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MEMBERSHIP

November 18, 2026

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(Correction / Numerical Data Correction) Partial Corrections to "Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)"

Fixstars Corporation (the "Company") hereby announces partial corrections to the "Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)" disclosed on November 6, 2026, as detailed below. In addition, as there were corrections to the numerical data, the corrected numerical data have also been submitted.

1. Reason for Corrections

Corrections are being made because errors were found in the aggregation of cash flows from operating activities and cash flows from investing activities in the consolidated statements of cash flows.

2. Details of Corrections

Corrected items are underlined.

[Summary Information]

1. Consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026) (3) Consolidated cash flows

(Before correction)

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	2,214	(126)	(583)	6,707
September 30, 2025	1,978	(631)	(1,043)	5,178

(After correction)

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	2,421	(333)	(583)	6,707
September 30, 2025	1,978	(631)	(1,043)	5,178

[Attached material]
Page 3-4
1. Overview of operating results and others (2) Overview of financial position (ii) Cash flows
Cash flows from operating activities
(Before correction)
Net cash from operating activities amounted to ¥2,214,650 thousand (up 11.9% year on year).

(After correction)
Net cash from operating activities amounted to ¥2,421,515 thousand (up 22.4% year on year).

Cash flows from investing activities
(Before correction)
Net cash used in investing activities amounted to ¥126,845 thousand (down 79.9% year-on-year). This was principally due to ¥200,855 thousand of purchase of property, (omitted hereinafter)

(After correction)
Net cash used in investing activities amounted to ¥333,709 thousand (down 47.2% year-on-year). This was principally due to ¥407,719 thousand of purchase of property, (omitted hereinafter)

(Reference) Trends in cash flow-related indicators
(Before correction)

	FY ended Sept 30, 2022	FY ended Sept 30, 2023	FY ended Sept 30, 2024	FY ended Sept 30, 2025	FY ended Sept 30, 2026
(Omitted)					
Interest coverage ratio (times)	250.7	193.3	712.3	3,597.2	6,509.1

(After correction)

	FY ended Sept 30, 2022	FY ended Sept 30, 2023	FY ended Sept 30, 2024	FY ended Sept 30, 2025	FY ended Sept 30, 2026
(Omitted)					
Interest coverage ratio (times)	250.7	193.3	712.3	3,597.2	7,117.1

Page 11

3. Consolidated financial statements and significant notes thereto (4) Consolidated statements of cash flows

(Before correction)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
(Omitted)		
Increase (decrease) in accounts payable - other	(11,121)	(167,277)
Other, net	328,488	638,620
Subtotal	2,876,931	3,089,752
Interest and dividends received	5,432	13,149
Interest paid	(550)	(340)
Proceeds from compensation	—	2,750
Subsidies received	1,822	2,600
Payments of relocation expenses	—	(226,829)
Income taxes paid	(905,027)	(666,431)
Net cash provided by (used in) operating activities	1,978,609	2,214,650
Cash flows from investing activities		
Purchase of property, plant and equipment	(109,631)	(200,855)
Purchase of investment securities	(22,207)	(106,546)
Proceeds from sale of investment securities	6,305	—
Proceeds from refund of leasehold and guarantee deposits	—	184,711
Payments of leasehold and guarantee deposits	(506,250)	(543)
Other, net	—	(3,612)
Net cash provided by (used in) investing activities	(631,784)	(126,845)

(Omitted hereinafter)

(After correction)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
(Omitted)		
Increase (decrease) in accounts payable - other	(11,121)	39,587
Other, net	328,488	638,620
Subtotal	2,876,931	3,296,616
Interest and dividends received	5,432	13,149
Interest paid	(550)	(340)
Proceeds from compensation	—	2,750
Subsidies received	1,822	2,600
Payments of relocation expenses	—	(226,829)
Income taxes paid	(905,027)	(666,431)
Net cash provided by (used in) operating activities	1,978,609	2,421,515
Cash flows from investing activities		
Purchase of property, plant and equipment	(109,631)	(407,719)
Purchase of investment securities	(22,207)	(106,546)
Proceeds from sale of investment securities	6,305	—
Proceeds from refund of leasehold and guarantee deposits	—	184,711
Payments of leasehold and guarantee deposits	(506,250)	(543)
Other, net	—	(3,612)
Net cash provided by (used in) investing activities	(631,784)	(333,709)

(Omitted hereinafter)