Translation

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Summary of Consolidated Financial Results for the First Two Quarters (Interim Period) of the Fiscal Year Ending March 2027 (Based on Japanese GAAP)

November 11, 2026

Company name: Interworks Confidence Inc.
Listing exchange: Tokyo Stock Exchange
Securities code: 7374
URL: https://ciw.jp/
Representative: Nobuyuki Takushi, President
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Scheduled date for filing semi-annual securities report: November 11, 2026
Scheduled date for commencing dividend payments: December 7, 2026
Preparation of supplementary materials on financial results: Yes
Holding of financial results briefing session: Yes

(Amounts are rounded down to the nearest million yen, unless otherwise noted)

1. Consolidated Financial Results for the First Two Quarters (Interim Period) (April 1, 2026, to September 30, 2026) of the Fiscal Year Ending March 31, 2027

(1) Consolidated Operating Results (Cumulative) (Percentage figures represent year-on-year changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Interim period ended September 30, 2026	5,126	8.7	431	(36.3)	440	(32.9)	210	(49.5)
Interim period ended September 30, 2025	4,716	8.8	676	(2.8)	656	(6.3)	415	(5.4)

(Note) Comprehensive income
Interim period ended September 30, 2026: 210 million yen [-49.4%]
Interim period ended September 30, 2025: 416 million yen [-4.8%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Interim period ended September 30, 2026	33.62	33.51
Interim period ended September 30, 2025	67.06	66.79

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of September 30, 2026	7,458	6,271	83.5
As of March 31, 2026	7,781	6,308	80.5

(Reference) Total shareholders' equity
As of September 30, 2026: 6,224 million yen
As of March 31, 2026: 6,261 million yen

2. Cash Dividends

	Annual dividends per share				
	End of 1st quarter	End of 2nd quarter	End of 3rd quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	35.00	-	40.00	75.00
Fiscal year ending March 31, 2027	-	40.00			
Fiscal year ending March 31, 2027 (Forecast)			-	45.00	85.00

(Note) Revisions to the most recently announced dividend forecast: No

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

(Percentage figures indicate year-on-year changes)

	Revenue		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	11,500	15.3	1,460	13.6	1,460	15.0	935	16.9	149.60

(Note) Revisions to the most recently announced earnings forecast: No

* Notes

(1) Significant changes in the scope of consolidation during the interim period: No

(2) Application of accounting treatments specific to the preparation of interim consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

1) Changes in accounting policies due to revisions to accounting standards and other regulations: No
2) Changes in accounting policies other than those in 1) above: No
3) Changes in accounting estimates: No
4) Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of September 30, 2026	6,716,777 shares	As of March 31, 2026	6,713,177 shares

2) Number of treasury shares at the end of the period

As of September 30, 2026	463,314 shares	As of March 31, 2026	463,314 shares

3) Average number of shares during the period (interim period)

Interim period ended September 30, 2026	6,251,373 shares	Interim period ended September 30, 2025	6,203,586 shares

* This summary of financial results for the first two quarters (interim period) is not subject to review by a public accountant or audit corporation.

* Explanation regarding appropriate use of earnings forecasts, and other notes

The earnings outlook and other forward-looking statements contained in this document are based on information currently available to and certain assumptions that are thought to be reasonable by the Company. Accordingly, such statements should not be construed as a guarantee of achieving the results by the Company. Actual financial results and the like may differ materially due to various factors.

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1. Interim Consolidated Financial Statements and Major Notes
(1) Interim Consolidated Balance Sheets

(Thousands of yen)

	Previous fiscal year (As of March 31, 2026)	Interim of current fiscal year (As of September 30, 2026)
Assets		
Current assets		
Cash and deposits	4,395,861	4,227,348
Accounts receivable - trade	1,078,140	1,037,272
Prepaid expenses	101,027	135,310
Accounts receivable - other	34,396	1,006
Other	25,144	66,870
Allowance for doubtful accounts	(18,613)	(32,545)
Total current assets	5,615,956	5,435,261
Non-current assets		
Property, plant and equipment		
Buildings	99,445	124,036
Accumulated depreciation	(47,869)	(47,625)
Buildings, net	51,575	76,411
Tools, furniture and fixtures	149,348	160,033
Accumulated depreciation	(114,886)	(117,419)
Tools, furniture and fixtures, net	34,461	42,614
Other	24,199	24,199
Accumulated depreciation	(23,924)	(24,089)
Other, net	275	110
Total property, plant and equipment	86,313	119,136
Intangible assets		
Software	41,635	20,167
Goodwill	1,574,015	1,476,522
Total intangible assets	1,615,651	1,496,689
Investments and other assets		
Investment securities	15,000	15,000
Deferred tax assets	127,411	80,602
Guarantee deposits	230,899	230,481
Other	95,080	86,581
Allowance for doubtful accounts	(4,664)	(5,287)
Total investments and other assets	463,727	407,378
Total non-current assets	2,165,691	2,023,203
Total assets	7,781,648	7,458,465

(Thousands of yen)

	Previous fiscal year (As of March 31, 2026)	Interim of current fiscal year (As of September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	194,863	205,916
Accounts payable - other	124,387	127,471
Accrued expenses	446,380	394,160
Income taxes payable	395,385	138,996
Accrued consumption taxes	123,376	118,455
Deposits received	32,033	40,130
Contract liabilities	2,670	14,415
Refund liabilities	3,790	4,291
Provision for bonuses	138,696	130,166
Other	49	614
Total current liabilities	1,461,633	1,174,618
Non-current liabilities		
Retirement benefit liability	11,710	12,275
Total non-current liabilities	11,710	12,275
Total liabilities	1,473,343	1,186,893
Net assets		
Shareholders' equity		
Share capital	535,922	537,286
Capital surplus	3,910,573	3,911,937
Retained earnings	2,556,741	2,516,941
Treasury shares	(741,657)	(741,657)
Total shareholders' equity	6,261,579	6,224,507
Share acquisition rights	45,395	45,395
Non-controlling interests	1,330	1,668
Total net assets	6,308,305	6,271,571
Total liabilities and net assets	7,781,648	7,458,465

(2) Interim Consolidated Statements of Income and Interim Consolidated Statements of Comprehensive Income

Interim Consolidated Statements of Income

(Thousands of yen)

	Interim of previous fiscal year (April 1, 2025 – September 30, 2025)	Interim of current fiscal year (April 1, 2026 – September 30, 2026)
Revenue	4,716,091	5,126,260
Cost of sales	2,479,608	2,960,579
Gross profit	2,236,483	2,165,681
Selling, general and administrative expenses	1,559,513	1,734,247
Operating profit	676,969	431,433
Non-operating income		
Interest and dividend income	4,871	10,211
Rental income from buildings	108	-
Subsidy income	1,080	100
Other	1,086	1,124
Total non-operating income	7,147	11,436
Non-operating expenses		
Interest expenses	758	-
Commission expenses	21,379	2,154
Other	5,066	9
Total non-operating expenses	27,203	2,164
Ordinary profit	656,913	440,705
Extraordinary losses		
Loss on retirement of non-current assets	-	2,887
Office relocation expenses	-	53,835
Other	-	2,791
Total extraordinary losses	-	59,514
Profit before income taxes	656,913	381,190
Income taxes - current	247,628	123,848
Income taxes - deferred	(6,805)	46,808
Total income taxes	240,822	170,657
Profit	416,091	210,532
Profit attributable to non-controlling interests	94	338
Profit attributable to owners of parent	415,997	210,194

Interim Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Interim of previous fiscal year (April 1, 2025 – September 30, 2025)	Interim of current fiscal year (April 1, 2026 – September 30, 2026)
Profit	416,091	210,532
Other comprehensive income		
Total other comprehensive income	-	-
Comprehensive income	416,091	210,532
(Breakdown)		
Comprehensive income attributable to owners of parent	415,997	210,194
Comprehensive income attributable to non-controlling interests	94	338

(3) Interim Consolidated Statements of Cash Flows

(Thousands of yen)

	Interim of previous fiscal year (April 1, 2025 – September 30, 2025)	Interim of current fiscal year (April 1, 2026 – September 30, 2026)
Cash flows from operating activities		
Profit before income taxes	656,913	381,190
Depreciation	38,892	32,579
Amortization of goodwill	103,992	112,493
Increase (decrease) in allowance for doubtful accounts	(372)	14,554
Interest and dividend income	(4,871)	(10,211)
Interest expenses	758	-
Loss on retirement of non-current assets	-	2,887
Share-based payment expenses	10,630	11,655
Office relocation expenses	-	53,835
Decrease (increase) in trade receivables	(1,301)	40,867
Decrease (increase) in accounts receivable – other	4,657	33,390
Increase (decrease) in trade payables	29,093	11,053
Increase (decrease) in accounts payable - other	(86,918)	(6,056)
Increase (decrease) in accrued expenses	31,219	(52,220)
Increase (decrease) in deposits received	15,587	8,096
Increase (decrease) in provision for bonuses	39,149	(8,530)
Increase (decrease) in accrued consumption taxes	(17,183)	(4,920)
Other	21,156	(46,115)
Subtotal	841,404	574,551
Interest and dividends received	4,125	8,647
Payments of office relocation expenses	-	(52,559)
Interest paid	(758)	-
Income taxes refund	21,006	1,770
Income taxes paid	(35,080)	(373,016)
Net cash provided by (used in) operating activities	830,697	159,393
Cash flows from investing activities		
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(204,183)	-
Purchase of shares of subsidiaries	-	(15,000)
Payments of loans receivable	-	(25,000)
Purchase of property, plant and equipment	(1,038)	(38,780)
Purchase of intangible assets	(3,390)	-
Payments of guarantee deposits	(8,739)	(1,716)
Proceeds from refund of guarantee deposits	100	34
Other	(200)	-
Net cash provided by (used in) investing activities	(217,452)	(80,461)
Cash flows from financing activities		
Proceeds from issuance of shares resulting from exercise of share acquisition rights	1,964	2,728
Repayments of long-term borrowings	(36,324)	-
Dividends paid	(216,394)	(250,172)
Purchase of treasury shares	(352)	-
Net cash provided by (used in) financing activities	(251,107)	(247,444)
Net increase (decrease) in cash and cash equivalents	362,138	(168,512)
Cash and cash equivalents at beginning of period	3,994,242	4,395,861
Cash and cash equivalents at end of interim period	4,356,380	4,227,348

(4) Notes to Interim Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes in Case of Significant Changes in the Amounts of Shareholders' Equity)

Not applicable.

(Notes to Segment Information, Etc.)

[Segment information]

I. Interim period of the previous fiscal year (April 1, 2025 – September 30, 2025)

1. Information on revenue and profit or loss and revenue breakdown by reportable segment

(Thousands of yen)

	Reportable segment				Adjustments (Note 1)	Amount recorded in interim consolidated statements of income (Note 2)
	HR Solution business - Staffing/ Outsourcing	HR Solution business - Recruitment	Media & Solutions business	Total		
Revenue						
Staffing	2,780,328	-	-	2,780,328	-	2,780,328
Recruitment	45,878	791,355	1,835	839,069	-	839,069
Job advertisement	-	-	619,268	619,268	-	619,268
Outsourcing and other	325,930	151,494	-	477,424	-	477,424
Revenue from contracts with customers	3,152,137	942,849	621,104	4,716,091	-	4,716,091
Sales to outside customers	3,152,137	942,849	621,104	4,716,091	-	4,716,091
Inter-segment sales or transfers	5,436	-	-	5,436	(5,436)	-
Total	3,157,574	942,849	621,104	4,721,528	(5,436)	4,716,091
Segment profit	587,621	336,990	228,979	1,153,591	(476,621)	676,969

(Note) 1. Adjustments of segment profit of -476,621 thousand yen include amortization of goodwill of 32,996 thousand yen and 443,625 thousand yen of corporate expenses and elimination of inter-segment transactions that are not allocated to each reportable segment.

2. Segment profit has been adjusted with the operating profit in the Interim Consolidated Statements of Income.

2. Information on assets by reportable segment

Let's i, Inc., BRAISE, Inc., and G's Corporation, Inc. are newly included in the scope of consolidation due to the acquisition of shares during the interim consolidated accounting period of the current fiscal year.

As a result, compared to the final day of the previous consolidated accounting year, the amount of reportable segment assets in the interim consolidated accounting period of the current fiscal year increased by 1,121,718 thousand yen in the HR Solution business - Staffing/Outsourcing.

3. Information on impairment losses on non-current assets or goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

In the HR Solution business – Staffing/Outsourcing segment, the Company acquired all shares of Let's i, Inc., making it a consolidated subsidiary. The increase in the amount of goodwill due to this event was 148,771 thousand yen for the interim consolidated accounting period of the current fiscal year.

Furthermore, in the HR Solution business – Staffing/Outsourcing segment, the Company acquired shares of BRAISE, Inc., and G's Corporation, Inc., making them consolidated subsidiaries. The increase in the amount of goodwill due to this event was 265,018 thousand yen for the interim consolidated accounting period of the current fiscal year.

II. Interim period of the current fiscal year (April 1, 2026 – September 30, 2026)

1. Information on revenue and profit or loss and revenue breakdown by reportable segment

(Thousands of yen)

	Reportable segment				Adjustments (Note 1)	Amount recorded in interim consolidated statements of income (Note 2)
	HR Solution business - Staffing/ Outsourcing	HR Solution business - Recruitment	Media & Solutions business	Total		
Revenue						
Staffing	3,180,890	-	-	3,180,890	-	3,180,890
Recruitment	32,668	700,479	601	733,749	-	733,749
Job advertisement	-	-	564,616	564,616	-	564,616
Outsourcing and other	537,527	109,477	-	647,004	-	647,004
Revenue from contracts with customers	3,751,086	809,957	565,217	5,126,260	-	5,126,260
Sales to outside customers	3,751,086	809,957	565,217	5,126,260	-	5,126,260
Inter-segment sales or transfers	17,009	-	-	17,009	(17,009)	-
Total	3,768,096	809,957	565,217	5,143,270	(17,009)	5,126,260
Segment profit	541,180	237,293	167,463	945,937	(514,503)	431,433

(Note) 1. Adjustments of segment profit of -514,503 thousand yen include amortization of goodwill of 32,996 thousand yen and 481,507 thousand yen of corporate expenses and elimination of inter-segment transactions that are not allocated to each reportable segment.

2. Segment profit has been adjusted with the operating profit in the Interim Consolidated Statements of Income.

3. Revenue recognized based on the “Accounting Standard for Lease Transactions” (ASBJ Statement No. 13) is not separately accounted for as it is immaterial and is included in revenue from contracts with customers.

2. Changes in reportable segments, etc.

The Company reclassified the segment classification of its recruitment support business from Media & Solutions business to HR Solution business - Recruitment from the interim consolidated accounting period of the current fiscal year. This change was made to align the reportable segment with the restructured organizational structure of the Group following the Group’s reorganization announced in “Notice Regarding the Commencement of the Preparation for Group’s Restructuring through a Company Split and Establishment of a Subsidiary (Split Preparatory Company)” dated December 16, 2025, and “Notice Regarding the Execution of the Absorption-type Company Split Agreement and Partial Amendment to the Articles of Incorporation (Partial Amendment to Business Purposes, Etc.) as It Pertains to the Group’s Reorganization” dated May 20, 2026.

The segment information for the interim consolidated accounting period of the previous fiscal year has been prepared based on the new reportable segment classifications and disclosed.

3. Information on impairment losses on non-current assets or goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

The information is omitted as it is not material.