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November 13, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (For the Fiscal Year Ending March 31, 2027) [Under Japanese GAAP]

Company name: SecuAvail Inc.
Listing: Tokyo Stock Exchange, Sapporo Securities Exchange
Securities code: 3042
URL: https://www.secuavail.com/
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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 Six months ended September 30, 2026 (from April 1, 2026 to Sep 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit(loss)		Ordinary profit(loss)		Profit (Loss) attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	584	(8.2)	(23)	－	(21)	－	(21)	－
September 30, 2025	636	36.9	47	－	48	－	48	－

Note: Comprehensive income For the Six months ended: September 30, 2026: (¥ 18 million) [－%]
For the Six months ended: September 30, 2025: ¥ 52 million [－%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	(2.78)	－
September 30, 2025	6.31	6.30

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	1,471	1,190	80.8
March 31, 2026	1,579	1,281	81.1

Reference: Shareholders' equity
As of September 30, 2026: ¥1,189 million
As of March 31, 2026: ¥1,281 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 March 31, 2026	—	0.00	—	5.00	5.00
Fiscal year ending March 31, 2027	—	0.00			
Fiscal year ending March 31, 2027 (Forecast)				3.00	3.00

Note: Breakdown of the year-end dividend for the fiscal year ended March 31, 2026:
Ordinary dividend: 3.00 yen; Commemorative dividend: 2.00 yen

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

3. Consolidated financial forecast for the fiscal year ending March 31, 2027 (April 1, 2026 – March 31, 2027)

(Percentages indicate 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	%	Yen
Fiscal year ending March 31, 2027	1,438	12.4	138	22.4	138	19.9	95	(9.5)	12.45

Note: Any revisions to the most recently disclosed earnings forecast：None

Notes

(1) Significant changes in the scope of consolidation during the period: None
Newly included: — companies
Excluded: — companies

(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	7,690,000 shares
As of March 31, 2026	7,690,000 shares

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

As of September 30, 2026	114,448 shares
As of March 31, 2026	448 shares

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

Six months ended September 30, 2026	7,673,342 shares
Six months ended September 30, 2025	7,689,552 shares

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

* Proper use of earnings forecasts, and other special matters
・Forward-looking statements in this document are based on information currently available to the Company and certain assumptions that are deemed reasonable. These statements are not intended as a guarantee of future performance. Actual results may differ materially due to various factors.
・For the assumptions underlying the earnings forecasts and other related matters, please refer to page 3 of the attached materials, '1. Overview of Operating Results, etc. (3) Explanation of Consolidated Earnings Forecasts and Other Forecasts

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1． Overview of Operating Results for the Period

（1） Explanation of Operating Results

During the six-month period under review, the business environment surrounding cybersecurity continued to become increasingly challenging. In Japan, public attention to cyber risks remained high, as information security breaches and system failures at major corporations and other organizations were repeatedly reported.

Furthermore, in October 2026, key provisions of the Cyber Response Capability Enhancement Act came into effect, including the introduction of an incident reporting system for critical infrastructure operators and other designated entities. As a result, efforts to strengthen the nation's cybersecurity framework have continued to advance. Against this backdrop, companies and organizations are facing increasing demands to establish continuous monitoring capabilities and ensure rapid incident response readiness during normal operations.

In addition, with the rapid advancement of artificial intelligence (AI) technologies, cyberattacks have become increasingly sophisticated and difficult to detect, as research and proof-of-concept activities involving attack methods that exploit generative AI and multiple AI agents continue to progress. At the same time, expectations for the use of AI to enhance threat detection and analytical capabilities are also growing, resulting in significant changes in the level of cybersecurity measures required of companies and organizations.

Under these circumstances, the impact of cyberattacks is no longer limited to a small number of large enterprises but has extended broadly to small and medium-sized enterprises (SMEs) and various organizations. According to the Incident Damage Assessment Report published by the Japan Network Security Association (JNSA), SMEs and various organizations continue to account for a high proportion of publicly disclosed or reported cyberattack incidents in Japan. As a result, cybersecurity measures have become a critical management issue regardless of organizational size.

According to surveys on ransomware-related incidents, the average financial impact of such attacks amounted to approximately ¥60.19 million, and cases involving losses exceeding ¥200 million have been reported even among SMEs. Such incidents pose significant risks not only through recovery expenses but also through their potential impact on business continuity and corporate reputation.

Against this business backdrop, the Group has concentrated its efforts on developing and expanding sales of the "AI-SOC" series, which combines over 20 years of experience and expertise in SOC operations with the latest AI technologies and is designed to enable easy adoption and operation by SMEs.

During the six-month period under review, the Group continued to enhance its services and products while working to increase awareness of its offerings through exhibitions, web-based marketing activities, and collaboration with sales partners. In addition, driven by strengthening regulatory requirements and growing demand for measures to address AI-enabled cyberattacks, inquiries regarding the Group's domestically developed proprietary products (security operations platform software), which it has provided for more than 20 years, as well as its 24/7/365 SOC-related services, have shown an increasing trend. As market recognition of the Group's solutions has improved, opportunities for new business discussions have also expanded.

As a result, for the six-month period under review, net sales amounted to ¥584,994 thousand, down 8.2% year on year, and operating loss amounted to ¥23,620 thousand, compared with operating profit of ¥47,412 thousand in the corresponding period of the previous fiscal year. The decrease was primarily attributable to the absence of revenue from a large-scale project that had been recorded in the corresponding period of the previous fiscal year, as well as the Group's sales seasonality, under which product sales tend to be concentrated in the second half of the fiscal year, particularly toward the fiscal year-end, in line with the timing of system renewal projects undertaken by government agencies and corporate customers.
Ordinary loss amounted to ¥21,392 thousand, compared with ordinary profit of ¥48,598 thousand in the corresponding period of the previous fiscal year. Profit attributable to owners of parent for the six-month period under review resulted in a loss of ¥21,354 thousand, compared with profit attributable to owners of parent of ¥48,537 thousand in the corresponding period of the previous fiscal year.

Operating Results by Segment are as follows:

(a) Information Security Business
In the Information Security Business, which represents the Group's core business, the Group focused on expanding and strengthening its partner network, renewing contracts for subscription-based services, acquiring new projects, and increasing sales of the "LogStare" series of SaaS-based security software. As a result, net sales amounted to ¥455,101 thousand, down 11.9% year on year. Segment profit amounted to ¥36,796 thousand, down 67.2% year on year.

(b) Human Resources Services Business
In the Human Resources Services Business, net sales amounted to ¥129,892 thousand, up 7.8% year on year, primarily due to additional personnel assignments for existing customers. Segment profit amounted to ¥10,955 thousand, down 4.9% year on year.

（2） Explanation of Financial Position

(Assets)
Current assets as of the end of the six-month period under review amounted to ¥1,312,697 thousand, a decrease of ¥114,964 thousand from the end of the previous fiscal year. This was primarily due to decreases of ¥83,868 thousand in cash and deposits and ¥50,718 thousand in accounts receivable, despite an increase of ¥15,486 thousand in deposits classified under other current assets.
Non-current assets amounted to ¥158,957 thousand, an increase of ¥7,549 thousand from the end of the previous fiscal year.

This was primarily attributable to increases of ¥4,417 thousand in long-term prepaid expenses classified under other non-current assets and ¥3,900 thousand in investment securities.
As a result, total assets amounted to ¥1,471,654 thousand, a decrease of ¥107,414 thousand from the end of the previous fiscal year.

(Liabilities)
Current liabilities as of the end of the six-month period under review amounted to ¥263,748 thousand, a decrease of ¥15,660 thousand from the end of the previous fiscal year. This was primarily due to decreases of ¥18,275 thousand in income taxes payable and ¥18,762 thousand in consumption taxes payable, despite increases of ¥19,721 thousand in accounts payable and ¥2,729 thousand in advances received.
Non-current liabilities amounted to ¥17,875 thousand, a decrease of ¥140 thousand from the end of the previous fiscal year. This was primarily attributable to a decrease of ¥1,151 thousand in lease obligations, partially offset by an increase of ¥1,011 thousand in retirement benefit liability.
As a result, total liabilities amounted to ¥281,624 thousand, a decrease of ¥15,801 thousand from the end of the previous fiscal year.

(Net Assets)
Total net assets as of the end of the six-month period under review amounted to ¥1,190,030 thousand, a decrease of ¥91,613 thousand from the end of the previous fiscal year. This was primarily attributable to a decrease of ¥59,801 thousand in retained earnings and an increase of ¥34,331 thousand in treasury stock.
As a result, the equity ratio stood at 80.8%, compared with 81.1% at the end of the previous fiscal year.

（3） Explanation of Consolidated Earnings Forecast and Other Forward-Looking Information
The consolidated earnings forecast for the fiscal year ending March 31, 2027 remains unchanged from that announced on May 14, 2026.

（ Glossary of Terms ）

Ransomware Attack
An attack in which unauthorized encryption is applied to files within a compromised system, followed by demands for ransom to restore access or threats to disclose confidential information.

Cyber Response Capability Enhancement Act
A law designed to prevent and mitigate serious cyberattacks against critical infrastructure and other essential sectors through public-private cooperation, the utilization of communications-related information, active cyber defense measures, and the enhancement of government cybersecurity capabilities. Key provisions, including notification and incident reporting requirements applicable to critical infrastructure operators across 15 designated sectors, came into effect on October 1, 2026, while the core provisions concerning the utilization of communications-related information will become effective on a separate date. In addition to Specified Social Infrastructure Operators (258 entities as of July 1, 2026), cooperation is also expected from companies within their supply chains. The Group provides services and products that demonstrate compliance with the requirements of evaluation and certification programs promoted by the Ministry of Economy, Trade and Industry (METI).

SaaS (Software as a Service)
A cloud-based service in which users access software hosted on the provider’s servers via the internet, instead of installing it locally.

AI Agent
While conventional chatbot-based AI is primarily reactive, generating responses to user queries, an AI agent is designed to autonomously pursue a specified objective. Using a large language model (LLM), such as GPT or Gemini, as its brain, an AI agent can utilize external tools, including web search, APIs (Application Programming Interfaces), and various software applications, to perform tasks on its own. By repeatedly carrying out cycles of planning, execution, and revision, the agent can autonomously work toward achieving its assigned goal.

2. Semi-Annual Consolidated Financial Statements and Notes

(1) Semi-Annual Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	1,130,962	1,047,094
Accounts receivable - trade	236,674	185,956
Raw materials and supplies	7,580	11,405
Advance payments to suppliers	26,472	19,124
Prepaid expenses	24,722	33,306
Other	1,248	15,810
Total current assets	1,427,661	1,312,697
Non-current assets		
Property, plant and equipment		
Buildings and Structures, net	757	575
Tools, furniture and fixtures, net	4,043	3,642
Leased Assets, Net	7,091	6,058
Total property, plant and equipment	11,892	10,276
Investments and other assets		
Investment securities	66,457	70,357
Guarantee deposits	43,612	43,237
Deferred tax assets	23,074	24,297
Other	6,371	10,788
Total investments and other assets	139,514	148,681
Total non-current assets	151,407	158,957
Total assets	1,579,068	1,471,654
Liabilities		
Current liabilities		
Accounts payable - trade	8,193	27,914
Lease liabilities	2,269	2,292
Accounts payable - other	19,669	21,830
Accrued expenses	53,782	51,009
Income taxes payable	26,682	8,407
Accrued consumption taxes	31,143	12,380
Advances received	111,576	114,305
Deposits received	4,897	4,673
Provision for bonuses	20,944	20,935
Other	250	—
Total current liabilities	279,409	263,748
Non-current liabilities		
Lease liabilities	5,525	4,374
Asset retirement obligations	8,024	8,024
Retirement benefit liability	4,465	5,476
Total non-current liabilities	18,016	17,875
Total liabilities	297,425	281,624
Net assets		
Shareholders' equity		
Share capital	627,580	627,580
Capital surplus	323,782	323,782
Retained earnings	325,107	265,305
Treasury shares	(123)	(34,455)
Total shareholders' equity	1,276,346	1,182,212
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,016	7,537
Total accumulated other comprehensive income	5,016	7,537
Stock acquisition rights	280	280
Total net assets	1,281,643	1,190,030
Total liabilities and net assets	1,579,068	1,471,654

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

Semi-Annual Consolidated Statements of Income For the Six months ended September 30, 2025 and September 30, 2026

(Thousands of yen)

	Six months ended September 30, 2025	**Six months ended September 30, 2026**
Net sales	636,943	584,994
Cost of sales	349,676	353,755
Gross profit	287,267	231,239
Selling, general and administrative expenses	239,854	254,859
Operating profit (loss)	47,412	(23,620)
Non-operating profit		
Interest income	885	1,586
Dividend income	18	47
Miscellaneous income	434	775
Total non-operating profit	1,338	2,409
Non-operating expenses		
Interest expenses	41	71
Loss on investments in investment partnerships	109	98
Miscellaneous losses	0	11
Total non-operating expenses	151	181
Ordinary profit (loss)	48,598	(21,392)
Extraordinary income		
Gain on sale of fixed assets	1,590	—
Gain on sale of investment securities	—	708
Total extraordinary income	1,590	708
Profit (loss) before income taxes	50,189	(20,683)
Income taxes - current	10,754	3,052
Income taxes - deferred	(9,102)	(2,382)
Total income taxes	1,651	670
Profit (loss)	48,537	(21,354)
Profit (loss) attributable to owners of parent	48,537	(21,354)

Semi-Annual Consolidated Statements of Comprehensive Income

For the Six months ended September 30, 2025 and September 30, 2026

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net profit (Loss)	48,537	(21,354)
Other comprehensive income		
Valuation difference on available-for-sale securities	3,512	2,520
Total other comprehensive income	3,512	2,520
Comprehensive income	52,050	(18,833)
(Details)		
Comprehensive income attributable to owners of parent	52,050	(18,833)
Comprehensive income attributable to non-controlling interests	—	—

Semi-Annual Consolidated Statements of Cash Flows

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit (loss) before income taxes	50,189	(20,683)
Depreciation	1,772	2,056
Increase (decrease) in retirement benefit liability	(720)	1,011
Increase (decrease) in provision for bonuses	1,727	(8)
Interest and dividend income	(903)	(1,634)
Interest expenses	41	71
Loss (gain) on sales of investment securities	—	(708)
Decrease (increase) in trade receivables	(2,569)	50,718
Decrease (increase) in inventories	(2,063)	(3,824)
Increase (decrease) in trade payables	(2,366)	19,721
Increase (decrease) in advances received	(54,325)	2,729
Gain on sale of non-current assets	(1,590)	—
Loss (gain) on investments in investment partnerships	109	98
Other, net	17,854	(38,379)
Subtotal	7,155	11,167
Interest and dividends received	903	1,634
Interest paid	(41)	(71)
Income taxes refund	55,287	—
Income taxes paid	(1,877)	(23,067)
Net cash provided by (used in) operating activities	61,428	(10,338)
Cash flows from investing activities		
Purchase of property, plant and equipment	(3,005)	—
Purchase of investment securities	—	(2,019)
Proceeds from sale of investment securities	—	2,397
Net cash provided by (used in) investing activities	(3,005)	377
Cash flows from financing activities		
Repayments of lease liabilities	(904)	(1,129)
Purchase of treasury shares		(34,331)
Dividends paid	(15,379)	(38,447)
Net cash provided by (used in) financing activities	(16,283)	(73,908)
Net increase (decrease) in cash and cash equivalents	42,138	(83,868)
Cash and cash equivalents at beginning of period	1,112,261	1,130,962
Cash and cash equivalents at end of period	1,154,400	1,047,094

（３）Notes to the Semi-Annual Consolidated Financial Statements

（Notes on Segment Information, etc.）

【Segment Information】

I. Six Months Ended September 30, 2025 (April 1, 2025 – September 30, 2025)

１． Information on Net Sales, Profit or Loss by Reportable Segment and Disaggregation of Revenue

(Thousands of yen)

	Reportable segments			Reconciling items	Per Semi-Annual consolidated financial statements
	Information security business	Human resources service business	Total		
Sales					
Revenue from contracts with customers	516,411	120,531	636,943	－	636,943
Other revenue	－	－	－	－	－
Revenues from external customers	516,411	120,531	636,943	－	636,943
Transactions with other segments	－	20,545	20,545	(20,545)	－
Net sales	516,411	141,076	657,488	(20,545)	636,943
Operating profit	112,299	11,524	123,823	(76,410)	47,412

(Note) 1. The adjustment of segment profit in the amount of ¥(76,410) thousand represents the elimination of inter-segment transactions, and corporate expenses not allocated to reportable segments (mainly selling expenses, general and administrative expenses not attributable to any reportable segments).

2. Segment profit is adjusted with operating profit presented in the Semi-Annual consolidated statement of income.

II. Six Months Ended September 30, 2026 (April 1, 2026 – September 30, 2026)

１． Information on Net Sales, Profit or Loss by Reportable Segment and Disaggregation of Revenue

(Thousands of yen)

	Reportable segments			Reconciling items	Per Semi-Annual consolidated financial statements
	Information security business	Human resources service business	Total		
Sales					
Revenue from contracts with customers	455,101	129,892	584,994	－	584,994
Other revenue	－	－	－	－	－
Revenues from external customers	455,101	129,892	584,994	－	584,994
Transactions with other segments	－	13,574	13,574	(13,574)	－
Net sales	455,101	143,467	598,569	(13,574)	584,994
Operating profit	40,696	10,955	51,651	(75,272)	(23,620)

(Note) 1. The adjustment of segment profit in the amount of ¥(75,272) thousand represents the elimination of inter-segment transactions, and corporate expenses not allocated to reportable segments (mainly selling expenses, general and administrative expenses not attributable to any reportable segments).

2. Segment profit is adjusted with operating profit presented in the Semi-Annual consolidated statement of income

（Notes on Significant Changes in Shareholders' Equity）

The Company acquired 114,000 shares of treasury stock pursuant to a resolution of the Board of Directors adopted on August 14, 2026. As a result, treasury stock increased by ¥34,331 thousand during the six-month period under review, bringing the balance of treasury stock to ¥34,455 thousand as of the end of the six-month period under review.

（Notes on the Assumption of a Going Concern）

Not applicable.