Summary of Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending August 31, 2026 (Nine Months Ended May 31, 2026)

[Japanese GAAP]

July 15, 2026

Company name: SERAKU Co., Ltd.

Listing: Tokyo Stock Exchange (Standard Market)

Stock code: 6199

URL: http://www.seraku.co.jp

Representative: Tatsumi Miyazaki, Representative Director

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Scheduled date of payment of dividend: —

Preparation of supplementary materials for financial results: Yes

Holding of financial results meeting: Yes

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Nine Months Ended May 31, 2026 (Sep. 1, 2025 to May 31, 2026)

(1) Consolidated results of operations (Percentages represent 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	%
Nine months ended May 31, 2026	18,910	2.0	2,019	0.5	2,061	0.5	1,247	(5.1)
Nine months ended May 31, 2025	18,545	12.7	2,009	12.5	2,051	13.7	1,315	14.2

Note: Comprehensive income (millions of yen) Nine months ended May 31, 2026 1,244 (down 5.2%)
Nine months ended May 31, 2025 1,313 (up 14.3%)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended May 31, 2026	94.20	94.08
Nine months ended May 31, 2025	97.61	97.41

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of May 31, 2026	14,790	9,835	66.3
As of Aug. 31, 2025	13,324	8,902	66.6

Reference: Shareholders' equity (millions of yen) As of May 31, 2026 9,806 As of Aug. 31, 2025 8,870

2. Dividends

	Dividend per share				
	Q1-end	Q2-end	Q3-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Aug. 31, 2025	–	0.00	–	13.20	13.20
Fiscal year ending Aug. 31, 2026	–	0.00	–		
Fiscal year ending Aug. 31, 2026 (forecast)				17.40	17.40

Note: Revisions to the most recently announced dividend forecast: None

3. Consolidated Earnings Forecast for the Fiscal Year Ending August 31, 2026 (Sep. 1, 2025 to Aug. 31, 2026)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	27,400	10.6	2,850	11.7	2,880	10.8	1,870	9.4	140.99

Note: Revisions to the most recently announced consolidated earnings forecast: None

* Notes

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

Newly added: - Excluded: -

(2) Application of special accounting methods in the preparation of the quarterly consolidated financial statements: None

(3) Changes in accounting policies and accounting estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Restatements: None

(4) Number of shares issued (common shares)

1) Number of shares issued as of the end of the period (including treasury shares)	As of May 31, 2026:	13,710,000 shares	As of Aug. 31, 2025:	13,680,900 shares
2) Number of treasury shares as of the end of the period	As of May 31, 2026:	526,505 shares	As of Aug. 31, 2025:	417,970 shares
3) Average number of shares during the period	Nine months ended May 31, 2026:	13,244,294 shares	Nine months ended May 31, 2025:	13,473,730 shares

Note: Both "Number of treasury shares as of the end of the period" and the number of treasury shares that are to be subtracted when calculating "Average number of shares during the period," contain the shares issued by Seraku and held by its Employee Stock Ownership Plan (ESOP) trust account.

* A review by certified public accountants or an auditing firm of the quarterly consolidated financial statements under review to be attached: None

* Explanation of appropriate use of earnings forecasts and other special items

Forecasts of future performance in these materials are based on assumptions judged to be reasonable and information available to the management of Seraku at the time these materials were prepared and do not represent guarantees of future performance. Actual results may differ materially from these forecasts for various reasons. For a discussion of the assumptions and other factors considered by Seraku in preparing the above projections, please refer to page 3 of the Attachments, "1. Qualitative Information on Quarterly Consolidated Financial Performance, (3) Explanation of Consolidated Earnings Forecast and Other Forward-looking Statements."

Contents of Attachments

1. Qualitative Information on Quarterly Consolidated Financial Performance 2
(1) Explanation of Results of Operations 2
(2) Explanation of Financial Position 3
(3) Explanation of Consolidated Earnings Forecast and Other Forward-looking Statements 3
2. Quarterly Consolidated Financial Statements and Notes 4
(1) Quarterly Consolidated Balance Sheet 4
(2) Quarterly Consolidated Statements of Income and Comprehensive Income 6
(3) Notes to Quarterly Consolidated Financial Statements 8
Going Concern Assumption 8
Significant Changes in Shareholders' Equity 8
Quarterly Consolidated Statement of Cash Flows 8
Segment and Other Information 8
3. Additional Information 10
Sales results 10

1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Explanation of Results of Operations

During the first nine months of the fiscal year ending August 31, 2026, the Japanese economy saw continued uncertainty in overseas economies due to the growing uncertainty surrounding the US trade policy. High uncertainty still continued as a result of unstable exchange rates and volatile resource prices, among others, in addition to the prolonged geopolitical risks concerning Ukraine and the Middle East. The domestic economy, on the other hand, maintained a moderate recovery trend, partly because both increased corporate earnings and wage hikes in wider sectors helped improve income conditions, and also because inbound demand recovered and capital expenditures increased. The monetary environment also saw a change as the Bank of Japan made a sustained move to normalize its monetary policy. Under such an economic environment, we need to pay close attention to trends of the US trade policy and price trends, uncertain overseas economies, and trends in monetary policies, in considering the future outlook.

In Japan's IT sector, which is the primary business field where the Group provides its services, IT investments aimed at enhanced corporate operations, improved productivity, and advanced data usage continued to show a steady growth, in line with corporate DX promotion and the wider application of AI technology, including generative AI. While the systematic implementation of generative AI, particularly among companies, is increasing, the supply-demand gap for IT personnel is expected to widen, making it a challenge common to the industry to develop and secure advanced IT personnel who can handle cutting-edge technologies, including generative AI, cloud, and security. AI platformers such as those in the US are also expanding to adopt the FDE (Forward Deployed Engineer) model, transforming the very form in which AI solutions are provided. Similar changes can be observed in the Japanese market as well.

In such a business environment, the Seraku Group has regarded the development of its in-house engineers' AI implementation skills and the strengthening of its solution delivery system through the IT personnel platform as key growth indicators while seeking to provide a wide range of IT services by building a flexible and stable resource structure through enhanced alignment with our business partners. In addition, our dedicated AI team, led by a CAIO (Chief AI Officer), is initiating AI-driven internal operational efficiency and the launch of an AI solutions business for customers by leveraging the Group's AI and IoT development capabilities. In this way, we are promoting transformation into an AI solution company with a highly profitable structure.

Net sales at the Group increased 2.0% year on year to 18,910,758 thousand yen, operating profit increased 0.5% year on year to 2,019,390 thousand yen, and ordinary profit increased 0.5% year on year to 2,061,880 thousand yen. Profit attributable to owners of parent decreased 5.1% year on year to 1,247,663 thousand yen.

Results by business segment were as follows.

1) Digital Integration

In the Digital Integration business, we consistently undertake the construction, operation, and maintenance of various IT systems in the SI (System Integration) area. In addition, we promote initiatives for building a structure to provide more efficient and advanced services by utilizing AI technologies, including generative AI.

In the DX (Digital Transformation) area, we help companies to introduce, operate, and fully deploy cloud solutions that center around Salesforce, a customer and sales management system and COMPANY, which is an integrated personnel affairs system. We also promote the business use of AI in client companies through NewtonX, a ChatGPT utilization service for corporate clients. Our IoT Cloud Support Center provides 24x7 operations of cloud infrastructures and IoT services.

As initiatives cross-cutting both areas of SI and DX, we have also begun developing and providing FDE-centered AI solutions. These solutions visualize and redesign business processes by engaging with customers' sites and providing integrated support that extends to the implementation and utilization of AI. We aim to create new added value that goes beyond conventional system development and cloud implementation.

Looking at the first nine months of the fiscal year ending August 31, 2026, we took steps to further expand transactions against the backdrop of solid demand for IT investments in the construction and operation of IT systems, the adoption of cloud platforms, and the implementation of 24x7 managed services. Also, in the areas of Salesforce and COMPANY, we put forward proposals that reinforced consulting elements concerning projects on sales/business process reforms as well as personnel affairs, thereby making our services higher value-added with improved profitability.

Net sales in this segment came to 18,252,505 thousand yen, up 2.2% year on year. Segment profit was 2,062,526 thousand yen, up 0.4% year on year.

2) Midori Cloud

Starting with the social implementation of cutting-edge technologies, including AI and IoT, the Seraku Group provides platform services, Midori Cloud and Farm Cloud, to support the DX of agriculture, livestock, and fisheries as one of its application sectors. The Midori Cloud business provides, in addition to these platform services, solution services to solve individual issues, particularly those faced in primary industrial sectors.

In particular, the core technology (technology that instantly determines a wide variety of large volumes of shipments and secures traceability) acquired through the development of Midori Cloud Rakuraku Shukka realizes labor saving and paperless operations in logistics and inventory management, and can be applied to a wide range of industrial sectors beyond fruit and vegetable distribution that face challenges such as a declining working population and logistical constraints. The Seraku Group positions the Midori Cloud business as one that creates new markets, expanding areas by applying these technologies to other industrial sectors, and as a growth foundation that goes beyond mere agricultural DX support. In addition, based on our technological assets in AI and smart technology, cultivated through such research and development, and a dedicated AI team, the Midori Cloud business is responsible for Group-wide AI service development in both existing and new businesses.

During the first nine months of the fiscal year ending August 31, 2026, we spared no effort to increase orders for solution services. We also make upfront investments for our future business expansion. One of the initiatives includes the expansion of Midori Cloud Rakuraku Shukka, a software-based solution released in March 2023, to help companies engaging in the distribution of vegetables, fruits, flowers, and rice adopt digital technologies that use bar codes, cloud systems, etc. Net sales, on the other hand, fell compared to the same period last year due to a reactionary effect of some large-scale projects. With many farmers and shipping authorities facing the same issue with respect to the collection and shipping operation of agricultural products, we will promote the service with a focus on JA and agricultural production corporations nationwide.

As a result, net sales in this segment amounted to 165,515 thousand yen, down 17.5% year-on-year. The segment loss was 99,152 thousand yen (segment loss of 78,394 thousand yen in the same period of the previous fiscal year).

3) Mechanical Design and Engineering

In the Mechanical Design and Engineering business, SERAKU Business Solutions, a consolidated subsidiary, provides 3D CAD technologies and technologies for the quality control of experiments and performance tests, as well as those for construction and telecommunications.

During the first nine months of the fiscal year ending August 31, 2026, we sought to recruit and develop engineers. Sales were strong, attributable to stable utilization rates and the acquisition of more projects in new technological fields. As we anticipate the further acquisition of projects in each field and area, we will strive to increase engineers' added value through training that aims at business scale and geographic expansion.

Net sales in this segment came to 602,432 thousand yen, up 4.4% year on year. Segment profit was 41,591 thousand yen, up 137.6% year on year.

(2) Explanation of Financial Position

Assets

Total net assets increased by 1,466,055 thousand yen from the end of the previous fiscal year to 14,790,392 thousand yen. This was mainly due to increases of 1,072,692 thousand yen in cash and deposits, 198,100 thousand yen in deferred tax assets, 145,139 thousand yen in buildings, and 79,086 thousand yen in insurance funds, partially offset by decreases of 84,172 thousand yen in accounts receivable - trade and contract assets, 24,312 thousand yen in work in process, and 19,292 thousand yen in goodwill.

Liabilities

Total liabilities increased by 533,014 thousand yen from the end of the previous fiscal year to 4,954,577 thousand yen. This was attributable largely to increases of 1,216,935 thousand yen in accounts payable - other and 83,743 thousand yen in income taxes payable, partially offset by decreases of 571,369 thousand yen in provision for bonuses, 92,633 thousand yen in current liabilities (other), and 74,223 thousand yen in accrued consumption taxes.

Net assets

Total net assets increased by 933,040 thousand yen from the end of the previous fiscal year to 9,835,814 thousand yen. This increase was attributable chiefly to increases of 1,071,272 thousand yen in retained earnings and 153,825 thousand yen in treasury shares.

(3) Explanation of Consolidated Earnings Forecast and Other Forward-looking Statements

There are no revisions to the full-year earnings forecasts for the fiscal year ending August 31, 2026, which were announced on October 15, 2025, in the Summary of Consolidated Financial Results for the Fiscal Year Ended August 31, 2025.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheet

(Thousands of yen)

	FY8/25 (As of Aug. 31, 2025)	Third Quarter of FY8/26 (As of May 31, 2026)
Assets		
Current assets		
Cash and deposits	7,765,946	8,838,638
Accounts receivable - trade and contract assets	2,835,099	2,750,926
Work in process	38,026	13,713
Raw materials	57,629	45,895
Other	216,664	274,032
Allowance for doubtful accounts	(2,239)	(1,961)
Total current assets	10,911,126	11,921,245
Non-current assets		
Property, plant and equipment		
Buildings, net	218,201	363,341
Tools, furniture and fixtures, net	45,822	42,087
Land	613,061	613,061
Other	2,015	11,487
Total property, plant and equipment	879,100	1,029,978
Intangible assets		
Software	121	109
Software in progress	—	66,800
Goodwill	99,103	79,810
Other	1,807	1,807
Total intangible assets	101,032	148,527
Investments and other assets		
Investment securities	3,496	3,496
Deferred tax assets	536,015	734,116
Leasehold and guarantee deposits	337,449	320,877
Insurance funds	546,696	625,782
Other	13,532	10,480
Allowance for doubtful accounts	(4,113)	(4,113)
Total investments and other assets	1,433,077	1,690,640
Total non-current assets	2,413,210	2,869,146
Total assets	13,324,336	14,790,392

(Thousands of yen)

	FY8/25 (As of Aug. 31, 2025)	Third Quarter of FY8/26 (As of May 31, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	332,631	330,846
Current portion of long-term borrowings	27,798	2,805
Accounts payable - other	1,484,676	2,701,612
Income taxes payable	543,327	627,071
Accrued consumption taxes	384,360	310,136
Provision for bonuses	1,157,787	586,418
Provision for loss on order received	1,539	—
Other	350,961	258,328
Total current liabilities	4,283,083	4,817,218
Non-current liabilities		
Retirement benefit liability	79,720	76,303
Provision for share awards	55,525	55,525
Other	3,233	5,529
Total non-current liabilities	138,479	137,358
Total liabilities	4,421,562	4,954,577
Net assets		
Shareholders' equity		
Share capital	312,433	323,356
Capital surplus	224,583	235,506
Retained earnings	8,912,336	9,983,609
Treasury shares	(582,678)	(736,504)
Total shareholders' equity	8,866,675	9,805,967
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	4,027	1,006
Total accumulated other comprehensive income	4,027	1,006
Share acquisition rights	32,072	28,840
Total net assets	8,902,774	9,835,814
Total liabilities and net assets	13,324,336	14,790,392

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

(Thousands of yen)

	First nine months of FY8/25 (Sep. 1, 2024 – May 31, 2025)	First nine months of FY8/26 (Sep. 1, 2025 – May 31, 2026)
Net sales	18,545,511	18,910,758
Cost of sales	13,649,522	13,818,435
Gross profit	4,895,988	5,092,322
SG&A expense	2,886,755	3,072,932
Operating profit	2,009,233	2,019,390
Non-operating income		
Interest and dividend income	2,924	8,987
Grant income	—	2,254
Rental income from real estate	1,571	327
Surrender value of insurance policies	5,216	3,780
Subsidy income	32,798	25,324
Other	1,672	2,468
Total non-operating income	44,182	43,141
Non-operating expenses		
Interest expenses	353	118
Commission fee	1,412	533
Other	7	—
Total non-operating expenses	1,774	652
Ordinary profit	2,051,641	2,061,880
Extraordinary income		
Gain on reversal of share acquisition rights	436	1,074
Gain on sale of non-current assets	—	425
Gain on sale of investment securities	—	31,999
Total extraordinary income	436	33,500
Extraordinary losses		
Loss on retirement of non-current assets	215	—
Total extraordinary losses	215	—
Profit before income taxes	2,051,862	2,095,380
Income taxes-current	921,999	1,044,484
Income taxes-deferred	(185,297)	(196,767)
Total income taxes	736,701	847,717
Profit	1,315,160	1,247,663
Profit attributable to owners of parent	1,315,160	1,247,663

Quarterly Consolidated Statement of Comprehensive Income

(Thousands of yen)

	First nine months of FY8/25 (Sep. 1, 2024 – May 31, 2025)	First nine months of FY8/26 (Sep. 1, 2025 – May 31, 2026)
Profit	1,315,160	1,247,663
Other comprehensive income		
Valuation difference on available-for-sale securities	—	—
Remeasurements of defined benefit plans, net of tax	(1,855)	(3,020)
Total other comprehensive income	(1,855)	(3,020)
Comprehensive income	1,313,305	1,244,642
Comprehensive income attributable to:		
Owners of parent	1,313,305	1,244,642

(3) Notes to Quarterly Consolidated Financial Statements

Going Concern Assumption

Not applicable.

Significant Changes in Shareholders' Equity

Not applicable.

Quarterly Consolidated Statement of Cash Flows

The Company has not prepared the quarterly consolidated statement of cash flows for the first nine months of the fiscal year under review. Depreciation (including depreciation of intangible assets except goodwill) and amortization of goodwill in the first nine months of the fiscal year under review is as follows.

	First nine months of FY8/25 (Sep. 1, 2024 – May 31, 2025)	First nine months of FY8/26 (Sep. 1, 2025 – May 31, 2026)
Depreciation	39,436 thousand yen	45,082 thousand yen
Amortization of goodwill	19,292 thousand yen	19,292 thousand yen

Segment and Other Information

Segment information

First nine months of FY8/25 (Sep. 1, 2024 – May 31, 2025)

1. Information related to net sales and profit/loss in reportable segments

(Thousands of yen)

	Reportable segment				Adjustment (Note 1, 2)	Amount in the Quarterly Consolidated Statement of Income
	Digital Integration	Midori Cloud	Mechanical Design and Engineering	Total		
Net sales						
Sales to external customers	17,860,031	200,705	484,774	18,545,511	—	18,545,511
Inter-segment sales and transfers	—	—	92,167	92,167	(92,167)	—
Total	17,860,031	200,705	576,941	18,637,678	(92,167)	18,545,511
Segment profit (loss)	2,054,783	(78,394)	17,508	1,993,897	15,336	2,009,233

Notes: 1. The adjustment to segment profit (loss) includes inter-segment transaction elimination of 15,336 thousand yen.

2. Segment profit (loss) is adjusted with the operating profit shown on the quarterly consolidated statement of income.

2. Information on impairment loss on non-current assets or goodwill by reportable segment

Important impairment loss on non-current assets

Not applicable.

Significant changes in amount of goodwill

Not applicable.

Significant gain on negative goodwill

Not applicable.

First nine months of FY8/26 (Sep. 1, 2025 – May 31, 2026)

1. Information related to net sales and profit/loss in reportable segments

(Thousands of yen)

	Reportable segment				Adjustment (Note 1, 2)	Amount in the Quarterly Consolidated Statement of Income
	Digital Integration	Midori Cloud	Mechanical Design and Engineering	Total		
Net sales						
Sales to external customers	18,251,950	165,515	493,292	18,910,758	–	18,910,758
Inter-segment sales and transfers	555	–	109,139	109,695	(109,695)	–
Total	18,252,505	165,515	602,432	19,020,453	(109,695)	18,910,758
Segment profit (loss)	2,062,526	(99,152)	41,591	2,004,966	14,424	2,019,390

Notes: 1. The adjustment to segment profit (loss) includes inter-segment transaction elimination of 14,424 thousand yen.

2. Segment profit (loss) is adjusted with the operating profit shown on the quarterly consolidated statement of income.

2. Information on impairment loss on non-current assets or goodwill by reportable segment

Important impairment loss on non-current assets

Not applicable.

Significant changes in amount of goodwill

Not applicable.

Significant gain on negative goodwill

Not applicable.

3. Additional Information

Sales results

(Thousands of yen)

-	First nine-month period of the previous fiscal year		First nine-month period of the fiscal year under review		Year-on-year change (%)
	Net sales	Ratio to net sales (%)	Net sales	Ratio to net sales (%)	
System Integration	12,201,038	65.8	12,571,677	66.5	3.0
Digital Transformation	5,658,992	30.5	5,680,272	30.0	0.4
Midori Cloud	200,705	1.1	165,515	0.9	(17.5)
Mechanical Design and Engineering	484,774	2.6	493,292	2.6	1.8
Total	18,545,511	100.0	18,910,758	100.0	2.0