SecuAvail

August 14, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (For the Fiscal Year Ending March 31, 2027) ［Under Japanese GAAP］

Company name: SecuAvail Inc.
Listing: Tokyo Stock Exchange, Sapporo Securities Exchange
Securities code: 3042
URL: https://www.secuavail.com/
Representative: Masaomi Yoneima, Representative Director and President
Inquiries: Yasuhiro Hayashi, Manager of Business Planning Department
Telephone: +81-6-6136-0026

Scheduled date to commence dividend payments: －
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit(loss)		Ordinary profit(loss)		Profit (Loss) attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	260	(17.5)	(52)	－	(51)	－	(53)	－
June 30, 2025	315	37.8	39	－	39	－	28	－

Note: Comprehensive income For the Three months ended: June 30, 2026: (¥ 50 million) [－%]
For the Three months ended: June 30, 2025: ¥ 30 million [－%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	(6.99)	－
June 30, 2025	3.72	3.72

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	1,505	1,192	79.2
March 31, 2026	1,579	1,281	81.1

Reference: Equity
As of June 30, 2026: ¥1,192 million
As of March 31, 2026: ¥1,281 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	—	5.00	5.00
Fiscal year ending March 31, 2027	—				
Fiscal year ending March 31, 2027 (Forecast)		0.00	—	3.00	3.00

Note: Breakdown of the year-end dividend for the fiscal year ended March 31, 2026:
Ordinary dividend: 3.00 yen; Commemorative dividend: 2.00 yen
Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial forecast for the fiscal year ending March 31, 2027（April 1, 2026- March 31, 2027）

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net profit attributable to owners of the parent		Net profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	1,438	12.4	138	22.4	138	19.9	95	(9.5)	12.45

Note: Any revisions to the most recently disclosed earnings forecast：None

Notes

(1) Significant changes in the scope of consolidation during the period: None
Newly included: － companies
Excluded: － companies

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(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 June 30, 2026	7,690,000 shares
As of March 31, 2026	7,690,000 shares

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

As of June 30, 2026	448 shares
As of March 31, 2026	448 shares

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

Three months ended June 30, 2026	7,689,552 shares
Three months ended June 30, 2025	7,689,552 shares

* Review of the Japanese-language originals of the quarterly consolidated financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters
・Forward-looking statements in this document are based on information currently available to the Company and certain assumptions that are deemed reasonable. These statements are not intended as a guarantee of future performance. Actual results may differ materially due to various factors.
・For the assumptions underlying the earnings forecasts and other related matters, please refer to page 3 of the attached materials, '1. Overview of Operating Results, etc. (3) Explanation of Consolidated Earnings Forecasts and Other Forecasts

○Attachments: Table of Contents

１． Overview of Operating Results, etc

（１） Explanation of Operating Results

In the IT and information security markets in which the Group operates, strengthening the resilience of critical infrastructure has become an urgent priority, driven by the need to address economic security concerns and by recent disruptions in international payment networks.

With respect to the migration of local governments to the Government Cloud, although the deadline has been extended to the end of fiscal 2026, the concentration of systems and workloads on specific service providers has continued, driven by convenience. As a result, major challenges have emerged regarding Japan's digital sovereignty and the integrated management and operational control of the vast volume of communication logs generated through system-to-system connectivity.

The shortage of personnel capable of responding to increasingly sophisticated cloud security requirements has become a serious issue for both public- and private-sector organizations. As a result, demand has been rising for the automation of complex log management and for outsourced support in SOC operations.

To meet these needs, the Group has focused on the launch of its "AI-SOC" series—an offering that integrates 25 years of SOC operational expertise with advanced AI technologies—since the latter half of the previous fiscal year. The series has been highly evaluated for its practical applicability, including favorable evaluations at Interop, one of Japan's largest network and security exhibitions, contributing to increased market awareness and expanded business opportunities.

As a result, operating results for the three months ended June 30, 2026 showed that, although revenue from stock-type services remained at approximately the same level as in the corresponding period of the previous fiscal year, net sales decreased to ¥260,532 thousand (down 17.5% year on year) due to the absence of the large software sales project that had been recorded in the first quarter of the previous fiscal year.

On the profit front, the Group recorded ¥20,020 thousand in upfront costs related to existing software in preparation for future orders. In addition, advertising expenses increased by ¥4,865 thousand and personnel expenses increased by ¥12,789 thousand. As a result, the Group posted an operating loss of ¥52,546 thousand (compared with operating income of ¥39,734 thousand in the same period of the previous fiscal year).

Ordinary loss amounted to ¥51,979 thousand (ordinary income of ¥39,842 thousand in the same period of the previous fiscal year), and loss attributable to owners of parent totaled ¥53,751 thousand (profit attributable to owners of parent of ¥28,624 thousand in the same period of the previous fiscal year).

The upfront expenses recorded for existing software and the increase in advertising expenses during the three months ended June 30, 2026 represent strategic investments aimed at medium-to-long-term business expansion and enhancement of corporate value. These investments are expected to contribute to future revenue growth.

Operating Results by Segment are as follows:

(a) Information Security Business

In the Information Security Business, the Group focused on renewals of stock-type service contracts, the acquisition of new projects, and promotional activities for the "AI-SOC" series. As a result, net sales totaled ¥194,776 thousand (a 23.9% decrease year on year), and the segment recorded a segment loss of ¥22,058 thousand (compared with segment profit of ¥74,952 thousand in the same period of the previous fiscal year).

(b) Human Resource Services Business

In the Human Resource Services Business, orders from client companies continued to progress steadily. As a result, net sales amounted to ¥65,756 thousand (a 10.2% increase year on year), while segment profit totaled ¥7,634 thousand (a 13.3% decrease year on year).

（２） Explanation of Financial Position

(Assets)

Current assets totaled ¥1,352,400 thousand as of June 30, 2026, a decrease of ¥75,261 thousand from the end of the previous fiscal year. This was mainly due to a decrease of ¥114,063 thousand in accounts receivable, partially offset by an increase of ¥42,445 thousand in cash and deposits.

Non-current assets amounted to ¥152,663 thousand, representing an increase of ¥1,256 thousand compared with the end of the previous fiscal year.

As a result, total assets decreased by ¥74,005 thousand from the end of the previous fiscal year, to ¥1,505,063 thousand.

(Liabilities)

Current liabilities totaled ¥294,267 thousand as of June 30, 2026, an increase of ¥14,857 thousand compared with the end of the previous fiscal year.

Non-current liabilities amounted to ¥18,452 thousand, representing an increase of ¥436 thousand from the end of the previous fiscal year.

As a result, total liabilities increased by ¥15,294 thousand from the end of the previous fiscal year, to ¥312,720 thousand.

(Net Assets)

Total net assets amounted to ¥1,192,343 thousand as of June 30, 2026, a decrease of ¥89,299 thousand compared with the end of the previous fiscal year. This was mainly due to a decrease of ¥92,199 thousand in retained earnings.

As a result, the equity ratio was 79.2%, compared with 81.1% at the end of the previous fiscal year.

（３） Explanation of Consolidated Earnings Forecasts and Other Forecasts

The Company has not revised its consolidated earnings forecast for the fiscal year ending March 31, 2027, as announced on May 14, 2026.

（ **Glossary of Terms** ）

Government Cloud： The Government Cloud is a shared cloud infrastructure developed under the leadership of the Digital Agency for use by national and local government entities. By consolidating systems that were previously managed separately by each organization into a unified platform, it enables cost reduction, enhanced security, and the promotion of online administrative procedures.

Cloud Security： Cloud security refers to the comprehensive set of measures designed to protect cloud environments–such as data, applications, and servers accessed via the Internet–from unauthorized access, cyberattacks, and information leakage. A defining characteristic of cloud security is the shared-responsibility model, in which cloud service providers and users jointly assume responsibility for security controls. While cloud services offer the convenience of access from any location or device, they also involve the risk that data stored on the Internet may be accessed by unauthorized parties unless appropriate safeguards are implemented.

SOC (Security Operations Center) : A Security Operations Center (SOC) is a specialized organization or functional unit responsible for the continuous, 24/7 monitoring, early detection, analysis, and response to cyberattacks, information leakage, and other security incidents occurring within a network.

２． Quarterly Consolidated Financial Statements and Notes

（１） Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	1,130,962	1,173,408
Accounts receivable - trade	236,674	122,610
Raw materials and supplies	7,580	4,746
Advance payments to suppliers	26,472	22,569
Prepaid expenses	24,722	28,516
Other	1,248	548
Total current assets	1,427,661	1,352,400
Non-current assets		
Property, plant and equipment		
Buildings and Structures, net	757	666
Tools, furniture and fixtures, net	4,043	3,637
Leased Assets, Net	7,091	6,575
Total property, plant and equipment	11,892	10,879
Investments and other assets		
Investment securities	66,457	71,020
Guarantee deposits	43,612	43,212
Deferred tax assets	23,074	20,641
Other	6,371	6,910
Total investments and other assets	139,514	141,783
Total non-current assets	151,407	152,663
Total assets	1,579,068	1,505,063
Liabilities		
Current liabilities		
Accounts payable - trade	8,193	6,029
Lease liabilities	2,269	2,280
Accounts payable - other	19,669	56,083
Accrued expenses	53,782	54,034
Income taxes payable	26,682	3,747
Accrued consumption taxes	31,143	13,165
Advances received	111,576	135,427
Deposits received	4,897	12,727
Provision for bonuses	20,944	10,771
Other	250	—
Total current liabilities	279,409	294,267
Non-current liabilities		
Lease liabilities	5,525	4,951
Asset retirement obligations	8,024	8,024
Retirement benefit liability	4,465	5,476
Total non-current liabilities	18,016	18,452
Total liabilities	297,425	312,720
Net assets		
Shareholders' equity		
Share capital	627,580	627,580
Capital surplus	323,782	323,782
Retained earnings	325,107	232,907
Treasury shares	(123)	(123)
Total shareholders' equity	1,276,346	1,184,147
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,016	7,916
Total accumulated other comprehensive income	5,016	7,916
Stock acquisition rights	280	280
Total net assets	1,281,643	1,192,343
Total liabilities and net assets	1,579,068	1,505,063

（２） Quarterly Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

（Quarterly Consolidated Statements of Income

For the three months ended June 30, 2025 and June 30, 2026）

(Thousands of yen)

	Three months ended June 30, 2025	**Three months ended June 30, 2026**
Net sales	315,755	260,532
Cost of sales	152,303	171,045
Gross profit	163,451	89,487
Selling, general and administrative expenses	123,717	142,033
Operating profit (loss)	39,734	(52,546)
Non-operating profit		
Interest income	122	169
Dividend income	6	30
Miscellaneous income	6	403
Total non-operating profit	134	604
Non-operating expenses		
Interest expenses	26	37
Miscellaneous losses	0	0
Total non-operating expenses	26	37
Ordinary profit (loss)	39,842	(51,979)
Extraordinary income		
Gain on sale of investment securities	—	708
Total extraordinary income	—	708
Quarterly Profit (loss) before income taxes	39,842	(51,270)
Income taxes - current	5,670	1,380
Income taxes - deferred	5,547	1,099
Total income taxes	11,218	2,480
Profit (loss) for the quarter	28,624	(53,751)
Profit (loss) attributable to owners of parent	28,624	(53,751)

（Quarterly Consolidated Statements of Comprehensive Income

For the three months ended June 30, 2025 and June 30, 2026）

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net profit (Loss)	28,624	(53,751)
Other comprehensive income		
Valuation difference on available-for-sale securities	1,404	2,899
Total other comprehensive income	1,404	2,899
Comprehensive income	30,028	(50,852)
(Details)		
Comprehensive income attributable to owners of parent	30,028	(50,852)
Comprehensive income attributable to non-controlling interests	—	—

（３）Notes to Quarterly Consolidated Financial Statements

（Notes on Segment Information, etc.）

【Segment Information】

I. Three Months Ended June 30, 2025 (April 1, 2025 – June 30, 2025)

１． Information on Net Sales, Profit or Loss by Reportable Segment and Disaggregation of Revenue

(Thousands of yen)

	Reportable segments			Reconciling items	Per quarterly consolidated financial statements
	Information security business	Human resources service business	Total		
Sales					
Revenue from contracts with customers	256,109	59,645	315,755	－	315,755
Other revenue	－	－	－	－	－
Revenues from external customers	256,109	59,645	315,755	－	315,755
Transactions with other segments	－	9,719	9,719	(9,719)	－
Net sales	256,109	69,364	325,474	(9,719)	315,755
Operating profit (loss)	74,952	8,802	83,754	(44,020)	39,734

(Note) 1. The adjustment of segment profit in the amount of ¥(44,020) thousand represents the elimination of inter-segment transactions, and corporate expenses not allocated to reportable segments (mainly selling expenses, general and administrative expenses not attributable to any reportable segments).

2. Segment profit is adjusted with operating profit presented in the quarterly consolidated statement of income.

II. Three Months Ended June 30, 2026 (April 1, 2026 – June 30, 2026)

１． Information on Net Sales, Profit or Loss by Reportable Segment and Disaggregation of Revenue

(Thousands of yen)

	Reportable segments			Reconciling items	Per quarterly consolidated financial statements
	Information security business	Human resources service business	Total		
Sales					
Revenue from contracts with customers	194,776	65,756	260,532	－	260,532
Other revenue	－	－	－	－	－
Revenues from external customers	194,776	65,756	260,532	－	260,532
Transactions with other segments	－	8,252	8,252	(8,252)	－
Net sales	194,776	74,008	268,785	(8,252)	260,532
Operating profit (loss)	(22,058)	7,634	(14,424)	(38,121)	(52,546)

(Note) 1. The adjustment of segment profit in the amount of ¥(38,121) thousand represents the elimination of inter-segment transactions, and corporate expenses not allocated to reportable segments (mainly selling expenses, general and administrative expenses not attributable to any reportable segments).

2. Segment profit is adjusted with operating profit presented in the quarterly consolidated statement of income

（Notes on Significant Changes in Shareholders' Equity）

Not applicable

（Notes on the Assumption of a Going Concern）

Not applicable.

(Notes to Statements of Cash Flows)

The quarterly consolidated statement of cash flows for the quarter cumulative period has not been prepared. Depreciation for the quarter consolidated cumulative period is as follows.

	Previous First Quarter Consolidated Cumulative Period (April 1, 2025 - June 30, 2025)	Current First Quarter Consolidated Cumulative Period (April 1, 2026 - June 30, 2026)
Depreciation	¥516 thousand	¥1,012 thousand