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Consolidated Financial Results for the Six Months Ended June 30, 2026 [Japanese GAAP]

August 13, 2026

Company name:	**FINDEX Inc.**
Listing:	Tokyo Stock Exchange
Securities code:	3649
URL:	https://findex.co.jp/en/index.html
Representative:	Teruo Aibara, President & CEO
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Scheduled date to file semi-annual securities report:	August 13, 2026
Scheduled date to commence dividend payment:	September 11, 2026
Preparation of supplementary material on financial results:	Yes
Holding of financial results briefing:	Yes for analysts

1. Consolidated Financial Results for the Six Months ended June 30, 2026 (From January 1, 2026 to June 30, 2026)

**Figures are rounded down to the nearest million yen, except share and per share data*
**"%" indicates year-on-year changes from the previous corresponding period*

(1) Consolidated Operating Results (cumulative)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	JPY MM	%	JPY MM	%	JPY MM	%	JPY MM	%
June 30, 2026	3,145	0.6	888	(7.0)	922	(6.4)	560	(18.2)
June 30, 2025	3,125	(2.5)	955	1.6	985	4.2	685	(2.2)

(Note) Comprehensive income: For the six months ended June 30, 2026: 545 million yen [(20.1)%]
For the six months ended June 30, 2025: 683 million yen [(4.4)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	JPY	JPY
June 30, 2026	22.96	-
June 30, 2025	26.88	-

(Note) Diluted earnings per share for the interim period is not stated, as there were no potentially dilutive shares.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	JPY MM	JPY MM	%	JPY
June 30, 2026	6,921	5,683	81.7	231.43
December 31, 2025	6,807	5,467	79.9	222.91

(Ref.) Equity: As of Q2 2026: 5,652 million yen, as of FY2025: 5,440 million yen

2. Cash Dividends

	Annual dividends per share				
	1st quarter	2nd quarter	3rd quarter	Year-end	Total
	JPY	JPY	JPY	JPY	JPY
Year ended December 31, 2025	–	8.00	–	14.00	22.00
Year ending December 31, 2026	–	13.00			
Year ending December 31, 2026 (Forecast)			–	14.00	27.00

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

3. Consolidated Financial Forecasts for the Fiscal Year ending December 31, 2026 (From January 1, 2026 to December 31, 2026)

** Figures are rounded down to the nearest million yen, except share and per share data*
** "%" indicates year-on-year changes from the previous corresponding period*

	Net sale		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	JPY MM	%	JPY MM	%	JPY MM	%	JPY MM	%	JPY
Fiscal year ending December 31, 2026	6,209	1.6	1,829	2.2	1,889	2.6	1,302	3.6	53.34

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

*Notes:

(1) Significant Changes in the Scope of Consolidation During the Period: None
Newly included companies: None, Newly excluded companies: None

(2) Application of Specific Accounting Methods for 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 other than (i) above: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(4) Number of Shares Outstanding (Common Shares)

	As of June 30, 2026	As of December 31, 2025
Number of shares outstanding at the end of the period (treasury shares included)	26,608,800	26,608,800
Number of treasury shares at the end of the period	2,184,279	2,200,265
	Six months ended June 30, 2026	Six months ended June 30, 2025
Average number of outstanding shares (interim period)	24,415,134	25,508,074

(Note) The number of treasury shares at the end of the period includes our shares held by Custody Bank of Japan, Ltd. (Trust Account E) (130,000 shares for H1FY2026, 132,200 shares for FY2025). Our shares held by Custody Bank of Japan, Ltd. (Trust Account) are included in the treasury share deducted in the calculation of the average number of shares during the period (131,619 shares for H1FY2026, 137,162 shares for H1FY2025).

* This interim financial results report is not subject to review by a certified public accountant or an audit firm.

* Explanation on appropriate use of performance forecasts and other special notes:
The performance forecasts described in this report are based on information currently available to the Group and on certain assumptions and estimates deemed reasonable by the Group. The Group makes no assurance that such forecasts will prove to be accurate. Actual results may differ significantly from these forecasts due to various factors.

Attached Material

Index

1. Qualitative Information on Interim Consolidated Financial Results

(1) Explanation on Operating Results

The Group believes that, in order to realize its corporate philosophy of "enriching society through valuable technology creation", it is essential to promptly develop and provide high-quality solutions that meet the needs of medical settings and society at large.

Based on the "exploration of new ideas and technologies", the Group promotes research and development that enables employees to experience the joy of creating products, while providing products that exceed customer expectations and contribute to the advancement of society. Through these continuous efforts, the Group aims to achieve sustainable growth and thereby enhance corporate value and shareholder value over the medium to long term. This is the Group's fundamental management policy.

The consolidated financial results for the six months ended June 30, 2026 are as follows.

(JPY in thousands)

	Six months ended June 30, 2025	Six months ended June 30, 2026	Change (amount)	Change (%)	Progress rate (%)
Net sales	3,125,603	3,145,415	19,811	0.6%	50.7%
Operating profit	955,102	888,490	(66,611)	(7.0)%	48.6%
Ordinary profit	985,539	922,464	(63,075)	(6.4)%	48.8%
Profit attributable to owners of parent	685,697	560,693	(125,004)	(18.2)%	43.1%

In the first six months of the current consolidated fiscal year ending December 31, 2026, consolidated net sales were ¥3,145,415 thousand (up 0.6% YoY), operating profit was ¥888,490 thousand (down 7.0% YoY), ordinary profit was ¥922,464 thousand (down 6.4% YoY), and profit attributable to owners of parent was ¥560,693 thousand (down 18.2% YoY). As a result, the progress toward the full-year forecasts stood at 50.7% for net sales, 48.6% for operating profit, 48.8% for ordinary profit, and 43.1% for profit attributable to owners of parent.

In the first six months of the current consolidated fiscal year ending December 31, 2026, revenue increased, driven by stable sales in the Medical Business segment and growth in the Medical Data Platform business within the Health Tech Business segment. Operating profit and ordinary profit decreased year on year, reflecting strategic hiring, primarily consulting personnel, in the Health Tech Business segment to strengthen organic growth. Performance, however, remained in line with the Group's plan. Profit attributable to owners of parent for the interim period was affected by an impairment loss on investment securities of approximately ¥100 million. Taking into account order intake and other factors for the second half of the fiscal year, the Group has left its full-year earnings forecast unchanged.

Consolidated results by segment for the first six months of the current fiscal year are as follows.

≪Medical Business Segment≫

(JPY in thousands)

	Six months ended June 30, 2025	Six months ended June 30, 2026	Change (amount)	Change (%)
Net sales	2,856,080	2,908,009	51,928	1.8%
Operating profit	936,455	945,671	9,215	1.0%

Mainstay products in the Medical Business segment that support hospital DX include the data management software *Claio*, the document management software *DocuMaker*, and the electronic medical record for clinics *REMOEA*. In addition to traditional on-premises products, the Group has also been expanding its cloud-based service offerings in recent years, including the patient guidance application *PiCls Medical Avenue* and the electronic tracing report service *PiCls AAdE-Report*.

In the first six months of the current consolidated fiscal year ending December 31, 2026, 37 hospitals and 64 clinics newly installed, added on, or upgraded our systems. The *PiCls* series, a cloud service that support hospitals in improving profitability and reducing costs, continued to gain market traction, with the number of installations increasing. Net sales in this segment were ¥2,908,009 thousand (up 1.8% YoY), and operating profit was ¥945,671 thousand (up 1.0% YoY).

Revenue and profit increased, supported by growing replacement demand for *REMORA* from competing products and high-margin recurring revenue from maintenance services and usage fees, which accounted for more than 30% of total revenue and contributed to an improvement in the operating profit margin.

Although many hospitals continue to operate under challenging conditions, the Company's products maintain a high customer retention rate as essential solutions in clinical settings. Most of the Company's clinic customers belong to highly profitable medical specialties, while its hospital customers are primarily acute care hospitals. These factors contribute to a stable customer base and support steady business operations. In addition, in the field of medical data interoperability under the government's Electronic Health Record Information Sharing Service initiative, the Company is expanding its business by developing systems that address customer needs and support regional healthcare collaborations, including hospital-to-hospital and hospital-to-clinic collaborations.

Fitting Cloud Inc., a subsidiary specializing in cloud solutions and medical AI technologies, develops and markets *CocktailAI*, a generative AI solution designed to streamline hospital operations. To further expand the practical use of generative AI in healthcare, the company has developed a new function that analyzes clinical data across multiple cases to support more accurate medical reimbursement claims, helping hospitals improve profitability while reducing the administrative workload of healthcare professionals. In addition, the company holds user conferences where customers share operational case studies and best practices, supporting the continuous enhancement of *CocktailAI*'s value.

≪Public Sector Business Segment≫

(JPY in thousands)

	Six months ended June 30, 2025	Six months ended June 30, 2026	Change (amount)	Change (%)
Net sales	243,710	172,812	(70,898)	(29.1)%
Operating profit	124,581	27,921	(96,660)	(77.6)%

The flagship product of the Public Business segment is *DocuMaker Office*, a SaaS-based solution. It includes a document management and electronic approval system that supports DX in the public sector, as well as a document creation and management system for administrative departments at hospitals.

In the first six months of the current consolidated fiscal year, 11 packaged solutions for local governments, and 1 packaged solution for hospitals have newly been installed. As a result, net sales in this segment were ¥172,812 thousand (down 29.1% YoY) and operating profit was ¥27,921 thousand (down 77.6% YoY). Revenue and profit decreased year on year, mainly due to the absence of the revenue contribution from a large-scale project recorded in the corresponding period of the previous fiscal year. Meanwhile, the proportion of recurring revenue continued to increase. Leveraging user-friendly service design for government employees and a comprehensive customer support system, the Company continued to steadily secure new projects.

For packaged solutions for local governments, 1 new order was received through a new sales partner during the interim period. Proposal opportunities are concentrated in the first and third quarters of this fiscal year, and the order backlog is expected to continue increasing. In addition to new projects scheduled to commence operation in the next fiscal year, negotiations are also underway for several large-scale projects scheduled to begin implementation in the following fiscal year. Proven proposal capabilities, together with a solid track record in implementation and maintenance services, continue to generate new business opportunities.

For packaged solutions for hospitals, several highly promising projects are also underway, and the number of user hospitals has continued to increase steadily.

Since the launch of the service, a cumulative total of 66 packaged solutions for local governments and 14 packaged solutions for medical institutions have gone into operation, with the total number of users reaching approximately 49,000. There have been no cancellations since the launch of the service, and the Company has continued to steadily build its customer base, as it did in the previous fiscal year. As the Company's proposal capabilities and product quality have been highly regarded, the number of projects is expected to continue increasing steadily, and the scale of the business is also expected to expand further.

≪Health Tech Business Segment≫

(JPY in thousands)

	Six months ended June 30, 2025	Six months ended June 30, 2026	Change (amount)	Change (%)
Net sales	25,812	64,593	38,781	150.2%
Operating loss	(105,934)	(85,101)	20,833	-

The Health Tech Business segment consists of the medical device-related business, which is centered on the development and sale of *GAP*[*1], a gaze analyzing perimeter, and *GAP-screener*[*2], as well as the medical data platform business, which promotes the utilization of medical data.

In the first six months of the current consolidated fiscal year, sales of the gaze analyzing perimeter totaled 1 unit. In addition, as net sales from the Medical Data Platform business have been included in this segment since the beginning of the current fiscal year, the segment recorded net sales of ¥64,593 thousand (up 150.2% YoY) and an operating loss of ¥85,101 thousand, compared with an operating loss of ¥105,934 thousand in the same period of the previous fiscal year. Net sales increased and the operating loss narrowed due to consulting services and commissioned development in the Medical Data Platform business, while expenses related to upfront investments were also incurred, including development costs for an MCI (Mild Cognitive Impairment) testing device, for which preparations for medical device approval are underway, as well as personnel expenses associated with the expansion of the AI analytics team analyzing medical data.

GAP and *GAP-screener* are affordable, groundbreaking wearable devices that enhance availability by measuring patients' visual fields with a completely different approach to that of conventional examination methods. These can also contribute to the early detection of retinal diseases, such as glaucoma and other conditions that lack obvious symptoms in the early stages. Unlike conventional visual field examinations, these devices do not require the use of a dark room, thus shortening the examination time and alleviating the burden on patients. Moreover, by promoting the use of *GAP-screener* at facilities that conduct medical exams and health checkups, early-stage retinal disease patient data can be shared with R&D centers in Japan and overseas with the potential for it to contribute to the innovation of technology and solutions in numerous fields, including pharmaceuticals and life insurance.

GAP has been distributed to ophthalmologic hospitals and clinics nationwide through various medical equipment distributors, while *GAP-screener* is being sold to health check-up facilities. For the domestic market, the Company has begun offering maintenance plans aimed at enhancing convenience and support services, and has introduced incentive plans for its sales distributors, thereby strengthening its sales promotion structure. The number of overseas sales distributors has expanded to 72, including those in Asia and South America. As the Company has also been developing a shipment structure for Argentina, Chile, and Mexico, the fourth overseas batch shipment is scheduled during the current fiscal year.

In the medical data platform business, the Company is working to provide an environment in which clinical data held by medical institutions is securely anonymized or pseudonymized, collected, and integrated, and can then be utilized by medical research institutions and companies for R&D, drug discovery support, governmental policy planning, and other purposes. Through the utilization of high-value-added electronic medical record data that reflects real-world clinical practice, the Company aims to contribute to the advancement and greater efficiency of R&D in the medical field. In May, the Company entered into a lease agreement for the operation center, a facility for the utilization of medical data under the Next Generation Medical Infrastructure Act (Note 3), and preparations are progressing steadily toward the commencement of operations within the current fiscal year.

(Note 1) Gaze Analyzing Perimeter, *GAP* (Notification No. of medical device manufacturing and sales 38B2X10003000002)

(Note 2) Gaze Analyzing Perimeter, *GAP-screener* (Notification No. of medical device manufacturing and sales 38B2X10003000003)

(Note 3) Next Generation Medical Infrastructure Act: The official name is the "Act on Anonymously Processed Medical Information and Pseudonymized Medical Information for the Purpose of Research and Development in the Medical Field". This law promotes the utilization of medical data by allowing secondary use, such as for new drug development, after processing personal information, including clinical and physical data, so that individuals cannot be identified.

(2) Explanation on the Financial Position

Status of Assets, Liabilities, and Net assets

(JPY in thousands)

	As of December 31, 2025	As of June 30, 2026	Change in Amount
Assets	6,807,858	6,921,456	113,597
Liabilities	1,340,763	1,238,370	(102,392)
Net Assets	5,467,095	5,683,085	215,990

Total assets at the end of the first six months of the current consolidated fiscal year stood at ¥6,921,456 thousand, up ¥113,597 thousand from the end of the previous fiscal year. The increase was mainly attributable to a ¥140,236 thousand rise in current assets, driven primarily by a ¥792,380 thousand increase in cash and deposits, partially offset by a ¥687,388 thousand decrease in accounts receivable–trade and contract assets.

Liabilities stood at ¥1,238,370 thousand, down ¥102,392 thousand from the end of the previous fiscal year. The decrease was mainly attributable to a ¥102,358 thousand decline in current liabilities, driven primarily by a ¥31,520 thousand decrease in accounts payable–other and a ¥43,304 thousand decrease in income taxes payable.

Net assets stood at ¥5,683,085 thousand, up ¥215,990 thousand from the end of the previous fiscal year. The increase was mainly attributable to a ¥230,813 thousand rise in shareholders' equity, primarily reflecting a ¥217,122 thousand increase in retained earnings and a ¥12,684 thousand decrease in treasury shares.

(3) Explanation on Consolidated Financial Forecasts and Other Forward-looking Statements

There are no changes at this time to the consolidated financial results forecasts for the fiscal year ending December 31, 2026, announced in the financial results released on February 12, 2026. If any revisions to the forecasts become necessary, the Group will promptly disclose them.

2. Interim Consolidated Financial Statements and Significant Notes Thereto

(1) Interim Consolidated Balance Sheet

(JPY in thousands)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	1,678,886	2,471,266
Accounts receivable - trade, and contract assets	1,787,025	1,099,636
Merchandise and finished goods	164,166	153,157
Work in process	7,232	4,182
Raw materials and supplies	19,964	18,333
Other	86,397	137,330
Total current assets	3,743,671	3,883,907
Non-current assets		
Property, plant and equipment	85,981	92,504
Intangible assets		
Software	299,227	301,744
Other	344	344
Total intangible assets	299,571	302,088
Investments and other assets	2,678,633	2,642,955
Total non-current assets	3,064,186	3,037,548
Total assets	6,807,858	6,921,456
Liabilities		
Current liabilities		
Accounts payable - trade	36,090	23,478
Accounts payable - other	127,991	96,470
Income taxes payable	345,067	301,762
Other	517,400	502,479
Total current liabilities	1,026,550	924,191
Non-current liabilities		
Provision for share awards	314,130	313,915
Other	83	263
Total non-current liabilities	314,213	314,179
Total liabilities	1,340,763	1,238,370
Net assets		
Shareholders' equity		
Share capital	254,259	254,259
Capital surplus	225,785	226,792
Retained earnings	6,755,228	6,972,351
Treasury shares	(1,752,311)	(1,739,626)
Total shareholders' equity	5,482,962	5,713,776
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(42,005)	(61,145)
Total accumulated other comprehensive income	(42,005)	(61,145)
Non-controlling interests	26,138	30,454
Total net assets	5,467,095	5,683,085
Total liabilities and net assets	6,807,858	6,921,456

(2) Interim Consolidated Statements of Income and Comprehensive Income

(Interim Consolidated Statement of Income, Cumulative)

(JPY in thousands)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Net sales	3,125,603	3,145,415
Cost of sales	1,088,868	1,076,278
Gross profit	2,036,735	2,069,136
Selling, general and administrative expenses	1,081,632	1,180,645
Operating profit	955,102	888,490
Non-operating income		
Interest income	23,553	23,822
Foreign exchange gains	—	8,530
Subsidy income	3,887	894
Royalty income	1,660	—
Other	2,092	727
Total non-operating income	31,194	33,973
Non-operating expenses		
Commission for purchase of treasury shares	755	—
Other	1	—
Total non-operating expenses	757	—
Ordinary profit	985,539	922,464
Extraordinary losses		
Loss on valuation of investment securities	—	106,964
Total extraordinary losses	—	106,964
Profit before income taxes	985,539	815,499
Income taxes - current	299,502	293,692
Income taxes - deferred	(6,088)	(43,202)
Total income taxes	293,413	250,490
Profit	692,126	565,009
Profit attributable to non-controlling interests	6,428	4,316
Profit attributable to owners of parent	685,697	560,693

(Interim Consolidated Statement of Comprehensive Income, Cumulative)

(JPY in thousands)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	692,126	565,009
Other comprehensive income		
Valuation difference on available-for-sale securities	(9,048)	(19,140)
Total other comprehensive income	(9,048)	(19,140)
Comprehensive income	683,077	545,869
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	676,649	541,552
Comprehensive income attributable to non-controlling interests	6,428	4,316

(3) Interim Consolidated Statement of Cash Flows

(JPY in thousands)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	985,539	815,499
Depreciation	16,219	19,186
Amortization of software	133,260	132,734
Loss (gain) on valuation of investment securities	—	106,964
Share-based payment expenses	4,662	5,819
Increase (decrease) in provision for share awards	1,946	1,482
Interest and dividend income	(23,553)	(23,822)
Subsidy income	(3,887)	(894)
Commission for purchase of treasury shares	755	—
Decrease (increase) in trade receivables	425,801	648,749
Decrease (increase) in inventories	71,249	15,689
Decrease (increase) in prepaid expenses	(19,064)	(16,461)
Decrease (increase) in accounts receivable - other	8,266	14,267
Increase (decrease) in trade payables	(28,675)	(12,612)
Increase (decrease) in accounts payable - other	9,764	(33,302)
Increase (decrease) in accrued expenses	(965)	(1,397)
Increase (decrease) in accrued consumption taxes	(5,556)	(61,690)
Other, net	34,712	5,715
Subtotal	1,610,475	1,615,928
Interest and dividends received	21,104	24,010
Income taxes paid	(241,691)	(336,174)
Net cash provided by (used in) operating activities	1,389,887	1,303,765
Cash flows from investing activities		
Payments into time deposits	(90,000)	(90,000)
Proceeds from withdrawal of time deposits	90,000	90,000
Purchase of property, plant and equipment	(21,253)	(20,362)
Purchase of intangible assets	(134,547)	(136,988)
Payments of leasehold deposits	—	(10,718)
Proceeds from refund of leasehold deposits	220	20
Other, net	(1,352)	(19)
Net cash provided by (used in) investing activities	(156,933)	(168,069)
Cash flows from financing activities		
Purchase of treasury shares	(378,752)	(0)
Dividends paid	(206,177)	(343,315)
Net cash provided by (used in) financing activities	(584,929)	(343,315)
Net increase (decrease) in cash and cash equivalents	648,024	792,380
Cash and cash equivalents at beginning of period	1,614,390	1,558,886
Cash and cash equivalents at end of period	2,262,414	2,351,266

(4) Notes to the Interim Consolidated Financial Statements

(Notes on Segment Information, etc.)

【Segment Information】

Sales and Profit or Loss by Reportable Segment

Six Months ended June 30, 2025 (From January 1, 2025 to June 30, 2025)

(JPY in thousands)

	Reportable segment				Reported amount for consolidated financial statements (Note)
	Medical Business	Public Sector Business	Health Tech Business	Sub total	
Net sales					
Sales for external customers	2,856,080	243,710	25,812	3,125,603	3,125,603
Internal sales or transfers between segments	-	-	-	-	-
Total	2,856,080	243,710	25,812	3,125,603	3,125,603
Segment profit or loss	936,455	124,581	(105,934)	955,102	955,102

(Note) Aggregated amount of segment income or loss equals amount of operating profit reported for consolidated financial statements.

Six months ended June 30, 2026 (From January 1, 2026 to June 30, 2026)

(JPY in thousands)

	Reportable segment				Reported amount for consolidated financial statements (Note)
	Medical Business	Public Sector Business	Health Tech Business	Sub total	
Net sales					
Sales for external customers	2,908,009	172,812	64,593	3,145,415	3,145,415
Internal sales or transfers between segments	-	-	-	-	-
Total	2,908,009	172,812	64,593	3,145,4153	3,145,415
Segment profit or loss	945,671	27,921	(85,101)	888,490	888,490

(Note) Aggregated amount of segment income or loss equals amount of operating profit reported for consolidated financial statements.

(Notes on Significant Changes in Shareholders' Equity): N/A

(Notes on Going Concern Assumption): N/A

【Additional Information】

(Accounting Treatment for Employee Stock Ownership Plan, J-ESOP)

At the Board of Directors meeting held on October 29, 2015, the Company resolved to adopt an employee stock ownership plan (referred to as J-ESOP) as an incentive plan to grant Company shares purchased from the market to employees in order to more closely link the Company's share price and earnings with employee compensation and to boost the motivation and morale of employees to improve the share price and earnings by sharing the economic benefits with shareholders.

Accordingly, Trust & Custody Services Bank, Ltd. (trust account E) (now Custody Bank of Japan, Ltd. (trust account E)) acquired 194,200 shares of the Company's stock between November 13, 2015 and November 26, 2015.

Regarding accounting treatment for the J-ESOP, the Company has applied the gross method to record trust assets and liabilities as corporate assets and liabilities on the consolidated balance sheet in accordance with the Practical Solution on Transactions of Delivering the Company's Own Stock to Employees etc. through Trusts (PITF No. 30, March 26, 2015).

The treasury stock held by Custody Bank of Japan, Ltd. (trust account E) is shown as treasury shares in the net assets section of the quarterly consolidated balance sheet. The amount recorded at the end of the previous fiscal year was ¥101,983 thousand and the number of shares was 132,200. The amount recorded at the end of the interim consolidated accounting period was ¥100,285 thousand and the number of shares was 130,000.

3. Supplementary Information

(1) Transition of Significant Financial Key Performance Indicators

(JPY in thousands, except for per share amounts)

	Six months ended June 30, 2025	Six months ended June 30, 2026	Fiscal year ended December 31, 2025
Net sales	3,125,603	3,145,415	6,109,941
Operating profit	955,102	888,490	1,790,029
Ordinary profit	985,539	922,464	1,840,735
Profit	692,126	565,009	1,278,403
Profit or loss attributable to owners of non-controlling interests	6,428	4,316	21,432
Profit attributable to owners of parent	685,697	560,693	1,256,970
Comprehensive income	683,077	545,869	1,250,714
Net assets	5,721,402	5,683,085	5,467,095
Total assets	6,883,015	6,921,456	6,807,858
Net assets per share (yen)	226.93	231.43	222.91
Basic earnings per share (yen)	26.88	22.96	50.07

(2) Production, Order, Sales

1) Actual Result of Production for H1FY2026 (Cumulative Amount)

Business segment	Production (JPY in thousands)	YoY (%)
Medical Business	762,179	111.1
Public Sector Business	68,456	110.1
Health Tech Business	74,044	115.8
Total	904,680	111.4

(Note) Figures above is calculated by total manufacturing cost for the current quarter.

2) Order Status for H1FY2026 (Cumulative Amount)

Business segment	Order received (JPY in thousands)	YoY (%)	Order backlog (JPY in thousands)	YoY (%)
Medical Business	1,806,766	81.3	1,595,445	106.4
Public Sector Business	87,260	140.4	97,719	226.4
Health Tech Business	30,750	55.1	—	—
Total	1,924,777	82.3	1,693,165	106.8

3) Sales Result for H1FY2026 (Cumulative Amount by Segments, Solutions, and Channels)

Segment, solution, channel	Sales amount (JPY in thousands)	Ratio (%)	YoY (%)
Medical Business			
On-premises software [of via distributors]	1,624,323 [398,340]	51.6	103.0
Support [of via distributors]	858,811 [275,113]	27.3	101.7
Cloud services	69,878	2.2	991.1
Consulting	19,650	0.6	30.4
Hardware	195,617	6.2	81.8
Other	139,728	4.5	112.6
Public sector Business			
Cloud services [of via distributors]	172,307 [38,880]	5.5	70.9
Other	505	0.0	72.9
Health Tech Business			
Medical devices	15,343	0.5	59.4
Medical data	49,250	1.6	-
Total	3,145,415	100.0	100.6

Note: In order to more appropriately reflect changes in the Group’s business structure, product and service categories have been reorganized effective from the beginning of the current interim consolidated accounting period. Year-on-year comparisons are based on figures recalculated in accordance with the revised classification.