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[Submitted Documents]	Semiannual Report
[Grounds]	Article 24-5, Paragraph 1, Item 1 of the Financial Instruments and Exchange Act
[Submitted to]	Director General, Fukuoka Regional Finance Bureau
[Date of submission]	November 13, 2026
[Interim accounting period]	Interim period of the 27th period (from April 1, 2026, to September 30, 2026)
[Company name]	OPTiM CORPORATION
[English company name]	OPTiM CORPORATION
[Name and title of representative]	President, Shunji Sugaya
[Location of the head office]	1 Honjo-machi, Saga City, Saga Prefecture (The above is the location of the head office for registration purposes, and the actual business is conducted at the nearest contact point.)
[Phone number]	0952-41-4277
[The name of the administrative contact person]	We do not have an administrative contact as we have no administrative department.
[The nearest contact point]	1-2-20 Kaigan, Minato-ku, Tokyo
[Phone number]	03-6435-8570
[The name of the administrative contact person]	Board Director of Administration, Akihiro Hayashi
[Place for public inspection]	Tokyo Stock Exchange, Inc. (2-1, Nihonbashi Kabuto-cho, Chuo-ku, Tokyo)

Section I. Corporate Information

1. Outline of the Company

1. Changes in Major Management Indicators, etc.

Term		For the 26th interim consolidated accounting period	For the 27th interim consolidated accounting period	For the 26th period
Accounting period		From April 1, 2025, to September 30, 2025	From April 1, 2026, to September 30, 2026	From April 1, 2025, to March 31, 2026
Net sales	(1,000 yen)	4,971,020	7,062,008	11,731,804
Ordinary profit	(1,000 yen)	857,171	950,370	1,950,172
Profit attributable to owners of parent	(1,000 yen)	538,843	576,415	1,114,311
Comprehensive income	(1,000 yen)	498,600	556,775	1,139,936
Net assets	(1,000 yen)	9,018,380	9,935,640	9,378,238
Total assets	(1,000 yen)	12,796,097	12,176,399	12,431,249
Basic earnings per share	(Yen)	9.78	10.58	20.25
Diluted earnings per share	(Yen)	-	-	-
Capital adequacy ratio	(%)	69.8	80.8	74.7
Net cash provided by (used in) operating activities	(1,000 yen)	878,146	3,525,664	1,594,331
Net cash provided by (used in) investing activities	(1,000 yen)	(789,022)	(967,584)	(1,291,446)
Net cash provided by (used in) financing activities	(1,000 yen)	1,500,000	(1,266,997)	968,000
Cash and cash equivalents at end of period	(1,000 yen)	3,323,918	4,296,762	3,005,680

(Note) 1. Since the Company prepares interim consolidated financial statements, trends in the major management indicators, etc., of the submitting company are not stated.
2. Diluted earnings per share for the interim period is not presented, as there were no potential shares with a dilutive effect.

2. Details of Business

During the current interim consolidated accounting period, there were no significant changes in the details of the businesses operated by the Group (the Company and its affiliated companies). There were no changes in major subsidiaries and affiliates.

2. Status of Business

1. Business and Other Risks

During the current interim consolidated accounting period, there were no new risks associated with the business, etc., or significant changes in the risks associated with the business, etc., described in the Annual Securities Report for the previous fiscal year.

2. Management's Analysis of Financial Position, Operating Results and Status of Cash Flows

The forward-looking statements in this document are based on judgments made as of the end of the current interim consolidated accounting period.

(1) Status of financial condition and results of operations

(i) Results of operations

In recent years, the business environment has changed significantly. Against the backdrop of an increase in sophisticated cyberattacks targeting enterprises, unauthorized access, and information leakage incidents, the importance of strengthening security throughout the supply chain (*1) has increased. At the same time, the rapid spread of generative AI has increased demand among corporations and local governments for the utilization of generative AI in their operations. Under these circumstances, based on its vision of "Creating the Future of Every Industry with AI," the Group has been engaged in the AX (AI Transformation) (*2) Business, which accelerates transformation through AI promoted since the previous consolidated fiscal year, and the Agritech Business, which aims to realize AX throughout the agricultural industry. Through these businesses, the Group has pursued sustainable growth and the resolution of social issues.

During the current interim consolidated accounting period, in the AX Business segment, the Group promoted the development and provision of generative AI-related services, a key focus area, while strengthening initiatives to support corporate cybersecurity measures, based on highly profitable stock-based services represented by "OPTiM Biz," which enjoys an overwhelming market share. In the Agritech Business segment, the smart agriculture service "Agri Buddy" expanded its service coverage through proactive sales activities conducted through the summer season and the expansion of supported crops. In addition, Smart Agri-Food (*3)-related services also achieved substantial sales growth. Furthermore, in order to establish a solid competitive advantage for the future, the Group continued to make strategic investments initiated in the previous consolidated fiscal year, including strengthening its AI development framework and expanding regional bases.

Based on the above, the principal developments in each segment during the current interim consolidated accounting period were as follows.

Effective from the end of the previous consolidated fiscal year, the Group changed its reportable segments from the former single segment, the "Optimal Business," to two reportable segments: the "AX Business" and the "Agritech Business." Comparisons and analyses with the previous interim consolidated accounting period are based on the revised segment classification.

Segment Developments

1. AX Business: Strengthening the Generative AI and Security Fields Based on a Highly Profitable Stock-Based Business

In the AX Business, "OPTiM Biz," one of the Group's IT Management (*4) AX Services, continued to increase the number of licenses and supported business performance as a stable revenue base. The stock revenue ratio, which continuously generates profit, remained at a high level exceeding 80%. In the generative AI-related services area, one of the Group's key focus areas, the Group steadily expanded its business through the deployment of "OPTiM AIRES" by local governments and the launch of "OPTiM Biz AI Agent β." Furthermore, in the security field, the Group continued to expand support services, particularly for small and medium-sized enterprises.

With the aim of evolving the structure of industries themselves through AI, the Group is promoting initiatives in the following areas.

● **IT Management AX Services: Providing IT Management Efficiency Improvement and Information Leakage Prevention Services Based on the No.1 MDM Service**

- "OPTiM Biz" has maintained the No.1 market share for 16 consecutive years (*5) and has established a strong customer base. In response to growing security demand, the Group has significantly strengthened its security functions.

Specifically, support for file operation logs on Windows devices was added, strengthening measures against information security risks originating from endpoints, including the unauthorized removal of confidential information upon employee resignation and data loss caused by operational errors. Furthermore, the Group launched a lifecycle management support service for corporate smartphones to improve the efficiency of IT management operations.

- Through "OPTiM Biz Premium," the Group promoted cybersecurity support for small and medium-sized enterprises with the aim of strengthening security throughout the supply chain. Specifically, the Group launched a service that supports the acquisition of "Stars" granted according to the level of security measures implemented under the Security Countermeasure Assessment System for Strengthening Supply Chains (SCS Assessment System). This system, led by the Ministry of Economy, Trade and Industry and the National Cybersecurity Office (NCO) of the Cabinet Secretariat, and operated by the Information-technology Promotion Agency, Japan (IPA), evaluates and visualizes corporate cybersecurity measures based on common standards. In addition, the Group was selected for a demonstration project of the "Cybersecurity Support Service (New Type)" (*6), a certification program for services supporting compliance with the SCS Assessment System.
- As part of support for small and medium-sized enterprises facing increasingly sophisticated unauthorized access threats, the Group began offering the multi-factor authentication (*7) service "OPTiM ID+" free of charge for life (*8), thereby contributing to stronger corporate cybersecurity. Furthermore, the Group strengthened collaboration with sales partners and continued expanding its nationwide sales network.
- For IT management departments of small and medium-sized enterprises, the Group launched "OPTiM Biz IT Management Outsourcing," an on-demand IT management service that comprehensively supports IT management operations.
- The Group launched "OPTiM Biz AI Agent β," a generative AI platform service for enterprises, and is promoting the safe utilization of generative AI in corporate environments through the detection and remediation of Shadow AI (*9) and the establishment of an official AI usage environment.
- Adoption of the generative AI service "OPTiM AIRES" continues to expand among local governments across Japan. Following its deployment in municipalities such as Saga City and Takeo City, the Group launched a comprehensive AI information chatbot for Shinjuku City. Through automated responses available 24 hours a day, 365 days a year in nine languages, the service enhances convenience for residents while reducing the administrative burden on municipal staff. In addition, the service utilizes technologies based on the Group's generative AI-related patents (*10).

● **Construction and Civil Engineering AX Services: Promoting Expansion into the Infrastructure Inspection Field**

- In "OPTiM Geo Scan," the Group added infrastructure inspection functions for local governments through collaboration with Pacific Consultants Co., Ltd., and is promoting wider adoption in the public sector.

● **Medical AX Services: Promoting Operational Efficiency and Expansion of Service Areas Through the Utilization of Generative AI**

- In "OPTiM AI Hospital," the Group expanded functions including handoff support functions, automatic medical history summary generation functions, and dashboard functions. In addition, support for the "MI・RA・Is V" electronic medical record system has strengthened support for improving the operational efficiency of healthcare professionals.
- The Group announced that "OPTiM AI Hospital Phone," a smartphone-integrated service for hospitals, will be launched in January 2027. The service supports everything from in-hospital communications and requests to AI-assisted record creation through a single smartphone, helping to reduce communication-related burdens and improve operational efficiency in hospitals. In addition, MDM will also be provided to support device operation from both security and asset management perspectives.
- The Group launched "OPTiM AI Hospital Suite," an integrated AX package for hospitals. Through a single package, hospitals can introduce both the utilization of generative AI and security measures against ransomware, information leakage and other threats, thereby improving operational efficiency across the entire hospital organization.
- The Group acquired shares of MediTech Co., Ltd., which provides the medical image sharing service "Drs'HotLine®," and made it a subsidiary. Through this acquisition, the Group will further strengthen its service platform for medical institutions.

● **Office AX Services: Supporting the Strengthening of Corporate Governance Through Responses to Revisions of Accounting Standards**

- In "OPTiM Contract," the Group launched new functions supporting compliance with the New Lease Accounting

Standard (*11), contributing to compliance with accounting standards and improved operational efficiency.

● **Communication AX Services: Continued Growth of Municipal DX-Related Services**

- The Group announced "Tokumin," a circular-funding coupon platform. By returning reductions in administrative costs generated through residents' activities in the form of local coupons, the platform supports both municipal DX and regional revitalization. In addition, patent applications have been filed for the core technologies of this service.
- The number of licenses for "OPTiM Support & Growth Portal" continued to increase steadily. Demand for license customization has also increased, contributing to business expansion.

As a result, this segment continued to achieve increases in both net sales and operating profit during the current interim consolidated accounting period. Net sales amounted to 4,514,511 thousand yen (up 5.1% year on year), and operating profit amounted to 2,536,752 thousand yen (up 9.1% year on year). Net sales from AX Services alone, excluding Other Services, amounted to 4,370,701 thousand yen (up 7.9% year on year). In addition, as each license service continued to grow steadily, stock revenue in AX Services amounted to 3,631,419 thousand yen (up 4.1% year on year), and the Group continued to maintain a stable revenue base.

2. Agritech Business: Growth in Agri Buddy and Smart Agri-Food Contributed to Business Expansion

In the Agritech Business, the smart agriculture service "Agri Buddy," which serves as the core business initiative, continued to perform strongly through the expansion of supported acreage and supported crops. In addition, Smart Agri-Food-related services, including Smart Rice (*12), achieved substantial growth and drove overall sales expansion.

With the aim of transforming the profit structure of agriculture itself, the Group is promoting initiatives in the following areas.

● **Smart Agriculture Services: Promoting Expanded Utilization of Agri Buddy and Strengthening Services**

- "Agri Buddy" continued to grow steadily as an agricultural support service. In addition to proactive sales activities focused on summer crops, the expansion of supported crops contributed to significant sales growth.
- As of November 2026, utilization results of the drone pesticide spraying AX service for crop protection (*13) of rice, wheat, soybeans and other crops in fiscal 2026 included 26 prefectures, 134 municipalities, 136 crop protection associations, JAs and partner companies, 20,000 producers, 280,000 fields (*14), and 45,000 hectares (450 km²) (*15). The spraying area expanded approximately 1.4 times from approximately 32,000 hectares in the previous fiscal year. This growth was driven not only by increasing demand for the transition from helicopters to drones in the market, but also by the strengthening of the spraying operation framework and improvements in usability, including the operation of a system that evaluates pilot productivity based on spraying performance and assigns responsible fields and schedules, as well as functions that allow customers to modify field maps and place additional orders on their own.
- In addition to strengthening the service delivery structure through initiatives such as the establishment of "AGRI BUDDY CENTER WAKAYAMA," the Group is promoting service development utilizing its patents related to improving the efficiency of agricultural production activities (*16), thereby strengthening its competitive advantage in agricultural production.

● **Smart Agri-Food: Distribution and Sales Support Services Continued to Expand**

- Distribution and sales support services for Smart Agri-Food products, including Smart Rice, continued to expand steadily.
- On the other hand, while sales of Smart Agri-Food-related services centered on Smart Rice increased, their contribution to profit remained limited due to the impact of lower rice prices during the current season.

As a result, net sales of this segment amounted to 2,547,497 thousand yen (up 276.9% from the same period of the previous fiscal year). Although operating loss amounted to 166,783 thousand yen (a decrease of 15,664 thousand yen from the same period of the previous fiscal year), the operating profit margin improved by 15.8 percentage points from the same period of the previous fiscal year to negative 6.5%, reflecting the expansion of the scale of sales.

Initiatives for Medium- to Long-Term Growth and Enhancement of Corporate Value

The Group has continued to build a foundation for medium- to long-term growth by utilizing AI to improve development and operational efficiency, strengthening the business foundation of the Agritech business, and enhancing dialogue with shareholders.

The use of generative AI has become widespread throughout development operations, contributing to improved development efficiency and enabling the Company to accelerate both new feature development and enhancements to existing services. Although expenses associated with the use of generative AI are increasing, the benefits from improved productivity have steadily materialized.

In addition to new development initiatives, the Company has expanded the use of AI to improve product quality and security

through AI-driven analysis of source code for existing products, identifying improvement opportunities aimed at further strengthening security and product quality.

Furthermore, initiatives originally introduced within the development division have expanded across the Company, with employees proactively developing AI agents (*17) and implementing operational improvements. AI utilization has spread across a broad range of activities, including the creation and distribution of sales activity reports, the development of mockups (*18) for various projects, legal reviews of contracts and other documents, and support for press release drafting.

The Company also entered into a capital and business alliance with AGRIMEDIA Co., Ltd. By leveraging the company's sales channels and agricultural human resources, the Group has been strengthening its business foundation in the Agritech business, with the aim of establishing a business model covering the entire value chain from production to distribution and sales.

As part of its investor relations (IR) activities, the Company held a smart agriculture experience event for shareholders. Through smart agriculture demonstrations, drone flight experiences, and tasting events featuring agricultural products, the Company promoted understanding of the Agricultural AX initiatives it is advancing while expanding opportunities for dialogue with shareholders.

As a result of the above, operating results for the current interim consolidated accounting period were as follows: net sales of 7,062,008 thousand yen (up 42.1% year on year), operating profit of 1,015,843 thousand yen (up 11.1% year on year), ordinary profit of 950,370 thousand yen (up 10.9% year on year), and interim profit attributable to owners of parent of 576,415 thousand yen (up 7.0% year on year). Both net sales and profits progressed largely in line with the Company's plan, and no revisions have been made to the full-year earnings forecast.

In the AX business, the Group continued to achieve stable growth centered on highly profitable stock-based services. In the Agritech business, the Group recorded significant revenue growth driven by the expansion of smart agriculture services and smart agri-food-related services, while also making progress in improving profitability. As a company advancing AX across industries that form the foundation of Japan's industrial competitiveness, including agriculture, construction, healthcare, and security, the Group aims to simultaneously address social challenges and enhance corporate value. Going forward, the Group will continue its efforts toward realizing its vision of “creating the future of every industry with AI.”

*1 Supply chain: The series of processes through which products are delivered to consumers, from the procurement of raw materials through production, processing, distribution, and sales.

*2 AX (AI Transformation): A concept that utilizes AI to automate and optimize operations, improve productivity across an organization, and transform business activities.

*3 Smart Agri-Food: An agricultural project that utilizes advanced AI, IoT, and robotics technologies to support the production and sale of safe and reliable agricultural products.

*4 IT Management: An abbreviation for the information systems department responsible for the implementation, operation, maintenance, and management of information systems within a company or organization.

*5 Source: Based on research conducted by Deloitte Tohmatsu MIC Research Institute Co., Ltd., including Current Status and Future Outlook of the Cloud Services Market, 2013 Edition (IT Asset Management (including MDM) Market, Total Sales Revenue, FY2011-FY2012 results, published in 2013); Market Outlook for Collaboration, Content and Mobile Management Package Software, 2014 Edition (MDM Market Trends, Number of MDM IDs Shipped (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 IDs Shipped (including SaaS and ASP), FY2014-FY2017 results, published from 2015 to 2018); and Market Outlook for Collaboration and Mobile Management Software (MDM Market, Number of MDM IDs Shipped (including SaaS and ASP), FY2018-FY2025 results and FY2026 forecast, published from 2019 to 2026).

*6 Cybersecurity Support Service (New Type): A certification program for services that support small and medium-sized enterprises in obtaining and maintaining three-star (★3) and four-star (★4) ratings under the SCS Assessment System, which evaluates security measures throughout the supply chain.

*7 Multi-factor authentication: An authentication method that reduces the risk of unauthorized access by verifying identity through multiple authentication factors.

*8 Lifetime free provision of "OPTiM ID+" is available to corporate customers that have not previously entered into a contract and apply by December 28, 2026 (subject to certain conditions).

*9 Shadow AI: The use of generative AI services or other AI tools by employees without the knowledge or management of the company, potentially leading to risks such as information leakage.

*10 Patent No. 7847403: A patented technology that enables accurate and reliable information provision by controlling the information sources used by generative AI when generating responses.

*11 New Lease Accounting Standard: A new Japanese accounting standard that generally requires lease contracts to be recognized

as assets and liabilities on the balance sheet for fiscal years beginning on or after April 2027.

*12 Smart Rice: Safe and reliable rice produced under management utilizing smart agriculture solutions incorporating AI, IoT, drones, and related technologies.

*13 Crop protection: Measures taken to prevent, suppress, and manage pests, diseases, and weeds that may damage agricultural crops.

*14 Field: Agricultural land used for cultivation, including paddy fields, upland fields, and orchards.

*15 As of November 2026, based on the Group's research. The figure represents the treated area during fiscal 2026 (April 2026 through November 2026) and includes projected year-end estimates.

*16 Patent No. 7177578: An agriculture DX-related patent that improves management efficiency by utilizing varietal and environmental information to formulate production plans tailored to specific crop varieties.

*17 AI agent: A technology that autonomously collects and analyzes information and executes tasks using AI to support productivity improvement and operational efficiency.

*18 Mockup: A visual representation or prototype that illustrates the intended final appearance of a product, service, or user interface design.

(ii) Analysis of financial position

(Assets)

The balance of total assets at the end of the current interim consolidated accounting period amounted to 12,176,399 thousand yen, a decrease of 254,850 thousand yen compared with the end of the previous consolidated fiscal year. This was mainly due to increases in cash and deposits of 1,291,082 thousand yen and property, plant and equipment of 161,734 thousand yen, while merchandise and finished goods decreased by 1,577,700 thousand yen.

(Liabilities)

The balance of total liabilities at the end of the current interim consolidated accounting period amounted to 2,240,758 thousand yen, a decrease of 812,253 thousand yen compared with the end of the previous consolidated fiscal year. This was mainly due to a decrease in short-term borrowings of 1,240,249 thousand yen.

(Net assets)

The balance of total net assets at the end of the current interim consolidated accounting period amounted to 9,935,640 thousand yen, an increase of 557,402 thousand yen compared with the end of the previous consolidated fiscal year. This was mainly due to an increase in retained earnings of 576,415 thousand yen as a result of profit attributable to owners of parent.

(2) Analysis of Cash Flow Status

Cash and cash equivalents (hereafter, "cash") at the end of the current interim consolidated accounting period amounted to 4,296,762 thousand yen, an increase of 1,291,082 thousand yen from the end of the previous consolidated fiscal year.

The status of cash flows during the current interim consolidated accounting period and the factors affecting them are as follows:

(Net cash provided by (used in) operating activities)

Net cash provided by operating activities amounted to 3,525,664 thousand yen (net cash provided by operating activities amounted to 878,146 thousand yen in the previous interim consolidated accounting period). The main factors were profit before income taxes of 952,891 thousand yen, depreciation of 741,825 thousand yen, and a decrease in inventories of 1,513,400 thousand yen, despite a decrease in provision for bonuses of 117,238 thousand yen and income taxes paid of 372,946 thousand yen.

(Net cash provided by (used in) investing activities)

Net cash used in investing activities amounted to 967,584 thousand yen (net cash used in investing activities amounted to 789,022 thousand yen in the previous interim consolidated accounting period). The main factor was purchase of intangible assets of 808,358 thousand yen.

(Net cash provided by (used in) financing activities)

Net cash used in financing activities amounted to 1,266,997 thousand yen (net cash provided by financing activities amounted to 1,500,000 thousand yen in the previous interim consolidated accounting period). The main factor was repayments of short-term borrowings of 1,257,064 thousand yen.

(3) Management policy and strategy, etc.

During the current interim consolidated accounting period, there were no significant changes to the management policies and strategies, etc., determined by the Group.

(4) Factual and financial issues to be addressed

During the current interim consolidated accounting period, there were no significant changes to the issues that the Group must address.

(5) Research and development activities

The Group's research and development activities primarily consist of research and development of new services and activities to enhance the functions of existing services.

Total research and development expenses of the Group during the current interim consolidated accounting period amounted to 348,902 thousand yen. Research and development expenses included in selling, general and administrative expenses amounted to 332,780 thousand yen. This was due to contract research income related to research and development being accounted for as a deduction from selling, general and administrative expenses.

There were no material changes in the status of research and development activities during the current interim consolidated accounting period.

Research and development activities by segment are as follows:

(AX Business)

Research and development activities included research and development to enhance the platform for managing IoT devices and services, research and development of new AI-related technologies such as LLMs, and research and development for solving issues using hardware. Research and development expenses for the current interim consolidated accounting period amounted to 194,731 thousand yen.

(Agritech Business)

Research and development activities included research and development of cultivation technologies, research and development of new smart agriculture services, and research and development for solving issues using hardware. Research and development expenses for the current interim consolidated accounting period amounted to 73,167 thousand yen.

Research and development expenses not allocated to any reportable segment amounted to 64,881 thousand yen. These mainly consisted of expenses related to research and development activities that were not attributable to any specific reportable segment.

(6) Factors that may have a significant impact on operating results

There were no significant changes in the major factors affecting the Group's operation results during the current interim consolidated accounting period.

3. Important Contracts, etc., for Management Purposes

There were no decisions on or execution of material contracts during the current interim consolidated accounting period.

3. Status of the Submitting Company

1. Status of Shares, etc.

(1) Total number of shares, etc.

(i) Total number of shares

Type	Total number of shares authorized (shares)
Common stock	195,712,000
Total	195,712,000

(ii) Number of issued shares

Type	Number of issued shares as of the end of the interim period (shares) (As of September 30, 2026)	Number of issued shares as of the date of submission (shares) (As of November 13, 2026)	Name of listed financial instruments exchange or registered and licensed financial instruments business association	Details
Common stock	54,598,528	54,598,528	Tokyo Stock Exchange Prime Market	The number of shares per unit is 100 shares. This is the standard stock of the Company with full voting rights and no restrictions on the content of rights.
Total	54,598,528	54,598,528	-	-

(2) Status of stock acquisition rights, etc.

(i) Details of the stock option plan

Not applicable.

(ii) Status of other stock acquisition rights, etc.

Not applicable.

(3) Status of exercise of bonds with stock acquisition rights subject to exercise price revision, etc.

Not applicable.

(4) Changes in total number of issued shares, share capital, etc.

Period	Increase or decrease in the number of issued shares (shares)	Balance of total number of issued shares (shares)	Increase or decrease in share capital (1,000 yen)	Balance of share capital (1,000 yen)	Increase or decrease in legal capital surplus (1,000 yen)	Balance of legal capital surplus (1,000 yen)
September 30, 2026	－	54,598,528	－	445,435	－	409,935

(5) Status of major shareholders

As of September 30, 2026

Name	Address	Number of shares held (Shares)	Ratio of the number of shares held to the total number of shares issued (excluding treasury stock) (%)
Shunji Sugaya	Chiyoda-ku, Tokyo	30,402,160	55.79
Nippon Telegraph and Telephone East Corporation	3-19-2 Nishi-shinjuku, Shinjuku-ku, Tokyo	3,200,000	5.87
Mizuho Trust, Trust Acc.	1-3-3, Marunouchi, Chiyoda-ku, Tokyo	1,902,500	3.49
The Master Trust Bank of Japan, Ltd. (Trust Account)	Akasaka Intercity AIR, 1-8-1 Akasaka, Minato-ku, Tokyo	1,688,200	3.10
FUJIFILM Holdings Corporation	2-26-30 Nishiazabu, Minato-ku, Tokyo	589,280	1.08
Shozo Ogami	Kita-ku, Osaka-shi, Osaka	448,300	0.82
Rakuten Securities, Inc. Shared Account	2-6-21 Minamiaoyama, Minato-ku, Tokyo	384,500	0.71
The Nomura Trust and Banking Co., Ltd. (Trust Account)	2-2-2, Otemachi, Chiyoda-ku, Tokyo	365,400	0.67
Shuhei Morofuji	Sawara-ku, Fukuoka-shi, Fukuoka	350,000	0.64
SBI SECURITIES Co.,Ltd.	1-6-1 Roppongi, Minato-ku, Tokyo	329,187	0.60
Total		39,659,527	72.77

(Note)
Although the Amendment Report to the Large Shareholding Report, which was made available for public inspection on July 23, 2026, states that Mizuho Trust and its joint holder, Asset Management One Co., Ltd., owned the following shares as of July 15, 2026, we are unable to confirm the number of shares effectively owned by Asset Management One Co., Ltd. as of the end of this interim accounting period, and therefore, it is not included in the above status of major shareholders.
The details of the Amendment Report to the Large Shareholding Report are as follows:

Name	Address	Number of shares, etc., held (shares)	Percentage of Shares, etc., Held (%)
Mizuho Trust, Trust Acc.	1-3-3, Marunouchi, Chiyoda-ku, Tokyo	2,117,300	3.88
Asset Management One Co., Ltd.	1-8-2, Marunouchi, Chiyoda-ku, Tokyo	348,600	0.64

(6) Status of voting rights

(i) Number of issued shares

As of September 30, 2026

Classification	Number of shares (shares)	Number of voting rights	Details
Shares without voting rights	-	-	-
Shares with restricted voting rights (Treasury stock, etc.)	-	-	-
Shares with restricted voting rights (Other)	-	-	-
Shares with full voting rights (Treasury stock, etc.)	(Shares owned by the Company) Common stock 99,800	-	-
Shares with full voting rights (Other)	Common stock 54,457,200	544,572	-
Shares less than a basic unit	Common stock 41,528	-	Shares less than one unit (100 shares)
Total number of issued shares	54,598,528	-	-
Total number of voting rights of shareholders	-	544,572	-

(Note) The 88 shares of treasury stock held by the Company are included in the number of common stocks shown in the “Shares less than a basic unit” column.

(ii) Treasury stock, etc.

As of September 30, 2026

Owner's name	Owner's address	The number of shares owned under the name of the Company (shares)	The number of shares owned under the name of other companies (shares)	Total number of shares owned (shares)	Ratio of the number of shares owned to the total number of issued shares (%)
(Shares owned by the Company) OPTiM CORPORATION	1 Honjo-machi, Saga City, Saga Prefecture	99,800	-	99,800	0.18
Total	-	99,800	-	99,800	0.18

2. Status of Officers

Not applicable.

4. Status of Accounting

1. Method of preparation of interim consolidated financial statements

The Company's interim consolidated financial statements are prepared in accordance with the Regulations Concerning Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 28 of 1976).

In addition, the company falls under the category of company listed in the upper column of item 1 of the table in Article 24-5, Paragraph 1 of the Financial Instruments and Exchange Act, and we prepare Type 1 interim consolidated financial statements in accordance with the provisions of Part 1 and Part 3 of the Regulations for Consolidated Financial Statements.

2. Audit certification

The Company received an interim review of its interim consolidated financial statements for the interim period (April 1, 2026 to September 30, 2026) by Grant Thornton Taiyo LLC under the provisions of Article 193-2, paragraph 1 of the Financial Instruments and Exchange Act.

1. Interm Consolidated Financial Statements

(1) Interim Consolidated Balance Sheets

(1,000 yen)

	Fiscal year ended March 31, 2026 (As of March 31, 2026)	Six months ended September 30, 2026 (As of September 30, 2026)
Assets		
Current assets		
Cash and deposits	3,005,680	4,296,762
Notes and accounts receivable - trade, and contract assets	1,952,388	1,880,187
Merchandise and finished goods	1,799,140	221,440
Work in process	13,262	82,660
Raw materials and supplies	6,446	9,971
Other	285,112	192,032
Total current assets	7,062,031	6,683,055
Non-current assets		
Property, plant and equipment	370,029	531,763
Intangible assets		
Software	3,599,204	3,698,254
Software in progress	219,401	239,663
Other	35,452	32,383
Total intangible assets	3,854,057	3,970,301
Investments and other assets		
Investment securities	164,463	153,677
Shares of subsidiaries and associates	216,661	158,821
Leasehold and guarantee deposits	347,504	347,587
Deferred tax assets	296,152	218,794
Other	120,349	112,398
Total investments and other assets	1,145,132	991,279
Total non-current assets	5,369,218	5,493,344
Total assets	12,431,249	12,176,399
Liabilities		
Current liabilities		
Notes and accounts payable - trade	280,896	344,074
Short-term borrowings	1,250,000	9,751
Income taxes payable	403,626	329,982
Contract liabilities	411,248	588,963
Provision for bonuses	270,389	153,151
Other provisions	21,741	10,883
Other	274,468	607,369
Total current liabilities	2,912,370	2,044,177
Non-current liabilities		
Long-term borrowings	-	55,668
Asset retirement obligations	140,640	140,913
Total non-current liabilities	140,640	196,581
Total liabilities	3,053,011	2,240,758
Net assets		
Shareholders' equity		
Share capital	445,435	445,435
Capital surplus	423,003	423,003
Retained earnings	8,480,835	9,057,251
Treasury shares	(51,036)	(51,036)
Total shareholders' equity	9,298,237	9,874,653

(1,000 yen)

	Fiscal year ended March 31, 2026 (As of March 31, 2026)	Six months ended September 30, 2026 (As of September 30, 2026)
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(13,317)	(32,993)
Total accumulated other comprehensive income	(13,317)	(32,993)
Share acquisition rights	1,345	1,972
Non-controlling interests	91,972	92,008
Total net assets	9,378,238	9,935,640
Total liabilities and net assets	12,431,249	12,176,399

(2) Interim Consolidated Statements of Income and Comprehensive Income

Interim Consolidated Statements of Income

(1,000 yen)

	For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Net sales	4,971,020	7,062,008
Cost of sales	2,323,830	4,245,786
Gross profit	2,647,189	2,816,222
Selling, general and administrative expenses	*1 1,732,676	*1 1,800,378
Operating profit	914,513	1,015,843
Non-operating income		
Interest income	6,168	3,696
Commission income	7,853	2,803
Gain on investments in investment partnerships	18,219	–
Other	4,382	3,211
Total non-operating income	36,623	9,711
Non-operating expenses		
Interest expenses	76	6,060
Share of loss of entities accounted for using equity method	84,348	57,839
Loss on investments in investment partnerships	-	11,283
Other	9,540	0
Total non-operating expenses	93,965	75,184
Ordinary profit	857,171	950,370
Extraordinary income		
Gain on bargain purchase	-	2,520
Total extraordinary income	-	2,520
Profit before income taxes	857,171	952,891
Income taxes - current	294,300	299,005
Income taxes - deferred	24,250	77,433
Total income taxes	318,551	376,439
Profit	538,620	576,451
Profit (loss) attributable to non-controlling interests	(223)	35
Profit attributable to owners of parent	538,843	576,415

Interim Consolidated Statements of Comprehensive Income

(1,000 yen)

	For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Profit	538,620	576,451
Other comprehensive income		
Valuation difference on available-for-sale securities	(40,019)	(19,676)
Total other comprehensive income	(40,019)	(19,676)
Comprehensive income	498,600	556,775
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	498,824	556,739
Comprehensive income attributable to non-controlling interests	(223)	35

(3) Interim Consolidated Statements of Cash Flows

(1,000 yen)

	For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Cash flows from operating activities		
Profit before income taxes	857,171	952,891
Depreciation	651,916	741,825
Gain on bargain purchase	-	(2,520)
Increase (decrease) in provision for bonuses	(91,541)	(117,238)
Increase (decrease) in other provisions	(10,766)	(10,857)
Interest and dividend income	(6,169)	(3,733)
Interest expenses	76	6,060
Share of loss (profit) of entities accounted for using equity method	84,348	57,839
Loss (gain) on investments in investment partnerships	(18,219)	11,283
Decrease (increase) in trade receivables	1,681,311	92,212
Decrease (increase) in inventories	(1,687,066)	1,513,400
Increase (decrease) in trade payables	(50,819)	77,040
Increase (decrease) in accounts payable - other	(246,667)	41,683
Increase (decrease) in accrued consumption taxes	(113,720)	254,356
Increase (decrease) in contract liabilities	237,688	177,714
Other, net	(102,760)	107,675
Subtotal	1,184,780	3,899,634
Interest and dividends received	6,169	3,717
Interest paid	(1,254)	(4,741)
Income taxes paid	(311,549)	(372,946)
Net cash provided by (used in) operating activities	878,146	3,525,664
Cash flows from investing activities		
Purchase of property, plant and equipment	(46,278)	(146,243)
Purchase of intangible assets	(782,896)	(808,358)
Purchase of investment securities	-	(20,250)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	-	7,029
Proceeds from distributions from investment partnerships	40,000	-
Other, net	153	237
Net cash provided by (used in) investing activities	(789,022)	(967,584)
Cash flows from financing activities		
Proceeds from short-term borrowings	1,500,000	-
Repayments of short-term borrowings	-	(1,257,064)
Repayments of long-term borrowings	-	(9,932)
Net cash provided by (used in) financing activities	1,500,000	(1,266,997)
Net increase (decrease) in cash and cash equivalents	1,589,123	1,291,082
Cash and cash equivalents at beginning of period	1,734,795	3,005,680
Cash and cash equivalents at end of period	* 3,323,918	* 4,296,762

[Notes]

(Matters relating to the interim consolidated statements of income)

*1 The major items and amounts of selling, general and administrative expenses are as follows.

	For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Salary and allowance	427,107 thousand yen	471,291 thousand yen
Provision for bonuses	56,384 thousand yen	60,416 thousand yen
Provision for bonuses for board directors (and other officers)	10,867 thousand yen	11,033 thousand yen
Research and development expenses	386,127 thousand yen	332,780 thousand yen

*2 The Group applies the direct write-off method to impairment losses on securities and write-downs of inventories for the current interim consolidated accounting period.

(Matters related to interim consolidated statements of cash flows)

* Relationship between the balance of cash and cash equivalents at the end of the interim period and the amount of items recorded in the interim consolidated balance sheets.

	For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Cash and deposits	3,323,918 thousand yen	4,296,762 thousand yen
Cash and cash equivalents	3,323,918 thousand yen	4,296,762 thousand yen

(Segment information, etc.)

[Segment information]

I For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)

1. Information regarding net sales and profit (loss) by reportable segment

(Unit: 1,000 yen)

	Reportable segments			Adjustments Note: 1	Total Note: 2
	AX Business	Agritech Business	Total		
Net sales					
Net sales to external customers	4,295,024	675,995	4,971,020	-	4,971,020
Intersegment sales or transfers	-	748	748	(748)	-
Total	4,295,024	676,744	4,971,769	(748)	4,971,020
Segment profit (loss)	2,325,359	(151,119)	2,174,240	(1,259,727)	914,513

Notes:

1. Segment profit (loss) adjustment of (1,259,727) thousand yen includes depreciation expense of software for internal use of (599,510) thousand yen and corporate expenses of (660,216) thousand yen which are not allocated to any reportable segment. Corporate expenses mainly consist of general and administrative expenses that are not attributable to any reportable segment.
2. Segment profit (loss) is adjusted to operating profit reported in the interim consolidated statement of income.

2. Information regarding impairment losses on non-current assets, goodwill, etc. by reportable segment

(Material impairment losses on non-current assets)

Not applicable.

(Material changes in the amount of goodwill)

Not applicable.

(Material gain on bargain purchase)

Not applicable.

II For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)

1. Information regarding net sales and profit (loss) by reportable segment

(Unit: 1,000 yen)

	Reportable segments			Adjustments Note: 1	Total Note: 2
	AX Business	Agritech Business	Total		
Net sales					
Net sales to external customers	4,514,511	2,547,497	7,062,008	-	7,062,008
Intersegment sales or transfers	60	-	60	(60)	-
Total	4,514,571	2,547,497	7,062,068	(60)	7,062,008
Segment profit (loss)	2,536,752	(166,783)	2,369,969	(1,354,125)	1,015,843

Notes:

1. Segment profit (loss) adjustment of (1,354,125) thousand yen includes depreciation expense of software for internal use of (678,131) thousand yen and corporate expenses of (675,994) thousand yen which are not allocated to any reportable segment. Corporate expenses mainly consist of general and administrative expenses that are not attributable to any reportable segment.
2. Segment profit (loss) is adjusted to operating profit reported in the interim consolidated statement of income.

2. Information regarding impairment losses on non-current assets, goodwill, etc. by reportable segment

(Material impairment losses on non-current assets)

Not applicable.

(Material changes in the amount of goodwill)

Not applicable.

(Material gain on bargain purchase)

Not applicable.

3. Matters Related to Changes in Reportable Segments

The Group previously operated under a single reportable segment, namely the “Optimal Business.” However, due to significant growth in the Agritech field and its increased materiality, the reportable segments have been changed to two segments, “AX Business” and “Agritech Business,” from the end of the previous consolidated fiscal year in order to appropriately disclose the substance of the Group's business activities. Segment information for the previous interim consolidated accounting period is disclosed based on the revised classification of reportable segments.

(Matters related to revenue recognition)

Disaggregated information on revenue from contracts with customers are as follows.

With respect to disaggregated revenue information from contracts with customers for the previous interim consolidated accounting period, information prepared based on the revised classification of reportable segments is disclosed, as described in "(Segment Information, etc.) II. For the six months ended September 30, 2026, 3. Matters Related to Changes in Reportable Segments."

For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)

(Unit: 1,000 yen)

	Reportable segments		Total
	AX Business	Agritech Business	
Net sales			
Stock-type income	3,684,850	840	3,685,690
Flow-type income	578,233	674,351	1,252,584
Revenue from contracts with customers	4,263,083	675,191	4,938,275
Other revenue	31,941	804	32,745
Sales from external customers	4,295,024	675,995	4,971,020

For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)

(Unit: 1,000 yen)

	Reportable segments		Total
	AX Business	Agritech Business	
Net sales			
Stock-type income	3,744,570	-	3,744,570
Flow-type income	750,559	2,544,805	3,295,364
Revenue from contracts with customers	4,495,129	2,544,805	7,039,934
Other revenue	19,381	2,692	22,073
Sales from external customers	4,514,511	2,547,497	7,062,008

(Per share information)

Basic earnings per share and the basis for its calculation, as well as diluted earnings per share and the basis for its calculation, are as follows.

Item	For the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	For the six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
(1) Basic earnings per share	9.78 yen	10.58 yen
(Basis for calculation)		
Profit attributable to owners of parent (1,000 yen)	538,843	576,415
Amount not attributable to common shareholders (1,000 yen)	-	-
Net income attributable to owners of the parent related to common stock (1,000 yen)	538,843	576,415
Average number of shares of common stock during the period (shares)	55,098,640	54,498,640
(2) Diluted earnings per share	-	-
(Basis for calculation)		
Adjustment to profit attributable to owners of parent (1,000 yen)	-	-
Increase in the number of common stocks (shares)	-	-
Summary of dilutive shares not included in the calculation of diluted earnings per share due to the absence of dilutive effects, but with significant changes on the end of the previous fiscal year	-	-

(Note) Diluted earnings per share for the interim period is not presented, as there were no potential shares with a dilutive effect.

(Significant subsequent events)

Not applicable.

2. Other

Not applicable.

Section II. Information on the Guarantee Company, etc., of the Submitting Company

Not applicable.

Independent Auditor's interim Review Report

November 13, 2026

To the Board of Directors of OPTiM CORPORATION

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner Corporate Executive Partner	Certified Public Accountant	Motoki Ishikawa	Seal
Designated Limited Liability Partner Corporate Executive Partner	Certified Public Accountant	Yohei Oniyanagi	Seal

Auditor's conclusion

We have conducted a review of the interim consolidated financial statements; namely, the interim consolidated balance sheet, interim consolidated statement of income, interim consolidated statement of comprehensive income, interim consolidated statements of cash flows and notes for the interim period (from April 1, 2026 to September 30, 2026) of the consolidated fiscal year from April 1, 2026, to March 31, 2027 of OPTiM CORPORATION, which are included in the section of Status of Accounting in accordance with the provisions of Article 193-2, paragraph 1 of the Financial Instruments and Exchange Act.

In the interim review conducted by our firm, we did not find anything in all material respects to cause us to believe that the above interim consolidated financial statements do not present fairly, in conformity with accounting principles for interim consolidated financial statements generally accepted in Japan, the financial position of OPTiM CORPORATION and its consolidated subsidiaries as of September 30, 2026, and the results of their operations and the status of cash flows for the interim consolidated accounting period ended September 30, 2026.

Basis for the auditor's conclusion

We have conducted our interim review in accordance with the interim review standards generally accepted in Japan. In the interim review standards, our responsibility is stated in the section of Responsibility of the Auditor in Interim Review of Interim Consolidated Financial Statement. We are independent of the Company and its consolidated subsidiaries in accordance with the rules of professional ethics in Japan (Including provisions applicable to the audit of financial statements of public interest entities), and we have fulfilled our other ethical responsibilities as auditors. We believe that we have obtained the evidence that forms the basis for our conclusions.

Responsibility of management, Corporate Auditors, and Board of Corporate Auditors for interim consolidated financial statements

The Company's management is responsible for the preparation and fair presentation of the interim consolidated financial statements in accordance with accounting principles for interim consolidated financial statements generally accepted in Japan. This includes the establishment and operation of internal control deemed necessary by management to prepare and properly present interim consolidated financial statements that are free from material misstatement, either due to fraud or error.

In preparing the interim consolidated financial statements, management evaluates whether it is appropriate to prepare interim consolidated financial statements based on the premise of going concern, and if it is necessary to disclose matters related to going concern in accordance with accounting principles for interim consolidated financial statements generally accepted in Japan, management is responsible for disclosing such matters.

The responsibility of the Corporate Auditors and the Board of Corporate Auditors is to monitor the execution of duties by the Directors in the preparation and operation of the financial reporting process.

Auditor's responsibility for the interim review of the interim consolidated financial statements

The auditor's responsibility is to express a conclusion on the interim consolidated financial statements based on the interim review conducted by the auditor from an independent position in the interim review report.

Throughout the course of the interim review, the auditor will exercise professional judgment in accordance with interim review standards generally accepted in Japan and will conduct the following with professional skepticism.

- Conduct interim review procedures, including questioning, analytical procedures, and other procedures primarily with respect to management and persons responsible for financial and accounting matters. Interim review procedures are limited procedures compared to an audit of annual financial statements performed in accordance with auditing standards generally accepted in Japan.
- In the event that the auditor determines that there is a material uncertainty regarding events or circumstances that may cast significant doubt on the Company's ability to continue as a going concern, the auditor concludes, based on the evidence obtained, whether there is anything that causes the auditor to believe that the interim consolidated financial statements do not present fairly, in conformity with accounting principles for interim consolidated financial statements generally accepted in Japan. In addition, if a material uncertainty regarding the premise of a going concern is recognized, the auditor is required to draw attention in the interim review report to the notes to the interim consolidated financial statements, or, if the notes to the interim consolidated financial statements regarding the material uncertainty are inadequate, to express a qualified conclusion or an adverse conclusion on the interim consolidated financial statements. Although the auditor's conclusion is based on the evidence obtained up to the date of the interim review report, future events or circumstances may cause the Company to cease to continue as a going concern.
- Evaluate whether there is anything that causes the auditor to believe that the presentation and notes to the interim consolidated financial statements do not conform to accounting principles for interim consolidated financial statements generally accepted in Japan, and whether there is anything that causes the auditor to believe that the presentation, structure and content of the interim consolidated financial statements, including the related notes, and the underlying transactions and accounting events are not fairly presented.
- Obtain evidence about the financial information of the Company and its consolidated subsidiaries that forms the basis for express a conclusion on the interim consolidated financial statements. The auditor is responsible for directing, supervising and reviewing the interim review of the interim consolidated financial statements. The auditor shall be solely responsible for the auditor's conclusions.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the scope of the planned interim review, the timing of the review, and any significant findings of the interim review.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the auditor's compliance with the provisions of professional ethics in Japan regarding independence, on matters that may reasonably be considered to affect the auditor's independence, and measures that have been taken to eliminate obstruction factors or safeguards that have been applied to reduce obstruction factors to an acceptable level, if any.

Conflicts of interest

There are no interests between the Company or its consolidated subsidiaries and our audit firm or its executive partners that should be disclosed pursuant to the provisions of the Certified Public Accountants Law.

End

(Note) 1. The original copy of the interim review report is retained separately by the Company, the submitter of this Semi-Annual Securities Report.

2. XBRL data is not included in the scope of this interim review.