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Securities code 3694

June 11, 2025

(Date of starting e-provision measures: June 4, 2025)

To our shareholders

1 Honjomachi, Saga-shi, Saga
OPTiM CORPORATION
President Shunji Sugaya

Notice of the 25th 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 25th 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 25th 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 25th 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.

Please note that there are no resolutions to be voted on at this general meeting, so instead of a voting form, we have enclosed an attendance slip. If you plan to attend the meeting, please bring the attendance slip with you.

Yours sincerely

To whom it may concern

1. Date and time Friday, June 27, 2025, 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
 1. Business Report and Consolidated Financial Statements for the 25th Fiscal Year (from April 1, 2024 to March 31, 2025) and the Results of Audit of the Consolidated Financial Statements by the Accounting Auditor and the Board of Corporate Auditors
 2. Report on the Financial Statements for the 25th Fiscal Year (From April 1, 2024 to March 31, 2025)

End

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- ⊙ If you plan to attend the meeting in person, please submit an attendance slip to the receptionist at the meeting.
 - ⊙ 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.

[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	Tuesday, June 24, 2025, 3:00 p.m.

Business Report

(From April 1, 2024
to March 31, 2025)

1. Current status of the corporate group

(1) Business conditions in the current consolidated fiscal year

(i) Progress and results of the business

During the fiscal year ended March 31, 2025 our group has continued to steadily grow our “Mobile Management Services,” which hold an overwhelming market share, while also aiming to achieve significant growth by creating innovation in the rapidly expanding DX (*1) market with our “X-Tech Services.” We have pursued these two initiatives as the two pillars of our business. Below, we will provide an overview of the specific progress made during the current fiscal year, categorized under “X-Tech Services” and “Mobile Management Services.”

First, we will discuss “X-Tech Services,” which are the core of our proactive growth investments.

In the AgriTech field, we are expanding our business in the areas of production, processing, and distribution with the aim of DX and AX (*2) the entire agricultural value chain. During the fiscal year ended March 31, 2025, we conducted aggressive sales activities and growth investments to further expand our drone spraying DX service, “Pinpoint Time Spraying Service” (hereinafter referred to as “PTS”). As a result, during the fiscal year ended March 31, 2025, the PTS for rice was adopted by approximately 100 pest control associations and JA organizations in 26 prefectures and 133 municipalities, achieving a usage record of approximately 26,000 hectares and approximately 110,000 rice fields, representing the largest share (*3) in the domestic drone spraying DX service market. Furthermore, the spraying market for rice, which has traditionally been dominated by helicopter spraying, is increasingly shifting toward drone spraying, with the potential for the drone spraying market continuing to grow.

In the digital health field, we provide various DX and AX services aimed at improving operational efficiency through digitalization, including remote medical consultation services and digital platform services for surgical support robots, to address issues such as rising medical costs due to an aging population and a shortage of medical personnel. In the current fiscal year, we launched “OPTiM AI Hospital,” the first service in Japan (*4) to support document creation for medical professionals using generative AI (*5) on an on-premises (*6) LLM (*7). “OPTiM AI Hospital” features our proprietary LLM, “OPTiM AI,” which operates in a highly secure on-premises environment without requiring connection to the external internet. This service enables doctors and nurses to create necessary documents using generative AI in environments where personal information is highly sensitive, such as hospitals, thereby reducing medical document creation costs by approximately 50% (*8). The service has begun implementation at

hospitals nationwide. Additionally, we have entered into a capital and business alliance with Central Medience Co., Ltd., a company that operates multiple hospitals and provides comprehensive medical services. Going forward, we will collaborate with Central Medience Co., Ltd. to develop and provide hospital management DX services, medical device and pharmaceutical distribution (SPD) DX services, hospital cleaning DX services, medical billing and claim management DX services, and other medical-related DX services, leveraging their extensive expertise and experience in hospital management.

Regarding digital construction, we provide an app that enables the digitization of daily operations at construction and civil engineering sites using a single smartphone. In the current fiscal year, we have launched the “OPTiM Geo Scan” corporate license, a mobile integrated operation solution for construction sites. The “OPTiM Geo Scan” corporate license includes the “OPTiM Geo Scan” license, dedicated hardware for “OPTiM Geo Scan Advance,” GNSS receivers (*9), and other necessary equipment such as iPhones, all bundled into one service. By subscribing to the “OPTiM Geo Scan” corporate license, customers can immediately use “OPTiM Geo Scan” without the hassle of procuring equipment or managing assets. The solution has been adopted by major general contractors, including Shimizu Corporation, which is widely utilizing it across all regions in Japan and over 23 sites overseas.

In terms of marketing DX, we provide “customer touchpoint digitalization services” that enable organizations and companies to adapt to the rapidly changing lifestyles of consumers centered around smartphones. Business expansion is progressing across various industries. In the current fiscal year, our “Municipal Official Super App,” a super app platform that consolidates all apps provided by municipalities, received high praise from the media and external organizations. Based on this track record, we are promoting its expansion nationwide. As a result, the service has begun in multiple local governments, including Tagawa City in Fukuoka Prefecture, Munakata City in Fukuoka Prefecture, and Takeo City in Saga Prefecture.

Next, we will discuss our other core business, “Mobile Management Services.”

In the “Mobile Management Services” segment for the fiscal year ended March 31, 2023, we renamed “OPTiM Biz” (formerly known as “Optimal Biz”), which has held the top market share for 14 consecutive years (*10), to “OPTiM Biz” on February 9, 2025, and implemented a major version upgrade to prepare for the AI era.

We have achieved major upgrades to each functional group, refreshed the service name and UX (*11), and integrated AI agents to provide operational support services. Additionally, we have established close collaborative relationships with various smartphone and tablet manufacturers to further expand into the dedicated device market.

As a result of these activities, consolidated operating results for the current fiscal year were as follows: net sales of 10,580,636 thousand yen (up 3.3% year on year), operating profit of 1,954,346 thousand yen (up 0.7% year on year), ordinary profit of 1,862,328 thousand yen (up 1.0% year on year), and profit attributable to owners of parent of 1,178,350 thousand yen (up 0.6% year on year).

Although we initially anticipated full-year revenue and operating profit to meet our initial forecasts, including transactions scheduled for the fourth quarter, a review of certain fourth-quarter transactions based on accounting standards led us to revise the

revenue recognition for these transactions from gross to net. As a result, revenue decreased from our initial plan, marking the first time we have fallen short of our revenue forecasts since our listing.

As mentioned above, the change to net revenue recognition had no impact on operating profit, resulting in an operating profit margin that was 1.2 percentage points higher than initially projected. Furthermore, our stock-based revenue, which is central to our revenue structure and includes license revenue, remains strong, showing a year-over-year growth of approximately 109%.

- *1 DX: Digital transformation. The concept is that the widespread adoption of IT will improve people's lives in every aspect, meaning that companies will use technology to fundamentally change the performance and scope of their business.
- *2 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.
- *3 As of January 22, 2025, according to our research.
- *4 As of November 7, 2024, according to our research. As an LLM-equipped service that integrates with electronic medical records and is deployed on-premises.
- *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 On-premises: The practice of installing and operating hardware such as servers and software such as applications within a facility managed by the user.
- *7 LLM: Abbreviation for Large Language Models. A type of generative AI that achieves advanced language understanding by learning large amounts of text data.
- *8 As of June 3, 2024, according to our research.
- *9 GNSS receiver: A device that receives radio waves transmitted from multiple navigation satellites to the ground and acquires position information.
- *10 Source: Deloitte Tohmatsu Mic Economic Research Institute, September 2023 publication “Current Status and Outlook of the Cloud Services Market 2013 Edition,” IT Asset Management (including MDM) Market “Total Revenue” for the 2011–2012 fiscal years (published in 2013), “Market Outlook for Collaboration/Content and Mobile Management Package Software 2014 Edition” MDM Market Trends “MDM Shipment IDs (including SaaS and ASP)” 2013 fiscal year results (published in 2014), “Market Outlook for Collaboration/Content and Mobile Management Package Software” MDM Market Trends “MDM Shipment ID Count (including SaaS and ASP)” 2014–2017 Actual Results (Published 2015–2018), “Market Outlook for Collaboration and Mobile Management Software 2023 Edition” MDM Market “MDM Shipment IDs (including SaaS and ASP)” 2018–2023 Actual Results and 2024 Forecast (published from 2019 to 2024).
- *11 UX: Abbreviation for “user experience.” Refers to the experience gained by users when using a product or service.

(ii) Capital investment

The capital investment amount for this consolidated fiscal year is 68,261 thousand yen. The main details thereof are as follows: 42,802 thousand yen for PCs and 12,750 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 22nd period (Fiscal year ended March 31, 2022)	The 23rd period (Fiscal year ended March 31, 2023)	The 24th period (Fiscal year ended March 31, 2024)	The 25th period (Current consolidated fiscal year) (Fiscal year ended March 31, 2025)
Net sales	(1,000 yen)	8,310,717	9,277,336	10,243,411	10,580,636
Ordinary profit	(1,000 yen)	1,485,545	1,634,990	1,844,116	1,862,328
Profit attributable to owners of parent	(1,000 yen)	943,561	962,761	1,171,356	1,178,350
Basic earnings per share	(yen)	17.14	17.49	21.28	21.39
Total assets	(1,000 yen)	7,387,477	8,219,451	9,562,534	11,094,073
Net assets	(1,000 yen)	5,248,802	6,189,309	7,342,061	8,519,286
Net asset per share	(yen)	93.68	110.76	131.65	152.94

(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 22nd period (Fiscal year ended March 31, 2022)	The 23rd period (Fiscal year ended March 31, 2023)	The 24th period (Fiscal year ended March 31, 2024)	The 25th period (Current fiscal year) (Fiscal year ended March 31, 2025)
Net sales	(1,000 yen)	7,976,542	9,044,870	9,976,220	10,277,397
Ordinary profit	(1,000 yen)	1,557,826	1,780,246	1,946,251	1,915,908
Profit attributable to owners of parent	(1,000 yen)	1,013,067	1,000,320	1,046,513	1,177,283
Basic earnings per share	(yen)	18.40	18.17	19.01	21.37
Total assets	(1,000 yen)	7,313,454	8,218,043	9,409,930	10,957,653
Net assets	(1,000 yen)	5,229,295	6,207,149	7,234,834	8,410,814
Net asset per share	(yen)	94.99	112.76	131.38	152.64

(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 %	Sales of AI and IoT solutions
OPTiM Digital Construction Corporation	10,000,000 yen	100.0 %	Sales of ICT equipment for the construction industry
YURASCORE 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

(4) Issues to be addressed

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

(i) Expansion of sales

The revenue structure of the group's business model is primarily centered around stock sales, which are recurring license income. the group has been investing to create innovation in the rapidly expanding DX and AX (AI Transformation) markets, aiming for significant growth, while steadily growing our "Mobile Management Service," which holds a dominant market share. In the "Mobile Management Service," we have been steadily expanding our performance against the backdrop of a smoothly expanding market, and we will further develop into a safer and more operationally efficient device management service through further integration with AI. In the "X-Tech Services," we will continue to actively invest to achieve significant growth in areas such as "PTS" in the Agritech field, "OPTiM AI Hospital" in the digital health field, and "OPTiM Geo Scan" in the digital construction field. Furthermore, our group will actively promote service development and research and development investment in the generative AI field. By placing AI at the center of our business and technology development strategy, and strategically promoting technology, services, and internal transformation, we will accelerate growth.

(ii) Securing and Developing Human Resources

In the group's main business areas, "Mobile Management Service" and "X-Tech Services," DX and AX are rapidly advancing in various industries, requiring us to broadly address diverse user needs. Therefore, expanding and strengthening personnel in all departments, including planning, development, sales, and internal management, is a top priority.

The group is committed to enhancing the organization by conducting training and study sessions for current staff, while actively recruiting new graduates and mid-career professionals to secure talented and immediate contributors. Additionally, we will invest in improving our personnel and salary systems to increase employee retention rates.

(iii) Strengthening of intellectual property strategy

The group believes that "the source of business growth lies in innovation," and since our founding, we have actively engaged in research and development activities. In particular, to create innovation in the rapidly expanding DX and AX markets in various industries and achieve significant growth, we have been working to strengthen the personnel and operational structure of our research and development department.

Furthermore, intellectual property rights are the foundation for differentiating ourselves from other companies and are also an important means for developing new markets and acquiring new customers. Therefore, we have been working on the integrated planning and promotion of business strategy and intellectual property strategy, as well as speeding up and improving the efficiency of operations to acquire intellectual property rights in sync with business development.

Examples of such efforts include the acquisition of basic patents for core technologies. Specifically, in the pinpoint time dispersion service launched in 2022, the core part of the service is registered as patent number 7132680. Next, we are strengthening patents in key areas such as agriculture, healthcare, and construction. In construction, the distinctive operation UI of OPTiM Geo Scan is registered as patent number 7557919. In agriculture and healthcare, we are also registering and applying for patents for distinctive mechanisms and operation UIs.

Looking ahead to global expansion, we are advancing the acquisition of intellectual property rights abroad, with 565 foreign patent applications (including international patent applications) and 177 foreign patent registrations as of March 28, 2025. Additionally, recently, we have been proceeding with patent applications and registrations in parallel with the consideration of services utilizing generative AI. For example, the "OPTiM AI Hospital," "OPTiM AI Camera Analytics," and "OPTiM Taglet," announced in 2024, are applying for patents for world-first technologies and functions.

We will continue to work on securing competitive advantages through the acquisition of intellectual property rights.

(5) Principal businesses (as of March 31, 2025)

Segment information is omitted because the Group has a single business segment, license sales and maintenance support services (Optimal).

The following are details of the Group's business activities by service category.

1) X-Tech Services

Classification	Product/service name
Platform	<ul style="list-style-type: none">• OPTiM Cloud IoT OS• OPTiM ID+
Agritech	<ul style="list-style-type: none">• Pinpoint Time Spraying Service• Drone Sowing Service• Smart Rice• Agri Field Manager
Digital Health	<ul style="list-style-type: none">• MINS (Medicaroid Intelligent Network System)• Online Healthcare Platform• OPTiM AI Hospital
Digital Construction	<ul style="list-style-type: none">• OPTiM Geo Scan
Marketing DX	<ul style="list-style-type: none">• OPTiM Digital Experience• Official Super App for Municipalities• OPTiM Hardware My Portal• OPTiM Customer Success Portal
Office DX	<ul style="list-style-type: none">• OPTiM Contract• OPTiM Electronic Bookkeeping• OPTiM Document Management• OPTiM Store• OPTiM SaaS Management• OPTiM AIRES
Video Management DX	<ul style="list-style-type: none">• OPTiM AI Camera series

2) Mobile Management Services

Classification	Product/service name
Mobile Management Service	<ul style="list-style-type: none"> • OPTiM Biz

3) Other Services

Classification	Product/service name
Remote Management Service	<ul style="list-style-type: none"> • Optimal Remote series • OPTiM Taglet
Support Service	<ul style="list-style-type: none"> • Optimal Setup • Optimal Diagnosis & Repair
Other Services	<ul style="list-style-type: none"> • Unlimited use of PC Software • Tabuho (Unlimited e-magazine reading service) • Other Products

(6) Main sales offices (As of March 31, 2025)

(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-Sannomiyackimae 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 Digital Construction Corporation	1-2-20 Kaigan, Minato-ku, Tokyo Shiodome Building 18F
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, 2025)

(i) Employees of the corporate group

Number of employees	Increase (decrease) from the end of the previous consolidated fiscal year
403 employees	Increase of 5

- (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. Since the Group's business is a single segment, license sales and maintenance support service (Optimal) business mainly, segment information is not provided.

(ii) Employees of the Company

Number of employees	Increase (decrease) from the end of the previous fiscal year	Average age	Average years of service
391 employees	Increase of 8	33.2 years old	5.3 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, 2025)
Not applicable.
- (9) Other important matters concerning the current status of the corporate group
Not applicable.

2. Status of shares (As of March 31, 2025)

- (1) Total number of shares authorized 195,712,000 shares
- (2) Total number of issued shares 55,198,528 shares
- (Note) The increase of 35,296 issued shares is due to the exercise of stock acquisition rights.
- (3) Number of shareholders 13,545 shareholders

(4) Major shareholders (Top 10)

Name of shareholder	Number of shares held	Shareholding ratio
Shunji Sugaya	31,002,160 shares	56.27 %
Nippon Telegraph and Telephone East Corporation	3,200,000 shares	5.81 %
The Master Trust Bank of Japan, Ltd. (Trust Account)	2,867,400 shares	5.20 %
Mizuho Trust & Banking Co., Ltd. (Trust Account)	2,700,000 shares	4.90 %
Custody Bank of Japan, Ltd. (Trust Account)	851,200 shares	1.54 %
FUJIFILM Holdings Corporation	589,280 shares	1.07 %
Shozo Ogami	587,300 shares	1.07 %
The Nomura Trust and Banking Co., Ltd. (Trust Account)	363,500 shares	0.66 %
Koichiro Nonomura	303,328 shares	0.55 %
Shuhei Morofuji	280,000 shares	0.51 %

(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.

(2) Stock acquisition rights held by the Company's employees 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		120 shares		
Type and number of shares to be issued upon exercise of stock acquisition rights		Common shares (100 shares per stock acquisition right)	12,000 shares	
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 (630 yen per share)	63,000 yen	
Exercise period		From November 15, 2029 to October 23, 2034		
Conditions for exercise		(Note) 2		
Status of Distribution on to Employees	Corporate Employees	Number of stock acquisition rights	120	rights
		Number of shares to be issued	12,000	shares
		Number of holders	5	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, 2025)

Status in the Company	Name	Responsibilities and significant concurrent positions
President	Shunji Sugaya	OPTiM Digital Construction Corporation, Representative Director
Board Director	Genta Taniguchi	In charge of technology
Board Director	Takeshi Kyusaka	In charge of sales OPTiM AGRI MICHINOKU Corp., Board Director OPTiM Bank Technologies Corp., Board Director OPTiM Farm Corporation, Representative Director NTT e-Drone Technology Corporation, Board Director DXGoGo 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 Sojitz Morinomirai Corporation, Board Director KINKA Asset Management Co., Ltd., Board Director
Full-time Corporate Auditor	Takayuki Kojima	Board of Trustees of Nishikyushu University
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 HOUSUU 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. Katsuo Yoshidomi, Corporate Auditor, has been an Outside Corporate Auditor since the Company's establishment, with particular emphasis on auditing related to accounting, based on his experience as Board Director at other companies. 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.
 5. Board Auditors Yuichiro Takezaki retired as a board director of Sojitz Morinomirai Corporation on March 31, 2025.

(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 2025 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 1,940 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)	69,722,000 yen (6,840,000 yen)	48,640,000 yen (6,840,000 yen)	20,900,000 yen (—)	182,000 yen (—)	6 persons (2 persons)
Corporate Auditors (Number of Outside Corporate Auditors among them)	3,000,000 yen (3,000,000 yen)	3,000,000 yen (3,000,000 yen)	— (—)	— (—)	3 persons (3 persons)
Total (Number of Outside Officers among them)	72,722,000 yen (9,840,000 yen)	51,640,000 yen (9,840,000 yen)	20,900,000 yen (—)	182,000 yen (—)	9 persons (5 persons)

- (Note) 1. The amount of remuneration, etc., of Board Directors does not include the employee's salaries for Board Directors who concurrently serve as employees.
2. As non-monetary compensation, stock options are granted to Board directors. The details and status of these stock options are described in section "3. Status of stock acquisition rights, etc."

(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 Sojitz Morinomirai Corporation, Board Director KINKA Asset Management Co., Ltd., Board Director	There is no special relationship.
Corporate Auditor	Takayuki Kojima	Board of Trustees of Nishikyushu University	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.

(Note) Board Auditors Yuichiro Takezaki retired as a board director of Sojitz Morinomirai Corporation on March 31, 2025. There is no special relationship between the company and Sojitz Morinomirai Corporation.

(ii) Major activities during the current fiscal year

		Status of attendance and comments made
Board Director	Rikihei Egawa	He attended 15 of the 15 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 15 of the 15 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 15 of the 15 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 15 of the 15 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 15 of the 15 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.
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(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) Matters concerning business suspension orders received by the Accounting Auditor in the past two years
Overview of the sanctions announced by the Financial Services Agency on December 26, 2023

(i) Sanction target

Grant Thornton Taiyo LLC

(ii) Details of the sanction

- Suspension of new contract signing operations for three months
(From January 1, 2024 to March 31, 2024. However, this excludes the renewal of audit contracts for already contracted audit clients and the signing of new contracts associated with listing.)
- Business improvement order (improvement of business management system)
- Prohibition for three months of employees who had significant responsibility for the reason of the sanctions from participating in part of the audit work (review related to audit work)
(From January 1, 2024 to March 31, 2024)

(iii) Reason for the sanction

In the audit of another company's correction reports, two certified public accountants who were employees of the same audit corporation failed to exercise due care and certified financial documents that contained significant falsehoods as if they did not contain significant falsehoods.

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 15 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, 2025)

(1,000 yen)

Item	Amount	Item	Amount
(Assets)		(Liabilities)	
Current assets	5,476,085	Current liabilities	2,434,689
Cash and deposits	1,734,795	Notes and accounts payable – trade	823,893
Notes, accounts receivable-trade and contract assets	3,485,478	Accounts payable	466,999
Merchandise and finished goods	64,251	Income taxes payable	337,701
Work in process	5,965	Contract liabilities	334,963
Raw materials and supplies	6,741	Provision for bonuses	236,247
Other	178,853	Provision for bonuses for directors (and other officers)	21,633
Non-current assets	5,617,988	Other	213,250
Property, plant and equipment	399,478	Non-current liabilities	140,098
Buildings and structures	272,141	Asset retirement obligations	140,098
Machinery, equipment and vehicles	60,823	Total liabilities	2,574,787
Other	66,514	(Net assets)	
Intangible assets	3,608,099	Shareholders' equity	8,465,925
Software	3,351,738	Share capital	445,435
Software in progress	214,771	Capital surplus	729,566
Other	41,589	Retained earnings	7,366,524
Investments and other assets	1,610,409	Treasury shares	(75,599)
Investment securities	647,188	Accumulated other comprehensive income	(39,247)
Shares of subsidiaries and associates	260,482	Valuation difference on available-for-sale securities	(39,247)
Leasehold and guarantee deposits	346,416	share acquisition right	329
Deferred tax assets	257,829	Non-controlling interests	92,278
Other	98,492	Total net assets	8,519,286
Total assets	11,094,073	Total liabilities and net assets	11,094,073

Consolidated Statements of Income

(From April 1, 2024
to March 31, 2025)

(1,000 yen)

Item	Amount	
Net sales		10,580,636
Cost of sales		5,358,028
Gross profit		5,222,608
Selling, general and administrative expenses		3,268,261
Operating profit		1,954,346
Non-operating income		
Interest income	2,938	
Commission income	17,963	
Insurance claim income	3,288	
Subsidy income	6,050	
Other	3,229	33,470
Non-operating expenses		
Interest expenses	829	
Share of loss of entities accounted for using equity method	73,217	
Loss on investments in investment partnerships	19,826	
Loss on retirement of non-current assets	28,952	
Other	2,663	125,489
Ordinary profit		1,862,328
Extraordinary income		
Gain on change in equity	1,996	
National subsidies	1,954	3,950
Extraordinary losses		
Loss on reduction of non-current assets	1,954	
loss on valuation of investment securities	917	2,871
Profit before income taxes		1,863,407
Income taxes – current	613,462	

Income taxes – deferred	71,416	684,878
Profit		1,178,528
Profit attributable to non-controlling interests		178
Profit attributable to owners of parent		1,178,350

Consolidated Statement of Changes in Equity

(From April 1, 2024 to
March 31, 2025)

(1,000 yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	444,587	728,719	6,188,174	(75,500)	7,285,980
Changes during period					
Issuance of new shares – exercise of share acquisition rights	847	847			1,694
Profit (loss) attributable to owners of parent			1,178,350		1,178,350
Acquisition of treasury shares				(99)	(99)
Net changes in items other than shareholders' equity					
Total changes during period	847	847	1,178,350	(99)	1,179,944
Balance at end of period	445,435	729,566	7,366,524	(75,599)	8,465,925

	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	(36,019)	(36,019)	-	92,100	7,342,061
Changes during period					
Issuance of new shares – exercise of share acquisition rights					1,694
Profit (loss) attributable to owners of parent					1,178,350
Acquisition of treasury shares					(99)
Net changes in items other than shareholders' equity	(3,227)	(3,227)	329	178	(2,720)
Total changes during period	(3,227)	(3,227)	329	178	1,177,224
Balance at end of period	(39,247)	(39,247)	329	92,278	8,519,286

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 5 companies
- Name of major consolidated subsidiaries OPTiM AGRI MICHINOKU Corp.
OPTiM Bank Technologies Corp.
OPTiM Digital Construction Corporation
YURASCOPE Corp.
OPTiM Farm Corporation

(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 5 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
DXGoGo Corporation
Net Resource Management, Inc.

(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 3,351,738 thousand yen, Software in progress 214,771 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	509,281	thousand yen
Buildings and structures	95,013	thousand yen
Machinery and vehicles	111,682	thousand yen
Other	302,584	thousand yen

(3) Amounts of reduction entry

The amounts of reduction entry deducted from the acquisition costs of machinery and vehicles due to government subsidies, etc., are as follows.

Amounts of reduction entry	1,954	thousand yen
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(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	1,500,000	thousand yen
Executed borrowing balance	-	thousand yen
Net amount	1,500,000	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	55,198,528	shares
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(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, 2025 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	230,643	230,643	—
Leasehold and guarantee deposits	346,416	286,594	(59,822)
Total assets	577,059	517,237	(59,822)

(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)	107,211
Unlisted stocks, etc. (*2)	569,816

*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	1,734,795	—	—	—
Notes, accounts receivable-trade and contract assets	3,485,478	—	—	—
Total	5,220,274	—	—	—

* 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	230,643	—	—	230,643
Total assets	230,643	—	—	230,643

- (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	—	286,594	—	286,594
Total assets	—	286,594	—	286,594

- (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, 2025 (From April 1, 2024 to March 31, 2025)

	Amount of money (1,000 yen)
Stock-type revenue	7,469,305
Flow-type revenue	3,020,457
Revenue from contracts with customers	10,489,762
Other revenue	90,873
Sales to external customers	10,580,636

(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, 2025 (From April 1, 2024 to March 31, 2025)

	Amount of money (1,000 yen)
Notes receivable	91,585
Accounts receivable	2,287,770
Claims arising from contracts with customers (beginning balance)	2,379,356
Notes receivable	69,359
Accounts receivable	3,372,778
Receivables arising from contracts with customers (ending balance)	3,442,137
Contract assets (beginning balance)	111,902
Contract assets (ending balance)	43,341
Contract assets (beginning balance)	327,382
Contract assets (ending balance)	334,963

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 242,165 thousand yen.

The main reason for the decrease in contract assets during this consolidated fiscal year is that the increase due to contracts for flow-type revenue, which should recognize revenue but are unbilled, was less than the decrease due to the transfer to receivables arising from contracts with customers. The main reason for the increase in contract liabilities is that the decrease due to revenue recognition was less than the increase due to the receipt of advance revenue, accompanying the growth of services for stock-type revenue.

(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	152.94 yen
(2) Basic earnings per share	21.39 yen

8. Notes to significant subsequent events
Not applicable.

Balance Sheets
(As of March 31, 2025)

(1,000 yen)

Item	Amount	Item	Amount
(Assets)		(Liabilities)	
Current assets	5,355,073	Current liabilities	2,406,741
Cash and deposits	1,498,155	Accounts payable - trade	820,047
Notes, accounts receivable-trade and contract assets	3,425,949	Accounts payable - other	458,251
Merchandise and finished goods	57,558	Accrued expenses	77,060
Work in progress	2,661	Income taxes payable	336,863
Raw materials and supplies	5,656	Contract liabilities	330,013
Prepaid expenses	107,535	Provision for bonuses	236,430
short-term loan payable to subsidiaries and affiliates	215,250	Provision for bonuses for directors (and other officers)	20,900
Other	71,658	Other	127,175
Allowance for Uncollectible Accounts	(29,351)	Non-current liabilities	140,098
Non-current assets	5,602,580	Asset retirement obligations	140,098
Property, plant and equipment	377,287	Total liabilities	2,546,839
Buildings and structures	271,383	(Net assets)	
Machinery and equipment	39,688	Shareholders' equity	8,449,732
Tools, furniture and fixtures	66,215	Share capital	445,435
Other	0	Capital surplus	729,566
Intangible assets	3,613,503	Capital reserve	409,935
Software	3,357,142	Other capital surplus	319,631
Software in progress	214,771	Retained earnings	7,350,331
Other	41,589	Other retained earnings	7,350,331
Investments and other assets	1,611,789	Reserve for investment losses	43,190
Investment securities	647,098	Retained earnings brought forward	7,307,140
Shares of subsidiaries and associates	260,424	Treasury shares	(75,599)
long-term loans payable to subsidiaries and affiliates	25,100	Valuation, translation adjustments and others	(39,247)
Leasehold and guarantee deposits	345,060	Valuation difference on available-for-sale securities	(39,247)
Deferred tax assets	260,833	Stock acquisition rights	329
Other	98,372	Total net assets	8,410,814
Allowance for doubtful accounts	(25,100)		

Total assets	10,957,653	Total liabilities and net assets	10,957,653
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Statements of Income

(From April 1, 2024
to March 31, 2025)

(1,000 yen)

Item	Amount	
Net sales		10,277,397
Cost of sales		5,129,055
Gross profit		5,148,341
Selling, general and administrative expenses		3,219,485
Operating profit		1,928,855
Non-operating income		
Interest income	5,143	
Commission income	17,963	
Outsourcing service income	7,220	
Other	8,360	38,687
Non-operating expenses		
Interest expenses	392	
Loss on investments in investment partnerships	21,603	
Loss on retirement of non-current assets	28,952	
Other	686	51,635
Ordinary profit		1,915,908
Extraordinary income		
Reversal of Allowance for Doubtful Accounts of Affiliates	34,563	34,563
Extraordinary losses		
Loss on valuation of shares of subsidiaries and associates	89,805	
Other	917	90,722
Profit before income taxes		1,859,749
Income taxes - current	611,845	
Income taxes - deferred	70,620	682,466
Profit		1,177,283

Statement of Changes in Equity

(From April 1, 2024 to
March 31, 2025)

(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	444,587	409,087	319,631	728,719	43,190	6,129,857	6,173,047
Changes during period							
Issuance of new shares – exercise of share acquisition rights	847	847		847			
Profit						1,177,283	1,177,283
Acquisition of treasury shares							
Net changes in items other than shareholders' equity							
Total changes during period	847	847	–	847	-	1,177,283	1,177,283
Balance at end of period	445,435	409,935	319,631	729,566	43,190	7,307,140	7,350,331

	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	(75,500)	7,270,854	(36,019)	(36,019)	-	7,234,834
Changes during period						
Issuance of new shares – exercise of share acquisition rights		1,694				1,694
Profit		1,177,283				1,177,283
Acquisition of treasury shares	(99)	(99)				(99)
Net changes in items other than shareholders' equity			(3,227)	(3,227)	329	(2,898)
Total changes during period	(99)	1,178,878	(3,227)	(3,227)	329	1,175,979
Balance at end of period	(75,599)	8,449,732	(39,247)	(39,247)	329	8,410,814

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 4 to 7 years

Tools, furniture and fixtures 3 to 8 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 3,357,142 thousand yen, Software in progress 214,771 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	488,330	thousand yen
Buildings	94,225	thousand yen
Machinery and equipment	94,315	thousand yen
Tools, furniture and fixtures	298,813	thousand yen
Other	975	thousand yen
(2) Monetary receivables from and payables to subsidiaries and affiliates		
Short-term monetary receivables	56,984	thousand yen
Short-term monetary payables	4,686	thousand yen
(3) Total amount of monetary receivables from and monetary payables to Board Directors and Corporate Auditors		
Monetary payables	795	thousand yen
(4) Amounts of reduction entry		
The amounts of reduction entry deducted from the acquisition costs of machinery and vehicles due to government subsidies, etc., are as follows.		
Amounts of reduction entry	-	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	1,500,000	thousand yen
Executed borrowing balance	-	thousand yen
Net amount	1,500,000	thousand yen

4. Notes to Statements of Income

Transactions with subsidiaries and affiliates		
Operating transactions (revenue)	178,791	thousand yen
Operating transactions (expense)	38,898	thousand yen
Non-operating transactions (revenue)	56,717	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	72,395	thousand yen
Provision for bonuses for directors (and other officers)	6,399	thousand yen
Asset retirement obligations	44,158	thousand yen
Accrued enterprise tax	18,783	thousand yen
Shares of subsidiaries and associates	149,714	thousand yen
Accrued expenses	26,501	thousand yen
Excess depreciation	141,727	thousand yen
Allowance for doubtful accounts	17,163	thousand yen
Valuation difference on available-for-sale securities	21,858	thousand yen
Other	51,209	thousand yen

Deferred tax assets, Subtotal

549,911 thousand yen

Valuation allowance

(231,945) thousand yen

Total deferred tax assets

317,966 thousand yen

Deferred tax liabilities

Removal costs corresponding to asset retirement obligations	(34,277)	thousand yen
Reserve for investment loss	(19,061)	thousand yen
Valuation difference on available-for-sale securities	(3,793)	thousand yen

Deferred tax liabilities, Total

(57,132) thousand yen

Deferred tax assets, net

260,833 thousand yen

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	9,558 thousand yen	4,077 thousand yen	5,480 thousand yen
Vehicles	5,382 thousand yen	2,939 thousand yen	2,442 thousand yen
Total	14,940 thousand yen	7,016 thousand yen	7,923 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	2,123 thousand yen
Over 1 year	5,800 thousand yen
Total	7,923 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	2,290 thousand yen
Depreciation expense	2,290 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

Company, etc.

Type	Name of company, etc.	Percentage of voting rights, etc., owned by the Company	Relationship with related parties	Details of transactions	Amount of transaction (1,000 yen)	Account	Balance at end of year (1,000 yen)
Subsidiaries	YURASCORE Corp.	100% directly owned by the Company	Outsourcing of development work Loan of funds	Repayment of loans(Note) Loans(Note)	115,000 20,000	Short-term loans to subsidiaries and affiliates Long-term loans receivable from subsidiaries and associates	120,350

(Note) For loans of funds, the interest rate is reasonably determined in consideration of market interest rates.

10. Notes to per share information

(1) Net assets per share	152.64 yen
(2) Basic earnings per share	21.37 yen

11. Notes to significant subsequent events

Not applicable.

Audit Report on the Consolidated Financial Statements

Independent Auditor's Audit Report

May 27, 2025

To the Board of Directors of OPTiM Corporation

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner
Corporate Executive Partner

Certified Public
Accountant

Youichi Honma

Designated Limited Liability Partner
Corporate Executive Partner

Certified Public
Accountant

Motoki Ishikawa

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, 2024 to March 31, 2025, 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

We have audited in accordance with the auditing standards generally accepted in Japan. Our responsibility under the auditing standards is stated in "Auditor's responsibility in auditing the Consolidated Financial Statements." We are independent of the Company and its consolidated subsidiaries in accordance with the rules of professional ethics in Japan, and we have fulfilled our other ethical responsibilities as auditors. We believe that we have obtained sufficient and appropriate audit evidence that forms the basis for our 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 27, 2025

To the Board of Directors of OPTiM Corporation

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner
Corporate Executive Partner

Certified Public
Accountant

Youichi Honma

Designated Limited Liability Partner
Corporate Executive Partner

Certified Public
Accountant

Motoki Ishikawa

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 25th fiscal year from April 1, 2024 to March 31, 2025, 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

We have audited in accordance with the auditing standards generally accepted in Japan. Our responsibility under the auditing standards is stated in "Auditor's responsibility in auditing the Non-consolidated Financial Statements, etc." We are independent of the Company in accordance with the rules of professional ethics in Japan, and we have fulfilled our other ethical responsibilities as auditors. We believe that we have obtained sufficient and appropriate audit evidence that forms the basis for our 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 25th fiscal year from April 1, 2024 to March 31, 2025, 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 27, 2025

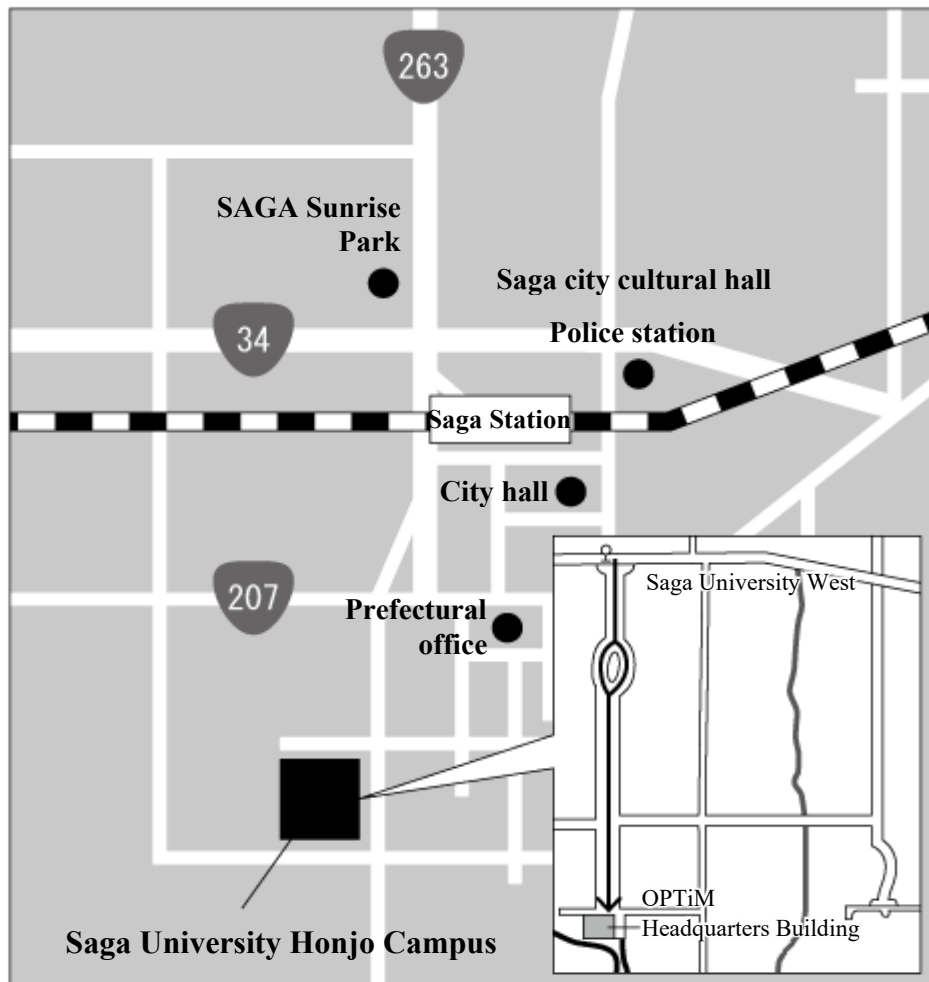
Board of Corporate Auditors of OPTIM Corporation

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

End

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.