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May 15, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: OPTiM CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 3694
URL: https://www.optim.co.jp/
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Scheduled date of annual general meeting of shareholders: June 25, 2026
Scheduled date to commence dividend payments: -
Scheduled date to file annual securities report: June 26, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	11,731	10.9	1,969	0.8	1,950	4.7	1,114	(5.4)
March 31, 2025	10,580	3.3	1,954	0.7	1,862	1.0	1,178	0.6

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥ 1,144 million [(2.7) %]
For the fiscal year ended March 31, 2025: ¥ 1,175 million [2.0%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	20.25	-	12.6	16.6	16.8
March 31, 2025	21.39	21.29	15.0	18.0	18.5

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended March 31, 2026: ¥ (32) million
For the fiscal year ended March 31, 2025: ¥ (73) 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
March 31, 2026	12,431	9,378	74.7	170.37
March 31, 2025	11,094	8,519	76.0	152.94

Reference: Equity
As of March 31, 2026: ¥ 9,284 million
As of March 31, 2025: ¥ 8,426 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
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	1,594	(1,291)	968	3,005
March 31, 2025	2,111	(1,966)	(312)	1,734

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ended March 31, 2026	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending March 31, 2027 (Forecast)	-	-	-	-	-		-	

Note: Breakdown of the year-end dividend for the fiscal year ended March 31, 2026 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result 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		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	12,980	10.6	1,980	0.5	-		-		-

*** Notes**

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

Newly included: - companies( )

Excluded: - companies( )

(2) 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

(3) Number of issued shares (common shares)

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

As of March 31, 2026	54,598,528 shares
As of March 31, 2025	55,198,528 shares

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

As of March 31, 2026	99,888 shares
As of March 31, 2025	99,888 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended March 31, 2026	55,026,311 shares
Fiscal Year ended March 31, 2025	55,090,773 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	11,410	11.0	1,952	1.2	1,965	2.6	1,066	(9.4)
March 31, 2025	10,277	3.0	1,928	(1.8)	1,915	(1.6)	1,177	12.5

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2026	19.38	-
March 31, 2025	21.37	21.27

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	12,239	9,221	75.3	169.19
March 31, 2025	10,957	8,410	76.8	152.64

Reference: Equity

As of March 31, 2026: ¥ 9,220 million
As of March 31, 2025: ¥ 8,410 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters
The forward-looking statements, including the financial results forecasts contained in this document are based on information currently available to the Company and on certain assumptions deemed reasonable by the Company, and are not intended as a promise by the Company that these will be achieved. Actual results may differ materially due to a variety of factors.

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1. Summary of Operating Results, etc.

(1) Summary of Operating Results for the Current Fiscal Year

The Group has developed its business under the vision of "Creating the future of every industries with AI."

Until now, the Group has operated as a single segment, the "Optimal Business"; however, in response to the significant growth of the Agritech field and the increasing importance thereof, and in order to appropriately disclose the substance of its business, the Group has changed its reportable segments to two segments—the "**AX (AI Transformation)** (*1) **Business**" and the "**Agritech Business**"—from the current consolidated fiscal year.

Service categories are as follows:

- AX Business
  - IT Management AX Services (OPTiM Biz, OPTiM Biz Premium, OPTiM AIRES, OPTiM Collaboration Portal, etc.)
  - Construction & Civil Engineering AX Services (OPTiM Geo Scan, etc.)
  - Healthcare AX Services (OPTiM AI Hospital, etc.)
  - Office AX Services (OPTiM Document Management, OPTiM Contract, OPTiM Electronic Bookkeeping, etc.)
  - Communication AX Services (Official municipal super app, OPTiM Support & Growth Portal, etc.)
  - Other Services (including general consumer-oriented services and single-year spot projects, etc.)
- Agritech Business
  - Smart Agriculture Services (Agri Buddy, etc.)

In light of the above, the results by segment for the current consolidated fiscal year are as follows:

(1) AX Business

Various AX services are growing steadily.

IT Management AX services have grown steadily, making a significant contribution to both revenue and profit.

The number of licenses has expanded, centered on "OPTiM Biz," an MDM service with the No.1 domestic market share for 15 consecutive years (*2), significantly contributing to increased net sales.

With an overwhelming market share of over 180,000 companies (*3) and a stock-based business model, the service generates high profit margins.

In addition, the Group has launched "OPTiM Biz Premium," a service that enhances efficiency and automation of all IT Management systems operations while providing security.

This service integrates SaaS management, device management, ID management, and other services provided by the Group, and is built on a single platform, which is a key strength. It provides users with a unified dashboard, a consistent user experience, login via a common ID, seamless integration of functions, and reduced implementation costs, thereby offering enhanced convenience and effectiveness.

This service is also designed to be easily upsold (*4) by "OPTiM Biz" sales partners, and preparations for partner-based sales are progressing.

In the Construction & Civil Engineering AX services, the number of licenses for "OPTiM Geo Scan" has been increasing steadily.

With "OPTiM Geo Scan," millimeter-level positioning accuracy in location measurement has newly been achieved. As a result, surveying and positioning tasks that previously required multiple workers and expensive specialized equipment can now be performed using only a smartphone, and 3D data can also be generated. These technologies are highly beneficial for the construction industry, where labor shortages and the decline in skilled workers are becoming increasingly serious, and future growth is expected.

In the Medical AX services, the healthcare industry is facing a challenging situation, including worsening labor shortages and deficit operations due to rising personnel costs and inflation. Under such circumstances, government-led DX (*5) initiatives have begun to advance as a solution. With tailwinds such as the inclusion of generative AI (*6) requirements in the 2026 revision of medical service fees, the business is beginning to capture growth opportunities.

In healthcare settings, a large volume of document creation and management tasks occur. "OPTiM AI Hospital," which can

significantly reduce the workload associated with document creation and management, has had its effectiveness published in internationally peer-reviewed papers and has received extremely high evaluations from third-party organizations. This service is currently undergoing PoC (*7) trials at multiple hospitals toward full-scale implementation and has also been highly evaluated by healthcare professionals. The adoption rate following PoC is very high, and as DX initiatives are finally entering full-scale implementation in the healthcare industry, the service is attracting attention and has strong growth potential.

In the Office AX services, generative AI-powered services such as “OPTiM Document Management,” “OPTiM Contract,” and “OPTiM Electronic Bookkeeping” continue to grow, supported by the spread of DX and AX within enterprises.

In the Communication AX services, the Group provides services that digitize and enable AX in communication between companies and their customers, as well as between municipalities and their residents, steadily accumulating results.

The integrated resident portal application, the “Official Municipal Super App,” has been adopted by multiple municipalities, including Hashikami Town in Aomori Prefecture and Kanzaki City in Saga Prefecture, and is expanding its reach. In addition, this service has been listed in the Digital Service Catalog for Regional Revitalization by the Digital Agency. This indicates that the service meets the model specifications defined by the Digital Agency and complies with national standards, thereby enhancing credibility with municipalities.Furthermore, the AI customer portal “OPTiM Support & Growth Portal,” which enables both improved customer satisfaction and revenue expansion by allowing AI to create and automate the operation of customer portal sites, has begun to be adopted by many companies due to its significant effectiveness.

While the Company continues to grow with a focus on AX, revenue from Other Services (including general consumer-oriented services and single-year spot projects) that have fallen outside the focus areas has been declining.

As a result, this segment continued to achieve both revenue and profit growth in the current consolidated fiscal year, with net sales of 9,092,348 thousand yen (up 2.7% year on year) and operating profit of 4,995,995 thousand yen (up 7.4% year on year), further strengthening the earnings structure. Furthermore, revenue from AX services alone, excluding Other Services, amounted to 8,655,826 thousand yen (up 5.2% year on year).

In addition, as each license-based service expanded steadily, stock-based revenue within the AX services reached 7,051,687 thousand yen (up 5.2% year on year), maintaining a high stock revenue ratio of 81.4%.

(2) Agritech Business

The Group provides smart agriculture services aimed at realizing “enjoyable, stylish, and profitable agriculture” by solving issues in the production, collection, processing, and distribution processes of crops and achieving AX across the entire agricultural sector.

Smart agriculture services, in particular the drone-based spraying AX service for rice cultivation, have grown into Japan’s largest drone pesticide spraying service, driven by the increase in pests and diseases due to climate change and the shift from helicopters to drones.

During the current consolidated fiscal year, the pest control (*8) usage of the drone pesticide spraying AX service for crops such as rice, wheat, and soybeans reached 134 municipalities across 25 prefectures, covering 133,000 fields (*9) and 32,000 hectares (320 km^2), which is equivalent to approximately 15% of the total area of Tokyo Metropolis and about half the size of the Tokyo 23 wards.

In addition, 98% of producers who used the service during the current consolidated fiscal year have expressed their intention to continue using the service in the next fiscal year, reflecting very high evaluations from producers, JA, and Zen-Noh(National Federation of Agricultural Cooperative Associations). Furthermore, the service is expanding horizontally, with pest control applications for other crops such as green onions and citrus fruits and adaptation to new crops progressing.

In addition, during the current consolidated fiscal year, a new drone-based shading and heat-shielding agent spraying AX service was launched. This service applies special materials to rooftops using drones to prevent indoor temperature increases. This service is also attracting attention due to the effects of climate change, and applications from customers wishing to use the service have been received since its announcement.

As a result, this segment achieved significant growth, with net sales of 2,639,456 thousand yen (up 52.7% year on year). Due

to proactive growth investments, operating loss expanded to 460,121 thousand yen (down 57,429 thousand yen year on year); however, the operating margin improved to -17.4% (up 5.9 percentage points year on year), indicating an improving earnings structure.

The “OPTiM Cloud IoT OS,” which has been developed over many years as the platform for providing the above AX services and smart agriculture services, has been further advanced and rebranded as a new service platform, “OPTiM AIR (AI IoT Robotics Platform),” embodying the Group’s corporate philosophy of “We make the Net as simple as breathing.” This enables faster service development than ever before, reduction of development costs, and facilitation of cross-selling (*10) among the Group’s services simultaneously.

The Group has been making investments in the development of new AI services and new functionalities, in the AI development framework, and in human resources.

During the current consolidated fiscal year, the following new AI services were launched, and efforts have continued to focus on adding new functionalities and promotional activities after their release. These services achieved significant growth during the current consolidated fiscal year.

FY 03/ 26	Civil ReSnap	A close-range visual inspection support service. During inspection work for structures such as bridges, users can check while comparing with past images, and inspection reports can be generated and organized directly using AI.
	OPTiM Collaboration Portal	A portal site creation service that enables AI to automatically generate, update, and manage all types of business manuals. Not only generation but also updates can be carried out based on AI instructions, allowing anyone to operate it.
	OPTiM Support & Growth Portal	An AI customer portal service that automatically creates and operates customer portal sites, enabling both improved customer satisfaction and revenue expansion. In addition to customer support, it visualizes customer needs and issues, thereby increasing sales opportunities.
	Poishot	A customer acquisition service in which AI enables store promotion simply by taking photos. It automates text creation and information dissemination to social media, improving marketing efficiency.

In addition, by introducing AI coding assistants to all engineers and ensuring company-wide usage, development efficiency improved significantly compared with the previous consolidated fiscal year. Code quality also improved, achieving productivity that significantly exceeds the cost of AI operation.

As an investment in human resources, the Group implemented increases in starting salaries for new graduates and improvements in compensation and benefits for existing employees. Through these measures, the Group aims to strengthen its competitiveness in recruitment while creating an environment in which each employee can continue working with peace of mind over the medium to long term.

Furthermore, during the current consolidated fiscal year, the Group introduced a shareholder benefit program and conducted share repurchases with the objectives of enhancing shareholder returns and improving capital efficiency.

For details of each measure, please refer to the timely disclosures already released.

As a result of these activities, consolidated operating results for the current fiscal year were as follows: net sales of 11,731,804

thousand yen (up 10.9% year on year), operating profit of 1,969,897 thousand yen (up 0.8% year on year), ordinary profit of 1,950,172 thousand yen (up 4.7% year on year), and profit attributable to owners of parent of 1,114,311 thousand yen (down 5.4% year on year), noting that the main reason for the year-on-year decrease in profit attributable to owners of parent was the recording of a valuation loss on investment securities of 172,982 thousand yen in the third quarter.

*1 AX…Abbreviation for AI Transformation. A concept that refers to transforming business by leveraging AI to advance automation and optimization of operations, thereby improving overall organizational productivity.

*2 Source: Deloitte Tohmatsu MIC Economic Research Institute
"Current Status and Outlook of the Cloud Services Market: 2013 Edition," IT Asset Management (including MDM) Market, "Total Revenue," FY2011–FY2012 Actual Results (published in 2013),
"Market Outlook for Collaboration/Content and Mobile Management Package Software: 2014 Edition," MDM Market Trends: "Number of MDM Shipments (including SaaS and ASP)" FY2013 Results (published in 2014),
"Market Outlook for Collaboration/Content and Mobile Management Package Software," MDM Market Trends: "Number of MDM Shipments (including SaaS and ASP)" FY2014–FY2017 Results (published 2015–2018),
"Market Outlook for Collaboration and Mobile Management Software" MDM Market "MDM Shipment ID Count (including SaaS and ASP)" FY2018–FY2024 Results and FY2025 Forecast (published 2019–2025).

*3 As of June 25, 2019, according to our research.

*4 Upsell: A sales approach that proposes higher-tier or higher value-added products than those the customer is considering purchasing or has already purchased, thereby increasing the average sales price.

*5 DX: Digital transformation. The concept is that the widespread adoption of IT will improve people's lives in every aspect, meaning that companies will use technology to fundamentally change the performance and scope of their business.

*6 Generative AI: A general term for AI technology that generates new content such as text, images, videos, and audio by leveraging patterns and relationships learned from data.

*7 PoC: Abbreviation for Proof of Concept. Refers to the stage of verifying the feasibility of a new idea or technology.

*8 Pest Control: Efforts to prevent, appropriately suppress, and manage the occurrence of pests, diseases, and weeds that cause damage to crops.

*9 As of January , 2026, according to our research.

*10 Cross-selling: A sales approach that proposes related products to those the customer is considering purchasing or has already purchased, thereby increasing the average sales price.

(2) Summary of Financial Position for the Current Fiscal Year

(Assets)

The balance of total assets at the end of the current consolidated fiscal year amounted to 12,431,249 thousand yen, an increase of 1,337,176 thousand yen compared with the end of the previous consolidated fiscal year. This was mainly due to increases in cash and deposits of 1,270,885 thousand yen and in merchandise and finished goods of 1,734,889 thousand yen, while notes and accounts receivable – trade and contract assets decreased by 1,533,090 thousand yen and investment securities decreased by 482,725 thousand yen.

(Liabilities)

The balance of total liabilities at the end of the current consolidated fiscal year amounted to 3,053,011 thousand yen, an increase of 478,223 thousand yen compared with the end of the previous consolidated fiscal year. This was mainly due to an increase in short-term borrowings of 1,250,000 thousand yen, while notes and accounts payable – trade decreased by 542,997 thousand yen and accounts payable – other decreased by 301,668 thousand yen.

(Net assets)

The balance of total net assets at the end of the current consolidated fiscal year amounted to 9,378,238 thousand yen, an increase of 858,952 thousand yen compared with the end of the previous consolidated fiscal year. This was mainly due to an increase in retained earnings of 1,114,311 thousand yen resulting from profit attributable to owners of parent.

(3) Summary of Cash Flows for the Current Fiscal Year

Cash and cash equivalents (hereinafter referred to as "funds") at the end of the current consolidated fiscal year increased by 1,270,885 thousand yen compared with the end of the previous consolidated fiscal year, to 3,005,680 thousand yen.

The status of cash flows for the current consolidated fiscal year and the main factors thereof are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to 1,594,331 thousand yen (net cash provided of 2,111,097 thousand yen in the same period of the previous fiscal year). This was mainly due to increases in funds from profit before income taxes of 1,742,865 thousand yen and depreciation of 1,364,571 thousand yen, as well as an increase in funds due to a decrease in trade receivables of 1,526,981 thousand yen, while a decrease in funds resulted from an increase in inventories of 1,741,892 thousand yen and a decrease in trade payables of 542,994 thousand yen.

(Cash flows from investing activities)

Net cash used in investing activities amounted to 1,291,446 thousand yen (net cash used of 1,966,100 thousand yen in the same period of the previous fiscal year). This was mainly due to expenditures of 1,539,121 thousand yen for the acquisition of intangible assets and proceeds of 330,000 thousand yen from the redemption of investment securities.

(Cash flows from financing activities)

Net cash provided by financing activities amounted to 968,000 thousand yen (net cash used of 312,955 thousand yen in the same period of the previous fiscal year). This was mainly due to proceeds of 2,000,000 thousand yen from short-term borrowings and expenditures of 750,000 thousand yen for the repayment of short-term borrowings.

(4) Future Outlook

The Group's business model is based on a stock-based model centered on recurring license revenues, and through the AX Business, which has a low churn rate, the Group has secured a stable and highly predictable revenue base. On this basis, the Group is making growth investments in the Agritech Business and AI-related services, aiming to achieve growth across the overall business portfolio.

Based on this policy, the outlook for the future is as follows.

(1) AX Business

In the AX Business, the Group provides "OPTiM Biz," an MDM service with high profitability and retention, as the core of the IT Management AX services. "OPTiM Biz" is a core component of the Group's stock-based business, which accounts for a large portion of the Group's net sales, and serves as a stable revenue base that supports continuous revenue and profit growth, as well as investments in development and shareholder returns.

During the current consolidated fiscal year, the Group announced "OPTiM Biz Premium," which is based on "OPTiM Biz." "OPTiM Biz Premium" is a service that provides asset management functions, including MDM, SaaS management, and ID management, in an all-in-one solution. As it allows users to benefit from pricing advantages, it is designed to facilitate upselling. In addition to direct sales, the Group will promote sales expansion of "OPTiM Biz Premium" in collaboration with sales partners as a new core product.

Furthermore, the services accumulated to date in each field have entered various stages of monetization against the backdrop of regulatory changes and the need for business transformation, and the Group expects growth in AI-related services such as Office AX services and Communication AX services.

(2) Agritech Business

In the Agritech Business, the Group announced "Agri Buddy," which provides smart agriculture services covering all processes from crop cultivation to sales.

"Agri Buddy" was developed and launched with the objective of transitioning Japanese agriculture from a "vertically

integrated cultivation model," in which a single producer is responsible for all processes, to a "horizontally specialized cultivation model" utilizing smart agriculture services.

One of the challenges facing Japanese agriculture is the slow progress of farmland consolidation. The current situation—where farmland remains fragmented and small-scale—is further aggravated by severe labor shortages and rising equipment costs. As a result, the vertically integrated cultivation model, which requires individual producers and small-scale agricultural corporations to own drones, large agricultural machinery, and materials separately, as well as to acquire advanced cultivation know-how, has reached its limits.

"Agri Buddy" builds on a smart agriculture platform developed across more than 30,000 hectares to virtually integrate farmland nationwide, forming a "Super Farm" and thereby realizing the horizontally specialized cultivation model. Through this approach, it reduces the need for individual capital investment while providing all producers with cost competitiveness equal to or greater than that of large-scale agricultural corporations, and maximizes agricultural profitability.

By enabling BPO (business process outsourcing) of all farming operations—from tillage, rice planting, seeding, weeding, fertilization, and pest control to harvesting and sales—to specialized professionals, each process can be standardized and made more cost-efficient, thereby creating an environment in which producers can focus on management.

The Group positions the smart agriculture service "Agri Buddy" at the core of its growth strategy in the Agritech Business and aims to achieve significant growth together with Japan's agricultural sector.

(3) Stock-based Revenue Base

As described above, the Group's business model is based on a stock-based model centered on recurring license revenues. By maintaining a stable and highly predictable revenue base, the Group secures capacity for investment in enhancing the added value of its business and creating new services. While appropriately controlling the impact on profitability, the Group aims to achieve business growth through growth investments.

Under this policy, the Group will continue to strive to enhance its corporate value over the medium to long term.

As a result, for the next consolidated fiscal year, the Group forecasts net sales of 12,980,000 thousand yen (up 10.6% year on year) and operating profit of 1,980,000 thousand yen (up 0.5% year on year).

With respect to ordinary profit and profit attributable to owners of parent, specific forecasts have not been disclosed due to the difficulty in making reasonable estimates of the results of affiliates over which the Group does not have control.

2. Basic Approach to the Selection of Accounting Standards

For the time being, the Group's policy is to prepare consolidated financial statements in accordance with Japanese GAAP, taking into consideration the comparability of the consolidated financial statements from period to period and the comparability among companies. With respect to the application of International Financial Reporting Standards, the Group intends to take appropriate measures in consideration of various circumstances in Japan and overseas.

3. Consolidated Financial Statements and Major Notes

(1) Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	1,734,795	3,005,680
Notes and accounts receivable - trade, and contract assets	3,485,478	1,952,388
Merchandise and finished goods	64,251	1,799,140
Work in process	5,965	13,262
Raw materials and supplies	6,741	6,446
Other	178,853	285,112
Total current assets	5,476,085	7,062,031
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	272,141	244,902
Machinery, equipment and vehicles, net	60,823	59,920
Other, net	66,514	65,206
Total property, plant and equipment	399,478	370,029
Intangible assets		
Software	3,351,738	3,599,204
Software in progress	214,771	219,401
Other	41,589	35,452
Total intangible assets	3,608,099	3,854,057
Investments and other assets		
Investment securities	647,188	164,463
Shares of subsidiaries and associates	260,482	216,661
Leasehold and guarantee deposits	346,416	347,504
Deferred tax assets	257,829	296,152
Other	98,492	120,349
Total investments and other assets	1,610,409	1,145,132
Total non-current assets	5,617,988	5,369,218
Total assets	11,094,073	12,431,249

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	823,893	280,896
Short-term borrowings	-	1,250,000
Accounts payable - other	466,999	165,330
Income taxes payable	337,701	403,626
Contract liabilities	334,963	411,248
Provision for bonuses	236,247	270,389
Provision for bonuses for directors (and other officers)	21,633	21,741
Other	213,250	109,137
Total current liabilities	2,434,689	2,912,370
Non-current liabilities		
Asset retirement obligations	140,098	140,640
Total non-current liabilities	140,098	140,640
Total liabilities	2,574,787	3,053,011
Net assets		
Shareholders' equity		
Share capital	445,435	445,435
Capital surplus	729,566	423,003
Retained earnings	7,366,524	8,480,835
Treasury shares	(75,599)	(51,036)
Total shareholders' equity	8,465,925	9,298,237
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(39,247)	(13,317)
Total accumulated other comprehensive income	(39,247)	(13,317)
Share acquisition rights	329	1,345
Non-controlling interests	92,278	91,972
Total net assets	8,519,286	9,378,238
Total liabilities and net assets	11,094,073	12,431,249

(2) Consolidated Statements of Income and Comprehensive Income

Consolidated Statements of Income

(Thousands of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Net sales	10,580,636	11,731,804
Cost of sales	5,358,028	6,343,015
Gross profit	5,222,608	5,388,789
Selling, general and administrative expenses	3,268,261	3,418,892
Operating profit	1,954,346	1,969,897
Non-operating income		
Interest income	2,938	11,353
Commission income	17,963	8,590
Insurance claim income	3,288	4,751
Subsidy income	6,050	3,449
Compensation income	-	21,962
Gain on investments in investment partnerships	-	16,384
Other	3,229	5,561
Total non-operating income	33,470	72,053
Non-operating expenses		
Interest expenses	829	10,181
Share of loss of entities accounted for using equity method	73,217	32,937
Loss on investments in investment partnerships	19,826	-
Loss on retirement of non-current assets	28,952	38,350
Other	2,663	10,309
Total non-operating expenses	125,489	91,778
Ordinary profit	1,862,328	1,950,172
Extraordinary income		
Gain on change in equity	1,996	-
National subsidies	1,954	31,089
Total extraordinary income	3,950	31,089
Extraordinary losses		
Impairment losses	-	29,867
Loss on tax purpose reduction entry of non-current assets	1,954	31,089
Loss on valuation of investment securities	917	173,072
Loss on liquidation of subsidiaries and associates	-	4,367
Total extraordinary losses	2,871	238,396
Profit before income taxes	1,863,407	1,742,865
Income taxes - current	613,462	685,215
Income taxes - deferred	71,416	(56,355)
Total income taxes	684,878	628,859
Profit	1,178,528	1,114,005
Profit (loss) attributable to non-controlling interests	178	(306)
Profit attributable to owners of parent	1,178,350	1,114,311

Consolidated Statements of Comprehensive Income

(Thousands of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Profit	1,178,528	1,114,005
Other comprehensive income		
Valuation difference on available-for-sale securities	(3,227)	30,105
Total other comprehensive income	(3,227)	30,105
Comprehensive income	1,175,300	1,144,111
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,175,122	1,144,417
Comprehensive income attributable to non-controlling interests	178	(306)

(3) Consolidated Statement of Changes in Equity

Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

(1,000 yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	444,587	728,719	6,188,174	(75,500)	7,285,980
Changes during period					
Issuance of new shares - exercise of share acquisition rights	847	847			1,694
Profit attributable to owners of parent			1,178,350		1,178,350
Acquisition of treasury shares				(99)	(99)
Retirement of treasury stock					-
Net changes in items other than shareholders' equity					
Total changes during period	847	847	1,178,350	(99)	1,179,944
Balance at end of period	445,435	729,566	7,366,524	(75,599)	8,465,925

	Accumulated other comprehensive income		Stock Options	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	(36,019)	(36,019)	–	92,100	7,342,061
Changes during period					
Issuance of new shares - exercise of share acquisition rights					1,694
Profit attributable to owners of parent					1,178,350
Acquisition of treasury shares					(99)
Retirement of treasury stock					-
Net changes in items other than shareholders' equity	(3,227)	(3,227)	329	178	(2,720)
Total changes during period	(3,227)	(3,227)	329	178	1,177,224
Balance at end of period	(39,247)	(39,247)	329	92,278	8,519,286

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(1,000 yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	445,435	729,566	7,366,524	(75,599)	8,465,925
Changes during period					
Issuance of new shares - exercise of share acquisition rights					-
Profit attributable to owners of parent			1,114,311		1,114,311
Acquisition of treasury shares				(282,000)	(282,000)
Retirement of treasury stock		(306,563)		306,563	-
Net changes in items other than shareholders' equity					
Total changes during period	―	(306,563)	1,114,311	24,563	832,311
Balance at end of period	445,435	423,003	8,480,835	(51,036)	9,298,237

	Accumulated other comprehensive income		Stock Options	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	(39,247)	(39,247)	329	92,278	8,519,286
Changes during period					
Issuance of new shares - exercise of share acquisition rights					-
Profit attributable to owners of parent					1,114,311
Acquisition of treasury shares					(282,000)
Retirement of treasury stock					―
Net changes in items other than shareholders' equity	25,930	25,930	1,016	(306)	26,640
Total changes during period	25,930	25,930	1,016	(306)	858,952
Balance at end of period	(13,317)	(13,317)	1,345	91,972	9,378,238

(4) Consolidated Statement of Cash Flows

(Thousands of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	1,863,407	1,742,865
Depreciation	1,109,895	1,364,571
Impairment losses	-	29,867
Increase (decrease) in provision for bonuses for directors (and other officers)	(192)	107
Increase (decrease) in provision for bonuses	11,888	34,142
Interest and dividend income	(2,938)	(11,354)
Interest expenses	829	10,181
Share of loss (profit) of entities accounted for using equity method	73,217	32,937
Loss (gain) on investments in investment partnerships	19,826	(16,384)
Loss on retirement of non-current assets	28,952	38,350
Loss (gain) on liquidation of subsidiaries and associates	-	4,367
Loss (gain) on valuation of investment securities	917	173,072
Loss (gain) on change in equity	(1,996)	-
Decrease (increase) in trade receivables	(994,219)	1,526,981
Decrease (increase) in inventories	(18,213)	(1,741,892)
Increase (decrease) in trade payables	494,140	(542,994)
Increase (decrease) in accounts payable - other	198,155	(293,854)
Increase (decrease) in contract liabilities	7,581	76,285
Other, net	(23,257)	(212,567)
Subtotal	2,767,992	2,214,681
Interest and dividends received	2,922	11,354
Interest paid	(707)	(11,496)
Income taxes paid	(659,109)	(620,208)
Net cash provided by (used in) operating activities	2,111,097	1,594,331
Cash flows from investing activities		
Purchase of property, plant and equipment	(67,661)	(149,104)
Purchase of intangible assets	(1,571,625)	(1,539,121)
Purchase of investment securities	(330,000)	-
Proceeds from redemption of investment securities	-	330,000
Proceeds from liquidation of investments in associates	-	6,515
Proceeds from distributions from investment partnerships	11,171	40,000
Payments of leasehold and guarantee deposits	-	(1,057)
Proceeds from refund of leasehold and guarantee deposits	11	69
Subsidies received	1,954	31,089
Other, net	(9,950)	(9,837)
Net cash provided by (used in) investing activities	(1,966,100)	(1,291,446)
Cash flows from financing activities		
Proceeds from short-term borrowings	-	2,000,000
Repayments of short-term borrowings	(314,550)	(750,000)
Purchase of treasury shares	(99)	(282,000)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	1,694	-
Net cash provided by (used in) financing activities	(312,955)	968,000
Net increase (decrease) in cash and cash equivalents	(167,957)	1,270,885
Cash and cash equivalents at beginning of period	1,902,753	1,734,795
Cash and cash equivalents at end of period	1,734,795	3,005,680

(5) Notes on Consolidated Financial Statements

(Notes ongoing concern assumptions)

Not applicable.

(Segment information, etc.)

[Segment information]

1. Overview of Reportable Segments

Method of Determining Reportable Segments

The reportable segments of the Group are components of the Company for which separate financial information is available, and which are subject to regular review by the Board of Directors for the purpose of determining the allocation of management resources and evaluating performance.

The Group is composed of segments classified based on the nature of its services, and has identified two reportable segments: the “AX Business” and the “Agritech Business.”

Types of Products and Services Included in Each Reportable Segment

The “AX Business” provides services centered on license sales based on platform businesses such as “OPTiM Biz” and “OPTiM AIR.” The “Agritech Business” provides smart agriculture services that cover all processes from crop cultivation to sales.

2. Method for Calculating Amounts of Net Sales, Profit or Loss, and Other Items by Reportable Segment

The accounting methods used for the reported business segments are generally the same as those described in “Significant Accounting Policies for the Preparation of Consolidated Financial Statements.”

Segment profit is measured on an operating profit basis. Intersegment revenue and transfers are based on prevailing market prices.

3. Information on Net Sales, Profit or Loss, and Other Items by Reportable Segment

Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

(1,000 yen)

	Reportable Segments			Adjustment	Total
	AX Business	Agritech Business	Total		
Net sales					
Net sales to external customers	8,852,038	1,728,598	10,580,636	-	10,580,636
Intersegment sales or transfers	-	1,238	1,238	(1,238)	-
Total	8,852,038	1,729,837	10,581,875	(1,238)	10,580,636
Segment profit (loss)	4,650,813	(402,692)	4,248,120	(2,293,773)	1,954,346
Other items					
Depreciation	61,721	13,973	75,694	1,034,201	1,109,895
Extraordinary loss (impairment loss)	-	-	-	-	-

Notes:

1. Adjustments are as follows:

   (1) Adjustment of segment profit of (2,293,773) thousand yen includes depreciation of internally developed software of (995,216) thousand yen and corporate expenses of (1,298,556) thousand yen, which are not allocated to each reportable segment. Corporate expenses mainly consist of general and administrative expenses that are not attributable to reportable segments.

   (2) Adjustment of depreciation under other items represents depreciation of corporate expenses not allocated to each reportable segment.

2. Segment assets are not presented as assets are not allocated to business segments.

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(1,000 yen)

	Reportable Segments			Adjustment	Total
	AX Business	Agritech Business	Total		
Net sales					
Net sales to external customers	9,092,348	2,639,456	11,731,804	-	11,731,804
Intersegment sales or transfers	-	2,033	2,033	(2,033)	-
Total	9,092,348	2,641,489	11,733,837	(2,033)	11,731,804
Segment profit (loss)	4,995,995	(460,121)	4,535,873	(2,565,976)	1,969,897
Other items					
Depreciation	54,580	25,948	80,528	1,284,043	1,364,571
Extraordinary loss (impairment loss)	-	29,867	29,867	-	29,867

Notes:

1. Adjustments are as follows:

   (1) Adjustment of segment profit of (2,565,976) thousand yen includes depreciation of internally developed software of (1,249,633) thousand yen and corporate expenses of (1,316,343) thousand yen, which are not allocated to each reportable segment. Corporate expenses mainly consist of general and administrative expenses that are not attributable to reportable segments.

   (2) Adjustment of depreciation under other items represents depreciation of corporate expenses not allocated to each reportable segment.

2. Segment assets are not presented as assets are not allocated to business segments.

4. Changes in Reportable Segments

Previously, the Group reported a single segment, the “Optimal Business.” However, in response to the significant growth of the Agritech field and the increasing importance thereof, and in order to appropriately disclose the substance of the Group’s business, the reportable segments have been changed to two segments—the “AX Business” and the “Agritech Business”—from the current consolidated fiscal year. In addition, segment information for the previous consolidated fiscal year has been prepared based on the revised classification of reportable segments.

[Related information]

Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

1. Information by Product and Service

This information is omitted as the same information is disclosed in the segment information.

2. Information by Region

(1) Sales

This information is omitted as sales to external customers in Japan account for more than 90% of the net sales in the consolidated statements of income.

(2) Property, Plant and Equipment

Not applicable as there is no property, plant and equipment located outside Japan.

3. Information by Major Customer

(1,000 yen)

Name of customer	Sales	Related Segment Names
KDDI CORPORATION	3,268,793	AX Business

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

1. Information by Product and Service

This information is omitted as the same information is disclosed in the segment information.

2. Information by Region

(1) Sales

This information is omitted as sales to external customers in Japan account for more than 90% of the net sales in the consolidated statements of income.

(2) Property, Plant and Equipment

Not applicable as there is no property, plant and equipment located outside Japan.

3. Information by Major Customer

(1,000 yen)

Name of customer	Sales	Related Segment Names
KDDI CORPORATION	3,339,438	AX Business

[Information on impairment losses of non-current assets by reportable segment]

Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

Not applicable.

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

This information is omitted as the same information is disclosed in the segment information.

[Information on amortization of goodwill and unamortized balance by reportable segment]

Not applicable.

[Information on gains on negative goodwill by reportable segment]

Not applicable.

(Per share information)

	Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)
Net assets per share	152.94 Yen	170.37 Yen
Basic earnings per share	21.39 Yen	20.25 Yen
Diluted earnings per share	21.29 Yen	- Yen

(Note)

1. Diluted earnings per share for the current consolidated fiscal year are not presented as there were no potential shares with dilutive effect.

2. The basis for calculating net assets per share is as follows.

	Fiscal year ended March 31, 2025 (As of March 31, 2025)	Fiscal year ended March 31, 2026 (As of March 31, 2026)
Total net assets (1,000 yen)	8,519,286	9,378,238
Amount deducted from total net assets (1,000 yen)	92,607	93,318
Net assets related to common shares at the end of the period (1,000 yen)	8,426,678	9,284,920
Number of common shares used in the calculation of net assets per share at the end of the period (share)	55,098,640	54,498,640

2. The basis for calculating basic earnings per share and diluted earnings per share is as follows.

	Fiscal year ended March 31, 2024 (From April 1, 2023 to March 31, 2024)	Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)
Basic earnings per share		
Profit attributable to owners of parent (1,000 yen)	1,178,350	1,114,311
Amounts not attributable to common shareholders (1,000 yen)	-	-
Profit attributable to owners of the parent related to common shares (1,000 yen)	1,178,350	1,114,311
Average number of common shares during the period (share)	55,090,773	55,026,311
Diluted earnings per share		
Adjustment of profit attributable to owners of the parent (1,000 yen)	-	-
Increase in common shares (shares)	253,305	-
(Of which stock acquisition rights (shares))	(253,305)	(-)
Summary of potential stock not included in the calculation of diluted earnings per share due to the absence of dilutive effects	6th Series of Stock Acquisition Rights Number of stock acquisition rights: 270 (Common shares: 27,000 shares)	6th Series of Stock Acquisition Rights Number of stock acquisition rights: 270 (Common shares: 27,000 shares)

(Significant subsequent events)

Not applicable.