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February 12, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: ExaWizards Inc.
Listing: Tokyo Stock Exchange
Securities code: 4259
URL: https://exawizards.com/
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Scheduled date to file interim securities report: February 12, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to December 31, 2025)

(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	%
December 31, 2025	8,354	17.1	1,027	-	1,011	-	695	-
December 31, 2024	7,137	24.7	(238)	-	(252)	-	(508)	-

Note: Comprehensive income For the six months ended December 31, 2025: ¥ 724 million [-%]
For the six months ended December 31, 2024: ¥ (487) million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
December 31, 2025	8.24	8.05
December 31, 2024	(6.18)	-

Note: Diluted earnings per share are not shown in the six months ended December 31, 2025, because earnings per share were negative although there are residual shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	8,340	3,866	44.0
March 31, 2025	7,024	2,539	34.3

Reference: Equity
As of December 31, 2025: ¥ 3,670 million
As of March 31, 2025: ¥ 2,409 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 March 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2026	-	0.00			
Fiscal year ending March 31, 2026 (Forecast)			-	0.00	0.00

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

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit	
	Millions of yen	%	Millions of yen	%
Full year	11,800	20.3	1,350	-

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

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

(2) Adoption of accounting treatment specific to the preparation of interim consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

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

(4) Number of issued shares (common shares)

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

As of December 31, 2025	86,806,000 shares
As of March 31, 2025	85,804,200 shares

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

As of December 31, 2025	1,798,841 shares
As of March 31, 2025	3,070,163 shares

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

Nine months ended December 31, 2025	84,359,261 shares
Nine months ended December 31, 2024	82,343,807 shares

(Note) The number of treasury shares at the end of the period includes the shares of the Company held by the stock-granting ESOP trust (645,263 shares for the fiscal year ended March 31, 2025: 588,341 shares for the nine months ended December 31, 2025). Also, when calculating the average number of shares during the period, the average numbers of shares of the Company held by the stock-granting ESOP trust during the period is included in the number of treasury shares to be deducted (606,316 shares for the nine months ended December 31, 2024: 608,339 shares for the nine months ended December 31, 2025).

* Interim financial results reports are exempt from review conducted by certified public accountants or an audit firm.
* Proper use of earnings forecasts, and other special matters
(Disclaimer)
The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. In addition, actual results may differ significantly due to various factors. For the assumptions underlying the earnings forecasts and notes on the use of earnings forecasts, please refer to “1. Overview of Operating Results for the current period (3) Overview of Consolidated Earnings Forecast” on page 6 of the attached document.

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(Reference)
- As used in this document, "FY2026"and "current fiscal year" refer to our consolidated accounting period, which is from April 1, 2025 to March 31, 2026.
- As used in this document, "the current period" refer to our consolidated accounting period, which is the nine-month period ended December 31, 2026.

1. Overview of Operating Results for the current period

Forecasts in this document are based on judgments made as of the end of the third quarter.

(1) Overview of Operating Result

Overall

With the mission of "Solving social issues through Artificial Intelligence for future generations" the Group is engaged in the following two businesses.

AI Products Business	Providing a wide range of customers with AI software that can be used immediately in their business operations with minimal additional adjustments, with the aim of solving social issues
AI Solution Services Business	Discovering industrial and social issues in various industries and realizing innovations through solving management issues of clients, mainly large corporations.

Consolidated Results of Operations

Net sales

Net sales for the current period were 8,354 million yen (+17.1% YoY). Main reason for this was an increase in the number of users of our services in the AI Products Business.

Cost of sales, gross profit

Cost of sales for the current period was 2,690 million yen (-15.3% YoY). This was mainly due to decreases in personnel expenses and depreciation expenses. As a result, the gross profit for this current period was 5,663 million yen (+43.1% YoY), and the gross profit margin was 67.8%.

Selling, general and administrative expenses, operating profit (loss)

Selling, general and administrative expenses for the current period were 4,636 million yen (+10.4% YoY). This was due to increases in selling expenses, which are personnel expenses, advertising expenses and system usage fees. As a result, the operating profit for this current period was 1,027 million yen (compared to an operating loss of 238 million yen in the same period of the previous year).

Non-operating income and expenses, ordinary profit (loss)

Non-operating income for the current period was 11 million yen, and non-operating expenses were 27 million yen. As a result, the ordinary profit for this current period was 1,011 million yen (ordinary loss of 252 million yen in the same period of the previous year).

Extraordinary income (loss), net income (loss) attributable to owners of the parent company

Net income before taxes for the current period was 1,013 million yen (net loss before income taxes of 388 million yen in the same period of the previous year). Also, recorded 339 million yen in income taxes, inhabitant taxes, and enterprise taxes. As a result, the net income attributable to the parent company for this current period was 695 million yen (compared to a net loss attributable to the parent company of 508 million yen for the same period of the previous year).

Segment Results

To more appropriately evaluate the performance of reportable segments, the Company has changed the classification method of reportable segments from the first quarter of the current fiscal year. The previous three reportable segments of "AI Products Business," "AI Platform Business," and "Other Service Business" have been reorganized into two segments: "AI Products Business" and "AI Solution Services Business."

For details, please refer to "2. Consolidated Financial Statements and Primary Notes (3) Notes for the Quarterly Consolidated Financial Statements (Segment Information)."

The segment information for the previous fiscal year has been prepared based on the revised reportable segment classification.

AI Products Business

During the current period, in addition to expanding sales of existing products, the Company has been actively engaged in developing generative AI and AI agents amid the rapid market expansion driven by companies' full-scale AI investments.

The DX human resource development program for companies and local government, "exaBase DX Assessment & Learning," has shown smooth growth, with the number of companies that have introduced the program reaching 2,489 and over 390 thousand users as of December 2025. "exaBase Generative AI" was also performing well, with 1,219 companies having adopted and reaching about 110 thousand users by the same month.

To meet such robust demand, personnel expenses and other costs associated with investments in new product development and sales activities increased, while depreciation expenses decreased due to the impairment loss on software assets recorded at the end of the previous fiscal year. As a result, net sales were 3,436 million yen (+61.8% YoY), gross profit was 2,920 million yen (+91.2% YoY), gross profit margin was 85.0%, and operating profit was 1,333 million yen (+300.6% YoY).

AI Solution Services Business

During the current period, the Company continued to work with numerous major corporations on innovation creation through AI projects. While there was strong corporate demand for AI and DX support, and STADIUM Co., Ltd, the subsidiary's sales support business performed steadily, net sales decreased due to strategic personnel reallocation to the AI Product Business as a growth area and the screening of AI development projects. Meanwhile, personnel expenses and outsourcing costs decreased due to improved sales productivity resulting from project screening. Also, depreciation expenses of the current period decreased due to the impairment loss on software and other assets recorded at the end of the previous fiscal year.

As a result, net sales were 5,031 million yen (-3.9% YoY), gross profit was 2,859 million yen (+7.8% YoY), gross profit margin was 56.8%, and operating profit was 1,500 million yen (+55.2% YoY).

(2) Overview of Financial Position

Assets

Total assets for the current period were 8,340 million yen, an increase of 1,316 million yen compared to the end of the previous consolidated fiscal year. This was mainly due to an increase of 433 million yen in cash & deposits, 255 million yen in accounts receivable & contract assets, and 501 million yen in software.

Liabilities

Total liabilities for the current period were 4,474 million yen, a decrease of 10 million yen compared to the end of the previous consolidated fiscal year. This was mainly due to an increase while income taxes payable increased by 114 million yen and accounts payable - other increased by 74 million yen, a decrease of 300 million yen in long-term borrowings following loan repayments.

Net assets

Total net assets for the current period were 3,866 million yen, an increase of 1,326 million yen compared to the end of the previous consolidated fiscal year. This was mainly due to a decrease of 487 million yen in treasury stock resulting from the disposal of treasury stock through a third-party allotment to NTT Communications Corporation (currently NTT DOCOMO BUSINESS, Inc.), and the recording of profit attributable to owners of parent of 695 million yen for the quarterly period.

(3) Overview of Consolidated Earnings Forecast

There are no changes to the earnings forecast for FY2026 from the consolidated earnings forecast disclosed on November 11, 2025.

2. Consolidated Financial Statements and Primary Notes
(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	3,008	3,442
Accounts receivable - trade and contract assets	1,870	2,126
Other	349	462
Total current assets	5,229	6,032
Non-current assets		
Property, plant and equipment	10	39
Intangible assets		
Goodwill	56	17
Customer-related intangible assets	1,030	962
Software	319	821
Other	0	0
Total intangible assets	1,406	1,800
Investments and other assets		
Investment securities	40	40
Other	336	426
Total investments and other assets	377	467
Total non-current assets	1,795	2,308
Total assets	7,024	8,340
Liabilities		
Current liabilities		
Current portion of long-term borrowings	600	300
Accounts payable - other	350	425
Accrued expenses	432	471
Income taxes payable	223	338
Contract liabilities	141	125
Provision for bonuses	30	34
Other	288	318
Total current liabilities	2,065	2,013
Non-current liabilities		
Long-term borrowings	1,950	2,025
Retirement benefit liability	93	87
Asset retirement obligations	76	77
Deferred tax liabilities	298	271
Total non-current liabilities	2,419	2,461
Total liabilities	4,484	4,474

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	2,440	2,477
Capital surplus	4,588	4,629
Retained earnings	(3,437)	(2,742)
Treasury shares	(1,182)	(693)
Total shareholders' equity	2,409	3,670
Share acquisition rights	51	87
Non-controlling interests	78	108
Total net assets	2,539	3,866
Total liabilities and net assets	7,024	8,340

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

(Quarterly Consolidated Statement of Income for the Nine-Month Period)

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	7,137	8,354
Cost of sales	3,177	2,690
Gross profit	3,959	5,663
Selling, general and administrative expenses	4,198	4,636
Operating profit (loss)	(238)	1,027
Non-operating income		
Interest and dividend income	0	4
Foreign exchange gains	3	2
Subsidy income	1	-
Surrender value of insurance policies	-	2
Other	3	1
Total non-operating income	8	11
Non-operating expenses		
Interest expenses	21	18
Consumption tax difference	-	5
Miscellaneous losses	0	2
Total non-operating expenses	21	27
Ordinary profit (loss)	(252)	1,011
Extraordinary income		
Gain on sale of non-current assets	0	2
Gain on sale of shares of subsidiaries and associates	70	-
Total extraordinary income	71	2
Extraordinary losses		
Loss on retirement of non-current assets	3	0
Impairment losses	62	-
Loss on valuation of investment securities	140	-
Total extraordinary losses	207	0
Profit (loss) before income taxes	(388)	1,013
Income taxes - current	113	339
Income taxes - deferred	(14)	(50)
Total income taxes	99	288
Profit (loss)	(487)	724
Profit attributable to non-controlling interests	20	29
Profit (loss) attributable to owners of parent	(508)	695

(Quarterly Consolidated Statement of Comprehensive Income for the Nine-Month Period)

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit (loss)	(487)	724
Comprehensive income	(487)	724
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(508)	695
Comprehensive income attributable to non-controlling interests	20	29

(3) Notes for the Interim Consolidated Financial Statements

Notes on going concern assumption

Not applicable.

Notes in the event of a significant change in the amount of shareholders' equity

I. Previous consolidated accounting period (from April 1, 2024 to December 31, 2024)
(Significant changes in the amount of shareholders' equity)

(1) Disposal of treasury stock through third-party allotment

At the Board of Directors meeting held on May 27, 2024, a resolution was passed to make an additional contribution to the "Stock-granting ESOP Trust." As a result, an additional contribution of 83 million yen was made to the trust, and 230,000 shares of the Company's stock were acquired. Therefore, during the nine months ended December 31, 2024, capital surplus and treasury stock decreased by five million yen each.

Moreover, by providing treasury stock to employees through the "Stock-granting ESOP Trust," treasury stock decreased by 15 million yen.

(2) Exercise of stock options

As a result of the issuance of new shares through the exercise of stock options, capital stock and capital surplus increased by 35 million yen each.

Overall, at the end of the nine months ended December 31, 2024, capital stock was 2,436 million yen, capital surplus was 4,584 million yen, and treasury stock was 1,182 million yen.

II. The current consolidated accounting period (from April 1, 2025 to December 31, 2025)
(Significant changes in the amount of shareholders' equity)

(1) Disposal of treasury stock through third-party allotment

Based on a resolution of the Board of Directors held on May 28, 2025, the Company disposed of 1,214,400 shares of treasury stock through a third-party allotment to NTT Communications Corporation (currently NTT DOCOMO BUSINESS, Inc). As a result, treasury stock decreased by 468 million yen during the period.

(2) Exercise of stock options

As a result of the issuance of new shares through the exercise of stock options, capital stock and capital surplus increased by 36 million yen each.

Overall, at the current period, capital stock was 2,477 million yen, capital surplus was 4,629 million yen, and treasury stock was 693 million yen.

Additional Information

(Stock-granting ESOP trust)

The Company has introduced a stock granting ESOP trust (an employee stock ownership plan trust) as an incentive plan aimed at fostering a sense of belonging to the Company Group and management participation among eligible employees, enhancing their motivation and morale toward long-term performance improvement and stock price appreciation, and increasing the Company's corporate value.

1. Overview of the additional contribution to the trust fund and acquisition of the Company's shares
   Under the "Share Delivery Rules," established upon the introduction of the trust, the Company grants shares to employees who meet certain requirements.
   The Company awards points to eligible employees based on individual contribution and other factors. When employees satisfy specified conditions and acquire benefit rights, the Company delivers shares equivalent to the points awarded. Shares for delivery, including future grants, are purchased in advance with funds placed in trust and managed separately as trust assets.

2. Company shares remaining in the trust
   Company shares remaining in the trust are recorded as treasury stock in net assets at their book value in the trust (excluding incidental expenses). The book value and number of such treasury stock were 247 million yen and 645,263 shares at the end of the previous fiscal year, and 225 million yen and 588,341 shares at the end of the current period.

Segment Information

[Segment Information]

I. **Previous quarterly consolidated accounting year (from April 1, 2024 to December 31, 2024)**

1. Information on sales and profit (loss) amounts by reportable segment, and breakdown of revenue

(Unit: millions of yen)

	Reporting Business Segments			Adjustment[*1]	Amounts in the consolidated financial statement[*2]
	AI Products	AI Solution Services	Total		
Net Sales					
Revenue from contracts with customers	2,095	5,041	7,137	-	7,137
Net sales to external customers	2,095	5,041	7,137	-	7,137
Intersegment revenues or transfer	28	194	223	(223)	—
Total	2,124	5,236	7,360	(223)	7,137
Segment Profit or loss	332	967	1,300	(1,538)	(238)

Notes: 1. The adjustment to segment profit or loss consists of corporate expenses.
2. Segment profit is consistent with the operating loss in the quarterly consolidated statement of income.

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

Significant impairment loss on non-current assets
On AI Solution Services Business segment, impairment loss of 62 million yen was recorded.

Significant changes in the amount of goodwill
Not applicable

Significant gain on negative goodwill
Not applicable

II. The current quarterly consolidated accounting year (from April 1, 2025 to December 31, 2025)

1. Information on sales and profit (loss) amounts by reportable segment, and breakdown of revenue

(Unit: millions of yen)

	Reporting Business Segments			Adjustment*1	Amounts in the consolidated financial statement*2
	AI Products	AI Solution Services	Total		
Net Sales					
Revenue from contracts with customers	3,435	4,918	8,354	-	8,354
Net sales to external customers	3,435	4,918	8,354	-	8,354
Intersegment revenues or transfer	0	112	113	(113)	-
Total	3,436	5,031	8,467	(113)	8,354
Segment Profit	1,333	1,500	2,834	(1,806)	1,027

Notes: 1. The adjustment to segment profit or loss consists of corporate expenses.
2. Segment profit is consistent with the operating profit in the quarterly consolidated statement of income.

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

Significant impairment loss on non-current assets
Not applicable

Significant changes in the amount of goodwill
Not applicable

Significant gain on negative goodwill
Not applicable

3. Information on change in reportable segments etc.
(Change in Reportable Segments)
The Company has changed its reportable segments from the previous three categories of "AI Products Business," "AI Platform Business," and "Other Service Business" to two categories of "AI Products Business" and "AI Solution Services Business" from the third quarter of the current fiscal year, following a review of the Group's business development, management resource allocation and management structure.

Certain divisions previously included in the "AI Platform Business" and "Other Service Business" have been transferred to the "AI Products Business" under the new segmentation to promote business development as AI products. In addition, the sales support and growth support business of STADIUM CO. Ltd., which was previously included in the "Other Service Business," has been transferred to the "AI Solution Services Business" under the new segmentation.

The segment information for the previous consolidated fiscal year has been prepared based on the revised reportable segment classification.

Notes on Cash Flows

No quarterly consolidated cash flow statement was prepared for the current period. However, for this period, depreciation (including amortization of intangible fixed assets but excluding goodwill and customer-related assets) and amortization of goodwill and customer-related assets for the third quarter of the current consolidated fiscal year are as follows.

	Previous Quarterly Consolidated Period (from April 1, 2024 to December 31, 2024)		Current Quarterly Consolidated Period (from April 1, 2025 to December 31, 2025)	
Depreciation	417	Million yen	211	Million yen
Amortization of Goodwill	110		38	
Amortization of Customer-related assets	106		68	

Significant Subsequent Events
(Transfer of Business through Company Split (Simplified Absorption-type Split))

ExaWizards Inc. (hereinafter, "the Company") resolved at the Board of Directors meeting held on February 12, 2026 to transfer its HR Tech business to its wholly owned subsidiary, Exa Enterprise AI Inc. (hereinafter "Exa Enterprise AI"), as described below (hereinafter the "Company Split").
As the Company Split is a simplified absorption-type split in which a wholly owned subsidiary serves as the succeeding company, certain disclosure items and details have been omitted.

1. Reason of the Company Split

The Company's HR Tech business has traditionally expanded around the DX talent development service "exaBase DX Assessment & Learning." However, in recent years, AI technological maturity has rapidly advanced, and the areas where AI can be applied to business operations have expanded dramatically. Accordingly, market interest is shifting from DX to AX (AI Transformation). To respond to these environmental changes, the Company's HR Tech business has been expanding its AX talent development solutions and will continue to enrich AI utilization education programs and talent development services that enable AX.

Meanwhile, Exa Enterprise AI has been promoting the development and provision of generative AI-based products and solutions, centered on "exaBase Generative AI." The Company's HR Tech business and Exa Enterprise AI share significant overlap in customer base and service content. Integrating these organizations will achieve faster decision-making and improved development speed, and enhanced productivity and synergies are expected across all areas of planning, development, and sales.

For these reasons, the Company will transfer its HR Tech business to Exa Enterprise AI and pursue business expansion under an optimized organizational structure. Through this reorganization, the Company aims to achieve optimal allocation of management resources across the Group and sustainable enhancement of corporate value.

2. Details of the Company Split

(1) Schedule

Date of the Board of Director	: February 12, 2026
Date of the Agreement	: February 12, 2026
Effective Date of the absorption-type split	: April 1, 2026 (Schedule)

(2) Method of the Company Split

This is a simplified absorption-type split with the Company as the splitting company and Exa Enterprise AI as the succeeding company.

(3) Allotment of Shares in the Company Split

As the Company Split is conducted between the Company and its wholly owned subsidiary, it will be a non-consideration split, and no allotment of shares, cash consideration, or other assets will be made by Exa Enterprise AI.

(4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights in connection with the Company Split.

The Company's outstanding stock acquisition rights will not be transferred through this Absorption-type Company Split. Furthermore, the Company has not issued any bonds with stock acquisition rights.

(5) Share Capital Increased (Decreased) by the Company Split

There is no change in the Company's share capital due to the Company Split.

(6) Rights and Obligations to be Succeeded by the Succeeding Company

Exa Enterprise AI will succeed to the assets, liabilities, and contractual positions and other rights and obligations related to the HR Tech business as specified in the absorption-type split agreement.

(7) Prospects of Fulfilment of Debt Obligations

The Company has concluded that there are no concerns regarding the prospect of fulfilling the obligations to be assumed by the Company and Exa Enterprise AI in the Company Split.

3. Overview of Companies

	Splitting Company	Succeeding Company
1. Name	ExaWizards Inc.	Exa Enterprise AI Inc.
2. Location	4-2-8 Shibaura, Minato-ku, Tokyo	4-2-8 Shibaura, Minato-ku, Tokyo
3. Title and name of Representative	Representative Director & President, CEO Makoto Haruta	Representative Director Takuma Oue
4. Description of Business	Development of AI-enabled services for industrial innovation and social problems solutions	Planning, development, and sales of products and services utilizing technologies such as generative AI to improve business operations and productivity
5. Share Capital	2,457 million yen	300 million yen (including reserves)
6. Date of Establishment	February 8, 2016	October 1, 2023
7. Issued Shares	86,486,100 Shares (as of Sept 2025)	100 Shares (as of Sept 2025)
8. Fiscal Year	March 31	March 31
9. Major Shareholders (as of Sept 2025)	betaCatalyst Inc. 9.60% Yutaka Sakane 4.43% Toshikazu Furuya 3.84% RH Corporation 3.52% KH Corporation 3.52% Rakuten Securities, Inc. 3.37% Custody Bank of Japan, Ltd. (trust account) 3.05% The Master Trust Bank of Japan, Ltd. (trust account) 2.76% Ko Narukama (Ishiyama) 2.65% D4V Fund I Investment Limited Partnership 2.54%	ExaWizards Inc. 100%

10. Financial Position and Operating Results of the Recent Three Fiscal Years (Unit: Million JPY, except as otherwise noted.)

ExaWizards Inc. (Consolidated Financial Results)			
	FY3/2021	FY3/2022	FY3/2023
Net Assets	6,618	4,983	2,539
Total Assets	7,939	9,931	7,024
Net Assets per Share	78.53 yen	59.65 yen	29.13 yen
Net Sales	5,591	8,384	9,811
Operating Profit (loss)	(378)	(305)	23
Ordinary Profit (loss)	(375)	(330)	2
Profit (loss) Attributable to Owners of the Parent	(141)	(610)	(2,576)
Earnings per Share	(1.72 yen)	(7.50 yen)	(31.26 yen)

4. Overview of the Business to be Split

(1) Description of the Business to be Split or Transfer

HR Tech business engaged in planning, development, and sales with the DX talent development service “exaBase DX Assessment & Learning” and AX talent development solutions as its core offerings.

(2) Business Results to be Split or Transfer (fiscal year ended March 31, 2025)

	HR Tech business (a)	Consolidated Results (b)	Ratio (a/b)
Net Sales	1,114 million yen	9,811 million yen	11.35 %

(3) Items and Book Values of Assets and Liabilities to be Split or Transfer

Assets		Liabilities	
Item	Book Value	Item	Book Value
Current assets	104 million yen	Current liabilities	88 million yen
Non-current assets	104 million yen	Non-current liabilities	-
Total	208 million yen	Total	88 million yen

5. Summary of Accounting Treatment

The Company plans to account for this transaction as a transaction under common control in accordance with the "Accounting Standard for Business Combinations" (Accounting Standards Board of Japan (ASBJ) Statement No. 21, January 16, 2019) and the "Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures" (ASBJ Guidance No. 10, January 16, 2019). Status after the Company Split.