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November 11, 2026

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

Company name: Amiya Corporation
Listing: Tokyo Stock Exchange
Securities code: 4258
URL: https://www.amiya.co.jp/english/
Representative: Kouta Ishida, CEO
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Scheduled date to commence dividend payments: —
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	5,320	26.3	1,030	29.6	1,024	29.5	702	30.6
September 30, 2025	4,212	21.9	795	117.6	791	109.9	538	101.5

(Note) Comprehensive income For the nine months ended September 30, 2026: ¥864 million [53.5%]
For the nine months ended September 30, 2025: ¥563 million [83.6%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	85.25	81.38
September 30, 2025	64.35	62.45

(Note) On July 1, 2025, the Company conducted a 2-for-1 stock split of its common stock. For the purposes of calculating basic earnings per share and diluted earnings per share, the split is assumed to have occurred at the beginning of the fiscal year ended December 31, 2025.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	8,676	1,906	21.7
December 31, 2025	6,940	2,833	40.8

Reference: Equity
As of September 30, 2026: ¥1,885 million
As of December 31, 2025: ¥2,829 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	—	0.00	—	15.73	15.73
Fiscal year ending December 31, 2026	—	0.00	—		
Fiscal year ending December 31, 2026 (Forecast)				20.00	20.00

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

3. Consolidated financial results forecast for the fiscal year ending December 31, 2026 (January 1, 2026 to December 31, 2026)

	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	7,850	32.2	1,470	39.8	1,444	37.7	1,003	33.4	121.69

(Note) Revisions to the forecast of financial results most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Ampere Inc.)
Excluded: —

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

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

(4) Number of issued shares (common shares)

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

As of September 30, 2026	8,830,400 shares
As of December 31, 2025	8,830,400 shares

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

As of September 30, 2026	772,991 shares
As of December 31, 2025	316,596 shares

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

Nine months ended September 30, 2026	8,243,702 shares
Nine months ended September 30, 2025	8,363,032 shares

(Note) On July 1, 2025, the Company conducted a 2-for-1 stock split of its common stock. For the purposes of calculating average number of shares outstanding during the period, the split is assumed to have occurred at the beginning of the fiscal year ended December 31, 2025.

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

* Proper use of earnings forecasts, and other special matters
The statements in this document regarding earnings forecasts and other forward-looking matters are based on information currently available to the Company and on certain assumptions that the Company considers reasonable and are not intended as a guarantee of achievement. Actual results may differ significantly due to various factors. For assumptions underlying the financial results forecasts and notes on the use of such forecasts, please refer to “1. (3) Explanation of future forecast information such as consolidated financial results forecast” on page 3 of the Attached Materials.

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1. Qualitative Information on Quarterly Financial Results

(1) Explanation of operating results

During the nine months ended September 30, 2026, cyberattacks have become even more sophisticated and diverse, with attacks being increasingly automated through the misuse of AI technology, among other developments. In Japan as well, damage caused by ransomware and other attacks has been increasing rapidly, resulting in serious harm to corporate trust and economic activities, such as leaks of personal information, disruptions to supply chains, and the suspension of production and sales activities. In response to this situation, the government has also been promoting initiatives to strengthen security measures, including the establishment of the "Security Measure Evaluation System for Improving Supply Chain Resilience" (SCS Evaluation System).

In this business environment, our cybersecurity business performed well, and for the nine months ended September 30, 2026, net sales increased 26.3% year-on-year to 5,320,430 thousand yen, operating profit increased 29.6% year-on-year to 1,030,761 thousand yen, ordinary profit increased 29.5% year-on-year to 1,024,787 thousand yen, and profit attributable to owners of parent increased 30.6% year-on-year to 702,777 thousand yen.

Business performance by segment is as follows.

Data security business

In the Data security business during the nine months ended September 30, 2026, inquiries increased in connection with incident response following a series of cyberattacks and with addressing the SCS Evaluation System, and orders from major manufacturers and large IT companies, among others, remained firm. In addition, orders from the energy and defense industries also continued to increase. Furthermore, as "ALog," our mainstay log management product, tends to be used continuously once implemented, the churn rate has remained low, thereby providing a stable revenue base.

As a result, for the nine months ended September 30, 2026, net sales increased 22.5% year-on-year to 2,192,667 thousand yen and segment profit increased 38.2% year-on-year to 1,040,120 thousand yen.

Network security business

In the Network security business during the nine months ended September 30, 2026, "Network All Cloud," which provides comprehensive network operations services, continued to perform well against the backdrop of the expanding shift to the cloud and growing needs for ransomware countermeasures. In addition, product supply arrangements with strategic capital partners has also progressed. While investments in branding and sales promotion for "Verona," our domestic SASE service, continued, segment profit margin for the third quarter (July to September) improved compared with the first half.

As a result, for the nine months ended September 30, 2026, net sales increased 29.1% year-on-year to 3,127,762 thousand yen and segment profit increased 18.4% year-on-year to 826,372 thousand yen.

(2) Explanation of financial position

(Assets)

As of the end of the nine months ended September 30, 2026, total assets amounted to 8,676,289 thousand yen, an increase of 1,735,654 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to an increase of 195,457 thousand yen in merchandise and finished goods, an increase of 508,063 thousand yen in raw materials and supplies, an increase of 336,902 thousand yen in other current assets, and an increase of 269,185 thousand yen in goodwill, reflecting the acquisition of Ampere Inc., as well as an increase of 683,143 thousand yen in investment securities due to an investment in an investment limited partnership, partially offset by a decrease of 815,384 thousand yen in cash and deposits due to the purchase of treasury shares and other factors.

(Liabilities)

As of the end of the nine months ended September 30, 2026, total liabilities amounted to 6,770,065 thousand yen, an increase of 2,663,028 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to an increase of 1,500,000 thousand yen in bonds payable reflecting the issuance of bonds and an increase of 1,048,389 thousand yen in contract liabilities resulting from the inclusion of Ampere Inc. as a consolidated subsidiary and the steady performance of subscription contracts for ALog software.

(Net assets)

As of the end of the nine months ended September 30, 2026, total net assets amounted to 1,906,223

thousand yen, a decrease of 927,373 thousand yen compared with the end of the previous fiscal year. This was mainly attributable to an increase of 702,777 thousand yen in retained earnings resulting from the recording of profit attributable to owners of parent and an increase of 160,266 thousand yen in valuation difference on available-for-sale securities due to a rise in the fair value of investment securities held, partially offset by a decrease of 133,922 thousand yen in retained earnings due to the payment of dividends and an increase of 1,689,414 thousand yen in treasury shares due to the purchase of treasury shares and other factors.

(3) Explanation of future forecast information such as consolidated financial results forecast

With respect to the consolidated financial results forecast for the fiscal year ending December 31, 2026, the full-year consolidated financial results forecast for the fiscal year ending December 31, 2026 announced on February 12, 2026 (the "previous forecast") was revised upward on October 27, 2026, as disclosed in the timely disclosure, "Notice Concerning Revision to Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2026," as follows.

1) Revision to consolidated financial results forecast for the fiscal year ending December 31, 2026 (January 1, 2026 to December 31, 2026)

	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
Previous forecast (A)	7,002	1,200	1,188	850	101.75
Revised forecast (B)	7,850	1,470	1,444	1,003	121.69
Change (B – A)	848	270	256	153	—
Percent change (%)	12.1%	22.5%	21.5%	18.0%	—
(Reference) Previous results (Fiscal year ended December 31, 2025)	5,936	1,051	1,048	751	90.84

2) Reasons for revision

Driven by growing demand for security products to address the ever-increasing damage caused by ransomware and other cyberattacks, as well as growing demand for recovery support from companies that have suffered damage, both our Data security business and Network security business have performed well, and both net sales and operating profit are expected to increase, with the operating profit margin expected to exceed our initial assumption. Consequently, net sales are expected to increase by 200 million yen in the Data security business and by 220 million yen in the Network security business, and operating profit of the two businesses combined is expected to increase by 270 million yen.

In addition, as announced in "Notice Concerning Acquisition of Shares of Ampere Inc. (Making It a Subsidiary) and Commencement of New Business" on May 13, 2026, net sales are expected to increase (by 428 million yen) as a result of consolidating the statement of income of Ampere Inc., which has become a consolidated subsidiary, from the fourth quarter of the fiscal year.

As a result, net sales, operating profit, ordinary profit, and profit are all expected to exceed the previous forecast. The Company has therefore revised the full-year consolidated financial results forecast for the fiscal year ending December 31, 2026 upward.

2. Quarterly Consolidated Financial Statements and Major Notes

(1) Quarterly consolidated balance sheets

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Consolidated nine months under review (September 30, 2026)
Assets		
Current assets		
Cash and deposits	4,561,892	3,746,507
Notes and accounts receivable - trade	673,358	874,241
Merchandise and finished goods	—	195,457
Work in process	80,659	279,463
Raw materials and supplies	410,483	918,546
Other	399,508	736,410
Total current assets	6,125,902	6,750,626
Non-current assets		
Property, plant and equipment	82,297	182,801
Intangible assets		
Goodwill	86,740	355,925
Software	81,583	90,446
Other	1,885	1,842
Total intangible assets	170,209	448,214
Investments and other assets		
Investment securities	315,501	998,645
Long-term prepaid expenses	13,236	32,179
Deferred tax assets	111,877	111,402
Insurance funds	43,939	48,031
Leasehold deposits	62,128	41,741
Other	15,541	62,647
Total investments and other assets	562,224	1,294,647
Total non-current assets	814,731	1,925,662
Total assets	6,940,634	8,676,289

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2025)	Consolidated nine months under review (September 30, 2026)
Liabilities		
Current liabilities		
Notes and accounts payable - trade	176,521	357,944
Short-term borrowings	700,000	550,000
Current portion of long-term borrowings	139,943	121,849
Accounts payable - other	162,957	118,638
Accrued expenses	174,142	165,887
Income taxes payable	219,857	160,089
Contract liabilities	2,059,339	3,107,729
Provision for bonuses	88,700	48,128
Provision for performance-linked compensation for directors (and other officers)	22,400	13,561
Provision for performance-linked compensation for employees	14,000	9,357
Other provisions	9,800	5,247
Deposits received	27,663	27,756
Other	104,889	56,167
Total current liabilities	3,900,213	4,742,356
Non-current liabilities		
Bonds payable	—	1,500,000
Long-term borrowings	92,063	386,888
Long-term accounts payable - other	38,400	38,400
Retirement benefit liability	70,927	94,076
Other provisions	5,433	5,683
Other	—	2,661
Total non-current liabilities	206,823	2,027,709
Total liabilities	4,107,036	6,770,065
Net assets		
Shareholders' equity		
Share capital	65,968	65,968
Capital surplus	902,467	919,181
Retained earnings	2,316,420	2,885,275
Treasury shares	(497,125)	(2,186,540)
Total shareholders' equity	2,787,731	1,683,886
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	41,443	201,710
Total accumulated other comprehensive income	41,443	201,710
Share acquisition rights	—	8,854
Non-controlling interests	4,422	11,772
Total net assets	2,833,597	1,906,223
Total liabilities and net assets	6,940,634	8,676,289

(2) Quarterly consolidated statements of income and comprehensive income

Quarterly consolidated statements of income

(Nine months ended September 30)

(Unit: thousands of yen)

	Previous consolidated nine-month period (from January 1, 2025 to September 30, 2025)	Consolidated nine months under review (from January 1, 2026 to September 30, 2026)
Net sales	4,212,801	5,320,430
Cost of sales	2,171,493	2,760,966
Gross profit	2,041,307	2,559,464
Selling, general and administrative expenses	1,245,894	1,528,702
Operating profit	795,413	1,030,761
Non-operating income		
Interest income	4,874	10,926
Dividend income	700	1,225
Surrender value of insurance policies	1,401	973
Subsidy income	134	13,953
Commission income	3,919	1,456
Other	606	2,298
Total non-operating income	11,636	30,834
Non-operating expenses		
Interest expense	8,470	6,863
Foreign exchange losses	2,159	2,366
Commission for purchase of treasury shares	4,645	15,667
Bond issuance costs	—	9,527
Other	268	2,384
Total non-operating expenses	15,544	36,808
Ordinary profit	791,505	1,024,787
Extraordinary income		
Gain on sale of non-current assets	—	6
Total extraordinary income	—	6
Extraordinary losses		
Loss on retirement of non-current assets	561	1,198
Other	17	—
Total extraordinary losses	579	1,198
Profit before income taxes	790,926	1,023,594
Income taxes	252,767	319,160
Profit	538,159	704,434
Profit attributable to non-controlling interests	—	1,657
Profit attributable to owners of parent	538,159	702,777

Quarterly consolidated statements of comprehensive income

(Nine months ended September 30)

(Unit: thousands of yen)

	Previous consolidated nine-month period (from January 1, 2025 to September 30, 2025)	Consolidated nine months under review (from January 1, 2026 to September 30, 2026)
Profit	538,159	704,434
Other comprehensive income		
Valuation difference on available-for-sale securities	25,054	160,266
Total other comprehensive income	25,054	160,266
Comprehensive income	563,213	864,701
Comprehensive income attributable to:		
Owners of parent	563,213	863,044
Non-controlling interests	—	1,657

(3) Notes to quarterly consolidated financial statements

(Note on entity's ability to continue as going concern)

Not applicable.

(Note on significant changes in the amounts of shareholders' equity)

1 Matters concerning dividends

Resolution	Class of shares	Source of dividends	Total dividends (thousands of yen)	Dividends per share (Yen)	Record date	Effective date
Ordinary general meeting of shareholders held on March 26, 2026	Common stock	Retained earnings	133,922	15.73	December 31, 2025	March 27, 2026

2 Significant changes in the amounts of shareholders' equity

(Purchase of treasury shares)

Based on the resolution at the Board of Directors meeting held on February 12, 2026, the Company purchased 303,200 shares of treasury shares on February 13, 2026. In addition, based on the resolution at the Board of Directors meeting held on August 12, 2026, the Company purchased 176,000 shares of treasury shares on August 13, 2026. As a result, the Company's treasury shares increased by 1,689,414 thousand yen during the nine months ended September 30, 2026, with total treasury shares amounting to 2,186,540 thousand yen as of the end of the nine-month period.

(Application of special accounting treatment for the preparation of quarterly consolidated financial statements)

With respect to tax expenses, a reasonable estimate of the effective tax rate after applying tax effect accounting to profit before income taxes for the consolidated fiscal year, including the nine months ended September 30, 2026, has been applied to profit before income taxes in order to calculate the amount.

(Segment information, etc.)

[Segment information]

I Previous consolidated nine-month period (from January 1, 2025 to September 30, 2025)

Disclosure of net sales and profit (loss) for each reportable segment and disaggregation of revenue

(Unit: thousands of yen)

	Reportable segment			Adjustments (Note 1)	Amount recorded on quarterly consolidated statements of income (Note 2)
	Data security business	Network security business	Total		
Net sales					
Goods or services transferred at a point in time	491,465	1,165,762	1,657,227	—	1,657,227
Goods or services transferred over a period of time	1,297,852	1,257,721	2,555,573	—	2,555,573
Revenue arising from contracts with customers	1,789,317	2,423,483	4,212,801	—	4,212,801
Net sales to external customers	1,789,317	2,423,483	4,212,801	—	4,212,801
Inter-segment net sales and transfers	35,800	—	35,800	(35,800)	—
Total	1,825,118	2,423,483	4,248,601	(35,800)	4,212,801
Segment profit	752,747	698,226	1,450,973	(655,560)	795,413

(Notes) 1. The negative 655,560 thousand yen adjustment in segment profit represents corporate expenses not allocated to each reportable segment. Additionally, corporate expenses are mainly selling, general and administrative expenses that do not belong to any reportable segment.

2. Segment profit is adjusted with the operating profit in the quarterly consolidated statements of income.

II Consolidated nine months under review (from January 1, 2026 to September 30, 2026)

Disclosure of net sales and profit (loss) for each reportable segment and disaggregation of revenue

(Unit: thousands of yen)

	Reportable segment			Adjustments (Note 1)	Amount recorded on quarterly consolidated statements of income (Note 2)
	Data security business	Network security business	Total		
Net sales					
Goods or services transferred at a point in time	493,848	1,393,084	1,886,932	—	1,886,932
Goods or services transferred over a period of time	1,698,819	1,734,678	3,433,498	—	3,433,498
Revenue arising from contracts with customers	2,192,667	3,127,762	5,320,430	—	5,320,430
Net sales to external customers	2,192,667	3,127,762	5,320,430	—	5,320,430
Inter-segment net sales and transfers	83,744	5,130	88,874	(88,874)	—
Total	2,276,412	3,132,892	5,409,305	(88,874)	5,320,430
Segment profit	1,040,120	826,372	1,866,492	(835,731)	1,030,761

(Notes) 1. The negative 835,731 thousand yen adjustment in segment profit represents corporate expenses not allocated to each reportable segment. Additionally, corporate expenses are mainly selling, general and administrative expenses that do not belong to any reportable segment.

2. Segment profit is adjusted with the operating profit in the quarterly consolidated statements of income.

(Note on statements of cash flows)

Quarterly consolidated statements of cash flows for the nine months ended September 30, 2026 have not been prepared. Depreciation (including amortization of intangible assets other than goodwill) and amortization of goodwill for the nine months ended September 30, 2025 and 2026 are as follows.

(Unit: thousands of yen)

	Previous consolidated nine-month period (from January 1, 2025 to September 30, 2025)	Consolidated nine months under review (from January 1, 2026 to September 30, 2026)
Depreciation	65,223	69,446
Amortization of goodwill	6,050	11,206