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Securities code 3694

June 9, 2026

(Date of starting e-provision measures: June 2, 2026)

To our shareholders

1 Honjomachi, Saga-shi, Saga

OPTiM CORPORATION

President Shunji Sugaya

## Notice of the 26th Ordinary General Meeting of Shareholders

We would like to take this opportunity to express our sincere gratitude for your continued support.

We would like to inform you that we will hold the 26th Ordinary General Meeting of Shareholders as follows.

We are taking e-provision measures for the calling of this General Meeting of Shareholders. On the following website, we have released the e-provision measures as the Notice of Calling the 26th Ordinary General Meeting of Shareholders.

Company Website  
(<https://www.optim.com/investors/stock>)



Please access the above website and then select and read the Notice of Calling the 26th Ordinary General Meeting of Shareholders.

This information has also been released on the website below.

Website of the Tokyo Stock Exchange, Inc.  
(<https://www2.jpx.co.jp/tseHpFront/JJK020010Action.do?Show=Show>)



Please access the above website, enter/search for the name of the Company or the securities code, select, in this order, Basic Information and Documents for Public Inspection/PR information, and read them.

If you are unable to attend the Meeting, you may exercise your voting rights either by electronic means (including via the Internet) or in writing. In such case, you are kindly requested to review the Reference Documents for the General Meeting of Shareholders provided through the electronic provision measures and to exercise your voting rights by no later than 6:30 p.m. on Wednesday, June 24, 2026.

Yours sincerely

1. Date and time Thursday, June 25, 2026, 1:00 PM  
\*The reception starts at 12:20 PM.
2. Venue 1 Honjomachi, Saga-shi, Saga  
OPTiM Headquarters Building
3. Agenda
 

Matters to be reported	<ol style="list-style-type: none"> <li>1. Business Report and Consolidated Financial Statements for the 26th Fiscal Year (from April 1, 2025 to March 31, 2026) and the Results of Audit of the Consolidated Financial Statements by the Accounting Auditor and the Board of Corporate Auditors</li> <li>2. Report on the Financial Statements for the 26th Fiscal Year (From April 1, 2025 to March 31, 2026)</li> </ol>
Matters to be Resolved	<ol style="list-style-type: none"> <li>1. Partial Amendment to the Articles of Incorporation</li> <li>2. Election of Six (6) Directors</li> <li>3. Election of Three (3) Corporate Auditors</li> <li>4. Election of One (1) Substitute Corporate Auditor</li> </ol>
4. Matters Determined upon Convocation
  - (1) In the event that voting rights are exercised by a proxy, such proxy must be a shareholder who is entitled to exercise voting rights. Only one (1) proxy is permitted.
  - (2) If no indication of approval or disapproval is given for each proposal on the voting form, it shall be treated as an indication of approval.
  - (3) In the event that voting rights are exercised both via the Internet and in writing, the vote cast via the Internet shall be deemed valid. Furthermore, if voting rights are exercised multiple times via the Internet, the most recent vote shall be deemed valid.

End

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- ⊙ If you plan to attend the meeting in person, please present your Voting Rights Exercise Form at the reception desk at the venue.
  - ⊙ At this General Meeting of Shareholders, regardless of whether a written delivery request is made, a document describing the e-provision measures will be sent uniformly.
  - ⊙ If e-provision measures are revised, we will release details of the revision on each website on which the measures are released.

[The exercise of voting rights through electronic or magnetic means]

<Procedures for the exercise of voting rights on the Internet>

If you exercise your voting rights on the Internet, we would like to ask you to confirm the following items while exercising your voting rights.

If you attend the General Meeting of Shareholders in person, it is not necessary for you to exercise your voting rights by mail (voting rights exercise form) or on the Internet.

## 1. Site for exercising voting rights

- (1) You can access your voting rights on the Internet by accessing our site for exercising voting rights (<https://evote.tr.mufg.jp/>) from a PC or a smartphone only. (The site cannot be accessed from 2:30 AM through 4:30 AM every day.)
- (2) In cases where a firewall is used for Internet access, antivirus software has been set, a proxy server is used, or TLS encrypted communication has not been specified, you may not be able to use the site. It depends on your Internet use environment.
- (3) We will accept exercises of voting rights until 6:30 PM on Wednesday, June 24, 2026. However, please exercise your voting rights early, and if you have any questions, please contact the help desk.

## 2. How to exercise your voting rights on the Internet

- (1) From a PC
    - Please use the login ID and the temporary password written on the voting rights exercise form on the site for exercising voting rights (<https://evote.tr.mufg.jp/>) and enter yes or no according to the instructions on the screen.
    - To prevent unauthorized access (impersonated use) by third parties other than shareholders and falsification of details related to the exercise of voting rights, the temporary password can be changed to a password of your choice on the site for exercising voting rights.
    - Whenever a General Meeting of Shareholders is called, we will notify you and send a new login ID and temporary password.
  - (2) From a smartphone
    - You can automatically access the site for exercising voting rights and exercise those rights by using a smartphone to read the QR code written on the voting rights exercise form to log in.  
(You don't have to enter your login ID or temporary password.)
    - With some smartphone models, logging in cannot be done by reading the QR code. If you cannot log in by reading the QR code, please exercise your voting rights by using a PC as mentioned above in 2-(1).
- \*The QR code is a registered trademark of Denso Wave Incorporated.

### 3. Treatment of voting rights exercised multiple times

- (1) If you redundantly exercise your voting rights on both the Internet and in writing, we count only the voting rights exercised on the Internet.
- (2) If you exercise your voting rights on the Internet multiple times, we count the last exercise as effective.

### 4. Expenses incurred when accessing the site to exercise voting rights

Shareholders are requested to bear any expenses incurred when accessing the site to exercise voting rights (Internet connection fees).

System inquiry

Trust Business Planning Division (Help desk), Mitsubishi UFJ Trust and Banking  
Corporation

Tel: 0120-173-027 (Business hours 9:00 to 21:00, toll-free)

<Use of the platform for electronically exercising voting rights (for institutional investors)>

With regard to the General Meeting, institutional investors can exercise their voting rights by electronic or magnetic means from the Platform for Electronically Exercising Voting Rights operated by ICJ, Inc.

[Online distribution of the General Meeting of Shareholders]

A webcast of this General Meeting will be available through a Zoom webinar. Shareholders who would like to view the meeting online may register in advance by filling out the form. We will separately inform you of the URL and password for viewing after the registration procedure is completed.

1. Your equipment or network environment may prevent you from viewing the program. If you encounter any problems, please check the operating environment from the Zoom Help Center.  
Zoom Help Center (<https://support.zoom.us/hc/ja>)
2. Online broadcasting of the meeting will not be considered as attendance at the meeting under the Companies Act. You can only watch the meeting.
3. Future circumstances may prevent online distribution. Please check our website for information on the status of the distribution.
4. It is prohibited to provide video or audio data to a third party, to show them in public, to reproduce or duplicate them, or to tell a third party how to log in to the site.
5. Only live broadcasts will be available. Please note that no on-demand delivery will be made at a later date.
6. Please note that video and audio may not be properly transmitted due to problems with the Internet environment or equipment, or other circumstances.  
Please be aware that video and audio may be affected by your computer environment (model, performance, etc.) and Internet connection environment (line conditions, connection speed, etc.) when viewing the webcast. Personal information of shareholders who have registered will be used only for online viewing of the General Meeting of Shareholders.

◆How to apply for online viewing◆

How to Register	Please register your name, shareholder number, e-mail address, and opinion through the form.
Form	
Deadline	Monday, June 22, 2026, 3:00 p.m.

## Business Report

( From April 1, 2025 )  
to March 31, 2026 )

### 1. Current status of the corporate group

#### (1) Business conditions in the current consolidated fiscal year

##### (i) Progress and results of the business

The Group has developed its business under the vision of “Creating the future of every industries with AI.”

Until now, the Group has operated as a single segment, the “Optimal Business”; however, in response to the significant growth of the Agritech field and the increasing importance thereof, and in order to appropriately disclose the substance of its business, the Group has changed its reportable segments to two segments—the “AX (AI Transformation) (\*1) Business” and the “Agritech Business”—from the current consolidated fiscal year.

Service categories are as follows:

##### ■ AX Business

- IT Management AX Services (OPTiM Biz, OPTiM Biz Premium, OPTiM AIRES, Optimal Remote, etc.)
- Construction & Civil Engineering AX Services (OPTiM Geo Scan, etc.)
- Medical AX Services (OPTiM AI Hospital, etc.)
- Office AX Services (OPTiM Document Management, OPTiM Contract, OPTiM Electronic Bookkeeping, etc.)
- Communication AX Services (Official municipal super app, OPTiM Support & Growth Portal, etc.)
- Other Services (including general consumer-oriented services and single-year spot projects, etc.)

##### ■ Agritech Business

- Smart Agriculture Services (Agri Buddy, etc.)

In light of the above, the results by segment for the current consolidated fiscal year are as follows:

##### ■ AX Business

Various AX services are growing steadily.

IT Management AX services have grown steadily, making a significant contribution to both revenue and profit.

The number of licenses has expanded, centered on “OPTiM Biz,” an MDM service with the No.1 domestic market share for 15 consecutive years (\*2), significantly contributing to increased net sales.

With an overwhelming market share of over 180,000 companies (\*3) and a stock-based business model, the service generates high profit margins.

In addition, the Group has launched “OPTiM Biz Premium,” a service that enhances efficiency and automation of all IT Management systems operations while providing security.

This service integrates SaaS management, device management, ID management, and other services provided by the Group, and is built on a single platform, which is a key strength. It provides users with a unified dashboard, a consistent user experience, login via a common ID, seamless integration of functions, and reduced implementation costs, thereby offering enhanced convenience and effectiveness.

This service is also designed to be easily upsold (\*4) by “OPTiM Biz” sales partners, and preparations for partner-based sales are progressing.

In the Construction & Civil Engineering AX services, the number of licenses for “OPTiM Geo Scan” has been increasing steadily.

With “OPTiM Geo Scan,” millimeter-level positioning accuracy in location measurement has newly been achieved. As a result, surveying and positioning tasks that previously required multiple workers and expensive specialized equipment can now be performed using only a smartphone, and 3D data can also be generated. These technologies are highly beneficial for the construction industry, where labor shortages and the decline in skilled workers are becoming increasingly serious, and future growth is expected.

In the Medical AX services, the healthcare industry is facing a challenging situation, including worsening labor shortages and deficit operations due to rising personnel costs and inflation. Under such circumstances, government-led DX initiatives have begun to advance as a solution. With tailwinds such as the inclusion of generative AI (\*5) requirements in the 2026 revision of medical service fees, the business is beginning to capture growth opportunities.

In healthcare settings, a large volume of document creation and management tasks occur. “OPTiM AI Hospital,” which can significantly reduce the workload associated with document creation and management, has had its effectiveness published in internationally peer-reviewed papers and has received extremely high evaluations from third-party organizations. This service is currently undergoing PoC (\*6) trials at multiple hospitals toward full-scale implementation and has also been highly evaluated by healthcare professionals. The adoption rate following PoC is very high, and as DX initiatives are finally entering full-scale implementation in the healthcare industry, the service is attracting attention and has strong growth potential.

In the Office AX services, generative AI-powered services such as “OPTiM Document Management,” “OPTiM Contract,” and “OPTiM Electronic Bookkeeping” continue to grow, supported by the spread of DX and AX within enterprises.

In the Communication AX services, the Group provides services that digitize and enable AX in communication between companies and their customers, as well as between municipalities and their residents, steadily accumulating results.

The integrated resident portal application, the “Official Municipal Super App,” has been adopted by multiple municipalities, including Hashikami Town in Aomori Prefecture and Kanzaki City in Saga Prefecture, and is expanding its reach. In addition,

this service has been listed in the Digital Service Catalog for Regional Revitalization by the Digital Agency. This indicates that the service meets the model specifications defined by the Digital Agency and complies with national standards, thereby enhancing credibility with municipalities. Furthermore, the AI customer portal “OPTiM Support & Growth Portal,” which enables both improved customer satisfaction and revenue expansion by allowing AI to create and automate the operation of customer portal sites, has begun to be adopted by many companies due to its significant effectiveness.

While the Company continues to grow with a focus on AX, revenue from Other Services (including general consumer-oriented services and single-year spot projects) that have fallen outside the focus areas has been declining.

As a result, this segment continued to achieve both revenue and profit growth in the current consolidated fiscal year, with net sales of 9,092,348 thousand yen (up 2.7% year on year) and operating profit of 4,995,995 thousand yen (up 7.4% year on year), further strengthening the earnings structure. Furthermore, revenue from AX services alone, excluding Other Services, amounted to 8,655,826 thousand yen (up 5.2% year on year).

In addition, as each license-based service expanded steadily, stock-based revenue within the AX services reached 7,051,687 thousand yen (up 5.2% year on year), maintaining a high stock revenue ratio of 81.4%.

#### ■ Agritech Business

The Group provides smart agriculture services aimed at realizing “enjoyable, stylish, and profitable agriculture” by solving issues in the production, collection, processing, and distribution processes of crops and achieving AX across the entire agricultural sector.

Smart agriculture services, in particular the drone-based spraying AX service for rice cultivation, have grown into Japan’s largest drone pesticide spraying service, driven by the increase in pests and diseases due to climate change and the shift from helicopters to drones.

During the current consolidated fiscal year, the pest control (\*7) usage of the drone pesticide spraying AX service for crops such as rice, wheat, and soybeans reached 134 municipalities across 25 prefectures, covering 133,000 fields (\*8) and 32,000 hectares (320 km<sup>2</sup>), which is equivalent to approximately 15% of the total area of Tokyo Metropolis and about half the size of the Tokyo 23 wards.

In addition, 98% of producers who used the service during the current consolidated fiscal year have expressed their intention to continue using the service in the next fiscal year, reflecting very high evaluations from producers, JA, and Zen-Noh (National Federation of Agricultural Cooperative Associations). Furthermore, the service is expanding horizontally, with pest control applications for other crops such as green onions and citrus fruits and adaptation to new crops progressing.

In addition, during the current consolidated fiscal year, a new drone-based shading and heat-shielding agent spraying AX service was launched. This service applies special materials to rooftops using drones to prevent indoor temperature increases.

This service is also attracting attention due to the effects of climate change, and applications from customers wishing to use the service have been received since its announcement.

As a result, this segment achieved significant growth, with net sales of 2,639,456 thousand yen (up 52.7% year on year). Due to proactive growth investments, operating loss expanded to 460,121 thousand yen (down 57,429 thousand yen year on year); however, the operating margin improved to -17.4% (up 5.9 percentage points year on year), indicating an improving earnings structure.

The “OPTiM Cloud IoT OS,” which has been developed over many years as the platform for providing the above AX services and smart agriculture services, has been further advanced and rebranded as a new service platform, “OPTiM AIR (AI IoT Robotics Platform),” embodying the Group’s corporate philosophy of “We make the Net as simple as breathing.” This enables faster service development than ever before, reduction of development costs, and facilitation of cross-selling (\*9) among the Group’s services simultaneously.

The Group has been making investments in the development of new AI services and new functionalities, in the AI development framework, and in human resources.

During the current consolidated fiscal year, the following new AI services were launched, and efforts have continued to focus on adding new functionalities and promotional activities after their release. These services achieved significant growth during the current consolidated fiscal year.

Civil ReSnap	A close-range visual inspection support service.
OPTiM Collaboration Portal	A portal site creation service that enables AI to automatically generate, update, and manage all types of business manuals.
OPTiM Support & Growth Portal	An AI customer portal service that automatically creates and operates customer portal sites, enabling both improved customer satisfaction and revenue expansion.
Poishot	A customer acquisition service in which AI enables store promotion simply by taking photos.

In addition, by introducing AI coding assistants to all engineers and ensuring company-wide usage, development efficiency improved significantly compared with the previous consolidated fiscal year. Code quality also improved, achieving productivity that significantly exceeds the cost of AI operation.

As an investment in human resources, the Group implemented increases in starting salaries for new graduates and improvements in compensation and benefits for existing employees. Through these measures, the Group aims to strengthen its

competitiveness in recruitment while creating an environment in which each employee can continue working with peace of mind over the medium to long term.

Furthermore, during the current consolidated fiscal year, the Group introduced a shareholder benefit program and conducted share repurchases with the objectives of enhancing shareholder returns and improving capital efficiency.

For details of each measure, please refer to the timely disclosures already released.

As a result of these activities, consolidated operating results for the current fiscal year were as follows: net sales of 11,731,804 thousand yen (up 10.9% year on year), operating profit of 1,969,897 thousand yen (up 0.8% year on year), ordinary profit of 1,950,172 thousand yen (up 4.7% year on year), and profit attributable to owners of parent of 1,114,311 thousand yen (down 5.4% year on year), noting that the main reason for the year-on-year decrease in profit attributable to owners of parent was the recording of a valuation loss on investment securities of 172,982 thousand yen in the third quarter.

- \*1 AX…Abbreviation for AI Transformation. A concept that refers to transforming business by leveraging AI to advance automation and optimization of operations, thereby improving overall organizational productivity.
- \*2 Source: Deloitte Tohmatsu MIC Economic Research Institute  
“Current Status and Outlook of the Cloud Services Market: 2013 Edition,” IT Asset Management (including MDM) Market, “Total Revenue,” FY2011–FY2012 Actual Results (published in 2013),  
“Market Outlook for Collaboration/Content and Mobile Management Package Software: 2014 Edition,” MDM Market Trends: “Number of MDM Shipments (including SaaS and ASP)” FY2013 Results (published in 2014),  
“Market Outlook for Collaboration/Content and Mobile Management Package Software,” MDM Market Trends: “Number of MDM Shipments (including SaaS and ASP)” FY2014–FY2017 Results (published 2015–2018),  
“Market Outlook for Collaboration and Mobile Management Software” MDM Market “MDM Shipment ID Count (including SaaS and ASP)” FY2018–FY2024 Results and FY2025 Forecast (published 2019–2025).
- \*3 As of June 25, 2019, according to our research.
- \*4 Upsell: A sales approach that proposes higher-tier or higher value-added products than those the customer is considering purchasing or has already purchased, thereby increasing the average sales price.
- \*5 Generative AI: A general term for AI technology that generates new content such as text, images, videos, and audio by leveraging patterns and relationships learned from data.
- \*6 PoC: An abbreviation for Proof of Concept. A trial initiative conducted to verify the feasibility of new technologies or services. It is used to confirm issues and effects prior to full-scale implementation and to serve as a basis for decision-making toward commercialization.

\*7 Pest Control: Efforts to prevent, appropriately suppress, and manage the occurrence of pests, diseases, and weeds that cause damage to crops.

\*8 As of January 2026, according to our research.

\*9 Cross-selling: A sales approach that proposes related products to those the customer is considering purchasing or has already purchased, thereby increasing the average sales price.

(ii) Capital investment

The capital investment amount for this consolidated fiscal year is 110,436 thousand yen. The main details thereof are as follows: 36,013 thousand yen for PCs and 44,954 thousand yen for agricultural machinery.

(iii) Financing

There were no notable fund procurements in the current consolidated fiscal year.

(iv) Transfer of business, absorption-type split, or incorporation-type demerger  
Not applicable.

(v) Acquisition of other company's business  
Not applicable.

(vi) Succession to rights and obligations related to the business of other corporations, etc., as a result of absorption-type merger or absorption-type split  
Not applicable.

(vii) Acquisition or disposal of shares or other equity or stock acquisition rights, etc., of other companies  
Not applicable.

(2) Assets and profit/loss

(i) Assets and profit/loss of the corporate group

Category		The 23rd period (Fiscal year ended March 31, 2023)	The 24th period (Fiscal year ended March 31, 2024)	The 25th period (Fiscal year ended March 31, 2025)	The 26th period (Current consolidated fiscal year) (Fiscal year ended March 31, 2026)
Net sales	(1,000 yen)	9,277,336	10,243,411	10,580,636	11,731,804
Ordinary profit	(1,000 yen)	1,634,990	1,844,116	1,862,328	1,950,172
Profit attributable to owners of parent	(1,000 yen)	962,761	1,171,356	1,178,350	1,114,311
Basic earnings per share	(yen)	17.49	21.28	21.39	20.25
Total assets	(1,000 yen)	8,219,451	9,562,534	11,094,073	12,431,249
Net assets	(1,000 yen)	6,189,309	7,342,061	8,519,286	9,378,238
Net asset per share	(yen)	110.76	131.65	152.94	170.37

(Note) 1. Net income per share is calculated based on the average number of shares outstanding during the period, excluding treasury stock. Net assets per share is calculated based on the total number of shares outstanding at the end of the period, excluding treasury stock.

(ii) Assets and profit/loss of the Company

Category		The 23rd period (Fiscal year ended March 31, 2023)	The 24 th period (Fiscal year ended March 31, 2024)	The 25th period (Fiscal year ended March 31, 2025)	The 26th period (Current fiscal year) (Fiscal year ended March 31, 2026)
Net sales	(1,000 yen)	9,044,870	9,976,220	10,277,397	11,410,572
Ordinary profit	(1,000 yen)	1,780,246	1,946,251	1,915,908	1,965,903
Profit attributable to owners of parent	(1,000 yen)	1,000,320	1,046,513	1,177,283	1,066,217
Basic earnings per share	(yen)	18.17	19.01	21.37	19.38
Total assets	(1,000 yen)	8,218,043	9,409,930	10,957,653	12,239,172
Net assets	(1,000 yen)	6,207,149	7,234,834	8,410,814	9,221,979
Net asset per share	(yen)	112.76	131.38	152.64	169.19

(Note) 1. Net income per share is calculated based on the average number of shares outstanding during the period, excluding treasury stock. Net assets per share is calculated based on the total number of shares outstanding at the end of the period, excluding treasury stock.

(3) Parent company and significant subsidiaries

(i) Relationship with the parent company

Not applicable.

(ii) Significant subsidiaries

Company name	Share capital	Investment ratio (Voting rights ratio)	Main business
OPTiM AGRI MICHINOKU Corp.	80,000,000 yen	95.0 %	Smart agriculture business
OPTiM Bank Technologies Corp.	30,000,000 yen	95.0 %	Fund Business
YURASCOPE Corp.	1,000,000 yen	100.0 %	Development and sales of cloud CRM
OPTiM Farm Corporation	20,000,000 yen	100.0 %	Smart agriculture business

(Note) As of October 1, 2025, OPTiM Digital Construction Co., Ltd. was absorbed through a merger.

(4) Issues to be addressed

The main issues to be addressed by the Group are as follows

(i) Expansion of sales

The Group aims to achieve sustainable growth and enhance corporate value in the expanding DX and AX markets by securing stable earnings based on a highly predictable, stock-based business model, while appropriately balancing growth investments and profitability.

In the AX business, the Group will continue to expand its market share by positioning “OPTiM Biz,” which boasts high profitability and retention rates, as its core service, and by continuously enhancing its functionalities. At the same time, the Group will promote the expansion of “OPTiM Biz Premium” as a new pillar. This service integrates various solutions provided by the Group, including SaaS management, device management, and ID management, thereby enhancing usability through stronger functional integration and reducing implementation costs.

Furthermore, against the backdrop of the growing adoption of generative AI, the Group expects further monetization and growth of AI services across various industries.

In the AgriTech business, the Group will position the smart agriculture service “Agri Buddy” as the core of its growth strategy, aiming to transform the agricultural production model itself. “Agri Buddy” virtually consolidates a service base of over 30,000 hectares, which has been developed through the provision of smart agriculture services, into a large-scale “super farm” on a digital platform. This facilitates the transition from a traditional vertically integrated cultivation model—where a single producer handles all processes—to a horizontally specialized model, in which specialized personnel collaboratively manage different stages of production. Through this approach, the Group aims to maximize agricultural profitability by providing farmers with cost competitiveness equal to or greater than that of large-scale agricultural corporations while minimizing individual capital investments.

Through these initiatives, the Group will strive to enhance its medium- to long-term corporate value.

(ii) Securing and Developing Human Resources, and Improving Productivity Through AI

As DX and AX rapidly advance across various industries, there is an increasing need to respond swiftly to a wide range of diverse user needs. The Group will enhance productivity through the proactive utilization of AI, and in terms of recruitment, will shift toward a more efficiency-focused hiring policy while aligning with the pace of business expansion.

At the same time, the Group will work to strengthen its organizational capabilities by enhancing the skills of its existing workforce through training programs and study sessions, as well as by improving employee retention through the enhancement of HR and compensation systems, thereby reinforcing the operational framework of each business unit.

(iii) Strengthening of intellectual property strategy

Since its founding, the Group has been actively engaged in research and development activities and positions technology-driven innovation as a key foundation of its management. The Group recognizes its intellectual property rights as important management assets that link these technologies to business competitiveness and serve as the foundation for differentiation from other companies. Accordingly, the Group has continuously pursued the acquisition and utilization of intellectual property rights in alignment with its business development as a basic policy.

As of the end of the current consolidated fiscal year, the Group holds a total of 606 registered patents (428 in Japan and 178 overseas). During the fiscal year, the Group actively filed patent applications for core technologies underlying its services, particularly in the fields of smart agriculture and generative AI-related services. Some of these applications have already been granted, and the Group has steadily built a foundation of intellectual property that supports its business competitiveness.

In the next consolidated fiscal year, the Group plans to proactively file patent applications not only for core technologies but also for peripheral technologies, including functional enhancements, usage methods, user interfaces, and operational processes. By building a multi-layered patent portfolio centered on its core technologies, the Group aims to mitigate imitation risks while enhancing the flexibility of its business development and improving its medium- to long-term business stability.

(IV) Management with an Awareness of Capital Cost and Share Price

The Company takes seriously the fact that, as of the end of March 2026, its market capitalization of tradable shares fell below the listing maintenance criteria for the Prime Market of the Tokyo Stock Exchange (¥10 billion), and that it has entered the improvement period. The Company will focus on the following measures to achieve compliance with the criteria by the end of March 2027 and to realize a sustainable expansion of its market capitalization.

- Sustainable Growth and Enhancement of Market Valuation: The Company will strive to gain an appropriate market valuation and improve capital efficiency by enhancing business performance through the acceleration of its growth strategies, including in the Agritech business, strengthening IR activities (such as enriching earnings presentation materials and expanding investor engagement), and considering and implementing measures to improve the liquidity of tradable shares.
- Enhancement of Shareholder Returns: While comprehensively taking into account future business development, internal reserves, and incentives for human resources, the Company will endeavor to enhance flexible shareholder returns and maximize total shareholder return through optimal capital policy.

(5) Principal businesses (as of March 31, 2026)

The Group had previously operated under a single reportable segment, the “Optimal Business.” However, due to the significant growth and increasing importance of the Agritech field, and in order to more appropriately reflect the substance of its business operations, the Group has changed its reportable segments to two segments—“AX (AI Transformation) Business” and “Agritech Business”—effective from the current consolidated fiscal year.

1) AX Business

Classification	Product/service name
IT Management AX Services	<ul style="list-style-type: none"> <li>• OPTiM Biz</li> <li>• OPTiM Biz Premium</li> <li>• Optimal Remote Series</li> </ul>
Construction & Civil Engineering AX Services	<ul style="list-style-type: none"> <li>• OPTiM Geo Scan</li> </ul>
Medical AX Services	<ul style="list-style-type: none"> <li>• MINS (Medicaroid Intelligent Network System)</li> <li>• OPTiM AI Hospital</li> </ul>
Office AX Services	<ul style="list-style-type: none"> <li>• OPTiM Contract</li> <li>• OPTiM Electronic Bookkeeping</li> <li>• OPTiM Document Management</li> </ul>
Communication AX Services	<ul style="list-style-type: none"> <li>• OPTiM Digital Experience</li> <li>• Official Super App for Municipalities</li> <li>• OPTiM Hardware My Portal</li> </ul>
Other Services	<ul style="list-style-type: none"> <li>• OPTiM AI Camera Series</li> <li>• Optimal Setup</li> <li>• Unlimited use of PC Software / Tabuho (Unlimited e-magazine reading service)</li> </ul>

## 2) Agritech Business

Classification	Product/service name
Smart Agriculture Services	<ul style="list-style-type: none"> <li>• Agri Buddy</li> <li>• Smart Agri Food</li> </ul>

### (6) Main sales offices (As of March 31, 2026)

#### (i) OPTiM CORPORATION

OPTiM TOKYO (Tokyo Head Office)	1-2-20 Kaigan, Minato-ku, Tokyo Shiodome Building 18F
OPTiM SAGA (Saga Head Office)	1 Honjomachi, Saga-shi, Saga
OPTiM KOBE	7-1-1 Onoedori, Chuo-ku, Kobe-shi, Hyogo Nihonseimei-Sannomiyaekimae Building 11F
TECH CENTER IIZUKA (Tech Center Iizuka)	680-41 Kawazu, Iizuka-shi, Fukuoka Room 103, Center of Iizuka Research and Development

#### (ii) Subsidiaries

OPTiM AGRI MICHINOKU Corp.	2-6-18, Shinmachi, Aomori-shi, Aomori Nakashinmachi Building 3F
OPTiM Bank Technologies Corp.	1 Honjomachi, Saga-shi, Saga
YURASCORE Corp.	1-2-20 Kaigan, Minato-ku, Tokyo Shiodome Building 18F
OPTiM Farm Corporation	1-2-20 Kaigan, Minato-ku, Tokyo Shiodome Building 18F

### (7) Employees (As of March 31, 2026)

#### (i) Employees of the corporate group

Segment	Number of employees	Increase (decrease) from the end of the previous consolidated fiscal year
AX Business	282 employees	-
Agritech Business	75 employees	-
Corporate (Common)	60 employees	-
Total	417 employees	Increase of 14

- (Note) 1. The number of employees is the number of full-time employees and does not include temporary and part-time employees.
2. The number of employees excludes employees seconded from the Company to outside consolidated subsidiaries.
3. The number of employees includes employees seconded to the Company and its consolidated subsidiaries from outside consolidated subsidiaries.
4. As the segment classification has been changed from the current consolidated fiscal year, year-on-year changes compared to the end of the previous consolidated fiscal year by segment are not presented.
5. Corporate (Common) refers to employees belonging to departments such as corporate management and corporate planning.

#### (ii) Employees of the Company

Number of employees	Increase (decrease) from the end of the previous fiscal year	Average age	Average years of service
398 employees	Increase of 7	33.4 years old	5.7 years

- (Note) 1. The number of employees is the number of full-time employees and does not include temporary and part-time employees.  
2. The number of employees excludes employees seconded from the Company to other companies.  
3. The number of employees includes employees seconded to the Company from other companies.

(8) Principal lenders (As of March 31, 2026)

Lender	Amount of Borrowings
Sumitomo Mitsui Banking Corporation	1,250,000 thousand yen

- (9) Other important matters concerning the current status of the corporate group  
Not applicable.

2. Status of shares (As of March 31, 2026)

- (1) Total number of shares authorized 195,712,000 shares  
(2) Total number of issued shares 54,598,528 shares  
(3) Number of shareholders 16,045 shareholders

(4) Major shareholders (Top 10)

Name of shareholder	Number of shares held	Shareholding ratio
Shunji Sugaya	30,402,160 shares	55.79 %
NTT EAST, Inc.	3,200,000 shares	5.87 %
Mizuho Trust & Banking Co., Ltd. (Trust Account)	2,584,500 shares	4.74 %
The Master Trust Bank of Japan, Ltd. (Trust Account)	1,945,200 shares	3.57 %
FUJIFILM Holdings Corporation	589,280 shares	1.08 %
The Nomura Trust and Banking Co., Ltd. (Trust Account)	363,100 shares	0.67 %
Shuhei Morofuji	350,000 shares	0.64 %
Koichiro Nonomura	303,328 shares	0.56 %
Seiji Tokuda	277,408 shares	0.51 %
Custody Bank of Japan, Ltd. (Trust Account)	271,200 shares	0.50 %

- (Note) Shareholding ratio is calculated excluding treasury stock (99,888 shares).

### 3. Status of stock acquisition rights, etc.

(1) Stock acquisition rights held by the Company's Officers as of the end of the current fiscal year that were issued in compensation for the execution of their duties

		The 6th series of stock acquisition rights	
Issuance resolution date		October 24, 2024	
Number of stock acquisition rights		150 shares	
Type and number of shares to be issued upon exercise of stock acquisition rights		Common shares 15,000 shares (100 shares per stock acquisition right)	
Amount to be paid in for stock acquisition rights		No payment is required in exchange for stock acquisition rights.	
Amount of assets to be contributed upon exercise of stock acquisition rights		Per stock acquisition right 63,000 yen (630 yen per share)	
Exercise period		From November 15, 2029 to October 23, 2034	
Conditions for exercise		(Note) 2	
Officers' ownership	Board Directors (excluding Outside Board Directors)	Number of stock acquisition rights	150 rights
		Number of shares to be issued	15,000 shares
		Number of holders	3 persons
	Outside Board Directors	Number of stock acquisition rights	0 rights
		Number of shares to be issued	0 shares
		Number of holders	0 persons
	Corporate Auditors	Number of stock acquisition rights	0 rights
		Number of shares to be issued	0 shares
		Number of holders	0 persons

(Note) 1. Holders of the stock acquisition rights (hereinafter referred to as the "stock acquisition right holders") shall exercise their stock acquisition rights in accordance with the following terms and conditions:

- (i) Of the stock acquisition right holders, the Company's Officers and employees must continuously hold the position of Officer or employee of the Company from the time of allotment of stock acquisition rights until the time of exercise of the rights. However, the stock acquisition rights may continue to be exercised if approved by the Board of Directors of the Company.
  - (ii) Other conditions for the exercise of stock acquisition rights shall be as set forth in the "Stock Acquisition Rights Allotment Agreement" to be entered into between the Company and stock acquisition right holders based on resolutions of the General Meeting of Shareholders and the Board of Directors.
2. (i) Stock acquisition rights may be exercised by the stock acquisition right holders who have received allotment of stock acquisition rights at the time of issuance.
  - (ii) Those who are Board Directors, Corporate Auditors or employees of the Company at the time of issuance of stock acquisition rights must also be Board Directors, Corporate Auditors or employees of the Company, its subsidiaries or affiliates at the time of exercising the stock acquisition rights. However, this shall not apply in cases where the Board of Directors of the Company recognizes that there is a justifiable reason, such as retirement from office due to expiration of term of office or mandatory retirement age.
  - (iii) In the event of the death of a stock acquisition right holder, his or her heirs shall not inherit the stock acquisition rights.
  - (iv) Other conditions for the exercise of stock acquisition rights shall be determined by a resolution of the Board of Directors of the Company issuing the stock acquisition rights.

#### 4. Officers of the Company

##### (1) Board Directors and Corporate Auditors (As of March 31, 2026)

Status in the Company	Name	Responsibilities and significant concurrent positions
President	Shunji Sugaya	
Board Director	Genta Taniguchi	In charge of technology
Board Director	Takeshi Kyusaka	In charge of sales OPTiM AGRI MICHINOKU Corp., Representative Director OPTiM Bank Technologies Corp., Board Director OPTiM Farm Corporation, Representative Director NTT e-Drone Technology Corporation, Board Director
Board Director	Akihiro Hayashi	In charge of administration OPTiM AGRI MICHINOKU Corp., Corporate Auditor OPTiM Bank Technologies Corp., Corporate Auditor
Board Director	Rikihei Egawa	
Board Director	Yuichiro Takezaki	Fairy Devices Inc., Board Director K.K. Hongo Shokurin Kenkyujo, Board Director KINKA Asset Management Co., Ltd., Board Director
Full-time Corporate Auditor	Takayuki Kojima	
Corporate Auditor	Katsuo Yoshidomi	
Corporate Auditor	Yoshinori Isagai	Professor, Faculty of Policy Management, Committee Member of Graduate School of Media and Governance, Keio University President, Non-profit Organization HOSUO SCHOOL

- (Note)
1. Rikihei Egawa and Yuichiro Takezaki, Board Directors, are Outside Directors.
  2. Corporate Auditors Takayuki Kojima, Katsuo Yoshidomi, and Yoshinori Isagai are Outside Auditors.
  3. The Company has submitted a notification to Tokyo Stock Exchange, Inc. designating the above five persons as Independent Officers.
  4. Corporate Auditor Katsuo Yoshitomi has served as an outside Corporate Auditor since the Company's establishment and possesses considerable expertise in finance and accounting, drawing on his experience as a director at other companies.

##### (2) Outline of the contents of the liability limitation agreement

Pursuant to Article 427, Paragraph 1 of the Companies Act, the Company stipulates in its Articles of Incorporation that it may enter into an agreement to limit liability for damages as stipulated in Article 423, Paragraph 1 of the Companies Act, and has entered into liability limitation agreements with each Outside Board Director and each Outside Corporate Auditor.

The maximum amount of liability for damages under such agreements is the minimum liability amount stipulated in Article 425, Paragraph 1 of the Companies Act, provided that the Outside Board Director or Outside Corporate Auditor has performed his or her duties in good faith and without material negligence.

(3) Summary of contents of Directors and Officers Liability Insurance Contract

The Company has concluded a Directors and Officers Liability Insurance (D&O insurance) Contract with an insurance company, insuring the Board Directors and Corporate Auditors of the Company and its subsidiaries, as defined in Article 430-3, Paragraph 1 of the Companies Act.

The Company pays all premiums, including the special contract portion, and there is virtually no premium burden on the insured.

The policy provides for compensation for damages that may arise from the insured Board Director or Officer being held liable for the performance of his or her duties or being subject to a claim for such liability. However, there are certain exemptions, such as the fact that damages caused by acts committed with the knowledge that the acts are in violation of laws and regulations will not be compensated.

The policy has a provision for a deductible amount and does not cover damages up to such deductible amount.

The contract is scheduled to be renewed in December 2026 with the same terms and conditions.

(4) Remuneration for Board Directors and Corporate Auditors

(i) Policy for determining the details of remuneration, etc., for each individual Board Director

The Company's Board of Directors made resolutions at a meeting held to adopt a policy for determining the details of remuneration for individual Board Directors (the determination policy) based on the report from the Remuneration Committee chaired by Rikihei Egawa. The outline is as follows:

We believe that the Remuneration Committee examined the details of remuneration for individual Board Directors for the current business year based on a draft and that the Company's Board of Directors made its decision based on the following policy.

(ii) Outline of the details of the determination policy

a. Basic policy

The Company's basic policy is to link the remuneration of the Company's Board Directors to the interests of shareholders so that the remuneration system will fully function as an incentive to continuously increase corporate value, and to set an appropriate level by comprehensively considering the position and duties of each Board Director when determining the remuneration of each Board Director. Specifically, the compensation of executive directors consists of a basic salary as fixed compensation, performance-based compensation, and non-monetary compensation in the form of stock options.

Outside Board Directors who are responsible for the supervisory function shall be paid only the basic remuneration in view of their duties.

b. Policy regarding the determination of the amount of remuneration, etc., for each individual for basic remuneration (monetary remuneration) (including policy regarding the determination of the timing or conditions of granting remuneration, etc.)

The remuneration shall be fixed monthly and shall be determined by the Board of Directors based on the report of the voluntary Remuneration Committee, which shall take into consideration the role and contribution of each Board Director, as well as performance and other factors.

c. Policy regarding determination of the details and calculation method of the amount or number of performance-linked and non-monetary remuneration, etc. (including policy regarding determination of the timing or conditions of granting remuneration, etc.)

Bonuses are paid to Board Directors as performance-linked remuneration.

The performance-based compensation is designed to raise awareness of the importance of improving performance in each fiscal year. It is calculated based on consolidated operating income, which is used as an indicator to measure the achievement of management targets. This performance indicator was selected because it was considered to be an indicator that clearly reflects the performance of our core business in light of the nature of our business.

The calculation method for performance-based compensation and other amounts is based on the achievement rate of consolidated operating profit targets, as well as considerations such as balance with employees and shareholder returns. The consolidated operating profit of our group for the current fiscal year was 1,969 million yen. The timing of bonus payments is set at a fixed time each year. Regarding non-monetary compensation, we will grant stock options within the limits and maximum grant amounts approved by the shareholders' meeting, with the aim of providing incentives to enhance the group's long-term performance and corporate value. The timing of stock option grants will be determined by resolution of the board of directors.

The Board of Directors shall make a decision based on a report from the Remuneration Committee based on the policy mentioned above.

d. Policy on determining the ratio of the amount of monetary remuneration, performance-linked remuneration, etc., or non-monetary remuneration, etc., to remuneration, etc., for each individual Board Director

The ratio of base remuneration and performance-linked remuneration, non-monetary compensation to the amount of remuneration for each individual Board Director shall be determined by the voluntary Remuneration Committee by comprehensively considering each Board Director's role, contribution, performance, etc., in an amount considered reasonable in light of the policy described above.

The Board of Directors shall determine the details of the remuneration, etc. for each individual Board Director within the range of the percentage of remuneration by type based on the report of the voluntary Remuneration Committee.

(iii) Matters concerning resolutions of the General Meeting of Shareholders regarding remuneration, etc., of Board Directors and Corporate Auditors

The maximum amount of compensation for directors was resolved at the 18th Annual General Meeting of Shareholders held on June 28, 2018, to be within 600 million yen per year (including up to 100 million yen for outside directors, excluding salaries for directors who concurrently serve as employees). Separately, at the 24th Annual General Meeting of Shareholders held on June 27, 2024, it was resolved that the amount of stock option compensation would be within 90 million yen per year (excluding outside directors). As of the close of this Ordinary General Meeting of Shareholders, the number of Board Directors is six (including two Outside Board Directors). At the 9th Ordinary General Meeting of Shareholders held on June 26, 2009, it was resolved that the maximum amount of remuneration for Corporate Auditors shall be no more than 10 million yen per year, with a bonus of no more than 3 million yen per year paid separately. As of the close of this Ordinary General Meeting of Shareholders, the number of Corporate Auditors is three.

- (iv) Matters concerning delegation of authority to determine the details of remuneration, etc., of individual Board Directors

The amount of remuneration for each individual Board Director shall be determined specifically by the Board Directors based on the report of the voluntary Remuneration Committee within the total amount of remuneration for Board Directors approved by the General Meeting of Shareholders.

- (v) Total amount of remuneration, etc., for the current fiscal year

Classification of Officers	Total amount of remuneration, etc.	Total amount of remuneration, etc., by type			Number of Officers
		Basic remuneration	Performance-linked remuneration, etc.	Non-monetary remuneration, etc.	
Board Directors (Number of Outside Board Directors among them)	69,540 thousand yen (6,840 thousand yen)	48,640 thousand yen (6,840 thousand yen)	20,900 thousand yen (-)	182,000 yen (-)	6 persons (2 persons)
Corporate Auditors (Number of Outside Corporate Auditors among them)	3,000 thousand yen (3,000 thousand yen)	3,000 thousand yen (3,000 thousand yen)	- (-)	- (-)	3 persons (3 persons)
Total (Number of Outside Officers among them)	72,540 thousand yen (9,840 thousand yen)	51,640 thousand yen (9,840 thousand yen)	20,900 thousand yen (-)	182,000 yen (-)	9 persons (5 persons)

(Note) The amount of remuneration, etc., of Board Directors does not include the employee's salaries for Board Directors who concurrently serve as employees.

- (5) Matters concerning Outside Officers

- (i) Significant concurrent positions held at other companies and relationship between the Company and such other companies

Position	Name	Significant concurrent positions	Relationship between the Company
Board Director	Yuichiro Takezaki	Fairy Devices Inc., Board Director K.K. Hongo Shokurin Kenkyujo, Board Director KINKA Asset Management Co., Ltd., Board Director	There is no special relationship.
Corporate Auditor	Yoshinori Isagai	Professor, Faculty of Policy Management, Committee Member of Graduate School of Media and Governance, Keio University President, Non-profit Organization HOUSUU SCHOOL	There is no special relationship.

(ii) Major activities during the current fiscal year

		Status of attendance and comments made
Board Director	Rikihei Egawa	He attended 17 of the 17 meetings of the Board of Directors held during the current fiscal year. At the Board of Directors' meetings he attended, he provided useful suggestions and opinions regarding the Company's management.
Board Director	Yuichiro Takezaki	He attended 17 of the 17 meetings of the Board of Directors held during the current fiscal year. At the Board of Directors' meetings he attended, he provided useful suggestions and opinions regarding the Company's management.
Corporate Auditor	Takayuki Kojima	He attended 17 of the 17 meetings of the Board of Directors and 14 of the 14 meetings of the Board of Corporate Auditors held during the current fiscal year. At the Board of Directors' meetings and the Board of Corporate Auditors' meetings he attended, he provided useful suggestions and opinions regarding the Company's management.
Corporate Auditor	Katsuo Yoshidomi	He attended 17 of the 17 meetings of the Board of Directors and 14 of the 14 meetings of the Board of Corporate Auditors held during the current fiscal year. At the Board of Directors' meetings and the Board of Corporate Auditors' meetings he attended, he provided useful suggestions and opinions regarding the Company's management.
Corporate Auditor	Yoshinori Isagai	He attended 17 of the 17 meetings of the Board of Directors and 14 of the 14 meetings of the Board of Corporate Auditors held during the current fiscal year. At the Board of Directors' meetings and the Board of Corporate Auditors' meetings he attended, he provided useful suggestions and opinions regarding the Company's management.

(iii) Outline of duties in relation to the expected role as Outside Director

Rikihei Egawa has abundant experience in sales and marketing, and since his appointment as Outside Board Director of the Company in 2015, he has played an appropriate role in advising and supervising the execution of the Company's business operations through such means as actively speaking from this perspective at meetings of the Company's Board of Directors.

In addition, as Chairperson of the Nominating Committee and the Remuneration Committee, he took the initiative in operating the Committees. He is in charge of supervising the execution of the Company's business operations and procedures objectively and transparently.

Yuichiro Takezaki has abundant experience as president of an IT company as well as experience/knowledge about corporate acquisition and corporate finance. Since his appointment as Outside Board Director of the Company in 2022, he has played an appropriate role in advising and supervising the execution of the Company's business operations through such means as actively speaking from this perspective at meetings of the Company's Board of Directors.

In addition, as a Member of the Nominating Committee and the Remuneration Committee, he is in charge of supervising the execution of the Company's business operations and procedures objectively and transparently.

## 5. Status of Accounting Auditor

(1) Name Grant Thornton Taiyo LLC

(2) Amount of remuneration, etc.

	Amount of remuneration, etc.
Amount of remuneration, etc., to the Accounting Auditor for the current fiscal year	26,850,000 yen
Total amount of monetary and other financial benefits payable by the Company and its subsidiaries to the Accounting Auditor	26,850,000 yen

(Note) 1. The audit contract between the Company and the Accounting Auditor does not clearly distinguish between the amounts of audit remuneration, etc., for audits based on the Companies Act and those for audits based on the Financial Instruments and Exchange Act, and it is not practically possible to distinguish between them. Therefore, the amount of remuneration, etc., to the Accounting Auditor for the current fiscal year is the sum of these amounts.

2. The Board of Corporate Auditors made a decision to agree on the amount of remuneration, etc., to be paid to the Accounting Auditor after necessary verification of the appropriateness of the details of the audit plan of the Accounting Auditor, the performance of duties by the Accounting Auditor, and the basis for calculation of the estimate of remuneration.

(3) Non-auditing activities  
Not applicable.

(4) Policy on dismissal or non-reappointment of Accounting Auditor

The Board of Corporate Auditors will decide the content of the proposal for dismissal or non-reappointment of the Accounting Auditor to be submitted to the General Meeting of Shareholders if it determines that such action is necessary, such as when there is a problem with the performance of the Accounting Auditor's duties.

In addition, the Board of Corporate Auditors will dismiss the Accounting Auditor with the unanimous consent of the Corporate Auditors if the Accounting Auditor is deemed to fall under any of the items of Article 340, Paragraph 1 of the Companies Act. In this case, the Corporate Auditor selected by the Board of Corporate Auditors shall report the dismissal of the Accounting Auditor and the reasons thereof at the first General Meeting of Shareholders to be convened after the dismissal.

(5) Outline of the contents of the liability limitation agreement  
Not applicable.

6. Systems to ensure the appropriateness of business operations and the status of operation of such systems

(1) Details of decisions on systems to ensure the appropriateness of business operations

The following are the details of the decisions made regarding the system to ensure that the execution of duties by Board Directors complies with laws, regulations, and the Articles of Incorporation, as well as other systems to ensure the appropriateness of the Company's operations.

(i) Systems to ensure that the execution of duties by Board Directors complies with laws, regulations, and the Articles of Incorporation

In order to ensure that the execution of duties by Board Directors complies with laws, regulations, and the Articles of Incorporation, Board Directors themselves shall promote compliance-related initiatives based on the recognition that compliance with laws, regulations, the Articles of Incorporation, and internal regulations as well as thorough enforcement of corporate ethics are fundamental to management.

The Board of Directors shall make decisions regarding the execution of important business operations in accordance with laws, regulations, the Articles of Incorporation, and internal regulations and shall supervise the execution of duties by the Board Directors.

Corporate Auditors shall audit the execution of duties by Board Directors in accordance with the Regulations of Corporate Auditors under the authority provided by laws, regulations, and internal regulations.

(ii) System for the storage and management of information related to the execution of duties by Board Directors

The Company shall appropriately store and manage documents, records and other information related to the execution of duties by Board Directors in accordance with laws, regulations, and internal regulations.

(iii) Regulations and other systems for managing the risk of loss

With respect to the management of risk of loss, Board Directors and employees (staff) shall, in accordance with the Risk Management Regulations, proactively foresee and appropriately assess business risks and take necessary measures in advance to avoid, mitigate and transfer risks or take other necessary actions so that the Company can obtain the best results at the lowest possible cost.

(iv) Systems to ensure the efficient execution of duties by Board Directors

As a system to ensure the efficient execution of duties by Board Directors, Board Directors shall make prompt and appropriate decisions and execute their duties efficiently in accordance with the Regulations of the Board of Directors, etc.

The Board of Directors shall also make decisions on basic management policies and important management matters, and shall be an organization that supervises the execution of duties by Board Directors.

(v) Systems to ensure that the execution of duties by employees (staff) complies with laws, regulations, and the Articles of Incorporation

To ensure that the execution of duties by employees (staff) complies with laws, regulations, and the Articles of Incorporation, the Company shall establish action

guidelines, develop internal regulations, etc., implement compliance education, and ensure that employees comply with laws, regulations, and corporate ethics.

In addition, an independent internal audit department shall conduct audits to confirm that business operations are being conducted legally and appropriately.

- (vi) System concerning employees (staff) to assist the duties of Corporate Auditors when Corporate Auditors request such assistance

When a Corporate Auditor requests to have an employee (staff) to assist him or her in the performance of his or her duties, the Company may, upon consultation with the Corporate Auditor, assign an employee (staff) to assist the Corporate Auditor.

- (vii) Matters concerning independence of the employee (staff) described in (vi) from Board Directors

In order to ensure the independence of the employee (staff), the employee (staff) who assists the Corporate Auditors shall be an employee (staff) who is not subject to the direction and orders of the Board Directors after obtaining the prior consent of the Board of Corporate Auditors.

- (viii) System for Board Directors and employees (staff) to report to Corporate Auditors and other systems related to reporting to Corporate Auditors

Board Directors and employees (staff) shall promptly report to the Corporate Auditors any occurrence or potential occurrence of matters that may have a material impact on the Company, in addition to matters that violate any laws, regulations, and the Articles of Incorporation.

In order to understand the process of important decision-making and the status of business execution, Corporate Auditors shall attend meetings of the Board of Directors and other important meetings such as Directors' meetings, as well as review important documents such as approval requests.

In addition, Corporate Auditors shall conduct individual hearings from Board Directors and each Director, etc., on a regular basis.

- (ix) Other systems to ensure that audits by Corporate Auditors are conducted effectively

Board Directors and employees (staff) shall strive to deepen their understanding of audits by Corporate Auditors and to create an environment that enhances the effectiveness of audits by Corporate Auditors.

In addition, Corporate Auditors shall conduct effective audit operations through regular exchanges of opinions with President and cooperation with the internal audit staff.

In addition, Corporate Auditors shall receive explanations and exchange information with the Accounting Auditor of the Company regarding the details of the accounting audit.

- (2) Outline of the operation of the system to ensure the appropriateness of business operations  
The following is an overview of the operation of the system to ensure the appropriateness of business operations.

(i) Execution of duties by Board Directors

To ensure that the execution of duties by Board Directors complies with laws, regulations, and the Articles of Incorporation, the Company ensures that they act in compliance with laws, regulations, the Articles of Incorporation, and internal regulations as well as in accordance with corporate ethics. The Company also ensures that the execution of duties by Board Directors is adequately audited in accordance with the Regulations of Corporate Auditors. Meetings of the Board of Directors were held 17 times during the current fiscal year to ensure prompt and appropriate decision-making and efficient business execution. Additionally, as voluntary committees of the Board of Directors, the Nominating Committee and the Remuneration Committee, each composed of a majority of Independent Outside Board Directors, have been established to ensure objectivity in the nomination and remuneration decisions for Board Directors.

Furthermore, a Special Committee composed entirely of Independent Outside Board Directors has been established to ensure fairness, transparency, and objectivity in transactions and actions where the interests of the controlling shareholder and minority shareholders may conflict.

(ii) Risk management

In order to avoid and mitigate risks, Board Directors and employees (staff) are required to proactively foresee operational risks and promptly report them in accordance with the Risk Management Regulations so that appropriate measures can be taken. In addition, the Risk Management Committee was held two times during the current fiscal year to share information and assess the significance of risks. Furthermore, the internal audit staff conduct audits to confirm that legal and proper business operations are being carried out.

(iii) Regarding compliance system

In addition to matters in violation of laws, regulations and the Articles of Incorporation, the Company has established a system that enables the prompt reporting to the Corporate Auditors of the occurrence or potential occurrence of any matter that may have a significant impact on the Company, and has made this system known throughout the Company. In addition, the Company ensures that no one is treated unfavorably in personnel evaluations, etc., as a result of their reporting and Corporate Auditors are in charge of supervision. In addition, compliance training is provided to Board Directors and employees (staff) to ensure that they comply with laws, regulations, and corporate ethics.

(iv) Execution of duties by the Corporate Auditors

In order to enhance the effectiveness of audits by Corporate Auditors, we strive to enhance the understanding of Corporate Auditors' audits among Board Directors and employees (staff), and conduct appropriate auditing operations in cooperation with internal audit staff and the Accounting Auditor. During the fiscal year under review, Corporate Auditors participated in 12 Directors' meetings and performed effective auditing work. Given the size of the Company, there are no employees (staff) assigned to assist the duties of the Corporate Auditors.

7. Basic policy regarding control of the Company  
Not applicable.

Consolidated Balance Sheets

(As of March 31, 2026)

(1,000 yen)

Item	Amount	Item	Amount
(Assets)		(Liabilities)	
Current assets	7,062,031	Current liabilities	2,912,370
Cash and deposits	3,005,680	Notes and accounts payable – trade	280,896
Notes, accounts receivable-trade and contract assets	1,952,388	Accounts payable – Other	1,250,000
Merchandise and finished goods	1,799,140	Short-term borrowings	165,330
Work in process	13,262	Income taxes payable	403,626
Raw materials and supplies	6,446	Contract liabilities	411,248
Other	285,112	Provision for bonuses	270,389
Non-current assets	5,369,218	Provision for directors' bonuses	21,741
Property, plant and equipment	370,029	Other	109,137
Buildings and structures	244,902	Non-current liabilities	140,640
Machinery, equipment and vehicles	59,920	Asset retirement obligations	140,640
Other	65,206	Total liabilities	3,053,011
Intangible assets	3,854,057	(Net assets)	
Software	3,599,204	Shareholders' equity	9,298,237
Software in progress	219,401	Share capital	445,435
Other	35,452	Capital surplus	423,003
Investments and other assets	1,145,132	Retained earnings	8,480,835
Investment securities	164,463	Treasury shares	(51,036)
Shares of subsidiaries and associates	216,661	Accumulated other comprehensive income	(13,317)
Leasehold and guarantee deposits	347,504	Valuation difference on available-for-sale securities	(13,317)
Deferred Tax assets	296,152	share acquisition rights	1,345
Other	120,349	Non-controlling interests	91,972
		Total net assets	9,378,238
Total assets	12,431,249	Total liabilities and net assets	12,431,249

Consolidated Statements of Income

( From April 1, 2025  
to March 31, 2026 )

(1,000 yen)

Item	Amount	
Net sales		11,731,804
Cost of sales		6,343,015
Gross profit		5,388,789
Selling, general and administrative expenses		3,418,892
Operating profit		1,969,897
Non-operating income		
Interest income	11,353	
Commission income	8,590	
Insurance claim income	4,751	
Subsidy income	3,449	
Compensation Income	21,962	
Gain on Investments in investment partnerships	16,384	
Other	5,561	72,053
Non-operating expenses		
Interest expenses	10,181	
Share of loss of entities accounted for using equity method	32,937	
Loss on retirement of non-current assets	38,350	
Other	10,309	91,778
Ordinary profit		1,950,172
Extraordinary income		
National subsidies	31,089	31,089
Extraordinary losses		
Impairment loss	29,867	
Loss on reduction of non-current assets	31,089	
loss on valuation of investment securities	173,072	
Loss on Liquidation of subsidiaries and associates	4,367	238,396

Income before income taxes		1,742,865
Income taxes – current	685,215	
Income taxes – deferred	(56,355)	628,859
Net income		1,114,005
Net income attributable to non-controlling interests		306
Net income attributable to owners of parent		1,114,311

## Consolidated Statement of Changes in Equity

( From April 1, 2025 to )  
( March 31, 2026 )

(1,000 yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	445,435	729,566	7,366,524	(75,599)	8,465,925
Changes during period					
Issuance of new shares – exercise of share acquisition rights					-
Profit (loss) attributable to owners of parent			1,114,311		1,114,311
Acquisition of treasury shares				(282,000)	(282,000)
Cancellation of treasury shares		(306,563)		306,563	-
Net changes in items other than shareholders' equity					
Total changes during period	-	(306,563)	1,114,311	24,563	832,311
Balance at end of period	445,435	423,003	8,480,835	(51,036)	9,298,237

	Accumulated other comprehensive income		share acquisition right	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	(39,247)	(39,247)	329	92,278	8,519,286
Changes during period					
Issuance of new shares – exercise of share acquisition rights					-
Profit (loss) attributable to owners of parent					1,114,311
Acquisition of treasury shares					(282,000)
Cancellation of treasury shares					-
Net changes in items other than shareholders' equity	25,930	25,930	1,016	(306)	26,640
Total changes during period	25,930	25,930	1,016	(306)	858,952

Balance at end of period	(13,317)	(13,317)	1,345	91,972	9,378,238
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## Notes to Consolidated Financial Statements

### 1. Notes to important matters to be the basis of presenting Consolidated Financial Statements, etc.

#### (1) Matters concerning scope of consolidation

##### (i) Consolidated subsidiaries

- Number of consolidated subsidiaries 4 companies
- Name of major consolidated subsidiaries OPTiM AGRI MICHINOKU Corp.  
OPTiM Bank Technologies Corp.  
YURASCOPE Corp.  
OPTiM Farm Corporation

##### (Changes in the Scope of Consolidation)

During the current consolidated fiscal year, the Company conducted an absorption-type merger in which the Company was the surviving entity and OPTiM Digital Construction Co., Ltd., a wholly owned subsidiary of the Company, was the absorbed entity. As a result, the company has been excluded from the scope of consolidation.

##### (ii) Non-consolidated subsidiaries

Not applicable.

#### (2) Matters concerning application of equity method

##### (i) Non-consolidated subsidiaries and affiliates accounted for by the equity method

- Number of companies accounted for by the equity method 4 companies
- Name of companies accounted for by the equity method D'PULA Medical Solutions Corporation  
Digital Transformation Fund Investment Limited Partnership No. 1  
NTT e-Drone Technology Corporation  
Net Resource Management, Inc.

##### (Changes in the Scope of Equity Method Application)

During the current consolidated fiscal year, DXGoGo Co., Ltd. was excluded from the scope of equity method application due to the completion of its liquidation.

##### (ii) Non-consolidated subsidiaries and affiliates not accounted for by the equity method

Not applicable.

#### (3) Matters concerning fiscal year of consolidated subsidiaries

The fiscal year end of consolidated subsidiaries coincides with the end of the consolidated fiscal year.

#### (4) Matters concerning accounting policies

##### (i) Valuation standards and methods for significant assets

###### a. Other available-for-sale securities

- Assets other than stocks with no market price, etc. Market value method  
(All valuation gains or losses are treated as a component of net assets, and costs of securities sold are calculated by the moving average method.)
- Stocks with no market price, etc. Cost method based on the moving average method  
Investments in limited liability investment partnerships (deemed as securities under Article 2, Paragraph 2 of the Financial Instruments and Exchange Act) are accounted for by the net amount of the Company's equity based on the most recent financial statements available as of the financial reporting date stipulated in the partnership agreement.

- b. Inventories
- Merchandise and finished goods, raw materials and supplies Stated at cost method based on the moving-average method (the amount stated in the Balance Sheet was calculated by writing down the book value of assets due to a decline in profitability).
  - Work in process Cost method based on the specific identification method
- (ii) Depreciation and amortization method for significant depreciable assets
- a. Property, plant and equipment
- Depreciation is based on the declining-balance method. However, building fixtures acquired on or after April 1, 2016 are depreciated by the straight-line method. The major useful lives are as follows:
- |                                   |               |
|-----------------------------------|---------------|
| Buildings and structures          | 3 to 18 years |
| Machinery, equipment and vehicles | 2 to 7 years  |
- b. Intangible assets
- Software for sale in the market Amount of amortization based on estimated sales revenue or the amount equally allocated over the remaining effective period (within 3 years), whichever is larger, is recorded.
  - Software for internal use Software for internal use is amortized by the straight-line method over the estimated useful life (within 5 years).
- (iii) Basis for recognition of significant provisions
- a. Provision for bonuses To provide for the payment of bonuses to employees, an amount accrued for the current consolidated fiscal year among the estimated bonuses to be paid is recorded.
- b. Provision for bonuses for directors (and other officers) To provide for the payment of bonuses to Officers, an amount accrued for the current consolidated fiscal year among the estimated bonuses to be paid is recorded.
- (iv) Details about the main obligations in important businesses that need to be fulfilled with regard to revenues arising from contracts signed with the customers of the Group and the usual time points at which those obligations are to be fulfilled (or those revenues are to be recognized) are provided in the following paragraphs.
- a. Stock-type revenue
- Contracts in stock-based income are obligated to provide services over the contract period. Regarding the timing of revenue recognition, for license contracts, since control over the services transfers to the customer with the use of the license, revenue is recognized based on the usage of licenses over the contract period. For other maintenance service contracts, since control over the services transfers to the customer over time, revenue is recognized over the service provision period specified in the contract.
- b. Flow-type revenue
- In relation to contracts in flow-type revenue, for contracts for work, there is an obligation to develop software or similar items and provide goods or services to customers based on the contract. For quasi-consignment contracts, there is an obligation to carry out development or similar activities over the contract period and provide goods or services to customers based on the contract. For contracts for the sale of goods and products, there is an obligation to provide goods and products to customers based on the contract. Regarding the timing of revenue recognition, for contracts for work and quasi-consignment contracts, it is determined that performance obligations are satisfied as the work progresses over a certain period, and revenue is recognized based on the degree of progress in fulfilling the performance obligations. The method for estimating the degree of progress in fulfilling performance obligations is calculated as the ratio of costs incurred to the total estimated costs (input method). However, for contracts for work, if the period from the transaction start date to the point when the performance obligation is expected to be completely fulfilled is extremely short, revenue

is not recognized over a certain period, but rather at the point when the performance obligation is completely fulfilled. For contracts for the sale of goods and products, it is determined that the performance obligation is satisfied at the point when the goods or products are delivered to the customer or when the customer accepts them, and revenue is recognized at that time. However, in domestic sales of goods and products, if the period from shipment until control of the goods or products is transferred to the customer is a normal period, revenue is recognized at the time of shipment.

- (v) Translation of significant assets and liabilities denominated in foreign currencies into Japanese yen

Monetary receivables and payables denominated in foreign currencies are translated into yen at the spot exchange rates as of the Consolidated Balance Sheet date. The difference resulting from such translation is recognized as income or loss.

## 2. Notes to accounting estimates

The following are items for which an amount has been recorded in the Consolidated Financial Statements for the current consolidated fiscal year based on an accounting estimate and which may have a material effect on the Consolidated Financial Statements for the next consolidated fiscal year.

Software 3,599,204 thousand yen, Software in progress 219,401 thousand yen

Software and software in progress are mainly self-use software for service provision. The asset value is evaluated based on estimated license revenue plans within five years, and these are capitalized if it is certain that future revenues will be earned. These estimates may be affected by fluctuations in future uncertain economic conditions, and if the actual revenue from licenses differs from the estimates, it may significantly impact the amounts recorded for software and software in progress in the financial statements of the following fiscal year.

## 3. Notes to Consolidated Balance Sheets

- (1) Notes receivable, accounts receivable, and contract assets

Of notes receivable, accounts receivable, and contract assets, the amount of claims and contract assets arising from contracts with customers is described in "7. Notes to revenue recognition (3) Information that provides a basis for understanding revenues and the amount of revenues for the current and subsequent consolidated fiscal years (i) Balance of contract assets and contract liabilities, etc."

- (2) Accumulated depreciation directly deducted from assets

Property, plant and equipment	587,643	thousand yen
Buildings and structures	122,812	thousand yen
Machinery and transportation equipment	142,434	thousand yen
Other	322,396	thousand yen

- (3) Amounts of reduction entry

The amount of reduction entry deducted from the acquisition cost of property, plant and equipment due to government subsidies and its breakdown are as follows.

Amounts of reduction entry	31,089	thousand yen
Machinery and transportation equipment	30,989	thousand yen
Other	100	thousand yen

- (4) Overdraft agreement

To efficiently procure working capital, we have entered into overdraft agreements with our banks.

The unused balance of borrowings under these agreements at the end of the current consolidated fiscal year is as follows.

Maximum overdraft limit	4,000,000	thousand yen
Executed borrowing balance	1,250,000	thousand yen
Net amount	2,750,000	thousand yen

4. Notes to Consolidated Statement of Changes in Equity

- (1) Type and total number of shares issued as of the end of the current consolidated fiscal year
- |               |            |        |
|---------------|------------|--------|
| Common shares | 54,598,528 | shares |
|---------------|------------|--------|
- (2) Matters concerning dividends from surplus
- (i) Dividends paid, etc.  
Not applicable.
  - (ii) Dividends with a record date in the current consolidated fiscal year but an effective date in the next consolidated fiscal year  
Not applicable.
- (3) Type and number of shares to be issued or transferred upon exercise of stock acquisition rights (excluding those for which the first day of the exercise period has not arrived) as of the end of the current consolidated fiscal year
- |               |   |        |
|---------------|---|--------|
| Common shares | - | shares |
|---------------|---|--------|

5. Notes to financial instruments

(1) Matters concerning status of financial instruments

(i) Policy for financial instruments

The Group's policy is to invest surplus funds in highly safe financial assets as a general rule and not to engage in speculative transactions, except when there is a rational reason to do so. The Company's financing policy is to use its own funds for working capital and small capital investments in principle, and to borrow mainly from banks and other financial institutions for other investments that require large amounts of funds.

(ii) Description of financial instruments and risks associated with such financial instruments

Trade notes and accounts receivables, which are operating receivables, are exposed to the credit risk of customers.

Investment securities mainly consist of shares of companies with which we have business relationships and contributions to investment partnerships, exposing us to the credit risk of the issuers (business partners). Among these, listed shares are exposed to market price fluctuation risks.

There is a risk that a portion or the entire amount of leasehold and guarantee deposits related to real estate leases and other properties may not be collected due to the financial failure of the recipients of the leasehold and guarantee deposits.

Trade notes and accounts payable, which are operating payables, are mostly due within one month.

(iii) Risk management system for financial instruments

a. Management of credit risk (risk related to nonperformance of contracts by counterparties, etc.)

In accordance with the Credit Management Regulations, the Group's sales department regularly monitors the status of major customers and manages due dates and outstanding balances by counterparty in order to early identify and mitigate potential collection risks due to deterioration of financial conditions and other factors. The Company also periodically monitors the status of counterparties with respect to leasehold and guarantee deposits.

b. Management of market risk (fluctuation risk of exchange rates and interest rates, etc.)

For investment securities, we regularly monitor the market value and financial condition of the issuers (business partners) and continuously review our holdings considering our relationships with the business partners.

c. Management of liquidity risk (risk of being unable to make payments on due dates) related to fund procurement

The Group manages liquidity risk by preparing and updating funding plans in a timely manner by the department in charge based on reports from each department and by maintaining liquidity on hand.

(iv) Supplementary explanation of matters concerning fair value, etc., of financial instruments

The fair value of financial instruments includes values based on market prices as well as reasonably calculated values in cases where market prices are not available. Since variable factors are incorporated in the calculation of such value, such value may change due to the adoption of different assumptions, etc.

(2) Matters concerning fair value, etc., of financial instruments

The Consolidated Balance Sheet amount, fair value and the difference between the two as of March 31, 2026 are as follows. Please refer to (Note 2) as equities and other securities with no market price are not included in the following table.

	The Consolidated Balance Sheet amount (1,000 yen)	Fair value (1,000 yen)	Difference (1,000 yen)
Investment securities	113,763	113,763	—
Leasehold and guarantee deposits	347,504	266,649	(80,855)
Total assets	461,267	380,412	(80,855)

(Note 1) "Cash and deposits," "Notes and accounts receivable - trade, and contract assets," "Notes and accounts payable - trade," "Accounts payable - other," "Short-term borrowings" and "Income taxes payable" are omitted as they are cash and their fair value approximates their book value due to their short maturities.

(Note 2) Stocks, etc., with no market price

Classification	The Consolidated Balance Sheet amount (1,000 yen)
Investments in limited liability investment partnerships (*1)	70,266
Unlisted stocks, etc. (*2)	197,094

\*1 Investments in limited liability investment partnerships are not stated in accordance with Paragraph 24-16 of the Guidance on Accounting Standards for Fair Value Calculation (ASBJ Guidance No. 31) because they do not have market prices.

\*2 Unlisted stocks, etc. are not stated because they do not have market prices.

(Note 3) Redemption schedule of monetary claims after the Consolidated Balance Sheet date

	Within 1 year (1,000 yen)	Over 1 year Within 5 years (1,000 yen)	Over 5 years Within 10 years (1,000 yen)	Over 10 years (1,000 yen)
Cash and deposits	3,005,680	—	—	—
Notes, accounts receivable-trade and contract assets	1,952,388	—	—	—
Total	4,958,068	—	—	—

\* Leasehold and guarantee deposits are not included in the above table, as the redemption schedule cannot be clearly determined.

- (3) Matters concerning the breakdown of the fair value of financial instruments by appropriate classification  
The fair value of financial instruments is classified into the following three levels based on the observability and materiality of the inputs used to calculate fair value.

Level 1 fair value: Fair value calculated based on market prices for assets or liabilities subject to the calculation of such fair value that are formed in an active market among the inputs for the calculation of observable fair value

Level 2 fair value: Fair value calculated using inputs for the calculation of observable fair value other than Level 1 inputs among the inputs for the calculation of observable fair value

Level 3 fair value: Fair value calculated using inputs for calculating unobservable fair value

When multiple inputs that have a significant impact on the calculation of fair value are used, fair value is classified to the level with the lowest priority in the calculation of fair value among the levels to which each of those inputs belongs.

- (i) Financial instruments recorded on the Consolidated Balance Sheets at fair value

Category	Fair value (1,000 yen)			
	Level 1	Level 2	Level 3	Total
Investment securities	113,763	–	–	113,763
Total assets	113,763	–	–	113,763

- (Note) Explanation of valuation techniques used in the calculation of fair value and inputs related to the calculation of fair value

Listed stocks are valued at market prices. Because listed stocks are transacted in an active market, market prices are classified as level 1.

- (ii) Financial instruments other than those recorded on the Consolidated Balance Sheets at fair value

Category	Fair value (1,000 yen)			
	Level 1	Level 2	Level 3	Total
Leasehold and guarantee deposits	–	266,649	–	266,649
Total assets	–	266,649	–	266,649

- (Note) Explanation of valuation techniques used in the calculation of fair value and inputs related to the calculation of fair value

The fair value of leasehold and guarantee deposits is calculated based on the present value of future cash flows discounted at the risk-free rate and classified as Level 2 fair value.

6. Notes to revenue recognition

(1) Information that disaggregates revenue from contracts with customers

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

	Reportable segment		Total (1,000 yen)
	AX Business (1,000 yen)	Agritech Business (1,000 yen)	
Net sales			
Stock-type revenue	7,396,478	840	7,397,318
Flow-type revenue	1,611,079	2,636,606	4,247,685
Revenue from contracts with customers	9,007,557	2,637,446	11,645,004
Other revenue	84,790	2,009	86,800
Sales to external customers	9,092,348	2,639,456	11,731,804

(2) Information that provides a basis for understanding revenues

Information that forms the basis for understanding revenue from contracts with customers is as described in "1. Notes to important matters to be the basis of presenting Consolidated Financial Statements, etc. (4) Matters concerning accounting policies (iv) Basis for recording significant revenues and expenses."

(3) Information that provides a basis for understanding revenues and the amount of revenues for the current and subsequent consolidated fiscal years

(i) Balance of contract assets and contract liabilities, etc.

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

	Amount of money (1,000 yen)
Notes receivable	69,359
Accounts receivable	3,372,778
Receivables arising from contracts with customers (beginning balance)	3,442,137
Notes receivable	46,647
Accounts receivable	1,854,377
Receivables from contracts with customers (ending balance)	1,901,025
Contract assets (beginning balance)	43,341
Contract assets (ending balance)	51,363
Contract liabilities (beginning balance)	334,963
Contract liabilities (ending balance)	411,248

Contract assets are rights to consideration for revenue recognized based on the fulfillment of performance obligations in flow-type revenue contracts which have not yet been billed. These are transferred to claims arising from contracts with customers when the rights to consideration become billable.

Contract liabilities are advance revenues received from customers for stock-type revenue services and are reduced as revenue is recognized over the contract period. Payment terms vary by individual contract.

Of the revenue recognized in the current consolidated fiscal year, the amount included in the beginning balance of contract liabilities was 268,298 thousand yen.

The primary reason for the increase in contract assets during the current consolidated fiscal year was that the increase arising from contracts for unbilled flow-type revenue, for which revenue should be recognized, exceeded the decrease resulting from the transfer to receivables from contracts with customers. The primary reason for the increase in contract liabilities was that, due to the expansion of stock-type revenue services, the decrease resulting from revenue recognition was less than the increase arising from the receipt of advance payments.

(ii) Transaction price allocated to remaining performance obligations

The Group applies the practical expedient in noting the transaction price allocated to the remaining performance obligations, and does not include transactions where revenue is recognized based on the amount the Group has the right to bill for fixed amounts according to the period of provided services, as well as royalties of intellectual property license agreements based on sales or usage, in the notes. For royalties with a specified period, it is expected that revenue will generally be recognized within one year.

Additionally, there are no significant transactions that exceed one year, which is initially expected, except for the above transactions, so information on remaining performance obligations is omitted by applying the practical expedient.

7. Notes to per share information

(1) Net assets per share	170.37 yen
(2) Basic earnings per share	20.25 yen

8. Notes to significant subsequent events

Not applicable.

Balance Sheets  
(As of March 31, 2026)

(1,000 yen)

Item	Amount	Item	Amount
(Assets)		(Liabilities)	
Current assets	6,820,509	Current liabilities	2,876,551
Cash and deposits	2,775,820	Accounts payable - trade	277,196
Notes, accounts receivable-trade and contract assets	1,935,031	Accounts payable - other	150,158
Merchandise and finished goods	1,789,154	Accrued expenses	83,427
Work in progress	7,680	Income taxes payable	402,002
Raw materials and supplies	4,894	Contract liabilities	406,298
Short-term loans receivable from subsidiaries and associates	35,500	Short-term borrowings	1,250,000
Other	279,920	Provision for bonuses	270,679
Allowance for doubtful accounts	(7,492)	Provision for directors' bonuses	20,900
Non-current assets	5,418,662	Other	15,888
Property, plant and equipment	367,666	Non-current liabilities	140,640
Buildings	244,324	Asset retirement obligations	140,640
Machinery and equipment	50,973	Total liabilities	3,017,192
Tools, furniture and fixtures	64,519	(Net assets)	
Vehicles	7,850	Shareholders' equity	9,233,950
Intangible assets	3,857,072	Share capital	445,435
Software	3,602,219	Capital surplus	423,003
Software in progress	219,401	Legal capital surplus	409,935
Other	35,452	Other capital surplus	13,068
Investments and other assets	1,193,922	Retained earnings	8,416,549
Investment securities	164,373	Other retained earnings	8,416,549
Shares of subsidiaries and associates	165,536	Reserve for investment losses	43,190
Long-term loans receivable from subsidiaries and associates	179,600	Retained earnings brought forward	8,373,358
Leasehold and guarantee deposits	346,060	Treasury shares	(51,036)
Deferred tax assets	300,991	Valuation and translation adjustments	(13,317)
Other	120,140	Valuation difference on available-for-sale securities	(13,317)
Allowance for doubtful accounts	(82,779)	Share acquisition rights	1,345
		Total net assets	9,221,979

Total assets	12,239,172	Total liabilities and net assets	12,239,172
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## Statements of Income

( From April 1, 2025  
to March 31, 2026 )

(1,000 yen)

Item	Amount	
Net sales		11,410,572
Cost of sales		6,125,019
Gross profit		5,285,552
Selling, general and administrative expenses		3,332,914
Operating profit		1,952,637
Non-operating income		
Interest income	13,268	
Commission income	8,590	
Outsourcing service income	6,287	
Gain on investments in investment partnerships	15,303	
Compensation income	21,962	
Other	6,586	71,999
Non-operating expenses		
Interest expenses	10,181	
Commission expenses	8,350	
Loss on retirement of non-current assets	38,350	
Other	1,851	58,733
Ordinary profit		1,965,903
Extraordinary income		
Government subsidies	31,089	
Gain on extinguishment of shares due to share consolidation	11,403	42,493
Extraordinary losses		
Loss on reduction entry of non-current assets	31,089	
Loss on valuation of investment securities	173,072	
Loss on valuation of shares of subsidiaries and associates	65,667	

Provision for allowance for doubtful accounts for subsidiaries and associates	35,820	
Loss on liquidation of subsidiaries and associates	11,624	317,273
Income before income taxes		1,691,123
Income taxes - current	683,096	
Income taxes - deferred	(58,190)	624,905
Net income		1,066,217

## Statement of Changes in Equity

( From April 1, 2025 to  
March 31, 2026 )

(1,000 yen)

	Shareholders' equity						
	Share capital	Capital surplus			Retained earnings		
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings		Total retained earnings
					Reserve for investment loss	Retained earnings brought forward	
Balance at beginning of period	445,435	409,935	319,631	729,566	43,190	7,307,140	7,350,331
Changes during period							
Issuance of new shares – exercise of share acquisition rights							
Net income						1,066,217	1,066,217
Acquisition of treasury shares							
Cancellation of treasury shares			(306,563)	(306,563)			
Net changes in items other than shareholders' equity							
Total changes during period	-	-	(306,563)	(306,563)	-	1,066,217	1,066,217
Balance at end of period	445,435	409,935	13,068	423,003	43,190	8,373,358	8,416,549

	Shareholders' equity		Valuation and translation adjustments		share acquisition right	Total assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments		
Balance at beginning of period	(75,599)	8,449,732	(39,247)	(39,247)	329	8,410,814
Changes during period						
Issuance of new shares – exercise of share acquisition rights						-
Net Income		1,066,217				1,066,217
Acquisition of treasury shares	(282,000)	(282,000)				(282,000)
Cancellation of treasury shares	306,563	-				-
Net changes in items other than shareholders' equity			25,930	25,930	1,016	26,946
Total changes during period	24,563	784,217	25,930	25,930	1,016	811,164
Balance at end of period	(51,036)	9,233,950	(13,317)	(13,317)	1,345	9,221,979

## Notes to Non-consolidated Financial Statements

### 1. Notes to significant accounting policies

#### (1) Valuation standards and methods for assets

##### (i) Valuation standards and methods for securities

a. Shares of subsidiaries and affiliates Cost method based on the moving average method

b. Other available-for-sale securities

- Assets other than stocks with no market price, etc.

Market value method

(All valuation gains or losses are treated as a component of net assets, and costs of securities sold are calculated by the moving average method.)

- Stocks with no market price, etc.

Cost method based on the moving average method

Investments in limited liability investment partnerships (deemed as securities under Article 2, Paragraph 2 of the Financial Instruments and Exchange Act) are accounted for by the net amount of the Company's equity based on the most recent financial statements available as of the financial reporting date stipulated in the partnership agreement.

##### (ii) Valuation standards and methods for inventories

- Merchandise and finished goods, raw materials and supplies

Stated at cost method based on the moving-average method (the amount stated in the Balance Sheet was calculated by writing down the book value of assets due to a decline in profitability).

- Work in process

Cost method based on the specific identification method

#### (2) Depreciation method for non-current assets

##### 1) Property, plant and equipment

Depreciation is based on the declining-balance method. However, building fixtures acquired on or after April 1, 2016 are depreciated by the straight-line method.

The major useful lives are as follows:

Buildings 3 to 15 years

Machinery and Equipment 3 to 7 years

Tools, furniture and fixtures 2 to 10 years

##### 2) Intangible assets

- Software for sale in the market

Amount of amortization based on estimated sales revenue or the amount equally allocated over the remaining effective period (within 3 years), whichever is larger, is recorded.

- Software for internal use

Software for internal use is amortized by the straight-line method over the estimated useful life (within 5 years).

#### (3) Basis for recognition of provisions

##### 1) Allowance for doubtful accounts

To prepare for bad-debt loss including loans, the collectability of general accounts receivable is examined by using the ratio of actual bad-debt loss, and the collectability of specified accounts receivable including doubtful accounts receivable is examined on a case-by-case basis, and unrecoverable loans are estimated and posted.

##### 2) Provision for bonuses

To provide for the payment of bonuses to employees, an amount accrued for the current fiscal year among the estimated bonuses to be paid is recorded.

##### 3) Provision for bonuses for directors (and other officers)

To provide for the payment of bonuses to Officers, an amount accrued for the current fiscal year among the estimated bonuses to be paid is recorded.

#### (4) Basis for recording significant revenues and expenses

Details about the main obligations in important businesses that need to be fulfilled with regard to revenues arising from contracts signed with the customers of the Company and the usual time points at which those obligations are to be fulfilled (or those revenues are to be recognized) are provided in the following paragraphs.

a. Stock-type revenue

Contracts in stock-based income are obligated to provide services over the contract period. Regarding the timing of revenue recognition, for license sales contracts, since control over the services transfers to the customer with the use of the license, revenue is recognized based on the usage of licenses over the contract period. For other maintenance service contracts, since control over the services transfers to the customer over time, revenue is recognized over the service provision period specified in the contract.

b. Flow-type revenue

In relation to contracts in flow-type revenue, for contracts for work, there is an obligation to develop software or similar items and provide goods or services to customers based on the contract. For quasi-consignment contracts, there is an obligation to carry out development or similar activities over the contract period and provide goods or services to customers based on the contract. For contracts for the sale of goods and products, there is an obligation to provide goods and products to customers based on the contract. Regarding the timing of revenue recognition, for contracts for work and quasi-consignment contracts, it is determined that performance obligations are satisfied as the work progresses over a certain period, and revenue is recognized based on the degree of progress in fulfilling the performance obligations. The method for estimating the degree of progress in fulfilling performance obligations is calculated as the ratio of costs incurred to the total estimated costs (input method). However, for contracts for work, if the period from the transaction start date to the point when the performance obligation is expected to be completely fulfilled is extremely short, revenue is not recognized over a certain period, but rather at the point when the performance obligation is completely fulfilled. For contracts for the sale of goods and products, it is determined that the performance obligation is satisfied at the point when the goods or products are delivered to the customer or when the customer accepts them, and revenue is recognized at that time. However, in domestic sales of goods and products, if the period from shipment until control of the goods or products is transferred to the customer is a normal period, revenue is recognized at the time of shipment.

(5) Conversion of assets and liabilities denominated in foreign currencies into Japanese yen

Monetary receivables and payables denominated in foreign currencies are converted into yen at the spot exchange rates as of the end of fiscal year. The difference resulting from such conversion is recognized as income or loss.

2. Notes to accounting estimates

The following are items for which an amount has been recorded in the financial statements for the current fiscal year based on an accounting estimate and which may have a material effect on the financial statements for the next fiscal year.

Software 3,602,219 thousand yen, Software in progress 219,401 thousand yen

Software and software in progress are mainly self-use software for service provision. The asset value is evaluated based on estimated license revenue plans within five years, and these are capitalized if it is certain that future revenues will be earned. Such estimates may be affected by uncertain future changes in economic conditions, etc., and if the actual amount of license revenue incurred differs from the estimates, it may have a significant impact on the amount of software and software in progress recorded in the financial statements for the next fiscal year.

### 3. Notes to Balance Sheets

(1) Accumulated depreciation directly deducted from assets		
Property, plant and equipment	552,022	thousand yen
Buildings	121,854	thousand yen
Machinery and equipment	110,794	thousand yen
Tools, furniture and fixtures	318,397	thousand yen
Other	975	thousand yen
(2) Monetary receivables from and payables to subsidiaries and affiliates		
Short-term monetary receivables	31,895	thousand yen
Short-term monetary payables	2,051	thousand yen
(3) Total amount of monetary receivables from and monetary payables to Board Directors and Corporate Auditors		
Monetary payables	723	thousand yen
(4) Amounts of reduction entry		
The amount of reduction entry deducted from the acquisition cost of property, plant and equipment due to government subsidies, etc., and its breakdown are as follows.		
Amounts of reduction entry	31,089	thousand yen
Machinery and equipment	23,739	thousand yen
Tools, furniture and fixtures	100	thousand yen
Other	7,250	thousand yen
(5) Overdraft agreements		
To efficiently procure working capital, we have entered into overdraft agreements with our banks. The unused balance of borrowings under these agreements at the end of the current consolidated fiscal year is as follows.		
Maximum overdraft limit	4,000,000	thousand yen
Executed borrowing balance	1,250,000	thousand yen
Net amount	2,750,000	thousand yen
4. Notes to Statements of Income		
Transactions with subsidiaries and affiliates		
Operating transactions (revenue)	143,938	thousand yen
Operating transactions (expense)	53,186	thousand yen
Non-operating transactions (revenue)	34,545	thousand yen
5. Notes to Statement of Changes in Equity		
Type and number of treasury shares as of the end of the current fiscal year		
Common shares	99,888	Shares

6. Notes to tax effect accounting

Breakdown of deferred tax assets and deferred tax liabilities by major cause

Deferred tax assets		
Provision for bonuses	85,318	thousand yen
Provision for bonuses for directors (and other officers)	6,587	thousand yen
Asset retirement obligations	44,329	thousand yen
Accrued enterprise tax	21,936	thousand yen
Shares of subsidiaries and associates	142,348	thousand yen
Accrued expenses	29,376	thousand yen
Investment securities	63,980	thousand yen
Excess depreciation	133,287	thousand yen
Allowance for doubtful accounts	28,453	thousand yen
Valuation difference on available-for-sale securities	4,207	thousand yen
Other	42,663	thousand yen
Deferred tax assets, Subtotal	602,489	thousand yen
Valuation allowance	(250,438)	thousand yen
Total deferred tax assets	352,050	thousand yen
Deferred tax liabilities		
Removal costs corresponding to asset retirement obligations	(31,437)	thousand yen
Reserve for investment loss	(19,061)	thousand yen
Deferred tax liabilities, Total	(51,059)	thousand yen
Deferred tax assets, net	300,991	thousand yen

(Changes in Presentation)

In the previous fiscal year, investment securities were included in “Other” under deferred tax assets. However, due to their increased materiality, they have been presented separately from the current fiscal year.

7. Notes to non-current assets used under leases

In addition to the non-current assets recorded on the Balance Sheet, certain office equipment and other assets are used under finance lease contracts that do not transfer ownership of the leased property to the lessee.

(1) Leased property acquisition cost, accumulated depreciation and book value as of the end of the fiscal year

	Acquisition cost	Accumulated depreciation	Book value as of the end of the fiscal year
Tools, furniture and fixtures	7,122 thousand yen	3,012 thousand yen	4,109 thousand yen
Vehicles	6,040 thousand yen	3,800 thousand yen	2,240 thousand yen
Total	13,162 thousand yen	6,813 thousand yen	6,349 thousand yen

The acquisition cost is calculated based on the interest paid inclusive method, since the balance of future lease payments is small in the balance of property, plant and equipment, etc., at the end of the fiscal year.

(2) Balance of future lease payments at the end of the period

Within 1 year	2,019 thousand yen
Over 1 year	4,329 thousand yen
Total	6,349 thousand yen

The balance of future lease payments at the end of the period is calculated based on the interest paid inclusive method, since the balance of future lease payments is small in the balance of property, plant and equipment, etc., at the end of the fiscal year.

(3) Lease payments and depreciation expense

Lease payments	2,233 thousand yen
Depreciation expense	2,233 thousand yen

(4) Calculation method for depreciation expense

Depreciation is calculated by the straight-line method over the lease term with a residual value of zero.

8. Notes to revenue recognition

Information that forms the basis for understanding revenue from contracts with customers is as described in "1. Notes to significant accounting policies (4) Basis for recording significant revenues and expenses."

9. Notes to related-party transactions

Not applicable.

10. Notes to per share information

(1) Net assets per share	169.19 yen
(2) Basic earnings per share	19.38 yen

11. Notes to significant subsequent events

Not applicable.

# Audit Report on the Consolidated Financial Statements

## Independent Auditor's Audit Report

May 25, 2026

To the Board of Directors of OPTiM Corporation

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner  
Corporate Executive Partner

Certified Public  
Accountant

Motoki Ishikawa

Designated Limited Liability Partner  
Corporate Executive Partner

Certified Public  
Accountant

Youhei Oniyanagi

### Audit opinions

We have audited the Consolidated Financial Statements, comprising the Consolidated Balance Sheet, the Consolidated Statements of Income, the Consolidated Statement of Changes in Equity, and the Notes to the Consolidated Financial Statements of OPTiM Corporation for the fiscal year from April 1, 2025 to March 31, 2026, in accordance with Article 444, Paragraph 4 of the Companies Act.

We confirm that the above Consolidated Financial Statements present fairly, in all material respects, the financial position and results of operations of the Group, which consisted of OPTiM Corporation and consolidated subsidiaries, for the period, for which the Consolidated Financial Statements were prepared, in conformity with Accounting Standard generally accepted in Japan.

### Basis for audit opinion

Our audit firm conducted the audit in accordance with auditing standards generally accepted in Japan. The responsibilities of our audit firm under the auditing standards are described in “Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements.”

Our audit firm is independent of the Company and its consolidated subsidiaries in accordance with the provisions regarding professional ethics in Japan (including those applicable to audits of financial statements of entities of significant public interest), and has fulfilled its other ethical responsibilities as an auditor.

Our audit firm believes that it has obtained sufficient and appropriate audit evidence to provide a basis for expressing its opinion.

### Other statements

The other statements are the business report and its supporting schedules. Management is responsible for preparing and disclosing other statements. The responsibility of the Corporate Auditors and the Board of Corporate Auditors is to monitor the execution of duties by the Board Directors in the preparation and operation of the process for reporting other statements.

Our audit opinion on the Consolidated Financial Statements does not cover other statements and, accordingly, we express no opinion on them.

Our responsibility in the audit of the Consolidated Financial Statements is to read the other statements carefully and, in the course of that reading, to consider whether there are material

differences between the other statements and the Consolidated Financial Statements or our knowledge obtained in the audit, and to pay attention to whether there is any indication of material errors in the other statements other than such material differences.

If, based on the work we have performed, we determine that there are material errors in the other statements, we are required to report those facts.

We have no other matters to report with respect to the other statements.

#### Responsibility of management, Corporate Auditors, and Board of Corporate Auditors for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the Consolidated Financial Statements in conformity with Accounting Standard generally accepted in Japan. This includes the establishment and operation of internal control deemed necessary by management to prepare and properly present Consolidated Financial Statements that are free from material misstatement, either due to fraud or error.

In preparing Consolidated Financial Statements, management evaluates whether it is appropriate to prepare Consolidated Financial Statements based on the premise of going concern, and if it is necessary to disclose matters concerning going concern in accordance with Accounting Standard generally accepted in Japan, management is responsible for disclosing such matters.

The responsibility of the Corporate Auditors and the Board of Corporate Auditors is to monitor the execution of duties by the Board Directors in the preparation and operation of the financial reporting process.

#### Auditor's responsibility in auditing the Consolidated Financial Statements

The auditor is responsible for obtaining reasonable assurance about whether the Consolidated Financial Statements as a whole are free of material misstatement, whether due to fraud or error, based on the audit performed by the auditor, and for expressing an opinion on the Consolidated Financial Statements from an independent standpoint in the audit report. A misstatement is considered to be material if it could have been caused by fraud or error and, individually or in the aggregate, could reasonably be expected to affect the decisions of users of the Consolidated Financial Statements.

Throughout the audit process, the auditor will exercise professional judgment in accordance with auditing standards generally accepted in Japan and will conduct the following with professional skepticism.

- Identify and assess the risk of material misstatement due to fraud or error. Develop and implement audit procedures that address the risks of material misstatement as well. The selection and application of audit procedures are at the auditor's discretion. Obtain sufficient and appropriate audit evidence that forms the basis for the opinion.
- The purpose of an audit of the Consolidated Financial Statements is not to express an opinion on the effectiveness of the entity's internal control; however, in making those risk assessments, the auditor shall consider internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of the accounting policies and methods of application thereof adopted by management, the reasonableness of the accounting estimates made by management, and the adequacy of related note disclosures.

- Conclude whether it is appropriate for management to prepare the Consolidated Financial Statements on a going concern basis and, based on the audit evidence obtained, whether there are material uncertainties regarding events or conditions that might cast significant doubt on the entity's ability to continue as a going concern. If a material uncertainty regarding the entity's ability to continue as a going concern exists, we are required to draw attention to the notes to the Consolidated Financial Statements in the audit report or, if the notes to the Consolidated Financial Statements are not appropriate with respect to the material uncertainty, to express a modified opinion regarding the Consolidated Financial Statements. Although the auditor's conclusions are based on audit evidence obtained up to the date of the audit report, it is possible that future events or circumstances may make it impossible for the entity to continue as a going concern.
- Evaluate whether the presentation and notes to the Consolidated Financial Statements conform to Accounting Standard generally accepted in Japan, and whether the Consolidated Financial Statements, including the related notes, present fairly the underlying transactions and accounting events, as well as the overall presentation, structure and content of the Consolidated Financial Statements that include the related notes.
- To express an opinion on the consolidated financial statements, the auditor plans and conducts the audit of the consolidated financial statements to obtain sufficient and appropriate audit evidence regarding the financial information of the company and its consolidated subsidiaries. The auditor is responsible for directing, supervising, and performing the audit of the consolidated financial statements. The auditor alone is responsible for the audit opinion.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the scope and timing of the planned audit, significant audit findings, including material deficiencies in internal controls that have been identified in the course of conducting the audit, and other matters required by the auditing standards.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the auditor's compliance with the provisions of professional ethics in Japan regarding independence, on matters that may reasonably be considered to affect the auditor's independence, and on measures, if any, taken to remove disincentives or safeguards, if any, applied to reduce disincentives to an acceptable level.

#### Conflicts of interest

There are no interests between the Company or its consolidated subsidiaries and our audit firm or its executive partners that should be disclosed pursuant to the provisions of the Certified Public Accountants Law.

End

# Audit Report on the Non-Consolidated Financial Statements

## Independent Auditor's Audit Report

May 25, 2026

To the Board of Directors of OPTiM Corporation

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner  
Corporate Executive Partner

Certified Public  
Accountant

Motoki Ishikawa

Designated Limited Liability Partner  
Corporate Executive Partner

Certified Public  
Accountant

Youhei Oniyanagi

### Audit opinions

We have audited the Non-consolidated Financial Statements, comprising the Non-consolidated Balance Sheet, the Non-consolidated Statements of Income, the Non-consolidated Statement of Changes in Equity, and the Notes to the Non-consolidated Financial Statements (hereinafter referred to as "Non-consolidated Financial Statements, etc.") of OPTiM Corporation for the 26th fiscal year from April 1, 2025 to March 31, 2026, in accordance with Article 436, Paragraph 2, Item 1 of the Companies Act.

We confirm that the above Non-consolidated Financial Statements, etc., present fairly, in all material respects, the financial position and results of operations of OPTiM Corporation for the period, for which the Non-consolidated Financial Statements, etc., were prepared, in conformity with Accounting Standards generally accepted in Japan.

### Basis for audit opinion

Our audit firm conducted the audit in accordance with auditing standards generally accepted in Japan. The responsibilities of our audit firm under the auditing standards are described in "Auditor's Responsibilities for the Audit of the Financial Statements, etc."

Our audit firm is independent of the Company in accordance with the provisions regarding professional ethics in Japan (including those applicable to audits of financial statements of entities of significant public interest), and has fulfilled its other ethical responsibilities as an auditor.

Our audit firm believes that it has obtained sufficient and appropriate audit evidence to provide a basis for expressing its opinion.

### Other statements

The other statements are the business report and its supporting schedules. Management is responsible for preparing and disclosing other statements. The responsibility of the Corporate Auditors and the Board of Corporate Auditors is to monitor the execution of duties by the Board Directors in the preparation and operation of the process for reporting other statements.

Our audit opinion on the Non-consolidated Financial Statements, etc., does not cover other statements and, accordingly, we express no opinion on them.

Our responsibility in the audit of the Non-consolidated Financial Statements, etc., is to read the other statements carefully and, in the course of that reading, to consider whether there are material differences between the other statements and the Non-consolidated Financial Statements, etc., or our knowledge obtained in the audit, and to pay attention to whether there is any indication of material errors in the other statements other than such material differences.

If, based on the work we have performed, we determine that there are material errors in the other statements, we are required to report those facts.

We have no other matters to report with respect to the other statements.

Responsibility of management, Corporate Auditors, and Board of Corporate Auditors for the Non-consolidated Financial Statements, etc.

Management is responsible for the preparation and fair presentation of the Non-consolidated Financial Statements, etc., in conformity with Accounting Standard generally accepted in Japan. This includes the establishment and operation of internal control deemed necessary by management to prepare and properly present Non-consolidated Financial Statements, etc., that are free from material misstatement, either due to fraud or error.

In preparing the Non-consolidated Financial Statements, etc., management evaluates whether it is appropriate to prepare Non-consolidated Financial Statements, etc., based on the premise of going concern, and if it is necessary to disclose matters concerning going concern in accordance with Accounting Standard generally accepted in Japan, management is responsible for disclosing such matters.

The responsibility of the Corporate Auditors and the Board of Corporate Auditors is to monitor the execution of duties by the Board Directors in the preparation and operation of the financial reporting process.

Auditor's responsibility in auditing the Non-consolidated Financial Statements, etc.

The auditor is responsible for obtaining reasonable assurance about whether the Non-consolidated Financial Statements, etc., as a whole are free of material misstatement, whether due to fraud or error, based on the audit performed by the auditor, and for expressing an opinion on the Non-consolidated Financial Statements, etc., from an independent standpoint in the audit report. A misstatement is considered to be material if it could have been caused by fraud or error and, individually or in the aggregate, could reasonably be expected to affect the decisions of users of the Non-consolidated Financial Statements, etc.

Throughout the audit process, the auditor will exercise professional judgment in accordance with auditing standards generally accepted in Japan and will conduct the following with professional skepticism.

- Identify and assess the risk of material misstatement due to fraud or error. Develop and implement audit procedures that address the risks of material misstatement as well. The selection and application of audit procedures are at the auditor's discretion. Obtain sufficient and appropriate audit evidence that forms the basis for the opinion.
- The purpose of an audit of the Non-consolidated Financial Statements, etc., is not to express an opinion on the effectiveness of the entity's internal control; however, in making those risk assessments, the auditor shall consider internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of the accounting policies and methods of application thereof adopted by management, the reasonableness of the accounting estimates made by management, and the adequacy of related note disclosures.
- Conclude whether it is appropriate for management to prepare the Non-consolidated Financial Statements, etc., on a going concern basis and, based on the audit evidence obtained, whether there are material uncertainties regarding events or conditions that might cast significant doubt on the entity's ability to continue as a going concern. If a material uncertainty regarding the entity's ability to continue as a going concern exists, we are required to draw attention to the notes to the Non-consolidated Financial Statements, etc., in the audit report or, if the notes to the Non-consolidated Financial Statements, etc., are not appropriate with respect to the material uncertainty, to express a modified opinion regarding the Non-consolidated Financial Statements, etc. Although the auditor's conclusions are based on audit evidence obtained up to the date of the audit report, it is possible that future events or circumstances may make it impossible for the entity to continue as a going concern.
- Evaluate whether the presentation and notes to the Non-consolidated Financial Statements, etc., conform to Accounting Standards generally accepted in Japan, and whether the Non-consolidated Financial Statements, etc., including the related notes, present fairly the underlying transactions and accounting events, as well as the overall presentation, structure and content of the Non-consolidated Financial Statements, etc., that include the related notes.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the scope and timing of the planned audit, significant audit findings, including material deficiencies in internal controls that have been identified in the course of conducting the audit, and other matters required by the auditing standards.

The auditor shall report to the Corporate Auditors and the Board of Corporate Auditors on the auditor's compliance with the provisions of professional ethics in Japan regarding independence, on matters that may reasonably be considered to affect the auditor's independence, and on measures, if any, taken to remove disincentives or safeguards, if any, applied to reduce disincentives to an acceptable level.

#### Conflicts of interest

There are no interests between the Company and the audit firm or its executive partners that should be disclosed pursuant to the provisions of the Certified Public Accountants Law.

End

## Audit Report from the Board of Corporate Auditors

### Audit Report

With respect to the Board Directors' performance of their duties during the 26th fiscal year from April 1, 2025 to March 31, 2026, the Board of Corporate Auditors, based on the audit reports prepared by each of the Corporate Auditors, has prepared this audit report and hereby reports as follows as the unanimous opinion of all the Corporate Auditors after deliberation.

1. Method and details of audits by Corporate Auditors and the Board of Corporate Auditors
  - (1) The Board of Corporate Auditors established the audit policy and audit plan for the current fiscal year, received reports from each Corporate Auditor on the status and results of their audits, received reports from the Board Directors, etc., and the Accounting Auditor on the status of execution of their duties, and requested explanations as necessary.
  - (2) In accordance with the audit policy and audit plan, etc., established by the Board of Corporate Auditors, each Corporate Auditor endeavored to communicate with the Board Directors, internal audit staff, other employees, etc., to collect information and develop the audit environment, and conducted audits in the following manner.
    - a. Attended meetings of the Board of Directors and other important meetings, received reports from Board Directors and persons in charge of internal audit on the status of execution of their duties, requested explanations as necessary, perused important approval documents, etc., and investigated the status of operations and assets at the head office and principal business offices. With respect to subsidiaries, we communicated and exchanged information with Board Directors, Corporate Auditors, and others of the subsidiaries, and received business reports from the subsidiaries as necessary.
    - b. With respect to a system to ensure that the execution of duties by Board Directors as stated in the Business Report complies with laws and regulations and the Articles of Incorporation of the Company, details of the resolution of the Board of Directors regarding the development of other systems stipulated in Article 100, Paragraphs 1 and 3 of the Enforcement Regulations of the Companies Act as necessary to ensure the appropriateness of business operations of a stock company, and the systems established in accordance with such resolutions (the internal control system), we have regularly received reports from Board Directors and employees, etc., on the status of its establishment and operation, and when necessary, we have requested explanations and expressed our opinions.
    - c. We monitored and verified whether the Accounting Auditor maintained its independence and conducted appropriate audits, as well as received reports from the Accounting Auditor on the execution of its duties and requested explanations as necessary. In addition, we received notice from the Accounting Auditor that systems to ensure that duties are performed properly (matters set forth in each item of Article 131 of the Corporate Calculation Regulations) are maintained in accordance with the Quality Control Standards for Audits (Business Accounting Council) and other relevant standards, and sought explanations as necessary.

Based on the above methods, we have examined the Business Report and its supporting schedule, the Non-consolidated Financial Statements (Non-consolidated Balance Sheet, Non-consolidated Statements of Income, Non-consolidated Statement of Changes in Equity, and Notes to Non-consolidated Financial Statements) and its supporting schedules, and the Consolidated Financial Statements (Consolidated Balance Sheet, Consolidated Statements of Income, Consolidated Statement of Changes in Equity and Notes to Consolidated Financial Statements) for the current fiscal year.

2. Audit results

(1) Results of audit of Business Reports, etc.

- a. In our opinion, the Business Report and its supporting schedules present fairly the condition of the Company in conformity with applicable laws and regulations and the Articles of Incorporation of the Company.
- b. We have found no misconduct or material facts in violation of laws and regulations or the Articles of Incorporation in connection with the Board Directors' performance of their duties.
- c. In our opinion, the contents of the resolution of the Board of Directors regarding the internal control system are appropriate. In addition, we have found no matters to be pointed out with respect to the descriptions in the Business Report and the execution of duties by the Board Directors with respect to such internal control system.

(2) Results of audit of Financial Statements and supplementary schedules

In our opinion, the auditing methods and results of the Accounting Auditor, Grant Thornton Taiyo LLC, are appropriate.

(3) Results of audit of Consolidated Financial Statements

In our opinion, the auditing methods and results of the Accounting Auditor, Grant Thornton Taiyo LLC, are appropriate.

May 25, 2026

Board of Corporate Auditors of OPTIM Corporation

Outside Corporate Auditor (full-time)	Takayuki Kojima	seal
Outside Corporate Auditor	Katsuo Yoshidomi	seal
Outside Corporate Auditor	Yoshinori Isagai	seal

End

## Reference Documents for the General Meeting of Shareholders

### Proposal No. 1: Partial Amendment to the Articles of Incorporation

#### 1. Reasons for the proposal

In preparation for the event that the number of Corporate Auditors as required by law falls below the stipulated level, the Company newly establishes provisions regarding the appointment of substitute Corporate Auditors. In addition, the Company sets forth provisions on the validity period of resolutions for the appointment of substitute Corporate Auditors in order to supplement the existing provisions concerning the term of office upon their assumption of duties.

#### 2. Details of the Amendment

The details of the amendment are as follows.

(Underlined portions indicate amendments.)

Current Articles of Incorporation	Proposed Changes
Articles 1 through 30 (Provisions omitted)	Articles 1 through 30 (Unchanged)
(Method of Election)	(Method of Election)
Article 31 (Provisions omitted)	Article 31 (Unchanged)
2. (Provisions omitted)	2. (Unchanged)
<Newly established>	<u>3. The Company may, in preparation for the event that the number of Corporate Auditors falls below the number required by laws and regulations, elect substitute Corporate Auditors in advance at a General Meeting of Shareholders.</u>
<Newly established>	<u>4. The validity period of a resolution for the election under the preceding paragraph shall, unless otherwise provided in such resolution, remain in effect until the expiration of the term of office of other Corporate Auditors first to expire after such election (excluding those who assumed office as substitute Corporate Auditors).</u>
Articles 32 through 45 (Provisions omitted)	Articles 32 through 45 (Unchanged)

Proposal No. 2: Appointment of Six Board Directors

The terms of all six Board Directors will expire at the conclusion of this General Meeting. Therefore, the appointment of six Board Directors is requested.

If this Proposal is approved as originally proposed, the ratio of Independent Outside Board Directors on the Board of Directors will be one-third or more, as required by the Corporate Governance Code.

Candidate Number	Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
1 <b>Reappointment</b>	Shunji Sugaya (June 13, 1976)	<p>June 2000 Established the Company while studying at Saga University Faculty of Agriculture Appointed Representative Director and President (current) To the present</p> <p>(Position and responsibilities) Member of the Nominating Committee and the Remuneration Committee</p>	30,402,160 shares
		<p>Reason for candidacy As the founding President, he has led the Company and achieved record-high net sales for 26 consecutive fiscal years since its establishment. His extensive management experience and broad perspective are expected to enhance the effectiveness of the decision-making and supervisory functions of the Board of Directors. Accordingly, he has been nominated as a candidate for Director.</p>	
2 <b>Reappointment</b>	Genta Taniguchi (February 10, 1982)	<p>April 2006 Joined the Company April 2013 Director of Business Unit 3 January 2016 Executive Officer Director of Business Unit 1 April 2017 Executive Officer Director of the Platform Business Division July 2019 Director of the Technology General Headquarters June 2020 Appointed Director of Technology (current) To the present</p>	38,648 shares
		<p>Reason for candidacy Since his appointment as a Director in 2020, he has been responsible for overseeing the Company's development division as Director in charge of technology, and has assumed responsibility for product development and operations. His knowledge, capabilities, and professional experience are expected to continue to enhance the effectiveness of the decision-making and supervisory functions of the Board of Directors. Accordingly, he has been nominated as a candidate for Director.</p>	

Candidate Number	Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
3 <b>Reappointment</b>	Takeshi Kyusaka (August 4, 1984)	<p>April 2009    Joined the Company</p> <p>April 2014    Head of Corporate &amp; Marketing IR Office</p> <p>April 2017    Executive Officer Director of the Industry Business Division</p> <p>July 2019     Director of the Business General Headquarters</p> <p>June 2020    Appointed Director of Sales (current) To the present</p> <p>(Significant concurrent positions)</p> <p>Representative Director, OPTiM AGRI MICHINOKU Corp.</p> <p>Board Director, OPTiM Bank Technologies Corp.</p> <p>Representative Director, OPTiM Farm Corporation</p> <p>Board Director, NTT e-Drone Technology Corporation</p>	14,960 shares
		<p>Reason for candidacy</p> <p>Since his appointment as a Director in 2020, he has been responsible for overseeing the Company's sales division as Director in charge of sales, and has assumed responsibility for a wide range of functions including sales, marketing, and planning. His knowledge, capabilities, and professional experience are expected to continue to enhance the effectiveness of the decision-making and supervisory functions of the Board of Directors. Accordingly, he has been nominated as a candidate for Director.</p>	
4 <b>Reappointment</b>	Akihiro Hayashi (October 22, 1973)	<p>April 2010    Joined the Company</p> <p>June 2011    Appointed Board Director in charge of Administration (current) To the present</p> <p>(Significant concurrent positions)</p> <p>Corporate Auditor, OPTiM AGRI MICHINOKU Corp.</p> <p>Corporate Auditor, OPTiM Bank Technologies Corp.</p>	16,280 shares
		<p>Reason for candidacy</p> <p>Since his appointment as a Director in 2011, he has been responsible for overseeing the Company's overall operations as Director in charge of administration, and has played a key role in areas such as internal control and information management. His extensive professional experience is expected to continue to enhance the effectiveness of the decision-making and supervisory functions of the Board of Directors. Accordingly, he has been nominated as a candidate for Director.</p>	

Candidate Number	Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
5	Rikihei Egawa (January 6, 1945)	<p>April 1968 Joined Hayakawa Electric Industry Co., Ltd. (now Sharp Corporation)</p> <p>April 1997 General Manager of the Information and Communication Sales Division of Sharp Corporation</p> <p>December 1999 Deputy General Manager of the Information and Communication Sales Division of Sharp Corporation</p> <p>January 2001 Deputy General Manager of the Domestic Sales Division of Sharp Corporation</p> <p>April 2006 NTT Electronics Corporation Head of Sales Division, BB System Devices Business Headquarters</p> <p>September 2015 Appointed Outside Director of the Company (current)</p> <p style="text-align: right;">To the present</p> <p>(Significant concurrent positions) Chairman of the Nominating Committee, Chairman of the Remuneration Committee, Chairman of the Special Committee</p>	6,400 shares
		<p>Reason for candidacy</p> <p>Since his appointment as an Outside Director of the Company in 2015, he has attended all meetings of the Board of Directors and has fulfilled the supervisory function of the Board by drawing on his extensive experience in sales. He is expected to continue to enhance the effectiveness of the decision-making and supervisory functions of the Board of Directors from an independent and objective standpoint. Accordingly, he has been nominated as a candidate for Independent Outside Director. In addition, his tenure as an Outside Director will have been 10 years and 10 months at the conclusion of this General Meeting of Shareholders.</p>	

Reappointment  
 Outside  
 Independent

Candidate Number	Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
6 Reappointment Outside Independent	Yuichiro Takezaki (July 9, 1979)	<p>April 2003 Joined Morgan Stanley Securities Co., Ltd.</p> <p>November 2006 Perry Capital Senior Analyst</p> <p>October 2009 Japan Representative, Silver Lake Partners</p> <p>July 2013 CFO, Telepathy Japan Inc.</p> <p>August 2019 Executive Officer and CSO, Fairy Devices Inc.</p> <p>December 2020 Appointed Director of Fairy Devices Inc. (current)</p> <p>June 2022 Appointed Outside Director of the Company (current)</p> <p style="text-align: right;">To the present</p> <p>(Position and responsibilities) Member of the Nominating Committee, the Remuneration Committee, and the Special Committee (Significant concurrent positions) Board Director, Fairy Devices Inc. Board Director, Hongo Research Institute Inc. Board Director, KINKA Asset Management Co., Ltd.</p>	0 shares
	<p>Reason for candidacy</p> <p>Since his appointment as an Outside Director of the Company in 2022, he has attended all meetings of the Board of Directors and has fulfilled the supervisory function of the Board by drawing on his expertise gained in financial institutions and his extensive experience as an executive at an IT company. He is expected to continue to enhance the effectiveness of the decision-making and supervisory functions of the Board of Directors from an independent and objective standpoint. Accordingly, he has been nominated as a candidate for Independent Outside Director. In addition, his tenure as an Outside Director will have been four 4 years at the conclusion of this General Meeting of Shareholders.</p>		

- (Note)
1. There are no special interests between any of the candidates and the Company.
  2. Shunji Sugaya is defined as a parent company, etc., under Article 2, Item 4-2 of the Companies Act.
  3. The number of shares of the Company held by the above Board Director candidates is as of March 31, 2026.
  4. Rikihei Egawa and Yuichiro Takezaki are candidates for Outside Board Directors. Board Directors Rikihei Egawa and Yuichiro Takezaki have been notified as Independent Board Directors to the Tokyo Stock Exchange as per its regulations, and if appointed as proposed, they will continue to be Independent Board Directors.
  5. The Company has entered into a liability limitation agreement with Rikihei Egawa and Yuichiro Takezaki as per Article 423, Paragraph 1 of the Companies Act, limiting their liability to the minimum liability amount stipulated in Article 425, Paragraph 1 of the Companies Act, provided they have acted in good faith and without gross negligence in performing their duties. If their reappointment is approved, the Company plans to continue the liability limitation agreement with both of them.
  6. The Company has concluded a Directors And Officers Liability Insurance (D&O insurance) Contract with an insurance company, as defined in Article 430-3, Paragraph 1 of the Companies Act. If this Proposal is approved as originally proposed and the candidates are appointed as Board Directors, each candidate will become an insured person under the said insurance contract. The summary of the contents of the contract is as described in the business report "4. (3) Summary of contents of Directors and Officers Liability Insurance Contract." The Company plans to renew the said insurance contract in December 2026, midway through the term.

(For Reference) Skill Matrix of the Board of Directors

The composition of the Board of Directors and the main skills, experience, and knowledge of each officer if Proposal No. 2 is approved are as follows:

By leveraging each individual's expertise and maintaining overall balance, we have established a system allowing us to flexibly respond to various changes in the business environment.

Position	Name	Corporate Management	Innovation	Finance & Accounting	Human Resources, Labor, & Talent Development	Legal & Risk Management	Environmental & Social	Internal Control & Governance
Board Director	Shunji Sugaya	○	○	○	○	○	○	○
	Genta Taniguchi		○	○	○	○		○
	Takeshi Kyusaka		○		○	○	○	○
	Akihiro Hayashi			○	○	○	○	○
Outside Board Director	Rikihei Egawa	○		○	○	○		○
	Yuichiro Takezaki	○		○		○	○	○

### Proposal 3: Election of three (3) Corporate Auditors

The terms of office of all three (3) Corporate Auditors will expire at the conclusion of this General Meeting of Shareholders. Therefore, the Company proposes the election of three (3) Corporate Auditors.

The Board of Corporate Auditors has given its consent to this proposal.

The candidates for Corporate Auditors are as follows.

Candidate Number	Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
1	Takayuki Kojima (March 3, 1942)	<p>April 1966 Assistant, Kagoshima University</p> <p>November 1971 Associate Professor, Faculty of Agriculture, Saga University</p> <p>May 1989 Professor, Faculty of Agriculture, Saga University</p> <p>April 1995 Member of the University's Board of Trustees, Saga University</p> <p>February 2002 Dean, Faculty of Agriculture, Saga University</p> <p>April 2004 Director of the University's Board of Trustees, Saga University</p> <p>April 2007 Head of Saga Study Center, The Open University of Japan</p> <p>April 2008 Advisor, Kyushu Electric Power Company, Incorporated</p> <p>September 2018 Board of Trustees of Nishikyushu University (current position)</p> <p>June 2019 Appointed as Outside Auditor of the Company (current position)</p> <p>To the present</p>	800 shares
<p>Reason for candidacy</p> <p>As Outside Corporate Auditor of the Company, he has a proven track record of conducting audits in light of laws, regulations, the Articles of Incorporation, and principles of business judgment. Based on this knowledge, experience, and track record, we believe that he will be able to appropriately perform his duties as Corporate Auditor of the Company. He will have been in office as Outside Corporate Auditor for three 7 years at the conclusion of this General Meeting of Shareholders.</p>			
2	Yoshinori Isagai (June 9, 1964)	<p>April 1987 Joined Matsushita Electric Industrial Co., Ltd.</p> <p>April 1994 Joined Isagai Corporation</p> <p>August 1996 Appointed as Managing Board Director of the company</p> <p>October 2000 Appointed as Director and Visiting Assistant Professor at the Faculty of Engineering, Saga University</p> <p>April 2005 Appointed as a full-time lecturer at Faculty of Environment and Information Studies, Keio University</p> <p>July 2005 Appointed as Vice President, Non-profit Organization HOUSUU SCHOOL</p> <p>April 2008 Appointed as Associate Professor, Faculty of Policy Management, Keio University</p>	32,000 shares

Candidate Number	Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
<div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">Independent</div> <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">Outside</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">Reappointment</div>		<p style="text-align: center;">Committee Member of Graduate School of Media and Governance, Keio University (current position)</p> <p style="text-align: center;">June 2008 Appointed as Outside Auditor of the Company (current position)</p> <p style="text-align: center;">March 2014 Appointed as President, Non-profit Organization HOUSUU SCHOOL (current position)</p> <p style="text-align: center;">April 2014 Professor, Faculty of Policy Management, Keio University (current position)</p> <p style="text-align: center;">October 2015 Executive Director, Keio Research Institute at SFC</p> <p style="text-align: right;">To the present</p> <p>(Significant concurrent positions)  Professor, Faculty of Policy Management, Committee Member of Graduate School of Media and Governance, Keio University  President, Non-profit Organization HOUSUU SCHOOL</p>	
	Reason for candidacy Since assuming office as Outside Corporate Auditor of the Company, he has conducted audits of the Company's management issues and problems, particularly by leveraging his areas of expertise at universities and his experience and achievements at a non-profit organization. We believe that his experience and insight will enable him to continue to perform his duties as an Outside Corporate Auditor of the Company appropriately. He will have been in office as Outside Corporate Auditor for fourteen 18 years at the conclusion of this General Meeting of Shareholders.		
	3  <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">Independent</div> <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;">Outside</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">New appointment</div>	Kayoko Hashiguchi (une 29, 1970)	<p style="text-align: center;">April 2014Joined Nishijin Iwataya Co., Ltd.</p> <p style="text-align: center;">January 2000Joined Hashiguchi Electric Co., Ltd.</p> <p style="text-align: center;">April 2010Appointed Managing Director of the Company</p> <p style="text-align: center;">April 2013Appointed Representative Director and Executive Vice President, the Company</p> <p style="text-align: center;">April 2015Appointed Representative Director and President of the Company (current position)</p> <p style="text-align: right;">To the present</p> <p>(Significant concurrent positions)  Representative Director and President, Hashiguchi Denki Co., Ltd.</p>
Reason for candidacy Ms. Kayoko Hashiguchi has been serving as a Managing Director of Hashiguchi Denki Co., Ltd. since April 2010 and has been leading corporate management at the forefront. She possesses abundant practical experience in management settings as well as a high level of insight into organizational operations. The Company expects that she will make use of her broad perspective as a corporate manager and, in particular, carry out highly effective audits based on her knowledge of finance and accounting. Furthermore, the Company believes that she will contribute significantly to incorporating specialized managerial expertise into the Company's audit system and to ensuring diversity in the Board of Directors. For the above reasons, the Company has determined that she is			

Candidate Number	Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
	capable of appropriately performing the duties of an Outside Corporate Auditor and has nominated her as a candidate.		

- (Note)
1. Ms. Kayoko Hashiguchi is a newly nominated candidate for Corporate Auditor.
  2. There are no special interests between each candidate and the Company.
  3. Takayuki Kojima, Yoshinori Isagai, and Kayoko Hashiguchi are candidates for Outside Auditors. The Company has designated each of them as Independent Officers as stipulated by the Tokyo Stock Exchange, and has notified the Exchange of such designation. In addition, the Company plans to designate Kayoko Hashiguchi as an independent officer and notify the relevant exchange accordingly.
  4. The Company has entered into an agreement with Takayuki Kojima, and Yoshinori Isagai to limit their liability for damages under Article 423, Paragraph 1 of the Companies Act, pursuant to Article 427, Paragraph 1 of the said Act. The maximum amount of liability for damages under such agreement is the minimum liability amount stipulated in Article 425, Paragraph 1 of the Companies Act, and if the reappointment of Takayuki Kojima, Katsuo Yoshidomi, and Yoshinori Isagai is approved, the Company plans to continue such agreement with each of them. Furthermore, if the appointment of Kayoko Hashiguchi is approved, the Company plans to enter into an indemnification agreement with her with the same terms.
  5. The Company has concluded a Directors and Officers Liability Insurance Contract (D&O insurance) with an insurance company as stipulated in Article 430-3, Paragraph 1 of the Companies Act. A summary of contents of such insurance contract is described in "4. (3) Summary of contents of Directors and Officers Liability Insurance Contract" on page 22 of the Business Report. If the reappointment of each candidate is approved, they will continue to be included as insureds in the said insurance contract. The said insurance contract is scheduled to be renewed with the same contents at the time of the next renewal.

#### Proposal No. 4: Election of One Substitute Corporate Auditor

In order to prepare for the case where the number of Corporate Auditors as prescribed by laws and regulations falls short, the Company requests the election of one Substitute Corporate Auditor in advance pursuant to Article 329, Paragraph 3 of the Companies Act.

The candidate for Substitute Corporate Auditor has been determined following deliberation by the voluntary Nomination Committee, a majority of whose members are Outside Directors and which is chaired by an Outside Director.

In addition, this proposal has obtained the prior consent of the Board of Corporate Auditors.

The candidate for Substitute Corporate Auditor is as follows:

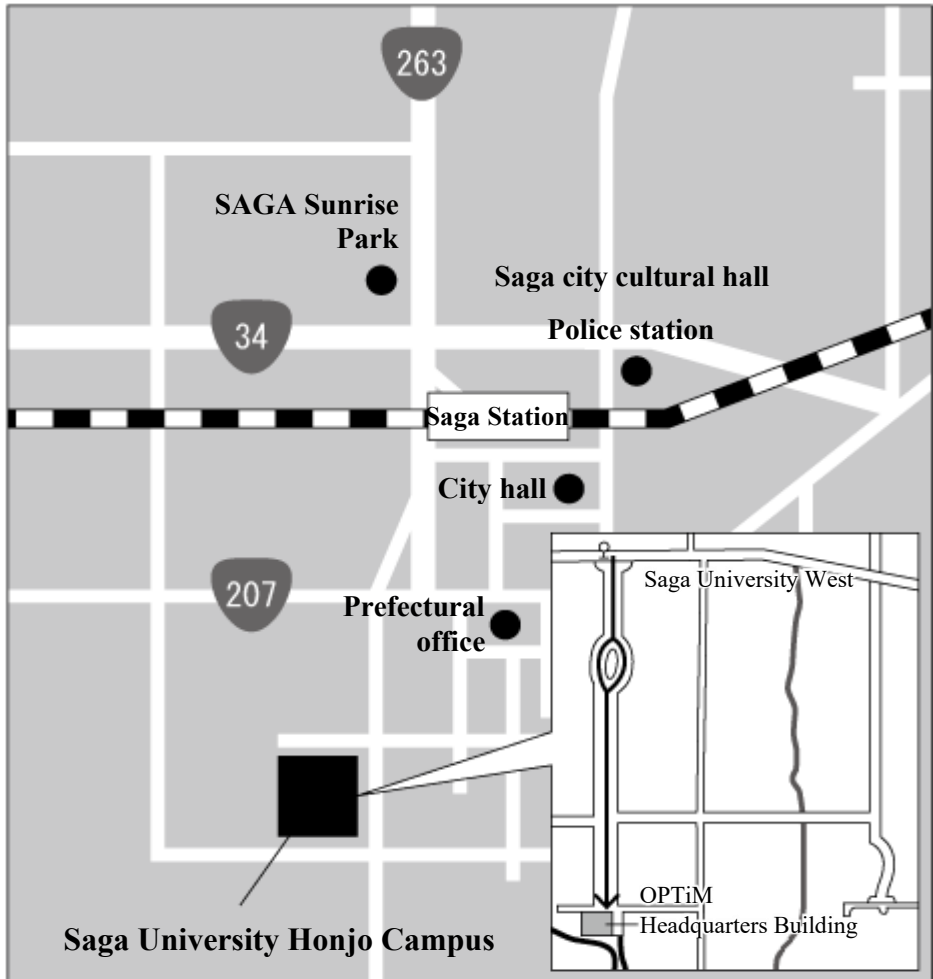
Name (Date of birth)	Brief history, position, responsibilities at the Company (Significant concurrent positions)	Number of shares held in the Company
Tetsuhisa Kamiya (February 14, 1986)	April 2012 Joined Takeda Pharmaceutical Company Limited November 2014 Joined ABeam Consulting Ltd. May 2018 Joined the Company September 2020 Director of the Corporate Planning Division (current) August 2023 Appointed Deputy Director of the Corporate Management Division (current) To the present	2,000 Shares
Reason for candidacy Since joining the Company in 2018, he has been engaged in important operations such as the revision of personnel systems and BPR (Business Process Reengineering). He currently oversees the Company's entire administrative divisions as Director of the Corporate Planning Division and Deputy Director of the Corporate Management Division. The company-wide perspective he has cultivated through serving in these key positions, together with his extensive experience in objectively grasping business execution, are extremely valuable in examining the Company's management realities. The Company has determined that his deep knowledge in management and administration is most suitable for appropriately performing the duties of a Corporate Auditor and has therefore nominated him as a substitute candidate for Corporate Auditor.		

- (Note)
1. There are no special interests between each candidate and the Company.
  2. If Mr. Tetsuhisa Kamiya assumes the position of Corporate Auditor, the Company plans to enter into a liability limitation agreement with him pursuant to Article 427, Paragraph 1 of the Companies Act, which limits the liability for damages under Article 423, Paragraph 1 of the same Act. In such case, the maximum amount of liability for damages under the said agreement shall be the minimum liability amount stipulated in Article 425, Paragraph 1 of the Companies Act.
  3. The Company has entered into a directors and officers liability insurance contract (D&O insurance) as stipulated in Article 430-3, Paragraph 1 of the Companies Act with an insurance company. If this proposal is approved as originally proposed and Mr. Tetsuhisa Kamiya assumes the position of Corporate Auditor, he will be included as an insured under such insurance contract. An outline of the contents of such insurance contract is as described in the Business Report "4. (3) Outline of the Contents of Directors and Officers Liability Insurance Contract." If Mr. Tetsuhisa Kamiya assumes the position of Corporate Auditor, he will be included as an insured under the said insurance contract. Furthermore, it is planned that the said insurance contract will be renewed with the same terms at the next renewal.

End

## Map of the Venue of the General Meeting of Shareholders

Venue: 1 Honjomachi, Saga-shi, Saga  
OPTiM Headquarters Building  
TEL 0952-41-4277



Transportation    Approximately 15 minutes by bus from JR Saga Station  
                          (6-minute walk from Saga University West Bus Stop)  
                          Approximately 20 minutes by cab from Kyushu Saga International Airport  
                          \*Please note that there is no free parking.