Translation

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July 15, 2026

Consolidated Financial Results for the First Quarter of the Fiscal Year Ending February 28, 2027 (Three Months Ended May 31, 2026)

[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: Toshiya Katsuki, Managing Director in charge of General Affairs & Planning Dept., Information Technology System Dept., Accounting & Finance Dept., and Overseas Business, and General Manager of President’s Office.
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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 First Quarter (March 1, 2026 – May 31, 2026) of the Fiscal Year Ending February 28, 2027

(1) Consolidated results of operations (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	%
Three months ended May 31, 2026	14,933	1.3	1,106	4.3	1,173	(10.0)	789	(9.3)
Three months ended May 31, 2025	14,738	14.4	1,060	(7.2)	1,303	10.0	870	14.3

Note: Comprehensive income Three months ended May 31, 2026: 986 million yen (up 48.9%)
Three months ended May 31, 2025: 662 million yen (down 35.5%)

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended May 31, 2026	33.61	—
Three months ended May 31, 2025	37.07	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of May 31, 2026	28,097	20,552	71.8
As of Feb. 28, 2026	27,596	20,858	74.3

Reference: Equity capital As of May 31, 2026: 20,167 million yen As of Feb. 28, 2026: 20,495 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, 2026	—	45.00	—	55.00	100.00
Fiscal year ending Feb. 28, 2027	—				
Fiscal year ending Feb. 28, 2027 (forecast)		55.00	—	55.00	110.00

Note: Revision to the most recently announced dividend forecast: None

3. Consolidated Forecast for the Fiscal Year Ending February 28, 2027 (March 1, 2026 – February 28, 2027)

(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
First half	30,150	6.7	2,070	2.3	2,250	(6.1)	1,550	(4.8)	65.98
Full year	62,500	7.0	4,530	7.9	4,960	6.0	3,390	6.7	144.29

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: None

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 May 31, 2026:	23,913,600 shares	As of Feb. 28, 2026:	23,913,600 shares

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

As of May 31, 2026:	420,008 shares	As of Feb. 28, 2026:	420,008 shares

3) Average number of shares during the period

Three months ended May 31, 2026:	23,493,592 shares	Three months ended May 31, 2025:	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

Quarterly Consolidated Financial Statements and Notes
(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	FY2/26 (As of Feb. 28, 2026)	First quarter of FY2/27 (As of May 31, 2026)
Assets		
Current assets		
Cash and deposits	14,169	14,193
Electronically recorded monetary claims - operating	124	158
Accounts receivable - trade	4,824	5,036
Advances paid	2,011	2,314
Other	306	300
Allowance for doubtful accounts	(44)	(47)
Total current assets	21,392	21,955
Non-current assets		
Property, plant and equipment	567	553
Intangible assets		
Goodwill	326	299
Customer relationships	789	723
Other	146	137
Total intangible assets	1,262	1,160
Investments and other assets		
Investment securities	3,923	3,984
Other	480	474
Allowance for doubtful accounts	(29)	(29)
Total investments and other assets	4,373	4,428
Total non-current assets	6,204	6,141
Total assets	27,596	28,097
Liabilities		
Current liabilities		
Accounts payable - trade	3,001	3,782
Income taxes payable	761	402
Provision for bonuses	461	489
Provision for bonuses for directors (and other officers)	51	7
Other	858	1,245
Total current liabilities	5,134	5,927
Non-current liabilities		
Deferred tax liabilities	211	212
Retirement benefit liability	752	756
Provision for retirement benefits for directors (and other officers)	239	238
Asset retirement obligations	247	247
Other	153	162
Total non-current liabilities	1,604	1,617
Total liabilities	6,738	7,545

(Millions of yen)

	FY2/26 (As of Feb. 28, 2026)	First quarter of FY2/27 (As of May 31, 2026)
Net assets		
Shareholders' equity		
Share capital	500	500
Capital surplus	5,045	5,045
Retained earnings	13,545	13,042
Treasury shares	(392)	(392)
Total shareholders' equity	18,698	18,195
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	119	118
Foreign currency translation adjustment	1,638	1,816
Remeasurements of defined benefit plans	38	37
Total accumulated other comprehensive income	1,797	1,972
Non-controlling interests	362	384
Total net assets	20,858	20,552
Total liabilities and net assets	27,596	28,097

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

(Millions of yen)

	First three months of FY2/26 (Mar. 1, 2025 – May 31, 2025)	First three months of FY2/27 (Mar. 1, 2026 – May 31, 2026)
Operating revenue		
Forwarding income	14,707	14,901
Other business income	30	31
Total operating revenue	14,738	14,933
Operating costs		
Forwarding cost	12,158	12,223
Cost of other business	17	16
Total operating costs	12,176	12,239
Gross profit	2,561	2,693
Selling, general and administrative expenses	1,500	1,586
Operating profit	1,060	1,106
Non-operating income		
Interest income	17	40
Dividend income	0	0
Share of profit of entities accounted for using equity method	47	37
Foreign exchange gains	175	-
Other	6	4
Total non-operating income	246	82
Non-operating expenses		
Interest expenses	3	2
Foreign exchange losses	-	12
Other	0	0
Total non-operating expenses	3	15
Ordinary profit	1,303	1,173
Extraordinary losses		
Loss on retirement of non-current assets	0	0
Total extraordinary losses	0	0
Profit before income taxes	1,303	1,173
Income taxes - current	384	369
Income taxes - deferred	(15)	(0)
Total income taxes	369	369
Profit	934	803
Profit attributable to non-controlling interests	63	14
Profit attributable to owners of parent	870	789

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

(Millions of yen)

	First three months of FY2/26 (Mar. 1, 2025 – May 31, 2025)	First three months of FY2/27 (Mar. 1, 2026 – May 31, 2026)
Profit	934	803
Other comprehensive income		
Valuation difference on available-for-sale securities	11	(1)
Foreign currency translation adjustment	(247)	158
Share of other comprehensive income of entities accounted for using equity method	(36)	26
Remeasurements of defined benefit plans, net of tax	0	(1)
Total other comprehensive income	(271)	182
Comprehensive income	662	986
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	625	964
Comprehensive income attributable to non-controlling interests	37	21