Note: This is an English translation of the Quarterly Financial Summary in Japanese and is for reference purposes only. In the event of any discrepancy between the translation and the original Japanese text, the latter will prevail.

Asteria

Consolidated Financial Results for the Six Months Ended September 30, 2026 (IFRS)

November 13, 2026

Company name: Asteria Corporation — Tokyo Stock Exchange
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Scheduled date of payment of cash dividends: —

Supplemental materials prepared for financial results: Yes

Earnings briefing for financial results: Yes (for institutional and individual investors)

(Figures are rounded to the nearest million yen)

1. Consolidated Financial Results for the Six Months Ended September 30, 2026 (April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results

(% indicates year-on-year changes.)

	Revenue		Operating profit		Profit before income tax		Net profit		Net profit attributable to owners of the parent		Comprehensive net profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six Months ended September 30, 2026	1,770	10.1	2,108	302.6	2,106	347.8	1,680	290.9	1,506	260.0	1,517	113.3
Six Months ended September 30, 2025	1,608	4.0	523	622.8	470	—	430	—	418	—	711	—

(yen)

	Basic earnings per share	Diluted earnings per share
Six Months ended September 30, 2026	88.66	88.66
Six Months ended September 30, 2025	25.23	25.23

Note:Basic earnings per share and diluted earnings per share are based on net profit attributable to owners of the parent.

(2) Consolidated Financial Position

	Total assets	Total equity	Total equity attributable to owners of the parent	Ratio of equity attributable to owners of the parent
	Million yen	Million yen	Million yen	%
As of September 30, 2026	11,969	9,314	8,990	75.1
As of March 31, 2026	10,595	7,950	7,796	73.6

2. Dividends

(Yen)

	Annual dividends per share				
	End-Q1	End-Q2	End-Q3	Year-end	Total
Fiscal Year Ended March 31, 2026	—	—	—	9.00	9.00
Fiscal Year Ending March 31, 2027	—				
Fiscal Year Ending March 31, 2027 (Forecast)		—	—	11.00	11.00

Note: Revisions to the forecast of dividends since the last announcement: Yes
Regarding the revision to the dividend forecast, please refer to "Notice of Upward Revisions to Year-End Dividend Forecast" announced today (November 13, 2026).

3. Forecast of Consolidated Results for Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% indicate year-on-year changes)

	Revenue		Operating profit	
	Millions of yen	%	Millions of yen	%
Full year	3,700	9.2	1,500	46.4

Note: Revisions to the forecast of consolidated results most recently announced: None

* Notes

(1) Changes in significant subsidiaries during the fiscal period
(Changes in specified subsidiaries that caused a change in the scope of consolidation): None

(2) Changes in accounting policies/changes in accounting estimation

a) Changes in accounting policies due to IFRS requirements: None
b) Changes in accounting policies other than (2) a) above: None
c) Changes in accounting estimation: None

(3) Number of issued shares (Common Stock)

a) Total number of issued shares at the end of the period (including treasury stock)	As of September 30, 2026	17,491,265	shares	As of March 31, 2026	17,491,265	shares
b) Number of shares of treasury stock at the end of the period	As of September 30, 2026	505,322	shares	As of March 31, 2026	505,321	shares
c) Average number of shares during the period	Six Months ended September 30, 2026	16,985,943	shares	Six months ended September 30, 2025	16,580,799	shares

* Review of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Cautionary statement on appropriate use of business results forecasts and other matters.

(Note on forward-looking statements)
This report contains forward-looking statements on future performance and other matters that are based on information currently available to the company and certain reasonable assumptions. These forward-looking statements are not guarantees of future performance. A variety of factors may cause actual performance to be materially different from that expressed or implied by these forward-looking statements. For notes on the assumptions used in business forecasts and use of these forecasts, please refer to “1. Overview of Business Results, (3) Outlook for consolidated business results, etc.”

(Access to supplementary materials for results and content from the results briefing)
The company plans to hold an online result briefing from 6 pm (JST) on Friday, November 13, 2026. The materials used in the briefing will be posted on our official website, and the briefing video itself will be streamed live on YouTube Live and will also be available on our website at a later date.

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1. Overview of Business Results

(1) Quarterly overview of business results

(Millions of yen)

	Q2 FY2025	Q2 FY2026	YoY growth
Revenue	1,608	1,770	10.1%
Operating profit or loss	523	2,108	302.6%
Profit before income taxes	470	2,106	347.8%
Net profit or loss attributable to owners of the parent	418	1,506	260.0%

<Overview of revenue and profit>

During the six months ended September 30, 2026 (April 1, 2026 to September 30, 2026, hereinafter the "Q2 FY2026"), revenue increased by 10.1% year-on-year (hereinafter YoY) to ¥1,770 million, driven by the expansion of subscription revenue.

Regarding profit, the Group achieved a substantial increase across all profit lines - posting operating profit of ¥2,108 million, profit before income taxes of ¥2,106 million, and profit attributable to owners of the parent of ¥1,506 million – mainly due to the recognition of gains on sales and valuation gains resulting from the partial sale of SpaceX shares held by Asteria AI & Robotics Inc. in the Investment Business.

<Reportable segments>

The Group has two reportable segments: the "Software Business Segment" and the "Investment Business Segment."

<<Software Business segment>>

(Millions of yen)

	Q2 FY2025	Q2 FY2026	YoY
Revenue	1,608	1,770	110.1%

The Software Business segment continued to achieve stable growth, with recurring subscription revenue maintaining a high level of over 80% of total revenue.

The flagship data integration tool "ASTERIA Warp" saw solid demand for data integration driven by the modernization and migration of mission-critical core systems, such as integration with SAP and replacements from competitor products, resulting in revenue of ¥1,490 million (up 7.8% YoY).

"Platio," a mobile app building tool for frontline operations, expanded its adoption mainly in the manufacturing, retail, and logistics industries, achieving approximately 30% YoY revenue growth. In August, the Company also strengthened its product lineup by launching a new AI-native business platform, "Platio Canvas AI."

For "Handbook X," adoption in the railway industry accelerated, while demand expanded across diverse sectors for human resource development and the sharing of operational manuals.

<<Investment Business segment>>

(Millions of yen)

	Q2 FY2025	Q2 FY2026	YoY
Investment valuation change	163	1,951	1,193.4%

Through Asteria Vision Fund I, L.P. (AVF-1), the Group invests in the "4D" (Data, Device, Decentralized, Design) domain, which aligns with its Software Business, and records valuation gains or losses on these investments in accordance with IFRS. During the period under review, the segment primarily recognized a gain on sales and a valuation gain resulting from the partial sale of SpaceX shares.

(2) Quarterly explanation of financial position

Overview of Financial Position (Assets, Liabilities, and Equity)

(Assets)

Total assets as of September 30, 2026, were ¥11,969 million, up ¥1,374 million compared to March 31, 2026. This was mainly due to increases of ¥957 million in other financial assets and ¥438 million in cash and cash equivalents.

(Liabilities)

Total liabilities were ¥2,655 million, up ¥10 million compared to March 31, 2026. This was mainly due to increases of ¥278 million in deferred tax liabilities and ¥227 million in other current liabilities (mainly contract liabilities from business activities), against decreases of ¥326 million in other financial liabilities and ¥146 million in trade and other payables.

(Equity)

Total equity was ¥9,314 million, up ¥1,365 million compared to March 31, 2026. This was mainly due to an increase of ¥1,309 million in retained earnings.

Overview of Cash Flows

The balance of cash and cash equivalents (hereinafter "cash") as of September 30, 2026, was ¥3,699 million(including ¥299 million in the stablecoin "JPYC"), up ¥438 million from March 31, 2026.

Change in each cash flow item during the period and the reasons for the changes were as follows:

(Cash flow from operating activities)

Net cash provided by operating activities was ¥272 million (compared to a cash inflow of ¥327 million in the same period of the previous year). This was mainly due to profit before income taxes of ¥2,106 million and depreciation and amortization of ¥178 million, which were partially offset by a decrease of ¥1,970 million in other income (primarily unrealized gains on investments and gains on sales).

(Cash flows from investing activities)

Net cash provided by investing activities was ¥448 million (compared to a cash inflow of ¥33 million in the same period of the previous year). This was mainly due to ¥1,067 million in proceeds from sales and redemptions of investments, which was partially offset by ¥578 million in payments for investment purchases.

(Cash flows from financing activities)

Net cash used in financing activities was ¥269 million (compared to a cash outflow of ¥465 million in the same period of the previous year). This was mainly due to ¥153 million in dividends paid, ¥70 million in repayments of long-term borrowings, and ¥47 million in repayments of lease liabilities.

(3) Outlook for consolidated business results, etc.

There are no changes to the consolidated financial results forecast announced on August 14, 2026.

2. Condensed Consolidated Financial Statements and Main Notes

(1) Condensed Consolidated Statement of Financial Position

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	3,260,223	3,698,549
Trade and other receivables	245,496	557,467
Other current assets	96,324	140,789
Total current assets	3,602,043	4,396,805
Non-current assets		
Property, plant and equipment	1,209,975	898,150
Intangible assets	398,072	430,811
Goodwill	801,585	801,585
Investments accounted for using the equity method	143,963	143,733
Deferred tax assets	131,659	28,345
Other financial assets	4,103,355	5,060,093
Other non-current assets	204,475	209,978
Total non-current assets	6,993,084	7,572,694
Total assets	10,595,127	11,969,499

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities and Equity		
Liabilities		
Current liabilities		
Borrowings	140,000	140,000
Trade and other payables	286,134	140,475
Income taxes payable	17,948	64,426
Other financial liabilities	76,148	67,794
Other current liabilities	926,587	1,153,292
Total current liabilities	1,446,816	1,565,987
Non-current liabilities		
Provisions	15,288	15,379
Borrowings	525,000	455,000
Deferred Tax Liability	-	278,364
Other financial liabilities	658,255	340,428
Total non-current liabilities	1,198,544	1,089,171
Total liabilities	2,645,360	2,655,158
Equity		
Common stock	2,275,343	2,275,343
Capital surplus	2,806,493	2,806,493
Treasury stock	(351,856)	(351,857)
Other equity components	1,251,170	1,137,349
Retained earnings	1,814,474	3,123,020
Total equity attributable to owners of the parent	7,795,625	8,990,348
Non-controlling interests	154,142	323,993
Total equity	7,949,767	9,314,341
Total liabilities and equity	10,595,127	11,969,499

(2) Condensed Consolidated Statement of Profit or Loss

(Thousands of yen)

	Six Months ended September 30, 2025	Six Months ended September 30, 2026
Continuing operations		
Revenue	1,607,814	1,769,551
Cost of sales	195,411	253,815
Gross income	1,412,403	1,515,736
Selling, general and administrative expenses	1,079,969	1,377,167
Other income	191,345	1,969,701
Other expenses	292	703
Operating profit or loss	523,487	2,107,566
Finance income	6,452	7,666
Finance costs	63,412	11,946
Equity in earnings of affiliates	3,744	2,388
Profit or loss before income tax	470,271	2,105,674
Income tax expense	40,426	425,275
Net profit or loss	429,845	1,680,400
Attributable net profit or loss		
Net profit attributable to owners of the parent	418,328	1,506,015
Attributable to non-controlling interests	11,516	174,385
Net profit or loss	429,845	1,680,400
Earnings per share		
Basic earnings per share (Yen)	25.23	88.66
Diluted earnings per share (Yen)	25.23	88.66

(3) Condensed Consolidated Statement of Comprehensive Income

(Thousands of yen)

	Six Months ended September 30, 2025	Six Months ended September 30, 2026
Profit or loss for the period	429,845	1,680,400
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	233,655	(88,818)
Total items that will not be reclassified to profit or loss	233,655	(88,818)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	47,820	(74,132)
Total items may be reclassified to profit or loss	47,820	(74,132)
Total other comprehensive profit or loss	281,475	(162,950)
Total comprehensive income	711,320	1,517,449
Comprehensive income attributable to		
Owners of the parent	696,936	1,347,598
Non-controlling interests	14,384	169,851
Total comprehensive income	711,320	1,517,449

(4) Condensed Consolidated Statement of Cash Flows

(Thousands of yen)

	Six Months ended September 30, 2025	Six Months ended September 30, 2026
Cash flow from operating activities		
Profit or loss before income tax	470,271	2,105,674
Depreciation and amortization	143,980	177,912
Finance income	(6,452)	(7,666)
Finance expenses	63,412	11,946
Earnings from equity in affiliates (Figures in negative represent profit)	(3,744)	(2,388)
Other income	(191,345)	(1,969,701)
Other expenses	292	703
Change in accounts receivable and other claims (Figures in negative represent increase)	23,542	57,879
Change in accounts payable and other payables (Figures in negative represent decrease)	(2,659)	(144,676)
Others	(75,708)	47,217
Subtotal	421,591	276,900
Interest and dividends received	7,012	11,293
Interest paid	(2,375)	(10,110)
Corporate taxes paid or refunded (Figures in negative represent paid)	(99,540)	(5,674)
Cash flow for operating activities	326,688	272,410
Cash flow from investing activities		
Purchase of property, plant, and equipment	(5,362)	(21,016)
Purchase of intangible assets	—	(11,400)
Payments for investment purchases	(15,034)	(578,021)
Proceeds from sales and redemption of investment	36,704	1,067,097
Others	16,550	(8,897)
Cash flow from investment activities	32,857	447,763
Cash flow from financing activities		
Repayment of long-term borrowings	—	(70,000)
Repayment of lease liabilities	(31,058)	(46,745)
Income from incorporation of non-controlling interests	1,435	121
Payments for acquisition of treasury shares	(301,445)	(1)
Dividends paid	(134,072)	(152,509)
Cash flow from financial activities	(465,140)	(269,134)
Net change in cash and cash equivalents (Figures in negative represent decrease)	(105,595)	451,038
Cash and cash equivalents at beginning of period	2,814,062	3,260,223
Effect of exchange rate changes on cash and cash equivalents	8,230	(12,712)
Cash and cash equivalents at end of period	2,716,697	3,698,549

(5) Main Notes to Condensed Quarterly Consolidated Financial Statements

(Going concern assumption)

No matters to report.

(Change in accounting policies)

No matters to report.

(Segment information)

(1) Overview of reportable segments

The Group's organizational structure is split into two basic components "Software Business segment" and "Investment Business segment" as reportable segments.

(2) Information on revenue, profits and losses, and assets by reportable segment

Q2 FY2025 (April 1, 2025- September 30, 2025)

	Reportable segment			Adjustments*1	Consolidated
	Software Business	Investment Business	Total		
	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)
Revenue					
Sales to external customers	1,607,814	—	1,607,814	—	1,607,814
Inter-segment transactions	—	—	—	—	—
Total	1,607,814	—	1,607,814	—	1,607,814
Segment profit or loss*2	346,157	149,738	495,895	—	495,895
Other income and expenses					27,592
Finance income					6,452
Finance expenses					63,412
Equity in earnings of affiliates (Figures in negative represent loss)					3,744
Profit or loss before income tax					470,271
Other items					
Depreciation and amortization expenses	143,980	—	143,980	—	143,980

(Notes) *1 "Adjustments" indicates mainly elimination of inter-segment transactions.

*2 Segment profit or loss calculated by deducting Cost of goods sales and Sales, general and administrative expenses from revenue. Of other income and expenses, valuation gains / losses on investments measured at fair value through profits / losses held by AVF-1 are transferred to segment profits of the Investment Business.

Q2 FY2026 (April 1, 2026- September 30, 2026)

	Reportable segment			Adjustments[*1]	Consolidated
	Software Business	Investment Business	Total		
	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)	(Thousands of yen)
Revenue					
Sales to external customers	1,769,551	—	1,769,551	—	1,769,551
Inter-segment transactions	—	—	—	—	—
Total	1,769,551	—	1,769,551	—	1,769,551
Segment profit or loss[*2]	157,052	1,932,287	2,089,339	—	2,089,339
Other income and expenses					18,228
Finance income					7,666
Finance expenses					11,946
Equity in earnings of affiliates (Figures in negative represent loss)					2,388
Profit or loss before income tax					2,105,674
Other items					
Depreciation and amortization expenses	177,912	—	177,912	—	177,912

(Notes) *1 “Adjustments” indicates mainly elimination of inter-segment transactions.
*2 Segment profit or loss calculated by deducting Cost of goods sales and Sales, general and administrative expenses from revenue. Of other income and expenses, valuation gains / losses on investments measured at fair value through profits / losses held by AVF-1 are transferred to segment profits of the Investment Business.

(Notes on significant changes in shareholders’ equity)
None

(Significant subsequent events)
None