

Note : This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



January 14, 2026

Consolidated Financial Results
for the Third Quarter of the Fiscal Year Ending February 28, 2026
(Nine Months Ended November 30, 2025)

[Japanese GAAP]

Company name: AIT CORPORATION Listing: Tokyo Stock Exchange
Securities code: 9381 URL: <https://www.ait-jp.com/>
Representative: Hidekazu Yagura, President and Representative Director
Contact: Toshiaki Uchida, Director in charge of General Affairs & Planning Dept., Information Technology
System Dep. and Accounting & Finance Dept., General Manager of Accounting & Finance Dept.
Tel: +81-6-6260-3450

Scheduled date of payment of dividend: —
Preparation of supplementary materials for quarterly financial results: None
Holding of quarterly financial results meeting: None

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

1. Consolidated Financial Results for the Third Quarter (March 1, 2025 – November 30, 2025) of the Fiscal Year Ending February 28, 2026

(Percentages represent year-on-year changes)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Nov. 30, 2025	44,150	5.3	3,289	(1.9)	3,720	2.8	2,521	1.4
Nine months ended Nov. 30, 2024	41,918	6.1	3,354	(5.9)	3,619	(3.2)	2,487	0.4

Note: Comprehensive income Nine months ended Nov. 30, 2025: 2,467 million yen (down 5.1%)
Nine months ended Nov. 30, 2024: 2,600 million yen (down 13.6%)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Nov. 30, 2025	107.31	—
Nine months ended Nov. 30, 2024	105.87	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Nov. 30, 2025	26,782	19,925	72.5
As of Feb. 28, 2025	25,538	19,478	74.6

Reference: Equity capital As of Nov. 30, 2025: 19,430 million yen As of Feb. 28, 2025: 19,048 million yen

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Feb. 28, 2025	—	40.00	—	40.00	80.00
Fiscal year ending Feb. 28, 2026	—	45.00	—		
Fiscal year ending Feb. 28, 2026 (forecast)				55.00	100.00

Note: Revision to the most recently announced dividend forecast: Yes

For details regarding the revision of the dividend forecast, please refer to the “Notice of Revision of Dividend Forecasts (Increased Dividend)” announced today (January 14, 2026).

3. Consolidated Forecast for the Fiscal Year Ending February 28, 2026 (March 1, 2025 – February 28, 2026)

(Percentages represent year-on-year changes)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	60,000	7.8	4,300	5.6	4,670	3.0	3,170	4.0	134.93

Note: Revision to the most recently announced forecast of consolidated results: None

*** Notes**

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

Newly added: -

Excluded: -

(2) Application of special accounting methods for presenting quarterly consolidated financial statements: None

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

1) Changes in accounting policies due to revisions in accounting standards, others: Yes

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting-based estimates: None

4) Restatements: None

(4) Number of outstanding shares (common stock)

1) Number of shares outstanding at the end of the period (including treasury shares)

As of Nov. 30, 2025:	23,913,600 shares	As of Feb. 28, 2025:	23,913,600 shares
----------------------	-------------------	----------------------	-------------------

2) Number of treasury shares at the end of the period

As of Nov. 30, 2025:	420,008 shares	As of Feb. 28, 2025:	420,008 shares
----------------------	----------------	----------------------	----------------

3) Average number of shares during the period

Nine months ended Nov. 30, 2025:	23,493,592 shares	Nine months ended Nov. 30, 2024:	23,493,592 shares
----------------------------------	-------------------	----------------------------------	-------------------

Review of the Japanese-language originals of the attached quarterly consolidated financial statements

by certified public accountants or an audit firm: None

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	FY2/25 (As of Feb. 28, 2025)	Third quarter of FY2/26 (As of Nov. 30, 2025)
Assets		
Current assets		
Cash and deposits	14,079	13,160
Notes and accounts receivable - trade	4,473	5,838
Advances paid	1,568	1,884
Other	269	319
Allowance for doubtful accounts	(38)	(48)
Total current assets	20,353	21,154
Non-current assets		
Property, plant and equipment	677	554
Intangible assets		
Goodwill	435	353
Customer relationships	1,052	855
Other	129	159
Total intangible assets	1,617	1,368
Investments and other assets		
Investment securities	2,492	3,277
Other	427	457
Allowance for doubtful accounts	(30)	(29)
Total investments and other assets	2,889	3,705
Total non-current assets	5,184	5,627
Total assets	25,538	26,782
Liabilities		
Current liabilities		
Accounts payable - trade	2,590	3,325
Income taxes payable	633	461
Provision for bonuses	434	350
Provision for bonuses for directors (and other officers)	49	32
Other	701	1,076
Total current liabilities	4,409	5,246
Non-current liabilities		
Deferred tax liabilities	255	226
Retirement benefit liability	712	749
Provision for retirement benefits for directors (and other officers)	205	231
Asset retirement obligations	247	247
Other	228	155
Total non-current liabilities	1,650	1,610
Total liabilities	6,059	6,857

(Millions of yen)

	FY2/25 (As of Feb. 28, 2025)	Third quarter of FY2/26 (As of Nov. 30, 2025)
Net assets		
Shareholders' equity		
Share capital	500	500
Capital surplus	5,045	5,045
Retained earnings	12,366	12,890
Treasury shares	(392)	(392)
Total shareholders' equity	17,519	18,043
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	27	79
Foreign currency translation adjustment	1,459	1,269
Remeasurements of defined benefit plans	42	37
Total accumulated other comprehensive income	1,529	1,387
Non-controlling interests	429	494
Total net assets	19,478	19,925
Total liabilities and net assets	25,538	26,782

(2) Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
(For the Nine-month Period)

(Millions of yen)

	First nine months of FY2/25 (Mar. 1, 2024 – Nov. 30, 2024)	First nine months of FY2/26 (Mar. 1, 2025 – Nov. 30, 2025)
Operating revenue		
Forwarding income	41,827	44,057
Other business income	91	92
Total operating revenue	41,918	44,150
Operating costs		
Forwarding cost	34,003	36,257
Cost of other business	48	52
Total operating costs	34,052	36,310
Gross profit	7,866	7,839
Selling, general and administrative expenses	4,512	4,550
Operating profit	3,354	3,289
Non-operating income		
Interest income	35	78
Dividend income	4	5
Share of profit of entities accounted for using equity method	167	172
Foreign exchange gains	51	147
Other	19	37
Total non-operating income	278	441
Non-operating expenses		
Interest expenses	13	9
Other	0	0
Total non-operating expenses	13	10
Ordinary profit	3,619	3,720
Extraordinary income		
Gain on sale of non-current assets	1	-
Gain on liquidation of subsidiaries and associates	84	-
Total extraordinary income	86	-
Extraordinary losses		
Loss on sale of non-current assets	-	0
Loss on retirement of non-current assets	9	0
Total extraordinary losses	9	0
Profit before income taxes	3,696	3,719
Income taxes - current	1,112	1,122
Income taxes - deferred	9	(44)
Total income taxes	1,122	1,078
Profit	2,574	2,641
Profit attributable to non-controlling interests	87	120
Profit attributable to owners of parent	2,487	2,521

Quarterly Consolidated Statement of Comprehensive Income
(For the Nine-month Period)

(Millions of yen)

	First nine months of FY2/25 (Mar. 1, 2024 – Nov. 30, 2024)	First nine months of FY2/26 (Mar. 1, 2025 – Nov. 30, 2025)
Profit	2,574	2,641
Other comprehensive income		
Valuation difference on available-for-sale securities	(14)	51
Foreign currency translation adjustment	15	(195)
Share of other comprehensive income of entities accounted for using equity method	22	(26)
Remeasurements of defined benefit plans, net of tax	1	(4)
Total other comprehensive income	26	(174)
Comprehensive income	2,600	2,467
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,510	2,378
Comprehensive income attributable to non-controlling interests	90	88