Note: 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.

July 30, 2026

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

Company name: Systena Corporation
Listing: Tokyo Stock Exchange
Securities code: 2317
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Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	23,799	5.5	4,131	14.2	3,834	9.0	3,984	6.3	2,668	3.1
June 30, 2025	22,553	14.2	3,617	31.5	3,516	33.0	3,747	41.3	2,589	42.5

Note: Comprehensive income For the three months ended June 30, 2026: ¥2,681 million [4.8%]
For the three months ended June 30, 2025: ¥2,558 million [38.4%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	7.46	–
June 30, 2025	7.24	–

* For the three months ended June 30, 2026: EBITDA+S of ¥4,131 million = operating profit of ¥3,834 million + depreciation of ¥87 million + share-based payment expenses of ¥209 million

For the three months ended June 30, 2025: EBITDA+S of ¥3,617 million = operating profit of ¥3,516 million + depreciation of ¥101 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
June 30, 2026	58,113	40,276	67.8	110.26
March 31, 2026	61,079	40,221	64.9	110.82

Reference: Equity
As of June 30, 2026: ¥39,411 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
Three months ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
June 30, 2026	1,883	235	(2,805)	29,139
June 30, 2025	1,332	(534)	(2,134)	20,122

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	–				
Fiscal year ending March 31, 2027 (Forecast)		9.00	–	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 quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
   (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
   (ii) Changes in accounting policies due to other reasons: None
   (iii) Changes in accounting estimates: None
   (iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of June 30, 2026	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 June 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)

Three months ended June 30, 2026	357,455,826 shares
Three months ended June 30, 2025	357,455,833 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 June 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 three months ended June 30, 2026 and three months ended June 30, 2025 were as follows: the average numbers of treasury shares of common shares held by the Trust Account for the three months ended June 30, 2026 and the three months ended June 30, 2025 were both 1,552,600 shares.

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: None

* 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.

Attached Materials Table of Contents

1. Overview of operating results, etc.

Matters discussed here that are not historical fact reflect judgments made as of the end of the quarter of the fiscal year under review.

(1) Overview of operating results for the period under review

During the three months ended June 30, 2026 (April 1, 2026 to June 30, 2026), the Japanese economy showed a moderate recovery trend supported by sustained high levels of inbound demand and improvements in the employment and income environment resulting from substantial wage increases agreed upon during this spring's labor-management negotiations. On the other hand, persistently high energy and raw material prices amidst prolonged and escalating geopolitical risks, as well as the rapid depreciation of the yen in the foreign exchange market and the resulting high volatility, continued to exert upward pressure on corporate costs and erode household purchasing power. Furthermore, the outlook remains uncertain mainly due to the trends in global trade policies and the impact from the international restructuring of supply chains.

Given this environment, the Group has promoted the goal of "maximizing corporate value through cross-domain initiatives" as outlined in its new medium-term management plan, and has endeavored to bring about the evolution of its revenue structure by advancing into growth areas within its AI-related businesses and expanding its recurring revenue business. Particularly within our core business area of IT investment, we recognized the rapid shift in corporate adoption of generative AI from "proof-of-concept (PoC)" to "full-scale implementation into actual business processes," successfully harnessing the robust demand for IT investment driven by companies' efforts to pursue digital transformation (DX) and enhance data-driven management. Furthermore, we aggressively accelerated business growth by promoting the optimal reallocation of management resources and boosting productivity, while focusing on building 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 ¥23,799 million (up 5.5% year on year), operating profit of ¥3,834 million (up 9.0% year on year), ordinary profit of ¥3,984 million (up 6.3% year on year), and profit attributable to owners of parent of ¥2,668 million (up 3.1% 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

This business is positioned as a core area, which is responsible for the "expansion into growth areas within AI-related businesses." Starting in the first quarter of the fiscal year under review, we reclassified our reportable segments to optimize the allocation of management resources and maximize business synergies, transitioning to a structure that integrates overseas operations and the business of our consolidated subsidiary, IDY Corporation, into the existing mobility development segment. The market environment in which this business operates continues to see robust activity, including the acquisition of major projects in the in-vehicle cockpit, connected, and HMI sectors driven by the accelerating shift toward Software-Defined Vehicles (SDVs) in the automotive industry, as well as growing demand for wireless communication solutions such as edge gateways and M2M utilizing IoT and 5G. Given these conditions, 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 actively promoting testing, project creation, and cross-integration proposals that combine IDY'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.

As a result, net sales in this business amounted to ¥2,176 million (up 17.2% year on year) and operating profit was ¥872 million (up 23.5% year on year).

(ii) Project Management Design Business

As a driving force behind the "AI cross-domain strategy" amidst the increasing sophistication and complexity of corporate system development and DX promotion projects, this business successfully captured the growing demand for its unique "execution-focused PMO support," which bridges the gap between the upstream strategic phase (such as strategic planning and requirements definition) and the development phase. During the three months ended June 30, 2026, 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 reallocation of resources to upstream processes in the AI field and large-scale system development. We have evolved our role to one that involves designing how to implement AI into business operations themselves. 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 a high level of profitability.

As a result, net sales in this business amounted to ¥3,340 million (down 8.6% year on year) and operating profit was ¥774 million (down 1.8% year on year).

(iii) Digital Integration Business

As a business that puts the “AI talent development strategy” into practice, we have leveraged the industry-specific expertise and technological advantages we have cultivated over many years to successfully secure projects involving the modernization of financial institutions’ mission-critical core systems, as well as new DX-related development projects, including the digitization of government services. Furthermore, building on our track record of high-quality development, we are shifting resources toward high-value-added areas such as technical consulting for SaaS solutions and cloud utilization, and accumulating practical experience in AI-driven development within our development processes, thereby cultivating the next generation of engineers and enhancing the Group’s overall AI-driven development capabilities.

As a result, net sales in this business amounted to ¥3,235 million (up 25.4% year on year) and operating profit was ¥786 million (up 36.9% year on year).

(iv) IT & DX Service Business

This business serves as a foundation for sustained revenue, which is responsible for the “evolution of our revenue structure through the expansion of recurring revenue businesses.” It also allows us to gain a deeper understanding of our customers’ actual business operations through operation and maintenance, thereby serving as a departure point for expanding future DX and AI implementation projects to other business areas. During the three months ended June 30, 2026, we expanded our support for digital transformation through our accompanying PMO services, which involve working directly on-site at client companies to provide comprehensive support, 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 driven further expansion in orders and built a stable operational foundation by improving quality and optimizing operations in the BPO sector.

As a result, net sales in this business amounted to ¥5,727 million (up 5.5% year on year) and operating profit was ¥793 million (up 13.3% year on year).

(v) Business Solution Business

This business serves as a cross-functional area, which is responsible for “strengthening the competitiveness of each business,” while also playing a role in attracting a broad customer base and connecting to system development, operations, and AI implementation projects in other business units. During the three months ended June 30, 2026, although the special demand related to Windows 10 had subsided, we secured orders for services supporting the transition to multi-cloud environments and for Zero Trust security solutions, amid continued demand in the areas of cloud migration, security, and networking. We are accelerating our shift away from reliance on product sales and moving toward a high-value-added system integration (SI) business that provides services, in an integrated approach, from AI implementation infrastructure to the full-scale deployment of AI PCs.

As a result, net sales in this business amounted to ¥8,579 million (up 1.5% year on year) and operating profit was ¥732 million (up 3.4% year on year).

(vi) DX & Subscription Business

This business is positioned as a core business that generates expertise in the “AI cross-domain strategy” and the “AI talent development strategy,” which serve as the focal points of our growth strategy, and makes this expertise available to the entire Group. During the three months ended June 30, 2026, 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 are working 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 ¥613 million (down 1.4% year on year) and operating profit was ¥93 million (up 208.7% year on year).

(vii) Online Solution Business

As a growth area, which is responsible for the “evolution of our business portfolio,” we have newly designated this business as an independent reportable segment effective from the first quarter of the fiscal year under review, centered around our two consolidated subsidiaries of GaYa Co., Ltd. and Think Logic Co, Ltd. In this business, we are responding to strong demand for online game development that is compatible with a wide range of devices and vigorous demand for technical services for nearshore development, while also expanding our development line through Group synergies with Think Logic, which we have made a wholly owned subsidiary. 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 ¥251 million (up 617.5% year on year) and operating profit was ¥30 million (up 245.8% year on year).

(2) Overview of financial position for the period under review

(Assets)

Total assets at the end of the first quarter of the fiscal year under review amounted to ¥58,113 million (versus ¥61,079 million at the end of the previous fiscal year), a decrease of ¥2,966 million from the end of the previous fiscal year. Current assets amounted to ¥51,620 million (versus ¥54,118 million at the end of the previous fiscal year), a decrease of ¥2,497 million from the end of the previous fiscal year. This was mainly due to a ¥1,888 million decrease in notes and accounts receivable - trade, and contract assets, and a 793 million decrease in cash and deposits. Non-current assets amounted to ¥6,492 million (versus ¥6,961 million at the end of the previous fiscal year), a decrease of ¥469 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 ¥2 million from the end of the previous fiscal year. Intangible assets amounted to ¥162 million (versus ¥176 million at the end of the previous fiscal year), a decrease of ¥14 million from the end of the previous fiscal year. Investments and other assets amounted to ¥5,005 million (versus ¥5,457 million at the end of the previous fiscal year), a decrease of ¥452 million from the end of the previous fiscal year. This was mainly due to a ¥481 million decrease in deferred tax assets.

(Liabilities)

Total liabilities amounted to ¥17,837 million (versus ¥20,858 million at the end of the previous fiscal year), a decline of ¥3,021 million from the end of the previous fiscal year. This was mainly due to a ¥2,653 million decrease in income taxes payable and a ¥1,175 million decrease in provision for bonuses.

(Net assets)

Net assets amounted to ¥40,276 million (versus ¥40,221 million at the end of the previous fiscal year), an increase of ¥55 million from the end of the previous fiscal year. The increase was mainly due to profit attributable to owners of parent of ¥2,668 million and a ¥273 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 2.9 percentage points from the end of the previous fiscal year to 67.8%.

(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. Quarterly consolidated financial statements

(1) Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	27,377	26,584
Notes and accounts receivable - trade, and contract assets	19,051	17,163
Securities	2,356	2,145
Crypto assets	399	398
Merchandise	1,194	1,324
Other	3,738	4,006
Allowance for doubtful accounts	(0)	(0)
Total current assets	54,118	51,620
Non-current assets		
Property, plant and equipment		
Buildings, net	713	735
Tools, furniture and fixtures, net	499	475
Land	97	97
Other, net	17	16
Total property, plant and equipment	1,327	1,324
Intangible assets		
Software	162	158
Software in progress	10	–
Other	3	3
Total intangible assets	176	162
Investments and other assets		
Investment securities	1,914	1,965
Long-term loans receivable from subsidiaries and associates	306	234
Leasehold and guarantee deposits	2,179	2,180
Deferred tax assets	1,209	727
Other	153	132
Allowance for doubtful accounts	(306)	(234)
Total investments and other assets	5,457	5,005
Total non-current assets	6,961	6,492
Total assets	61,079	58,113

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	8,730	8,821
Short-term borrowings	1,550	1,550
Accounts payable - other, and accrued expenses	2,799	2,980
Current portion of long-term borrowings	22	22
Income taxes payable	3,584	930
Provision for bonuses	2,357	1,181
Provision for loss on orders received	3	–
Other	1,541	2,077
Total current liabilities	20,591	17,563
Non-current liabilities		
Long-term borrowings	29	23
Provision for share-based payments	216	228
Other	21	21
Total non-current liabilities	267	273
Total liabilities	20,858	17,837
Net assets		
Shareholders’ equity		
Share capital	1,513	1,513
Capital surplus	2,188	2,176
Retained earnings	46,822	46,618
Treasury shares	(11,099)	(11,099)
Total shareholders’ equity	39,424	39,209
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	12	12
Foreign currency translation adjustment	174	190
Total accumulated other comprehensive income	187	202
Share acquisition rights	–	273
Non-controlling interests	609	591
Total net assets	40,221	40,276
Total liabilities and net assets	61,079	58,113

(2) Quarterly consolidated statement of income and quarterly consolidated statement of comprehensive income

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	22,553	23,799
Cost of sales	16,602	17,201
Gross profit	5,951	6,598
Selling, general and administrative expenses	2,435	2,764
Operating profit	3,516	3,834
Non-operating income		
Interest income	5	5
Dividend income	25	14
Gain on sale of securities	12	169
Gain on valuation of securities	149	–
Share of profit of entities accounted for using equity method	21	16
Foreign exchange gains	–	0
Other	24	93
Total non-operating income	238	299
Non-operating expenses		
Interest expenses	3	5
Loss on valuation of securities	–	58
Loss on valuation of crypto assets	–	71
Foreign exchange losses	1	–
Other	1	13
Total non-operating expenses	7	149
Ordinary profit	3,747	3,984
Profit before income taxes	3,747	3,984
Income taxes - current	765	836
Income taxes - deferred	414	481
Total income taxes	1,180	1,318
Profit	2,567	2,666
Loss attributable to non-controlling interests	(21)	(1)
Profit attributable to owners of parent	2,589	2,668

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	2,567	2,666
Other comprehensive income		
Valuation difference on available-for-sale securities	16	–
Foreign currency translation adjustment	(32)	17
Share of other comprehensive income of entities accounted for using equity method	6	(2)
Total other comprehensive income	(9)	15
Comprehensive income	2,558	2,681
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,579	2,683
Comprehensive income attributable to non-controlling interests	(21)	(1)

(3) Quarterly consolidated statement of cash flows

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	3,747	3,984
Depreciation	101	87
Increase (decrease) in allowance for doubtful accounts	–	(53)
Increase (decrease) in provision for bonuses	(1,086)	(1,175)
Increase (decrease) in provision for share-based payments	11	11
Interest and dividend income	(31)	(19)
Interest expenses	3	5
Loss (gain) on sale of securities	(12)	(169)
Loss (gain) on valuation of securities	(149)	58
Loss (gain) on valuation of crypto assets	–	71
Share of loss (profit) of entities accounted for using equity method	(21)	(16)
Share-based payment expenses	–	209
Foreign exchange losses (gains)	1	(0)
Decrease (increase) in trade receivables	1,548	1,889
Decrease (increase) in inventories	145	(129)
Decrease (increase) in advance payments to suppliers	(3)	(2)
Increase (decrease) in trade payables	(1,817)	90
Increase (decrease) in accounts payable - other, and accrued expenses	482	294
Increase (decrease) in accrued consumption taxes	216	(125)
Increase (decrease) in advances received	(76)	21
Other, net	252	190
Subtotal	3,313	5,223
Interest and dividends received	31	19
Interest paid	(3)	(5)
Income taxes paid	(2,008)	(3,354)
Net cash provided by (used in) operating activities	1,332	1,883
Cash flows from investing activities		
Net decrease (increase) in time deposits	130	109
Purchase of crypto assets	–	(70)
Purchase of property, plant and equipment and intangible assets	(89)	(131)
Proceeds from sale of property, plant and equipment and intangible assets	–	5
Purchase of securities	(348)	(2,673)
Proceeds from sale of securities	326	2,952
Purchase of investment securities	(13)	(57)
Payments of leasehold and guarantee deposits	(513)	(2)
Proceeds from refund of leasehold and guarantee deposits	15	1
Proceeds from distributions from investment partnerships	23	46
Purchase of shares of subsidiaries and associates	(65)	–
Other payments	(0)	(1)
Other proceeds	0	55
Net cash provided by (used in) investing activities	(534)	235

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Cash flows from financing activities		
Repayments of long-term borrowings	–	(5)
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	(2,134)	(2,836)
Net cash provided by (used in) financing activities	(2,134)	(2,805)
Effect of exchange rate change on cash and cash equivalents	(5)	7
Net increase (decrease) in cash and cash equivalents	(1,341)	(680)
Cash and cash equivalents at beginning of period	21,464	29,819
Cash and cash equivalents at end of period	20,122	29,139

(4) Notes to the quarterly consolidated financial statements

(Notes on segment information, etc.)

Segment information

I Three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

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

(Millions of yen)

	Next Generation Mobility Business	Project Management Design Business	Digital Integration Business	IT & DX Service Business	Business Solution Business	DX & Subscription Business	Online Solution Business	Adjustment	Amount on quarterly consolidated statement of income (see Notes)
Net sales									
Net sales to external customers	1,856	3,655	2,580	5,360	8,448	619	31	–	22,553
Inter-segment net sales and transfers	0	0	–	68	4	2	3	(80)	–
Total	1,856	3,656	2,580	5,429	8,453	622	34	(80)	22,553
Segment profit	706	788	574	700	707	30	8	–	3,516

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

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

No items to report.

II Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

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

(Millions of yen)

	Next Generation Mobility Business	Project Management Design Business	Digital Integration Business	IT & DX Service Business	Business Solution Business	DX & Subscription Business	Online Solution Business	Adjustment	Amount on quarterly consolidated statement of income (see Notes)
Net sales									
Net sales to external customers	2,176	3,340	3,235	5,613	8,576	611	245	–	23,799
Inter-segment net sales and transfers	0	–	–	114	3	2	5	(125)	–
Total	2,176	3,340	3,235	5,727	8,579	613	251	(125)	23,799
Segment profit	872	774	786	793	732	93	30	(247)	3,834

(Note)
1. Segment profit is adjusted to operating profit in the quarterly consolidated statement of income.
2. The reasons for the expenses (¥247 million) being recorded as “Adjustments” rather than allocated to individual reportable segments during the three months ended June 30, 2026 are as follows:
   (1) Rental expenses and other costs related to the new location for business expansion (¥38 million) were incurred during the period before occupancy began and therefore do not belong to any specific reportable segment.
   (2) Share-based payment expenses related to paid stock options (¥209 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.

2. Matters concerning changes in reportable segments, etc.

Effective from the first quarter of the current fiscal year, “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 three months ended June 30, 2025 is disclosed based on the new reportable segment classifications. In addition, effective from the first quarter of the current fiscal year, 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 three months ended June 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 first quarter of the current fiscal year, “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 first quarter of the current fiscal year, 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 three months ended June 30, 2025 based on the new classification following the transfer.

(1) Production results

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

Business segment	Production (Millions of yen)	Year-on-year change (%)
Next Generation Mobility Business	959	113.6
Project Management Design Business	2,170	90.6
Digital Integration Business	2,189	123.7
IT & DX Service Business	3,983	102.5
Business Solution Business	470	113.4
Online Solution Business	118	–
Total	9,890	106.2

(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 segment for the three months ended June 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	1,476	61.8	3,382	94.4
Project Management Design Business	3,172	76.7	5,994	99.8
Digital Integration Business	3,597	126.5	4,792	113.6
IT & DX Service Business	5,716	101.1	7,942	104.2
Business Solution Business	544	87.2	918	98.1
Online Solution Business	180	–	233	–
Total	14,688	93.9	23,262	104.0

(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 three months ended June 30, 2026 are as follows.

Business segment	Net sales (Millions of yen)	Year-on-year change (%)
Next Generation Mobility Business	2,176	117.2
Project Management Design Business	3,340	91.4
Digital Integration Business	3,235	125.4
IT & DX Service Business	5,613	104.7
Business Solution Business	8,576	101.5
DX & Subscription Business	611	98.7
Online Solution Business	245	766.5
Total	23,799	105.5

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