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November 10, 2026

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

Company name: ISB CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 9702
URL: https://www.isb.co.jp/
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	28,562	3.0	2,206	27.5	2,281	30.2	1,534	58.7
September 30, 2025	27,719	10.7	1,729	(19.7)	1,752	(20.1)	967	(37.6)

Note: Comprehensive income For the nine months ended September 30, 2026: ¥1,502 million [46.1%]
For the nine months ended September 30, 2025: ¥1,028 million [(34.7)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	133.80	-
September 30, 2025	84.44	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	21,289	15,426	72.5
December 31, 2025	21,610	14,522	67.2

Reference: Equity
As of September 30, 2026: ¥15,426 million
As of December 31, 2025: ¥14,522 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	0.00	-	55.00	55.00
Fiscal year ending December 31, 2026	-	0.00	-		
Fiscal year ending December 31, 2026 (Forecast)				70.00	70.00

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

3. Forecast of consolidated financial results for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	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
Fiscal year ending December 31, 2026	38,500	4.0	3,000	29.6	3,050	27.9	1,850	28.9	161.40

Note: Revisions to the earnings forecasts most recently announced: None

*** Notes**

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

(2) Adoption of accounting treatment specific to the preparation of quarterly 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 September 30, 2026	11,478,497 shares
As of December 31, 2025	11,463,141 shares

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

As of September 30, 2026	149 shares
As of December 31, 2025	149 shares

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

Nine months ended September 30, 2026	11,471,823 shares
Nine months ended September 30, 2025	11,452,012 shares

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

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are based and precautions to be taken when using earnings forecasts, see "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(Method of accessing supplementary material on financial results and contents of the financial results briefing)

Supplementary financial results materials are disclosed on TDnet on the same day and are also posted on the Company's website.

Quarterly consolidated balance sheet

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	9,078	8,845
Notes and accounts receivable - trade, and contract assets	6,388	6,206
Prepaid expenses	277	425
Merchandise	1,131	995
Work in process	0	3
Supplies	1	2
Allowance for doubtful accounts	(5)	(4)
Other	73	121
Total current assets	16,947	16,593
Non-current assets		
Property, plant and equipment		
Buildings and structures	1,237	1,321
Accumulated depreciation and impairment	(190)	(253)
Buildings and structures, net	1,047	1,068
Land	354	354
Other	1,067	1,171
Accumulated depreciation and impairment	(544)	(678)
Other, net	522	492
Total property, plant and equipment	1,923	1,915
Intangible assets		
Goodwill	286	233
Customer-related intangible assets	368	337
Other	114	168
Total intangible assets	769	739
Investments and other assets		
Investment securities	803	755
Long-term prepaid expenses	13	75
Guarantee deposits	764	781
Deferred tax assets	328	369
Allowance for doubtful accounts	(0)	(0)
Other	59	59
Total investments and other assets	1,969	2,041
Total non-current assets	4,663	4,695
Total assets	21,610	21,289

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,373	1,468
Contract liabilities	185	270
Short-term borrowings	120	120
Accounts payable - other	1,586	737
Accrued expenses	294	374
Income taxes payable	600	400
Accrued consumption taxes	340	486
Provision for bonuses	34	825
Provision for bonuses for directors (and other officers)	54	54
Provision for loss on orders received	115	-
Other	403	177
Total current liabilities	6,109	4,916
Non-current liabilities		
Retirement benefit liability	263	266
Provision for retirement benefits for directors (and other officers)	85	102
Asset retirement obligations	440	451
Deferred tax liabilities	172	109
Other	17	16
Total non-current liabilities	978	946
Total liabilities	7,087	5,863
Net assets		
Shareholders' equity		
Share capital	2,410	2,426
Capital surplus	3,014	3,030
Retained earnings	8,605	9,510
Treasury shares	(0)	(0)
Total shareholders' equity	14,030	14,966
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	375	341
Foreign currency translation adjustment	116	119
Total accumulated other comprehensive income	492	460
Total net assets	14,522	15,426
Total liabilities and net assets	21,610	21,289

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Net sales	27,719	28,562
Cost of sales	21,284	21,637
Gross profit	6,435	6,925
Selling, general and administrative expenses	4,705	4,718
Operating profit	1,729	2,206
Non-operating income		
Interest income	13	10
Dividend income	14	21
Dividend income of insurance	0	-
Insurance claim income	-	5
Other	9	43
Total non-operating income	37	80
Non-operating expenses		
Interest expenses	1	1
Loss on sale of notes receivable - trade	0	0
Foreign exchange losses	5	1
Other	8	2
Total non-operating expenses	15	5
Ordinary profit	1,752	2,281
Profit before income taxes	1,752	2,281
Income taxes - current	956	834
Income taxes - deferred	(171)	(87)
Total income taxes	785	746
Profit	967	1,534
Profit attributable to owners of parent	967	1,534

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Profit	967	1,534
Other comprehensive income		
Valuation difference on available-for-sale securities	100	(34)
Foreign currency translation adjustment	(38)	2
Total other comprehensive income	61	(32)
Comprehensive income	1,028	1,502
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,028	1,502

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (January 1, 2025 to September 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments		Adjustment amount (Note)	Total
	Information service business	Security system		
Sales				
Revenues from external customers	23,384	4,335	-	27,719
Transactions with other segments	92	37	(129)	-
Total	23,476	4,373	(129)	27,719
Segment Profit	1,027	674	28	1,729

Note: 1. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. In the previous fiscal year, the provisional accounting treatment for the business combination was finalized, and the segment information for the previous quarter's consolidated accounting period is shown after the revision is reflected.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant impairment loss on fixed assets)

Not applicable.

(Significant fluctuations in the amount of goodwill)

Not applicable.

(Significant Negative Goodwill Accrual)

Not applicable.

II. The nine months of the current fiscal year (January 1, 2026 to September 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments		Adjustment amount (Note)	Total
	Information service business	Security system		
Sales				
Revenues from external customers	23,804	4,758	-	28,562
Transactions with other segments	85	29	(115)	-
Total	23,889	4,788	(115)	28,562
Segment Profit	1,302	894	9	2,206

Note: Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant impairment loss on fixed assets)

Not applicable.

(Significant fluctuations in the amount of goodwill)

Not applicable.

(Significant Negative Goodwill Accrual)

Not applicable.