Translation

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Summary of Consolidated Financial Results for the Six Months Ended December 31, 2025 (Based on Japanese GAAP)

January 30, 2026

Company name: GiXo Ltd. Listing exchange: Tokyo Stock Exchange

Securities code: 9219 URL: https://www.gixo.jp/

Representative: Tomohiro Amino, CEO / Founder

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Scheduled date for commencing dividend payments: March 27, 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 Six Months (from July 1, 2025 to December 31, 2025) of the Fiscal Year Ending June 2026

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	1,331	10.5	3	–	(13)	–	(27)	–
December 31, 2024	1,205	13.2	(37)	–	(38)	–	(32)	–

(Note) Comprehensive income

Six months ended December 2025: (27) million yen [–%] Six months ended December 2024: (32) million yen [–%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
December 31, 2025	(4.84)	–
December 31, 2024	(5.73)	–

(Note) Diluted earnings per share is not indicated as GiXo Ltd. (the "Company") generated net loss per share for the six months of the fiscal year ending June 2026 and ended June 2025, although there are diluted shares.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	2,769	1,751	61.2
June 30, 2025	2,110	1,816	83.7

(Reference) Total shareholders' equity

As of December 31, 2025: 1,694 million yen As of June 30, 2025: 1,767 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 June 30, 2025	–	26.50	–	27.00	53.50
Fiscal year ending June 30, 2026	–	26.50			
Fiscal year ending June 30, 2026 (Forecast)			–	27.00	53.50

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

3. Forecast of Consolidated Financial Results for the Fiscal Year Ending June 2026 (from July 1, 2025 to June 30, 2026)

(Percentage figures indicate year-on-year changes for full year)

	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	3,500	45.9	130	—	110	—	10	—	1.79
	~4,000	~66.8	~150	—	~130	—	~30	—	~5.36

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

* Notes

(1) Significant changes in scope of consolidation during the fiscal year: Yes

Newly included: 1 company (Company name) Maize Co., Ltd.

(2) Application of accounting treatments specific to the preparation of quarterly 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

(3) Number of issued shares (common shares)

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

As of December 31, 2025	5,596,775 shares	As of June 30, 2025	5,584,831 shares

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

As of December 31, 2025	177 shares	As of June 30, 2025	177 shares

3) Average number of shares during the period

Six months ended December 2025	5,587,765 shares	Six months ended December 2024	5,582,683 shares

* This summary of quarterly financial results is not subject to review procedures by a public accountant or audit corporation.

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

(Notes on forward-looking statements)

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 results, etc. may materially differ from the forecast due to various factors. For the conditions forming the assumptions used in forecasting earnings and precautions regarding the use of earnings forecasts, please refer to “1. Qualitative Information on the Financial Results for the Period under Review, (4) Explanations on Consolidated Earnings Forecast and Other Forecast Information” on page 4 of the Attachment.

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1. Qualitative Information on the Financial Results for the Period under Review

(1) Overview of Operating Results

During the interim consolidated period under review, the Japanese economy showed signs of recovery, supported by improvements in the employment and income environment, including wage increases. Meanwhile, the outlook remains uncertain due to factors such as surging raw material and energy costs, rising prices, and developments in U.S. policy, among others. Against this backdrop, fueled by the promotion of digital transformation (DX) across companies and the technological advances and broader social adoption of generative AI, momentum has continued to build toward the utilization of big data and the social implementation of AI algorithm technologies.

Under these circumstances, the GiXo Group upholds the purpose of "Making every decision Data-Informed," aiming to realize "a society in which everyone thinks logically and makes rational decisions by using data as a strategic asset." The GiXo Group provides support for Data-Informed Decision-Making to industry-leading companies. In the context of Data-Informed practices, the ideal state is one in which human thinking is augmented by appropriately providing, in addition to typical data analysis outputs, a set of information obtained from generative AI and similar sources as "inputs for thinking."

Since its founding, the GiXo Group has leveraged the know-how and assets it has accumulated over many years in data analytics while incorporating emerging information-processing technologies such as generative AI, thereby driving operational transformation for client companies centered on data-informed decision-making. These initiatives deliver business growth, performance improvements, and stronger competitiveness. Building on this foundation, the GiXo Group defines its primary business domain as the advancement of Data-Informed (DI) decision-making based on customer understanding (where "customers" refers to our clients' end users, members, and similar stakeholders), and upholds the vision of "becoming the No. 1 Customer Understanding Company." The GiXo Group aims to become a company that clients naturally turn to with the thought, "When it comes to customer understanding, let's consult GiXo first." To achieve the vision, we support the business growth of our client companies by analyzing behavioral data to understand the psychology and values of end users and by providing optimal proposals and implementation support based on those insights. Our services are broadly categorized into two areas—"Business Innovation" and "System Innovation"—which we provide either independently or in combination, depending on client needs.

During the interim consolidated period under review, in October 2025, the GiXo Group launched a new service, "AI wrapping," which comprehensively integrates dispersed legacy systems through conversational AI. In addition, in August 2025, the GiXo Group, jointly with its business partner Beyondge, Inc., began offering "DIGITAL BOOST," a new service that provides comprehensive support for fostering in-house AI and digital talent at large enterprises. Furthermore, in December 2025, the GiXo Group, also in collaboration with Beyondge, Inc., launched "M&A BOOST," a new service that comprehensively supports serial M&A activities at large enterprises by leveraging data and technology. In addition, the GiXo Group jointly obtained a patent for the "AI Maintenance Estimation System" co-developed with Toyota Mobility Parts Co., Ltd.

With respect to "Mygru," a habit-forming platform leveraging "Gamification × Data," it continues to be adopted in numerous campaigns. It was introduced in the "Yoshimoto Shinkigeki Member General Election 2025" conducted by FANY Inc., a subsidiary of YOSHIMOTO KOGYO HOLDINGS CO., LTD., and was also adopted for the "Netflix Series 'Glass Heart' Digital Stamp Rally" conducted via the Sato Takeru LINE official account, thereby steadily building a track record in the entertainment field, which remains a key focus area. Furthermore, the GiXo Group has been strengthening its deployment utilizing the LINE MINI App and continues to promote functional enhancements, including compatibility with "LINE Touch," a new service provided by LY Corporation, which enables the launch of LINE MINI Apps.

In addition, the GiXo Group continues to focus on M&A, and Maize Co., Ltd. became a consolidated subsidiary effective October 1, 2025.

As a result, net sales for the interim consolidated period under review amounted to 1,331,640 thousand yen (up 10.5% year-on-year). Core operating profit—defined as profit generated from the GiXo Group's business activities, calculated by adding goodwill amortization and M&A-related expenses to operating profit—amounted to 50,049 thousand yen (core operating loss of 27,951 thousand yen a year ago). In addition, operating profit was 3,438 thousand yen (operating loss of 37,618 thousand yen a year ago), ordinary loss was 13,981 thousand yen (ordinary loss of 38,284 thousand yen a year ago), and loss attributable to owners of parent was 27,066 thousand yen (loss attributable to owners of parent of 32,003 thousand yen a year ago).

In addition, operating results by segment were as follows:

(1) Data-Informed Business

Net sales amounted to 1,299,671 thousand yen, and operating profit was 4,732 thousand yen.

(2) Other (Nursing Care Business, etc.)

Net sales amounted to 31,968 thousand yen, and operating loss was 1,293 thousand yen.

The Other (nursing care business, etc.) segment commenced from the interim consolidated period under review.

(2) Financial Position

1) Assets, Liabilities and Net Assets

(Assets)

Current assets at the end of the interim consolidated period increased by 274,167 thousand yen from the end of the previous fiscal year to 2,147,195 thousand yen. The increase was mainly attributable to cash and deposits increasing by 303,907 thousand yen. Non-current assets increased by 384,637 thousand yen from the end of the previous fiscal year to 622,536 thousand yen. The increase was mainly goodwill increasing by 325,435 thousand yen and investments and other assets increasing by 58,571 thousand yen.

As a result, total assets amounted to 2,769,731 thousand yen, increasing by 658,805 thousand yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the interim consolidated period under review increased by 272,049 thousand yen from the end of the previous fiscal year to 522,165 thousand yen. The increase was mainly attributable to other current liabilities increasing by 107,932 thousand yen and current portion of long-term borrowings increasing by 107,184 thousand yen. Non-current liabilities increased by 451,839 thousand yen from the end of the previous fiscal year to 496,007 thousand yen. The increase was mainly attributable to long-term borrowings increasing by 389,424 thousand yen.

As a result, total liabilities amounted to 1,018,173 thousand yen, increasing by 723,888 thousand yen from the end of the previous fiscal year.

(Net assets)

Net assets at the end of the interim consolidated period under review decreased by 65,082 thousand yen from the end of the previous fiscal year to 1,751,558 thousand yen. The decrease was mainly due to loss attributable to owners of parent amounting to 27,066 thousand yen and dividends from retained earnings amounting to 57,959 thousand yen.

As a result, the equity ratio came to 61.2% (in contrast to 83.7% at the end of the previous fiscal year).

2) Cash Flows

Cash and cash equivalents (“net cash”) at the end of the interim period under review totaled 1,488,749 thousand yen.
The status of respective cash flows in the interim period under review and their contributing factors are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to 172,733 thousand yen. This was mainly attributable to a decrease in accounts receivable - trade, and contract assets of 131,625 thousand yen and an increase in income taxes payable of 41,253 thousand yen.

(Cash flows from investing activities)

Net cash used in investing activities amounted to 294,110 thousand yen. This was mainly attributable to purchase of shares of subsidiaries resulting in change in scope of consolidation of 290,557 thousand yen.

(Cash flows from financing activities)

Net cash provided by financing activities amounted to 425,285 thousand yen. This was mainly attributable to proceeds from long-term borrowings of 510,000 thousand yen.

(3) Explanations on Consolidated Earnings Forecast and Other Forecast Information

For the fiscal year ending June 30, 2026 and beyond, we will continue to target sales expansion at a CAGR of 40%, using the year of our listing as the baseline. This target includes the effects of inorganic growth through M&A, which, by its nature, cannot be fully controlled solely by the GiXo Group.

In light of the above, and considering that sales are expected to fluctuate depending on factors such as the progress and timing of M&A transactions, we have decided to adopt a range format for sales disclosures in order to provide investors with more useful and reasonable information. With respect to profit, as M&A-related expenses and amortization of goodwill are expected to vary significantly depending on the size and business of the acquired companies, we have set "core operating profit," generated from the GiXo Group's business activities, as the target indicator.

With respect to the full-year consolidated earnings forecast for the fiscal year ending June 30, 2026, there is no change from the earnings forecast announced on August 14, 2025, as the results for the interim consolidated period do not materially deviate from the forecast.

(Percentages indicate year-on-year changes.)

Net sales		Core operating profit	
Millions of yen	%	Millions of yen	%
3,500 ~4,000	45.9 ~66.8	240	—

The full-year earnings forecast for the GiXo Group for the fiscal year ending June 30, 2026, is as follows.

(Percentage figures represent year-on-year changes)

Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
3,500	45.9	130	—	110	—	10	—
~4,000	~66.8	~150	—	~130	—	~30	—

Note that the earnings forecast is based on information available as of the date of announcement of this document. Actual results may differ from the forecast figures due to various factors in the future. We will promptly disclose any revisions to the earnings forecast, should they become necessary.

In addition, with respect to dividends, based on the dividend policy announced in April 2024, the Company has decided to pay an interim dividend of 26.5 yen per share. The year-end dividend is also planned to be 27.0 yen per share, the same amount as for the fiscal year ended June 30, 2025, resulting in an annual dividend of 53.5 yen per share.

2. Interim Consolidated Financial Statements and Significant Notes Thereto

(1) Interim Consolidated Balance Sheet

(Thousands of yen)

	As of June 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	1,184,841	1,488,749
Accounts receivable - trade, and contract assets	638,008	616,850
Other	50,177	41,595
Total current assets	1,873,027	2,147,195
Non-current assets		
Property, plant and equipment	78,188	78,847
Intangible assets		
Goodwill	—	325,435
Other	175	147
Total intangible assets	175	325,583
Investments and other assets	159,534	218,106
Total non-current assets	237,898	622,536
Total assets	2,110,925	2,769,731
Liabilities		
Current liabilities		
Current portion of long-term borrowings	—	107,184
Income taxes payable	4,653	45,104
Provision for bonuses	—	16,500
Provision for loss on orders received	1,021	1,003
Other	244,440	352,373
Total current liabilities	250,116	522,165
Non-current liabilities		
Long-term borrowings	—	389,424
Asset retirement obligations	44,168	53,751
Provision for retirement benefits for directors (and other officers)	—	8,186
Retirement benefit liability	—	44,646
Total non-current liabilities	44,168	496,007
Total liabilities	294,284	1,018,173
Net assets		
Shareholders' equity		
Share capital	287,760	292,867
Capital surplus	1,160,086	1,165,193
Retained earnings	320,147	237,134
Treasury shares	(292)	(292)
Total shareholders' equity	1,767,702	1,694,902
Share acquisition rights	48,938	56,655
Total net assets	1,816,640	1,751,558
Total liabilities and net assets	2,110,925	2,769,731

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

Interim Consolidated Statement of Income

(Thousands of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Net sales	1,205,162	1,331,640
Cost of sales	839,044	876,373
Gross profit	366,118	455,266
Selling, general and administrative expenses	403,736	451,827
Operating profit (loss)	(37,618)	3,438
Non-operating income		
Interest income	136	1,185
Miscellaneous income	216	1,774
Total non-operating income	353	2,959
Non-operating expenses		
Interest expenses	160	3,110
Share acquisition rights issuance costs	—	6,281
Commission expenses	—	10,200
Miscellaneous losses	859	788
Loss on retirement of non-current assets	0	0
Total non-operating expenses	1,019	20,379
Ordinary profit (loss)	(38,284)	(13,981)
Profit (loss) before income taxes	(38,284)	(13,981)
Income taxes - current	12,085	24,895
Income taxes - deferred	(18,365)	(11,810)
Total income taxes	(6,280)	13,084
Profit (loss)	(32,003)	(27,066)
Profit attributable to non-controlling interests	—	—
Profit (loss) attributable to owners of parent	(32,003)	(27,066)

Interim Consolidated Statement of Comprehensive Income

(Thousands of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Profit (loss)	(32,003)	(27,066)
Other comprehensive income		
Total other comprehensive income	—	—
Comprehensive income	(32,003)	(27,066)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(32,003)	(27,066)
Comprehensive income attributable to non-controlling interests	—	—

(3) Interim Consolidated Statements of Cash Flows

(Thousands of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Cash flows from operating activities		
Profit (loss) before income taxes	(38,284)	(13,981)
Depreciation	5,003	7,651
Amortization of goodwill	1,666	8,344
Impairment losses	—	197
Interest income	(136)	(1,185)
Interest expenses	160	3,110
Share-based payment expenses	10,538	8,559
Decrease (increase) in accounts receivable - trade, and contract assets	(255,489)	131,625
Increase (decrease) in accrued consumption taxes	(16,267)	41,253
Increase (decrease) in income taxes payable - factor based tax	2,163	8,237
Increase (decrease) in accrued expenses	10,247	10,678
Increase (decrease) in advances received	959	(1,852)
Other, net	673	(37,079)
Subtotal	(278,763)	165,362
Interest received	136	1,185
Interest paid	(160)	(3,110)
Income taxes paid	(3,478)	(4,147)
Income taxes refund	17,500	13,443
Net cash provided by (used in) operating activities	(264,764)	172,733
Cash flows from investing activities		
Purchase of property, plant and equipment	(7,921)	(3,553)
Purchase of investment securities	(50,000)	—
Payments for acquisition of businesses	(25,000)	—
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(290,557)
Other payments	(1,176)	—
Net cash provided by (used in) investing activities	(84,097)	(294,110)
Cash flows from financing activities		
Proceeds from long-term borrowings	—	510,000
Repayments of long-term borrowings	(25,002)	(26,796)
Purchase of treasury shares	(42)	—
Dividends paid	(57,681)	(57,918)
Net cash provided by (used in) financing activities	(82,725)	425,285
Net increase (decrease) in cash and cash equivalents	(431,587)	303,907
Cash and cash equivalents at beginning of period	1,772,349	1,184,841
Cash and cash equivalents at end of period	1,340,762	1,488,749

(4) Notes to Consolidated Financial Statements

(Notes to Segment Information, Etc.)

I. Previous consolidated interim period (from July 1, 2024 to December 31, 2024)

The information is omitted as the GiXo Group has a single operating segment engaged in the Data-Informed Business.

II. Current consolidated interim period (from July 1, 2025 to December 31, 2025)

1. Information on the amount of revenue, income or loss, assets, debts and other items by segment

(Thousands of yen)

	Reportable segments		Other*1	Total
	Data-Informed	Total		
Sales				
Revenues from external customers	1,299,671	1,299,671	31,968	1,331,640
Transactions with other segments	—	—	—	—
Net sales	1,299,671	1,299,671	31,968	1,331,640
Segment profit (loss)	4,732	4,732	(1,293)	3,438

*1 The "Other" category consists of business segments that are not included in the reportable segments and includes the nursing care business and the travel business. Note that the nursing care business was divested effective January 1, 2026.

*2 Segment profit (loss) is consistent with operating profit reported in the interim consolidated statement of income.

2. Information on changes in reportable segments

Until the previous consolidated fiscal year, the GiXo Group operated under a single segment, the Data-Informed Business. However, as a result of including Maize Co., Ltd. within the scope of consolidation, the reportable segments have been changed to the "Data-Informed Business" and "Other" segments from the interim consolidated period under review. Segment information for the previous interim consolidated period is not disclosed, as these segments were newly introduced from the interim consolidated period under review.

3. Information on changes in reportable segments

(Material Impairment Losses Related to Non-Current Assets)

Not applicable.

(Significant Changes in the Amount of Goodwill)

In the Data-Informed segment, goodwill was recognized as a result of the acquisition of all shares of Maize Co., Ltd. The increase in goodwill arising from this transaction amounted to 325,435 thousand yen during the interim consolidated period under review. As the allocation of the acquisition cost has not yet been finalized, this amount has been provisionally determined.

(Notes on Significant Changes in Shareholders' Equity)

Not applicable.

(Notes on Going Concern Assumption)

Not applicable.

(Additional Information)

(Financial covenants)

On September 30, 2025, the Company entered into a loan agreement with Mizuho Bank, Ltd.

The agreement contains the following financial covenants. In the event of a breach of the covenants, the Company may lose the benefit of time with respect to all obligations under the agreement.

(1) Starting with the fiscal year ended June 30, 2025, the amounts of net assets shown in the consolidated balance sheet and the balance sheet as of the end of each subsequent fiscal year should be maintained at 75% or more of the year-earlier amount.

(2) Starting with the fiscal year ended June 30, 2025, ordinary profit shown in the consolidated statements of income and statements of income shall not be negative for two consecutive fiscal years.

According to this agreement, the balance of loans payable is 484,500 thousand yen.