the previous fiscal year, GaYa Co., Ltd. and Think Logic Co, Ltd. have been reclassified in the new Online Solutions Business category due to their increased significance, while IDY Corporation and Systena America Inc. have been reclassified under Next Generation Mobility Business.

Segment information for the six months ended September 30, 2025 is disclosed based on the new reportable segment classifications. In addition, effective from the six months ended September 30, 2026, as part of the optimization of our business portfolio, we transferred certain projects from the Project Management Design Business to the Digital Integration Business and the IT & DX Service Business. Accordingly, we have restated the figures for the six months ended September 30, 2025 based on the new classification following the transfer.

3. Information about impairment loss or goodwill for non-current assets by reporting segment

No items to report.

(Notes on substantial changes in amount of shareholder's equity)

No items to report.

(Notes on premise of going concern)

No items to report.

3. Supplementary information

Production, orders, and sales results

Effective from the six months ended September 30, 2026, “Reportable Segments” have been reclassified and some names have been changed in accordance with changes in each segment’s content and main fields of business.

Of the four consolidated subsidiaries that were classified under Other Businesses in the previous fiscal year, GaYa Co., Ltd. and Think Logic Co, Ltd. have been reclassified in the new Online Solutions Business category due to their increased significance, while IDY Corporation and Systena America Inc. have been reclassified under Next Generation Mobility Business.

Year-on-year changes are calculated after reclassification to the new reportable segments. In addition, effective from the six months ended September 30, 2026, as part of the optimization of our business portfolio, we transferred certain projects from the Project Management Design Business to the Digital Integration Business and the IT & DX Service Business. Accordingly, we have restated the figures for the six months ended September 30, 2025 based on the new classification following the transfer.

(1) Production results

Production results per business segment for the six months ended September 30, 2026 are as follows.

Business segment	Production (Millions of yen)	Year-on-year change (%)
Next Generation Mobility Business	1,890	107.7
Project Management Design Business	4,265	90.2
Digital Integration Business	4,430	122.1
IT & DX Service Business	7,883	100.5
Business Solution Business	810	97.7
Online Solution Business	241	–
Total	19,521	103.9

(Notes) 1. Within the Group, only segments that involve made-to-order activities are shown due to the nature of services.
2. The above amounts are stated at production cost.
3. The production output for the Online Solution Business is attributable to Think Logic Co, Ltd. Since the company became a consolidated subsidiary in the fourth quarter of the previous fiscal year, year-on-year comparisons are shown as “–.”

(2) Order results

Order results per business segment for the six months ended September 30, 2026 are as follows.

Business segment	Order value (Millions of yen)	Year-on-year change (%)	Backlog of orders (Millions of yen)	Year-on-year change (%)
Next Generation Mobility Business	3,279	77.0	3,282	93.3
Project Management Design Business	6,488	80.0	6,064	94.1
Digital Integration Business	7,110	125.0	4,962	114.9
IT & DX Service Business	11,301	100.9	7,873	103.6
Business Solution Business	1,019	91.3	911	97.4
Online Solution Business	497	–	311	–
Total	29,697	97.8	23,406	102.6

(Notes) 1. Within the Group, only segments that involve made-to-order activities are shown due to the nature of services.
2. The order value and backlog of orders for the Online Solution Business are attributable to Think Logic Co, Ltd. Since the company became a consolidated subsidiary in the fourth quarter of the previous fiscal year, year-on-year comparisons are shown as “–.”

(3) Sales results

Sales results per business segment for the six months ended September 30, 2026 are as follows.

Business segment	Net sales (Millions of yen)	Year-on-year change (%)
Next Generation Mobility Business	4,079	107.6
Project Management Design Business	6,586	91.7
Digital Integration Business	6,579	123.4
IT & DX Service Business	11,266	103.1
Business Solution Business	18,179	100.7
DX & Subscription Business	1,719	107.3
Online Solution Business	504	721.8
Total	48,913	104.1

(Note) Inter-segment transactions are offset and eliminated.