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November 4, 2026

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

Company name: ASAHI INTELLIGENCE SERVICE CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 9799
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Scheduled date to file semi-annual securities report: November 12, 2026
Scheduled date to commence dividend payments: November 27, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and securities analysts)

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	8,451	-	692	-	733	-	482	-
September 30, 2025	-	-	-	-	-	-	-	-

(Note) Comprehensive income For the six months ended September 30, 2026: ¥528 million [-%]
For the six months ended September 30, 2025: ¥- million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	31.63	-
September 30, 2025	-	-

(Note) As the Company began preparing semi-annual consolidated financial statements from the six months ended September 30, 2026, figures for the six months ended September 30, 2025 and year-on-year percentage changes are not presented.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	16,079	12,800	79.6
March 31, 2026	-	-	-

Reference: Equity
As of September 30, 2026: ¥12,800 million
As of March 31, 2026: ¥- million

(Note) As the Company began preparing semi-annual consolidated financial statements from the six months ended September 30, 2026, figures as of March 31, 2026 are not presented.

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, 2026	-	16.00	-	18.00	34.00
Fiscal year ending March 31, 2027	-	17.00			
Fiscal year ending March 31, 2027 (Forecast)			-	17.00	34.00

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

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Full year	17,500	-	1,750	-	1,814	-	1,221	-	78.25

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

As the Company began preparing semi-annual consolidated financial statements from the six months ended September 30, 2026, year-on-year percentage changes are not presented.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Think Corporation)
Excluded: -

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(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	16,179,700 shares
As of March 31, 2026	16,529,700 shares

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

As of September 30, 2026	922,510 shares
As of March 31, 2026	1,217,416 shares

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

Six months ended September 30, 2026	15,257,594 shares
Six months ended September 30, 2025	15,546,745 shares

(Notes)
1. Based on a resolution at the Board of Directors meeting held on November 5, 2025, the Company cancelled 350,000 treasury shares on June 30, 2026. As a result, the total number of issued shares (including treasury shares) at the end of the six months ended September 30, 2026 decreased by 350,000 shares compared to the end of the previous fiscal year.
2. The number of treasury shares deducted in the calculation of the number of treasury shares at the end of the period and the average number of shares outstanding during the period (cumulative from the beginning of the fiscal year) for the six months ended September 30, 2026 includes shares of the Company held by the employee stock ownership plan (ESOP) trust.

* Semi-annual 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

(Cautions on forward-looking statements, etc.)

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions deemed reasonable as of the date of publication of this document. The Company makes no warranty as to the feasibility of its projections. Actual results may differ significantly from these forecasts due to a wide range of factors. For assumptions underlying the financial results forecast and precautions regarding their use, please refer to “(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” under “1. Qualitative Information on Semi-annual Financial Results” of the Attachments.

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1. Qualitative Information on Semi-annual Financial Results

As the Company began preparing semi-annual consolidated financial statements from the current period under review, no comparative analysis with the corresponding prior period and the end of the previous fiscal year has been conducted. Forward-looking statements in this document are based on information available as of September 30, 2026.

(1) Explanation of Operating Results

During the six months ended September 30, 2026, the Japanese economy continued on a moderate recovery trend, supported by a rebound in private consumption, improvements in corporate earnings, and firm employment and income conditions. Looking ahead, however, the outlook remains uncertain, and continued attention is required regarding factors such as U.S. trade policy trends, heightened geopolitical risks including the situation in the Middle East, inflation due to persistently high energy and raw material prices, and fluctuations in financial and capital markets.

In the information services industry, strategic IT investments aimed at business expansion and addressing labor shortages have been increasing. Demand is expanding for initiatives related to digital transformation (DX), including AI, cloud services, security measures, and RPA, as well as for the renewal of conventional systems.

Under these circumstances, the Company secured new projects and improved contract pricing by promptly identifying customer needs and enhancing its proposal capabilities, resulting in an increase in orders received, particularly in the automotive-related sector. Although costs increased due to strengthened recruitment to secure engineers, investments in their training, and wage improvements, both sales and profit grew steadily.

As a result, for the period under review, net sales were ¥8,451 million, operating profit was ¥692 million, ordinary profit was ¥733 million, and profit attributable to owners of parent was ¥482 million.

An overview by division is as follows. The Group operates a single business segment consisting of the Information Services Business and related ancillary services; accordingly, segment-level information is not presented.

(Network Services)

As a result of strengthening proposal activities to customers, orders, primarily in the automotive-related sector, expanded, resulting in net sales of ¥7,167 million.

(System Development)

As a result of the Company’s efforts to secure projects related to customers’ DX initiatives and business applications, net sales were ¥1,174 million.

(System Operations)

In mainframe-related operations and operational services, prices continue to decline amid market contraction. Accordingly, the Company has been continuously promoting a shift from mainframe technologies to network-based technologies, resulting in net sales of ¥109 million.

(Millions of yen, unless otherwise noted.)

		Six months ended September 30, 2026
Network Services	Net sales	7,167
	Gross profit	1,506
System Development	Net sales	1,174
	Gross profit	296
System Operations	Net sales	109
	Gross profit	27
Total	Net sales	8,451
	Gross profit	1,829

(2) Explanation of Financial Position

(Assets)

At the end of the period under review, current assets were ¥9,768 million. Non-current assets were ¥6,310 million. As a result, total assets amounted to ¥16,079 million.

(Liabilities)

At the end of the period under review, current liabilities were ¥3,033 million. Non-current liabilities were ¥245 million. As a result, total liabilities amounted to ¥3,278 million.

(Net assets)

At the end of the period under review, net assets were ¥12,800 million.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

The full-year forecast of consolidated financial results for the fiscal year ending March 31, 2027, which the Company announced on May 1, 2026, remains unchanged.

If the Company determines that it is necessary to revise the financial result forecast in light of future market trends, order conditions or other factors, the Company will promptly disclose such revisions.

2. Semi-annual Consolidated Financial Statements and Principal Notes

(1) Semi-annual Consolidated Balance Sheets

(Thousands of yen)

	As of September 30, 2026
Assets	
Current assets	
Cash and deposits	5,973,057
Accounts receivable - trade, and contract assets	3,222,211
Securities	398,872
Work in process	20,909
Other	153,567
Total current assets	9,768,617
Non-current assets	
Property, plant and equipment	219,920
Intangible assets	
Goodwill	295,824
Other	13,512
Total intangible assets	309,336
Investments and other assets	
Investment securities	3,307,213
Retirement benefit asset	1,479,481
Other	994,528
Total investments and other assets	5,781,223
Total non-current assets	6,310,480
Total assets	16,079,098

(Thousands of yen)

	As of March 31, 2026
Liabilities	
Current liabilities	
Short-term borrowings	210,000
Current portion of long-term borrowings	26,004
Income taxes payable	299,493
Provision for bonuses	1,135,160
Provision for share awards	29,961
Other	1,332,526
Total current liabilities	3,033,145
Non-current liabilities	
Long-term borrowings	70,654
Retirement benefit liability	52,774
Other	122,071
Total non-current liabilities	245,500
Total liabilities	3,278,646
Net assets	
Shareholders' equity	
Share capital	733,360
Capital surplus	623,845
Retained earnings	11,488,486
Treasury shares	(673,406)
Total shareholders' equity	12,172,285
Accumulated other comprehensive income	
Valuation difference on available-for-sale securities	273,092
Revaluation reserve for land	(17,285)
Remeasurements of defined benefit plans	372,358
Total accumulated other comprehensive income	628,166
Total net assets	12,800,452
Total liabilities and net assets	16,079,098

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

Six Months Ended September 30

(Thousands of yen)

	For the six months ended September 30, 2026
Net sales	8,451,204
Cost of sales	6,621,349
Gross profit	1,829,855
Selling, general and administrative expenses	1,137,285
Operating profit	692,569
Non-operating income	
Interest income	26,454
Dividend income	7,434
Miscellaneous income	8,755
Total non-operating income	42,644
Non-operating expenses	
Interest expenses	1,286
Miscellaneous losses	801
Total non-operating expenses	2,087
Ordinary profit	733,126
Profit before income taxes	733,126
Income taxes	250,440
Profit	482,685
Profit attributable to owners of parent	482,685

Semi-annual Consolidated Statement of Comprehensive Income

Six Months Ended September 30

(Thousands of yen)

	For the six months ended September 30, 2026
Profit	482,685
Other comprehensive income	
Valuation difference on available-for-sale securities	100,492
Remeasurements of defined benefit plans, net of tax	(54,287)
Total other comprehensive income	46,205
Comprehensive income	528,890
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	528,890

(3) Notes to Semi-annual Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes in case of significant changes in shareholders' equity)

Not applicable.

(Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements)

(Method for calculating income tax expense)

Income tax expense is calculated by reasonably estimating the effective tax rate after applying tax effect accounting to profit before income taxes for the fiscal year that includes the first six months ended September 30, 2026, and multiplying profit before income taxes by the estimated effective tax rate. However, if calculating taxes using this estimated effective tax rate would result in a significantly unreasonable outcome, the statutory tax rate is used.

(Segment information, etc.)

The Group operates a single business segment consisting of the Information Services Business and related ancillary services. Accordingly, there are no reportable segments, and disclosure has been omitted.

(Significant subsequent events)

Not applicable.