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October 30, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)



Company name: eBASE Co.,Ltd.

Listing: Tokyo Stock Exchange

Securities code: 3835

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Scheduled date to file semi-annual securities report: November 13, 2026

Scheduled date to commence dividend payments: December 4, 2026

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

Representative Director and President

Director and Operating officer,CFO

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	2,655	8.9	505	(8.2)	534	(5.9)	346	(10.5)
September 30, 2025	2,437	(3.7)	550	(21.5)	567	(22.7)	386	(20.7)

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 327 million [(17.5) %]
For the six months ended September 30, 2025: ¥ 397 million [(16.4) %]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	7.88	7.88
September 30, 2025	8.61	8.61

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	7,811	7,028	90.0	159.93
March 31, 2026	8,098	7,368	91.0	167.67

Reference: Equity

As of September 30, 2026: ¥ 7,028 million

As of March 31, 2026: ¥ 7,367 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	0.00	-	15.20	15.20
Fiscal year ending March 31, 2027	-	7.60			
Fiscal year ending March 31, 2027 (Forecast)			-	7.60	15.20

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

Note: Breakdown of the second quarter dividend for the fiscal year ending March 31, 2027 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	5,700	8.4	1,340	(6.4)	1,400	(4.6)	935	(8.9)	21.28

Note: Revisions to the financial result forecast most recently announced: Yes

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 companies()

Excluded: - companies()

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	47,164,800 shares
As of March 31, 2026	47,164,800 shares

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

As of September 30, 2026	3,219,761 shares
As of March 31, 2026	3,221,062 shares

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

Six months ended September 30, 2026	43,943,958 shares
Six months ended September 30, 2025	44,903,534 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Semi-annual Consolidated Financial Statements and Primary Notes
Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	4,954,797	4,471,532
Notes and accounts receivable - trade, and contract assets	937,490	761,082
Securities	127,505	38,489
Work in process	1,522	1,930
Other	32,680	32,612
Total current assets	6,053,996	5,305,648
Non-current assets		
Property, plant and equipment	56,617	59,313
Intangible assets		
Goodwill	-	291,729
Other	266,014	434,605
Total intangible assets	266,014	726,334
Investments and other assets		
Investment securities	1,659,087	1,631,902
Other	63,769	89,708
Allowance for doubtful accounts	(875)	(930)
Total investments and other assets	1,721,982	1,720,680
Total non-current assets	2,044,614	2,506,329
Total assets	8,098,611	7,811,978
Liabilities		
Current liabilities		
Accounts payable - trade	66,919	71,785
Income taxes payable	177,165	212,600
Other	453,122	465,680
Total current liabilities	697,207	750,066
Non-current liabilities		
Deferred tax liabilities	33,181	25,875
Other	-	7,899
Total non-current liabilities	33,181	33,774
Total liabilities	730,389	783,841
Net assets		
Shareholders' equity		
Share capital	190,349	190,349
Capital surplus	225,496	225,460
Retained earnings	8,144,309	7,822,438
Treasury shares	(1,324,634)	(1,324,099)
Total shareholders' equity	7,235,520	6,914,148
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	132,416	113,988
Total accumulated other comprehensive income	132,416	113,988
Share acquisition rights	284	-
Total net assets	7,368,221	7,028,137
Total liabilities and net assets	8,098,611	7,811,978

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	2,437,471	2,655,291
Cost of sales	1,243,715	1,402,034
Gross profit	1,193,755	1,253,256
Selling, general and administrative expenses	643,001	747,676
Operating profit	550,753	505,580
Non-operating income		
Interest income	8,080	11,411
Dividend income	1,578	3,712
Gain on investments in investment partnerships	6,956	8,801
Other	1,323	5,871
Total non-operating income	17,938	29,796
Non-operating expenses		
Commission expenses	980	1,002
Other	13	243
Total non-operating expenses	993	1,245
Ordinary profit	567,698	534,131
Profit before income taxes	567,698	534,131
Income taxes	180,995	188,057
Profit	386,702	346,073
Profit attributable to owners of parent	386,702	346,073

Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	386,702	346,073
Other comprehensive income		
Valuation difference on available-for-sale securities	10,527	(18,428)
Total other comprehensive income	10,527	(18,428)
Comprehensive income	397,230	327,645
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	397,230	327,645
Comprehensive income attributable to non-controlling interests	-	-