

Translation

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October 9, 2026

**Consolidated Financial Results
for the Second Quarter of the Fiscal Year Ending February 28, 2027
(Six Months Ended August 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.
Tel: +81-6-6260-3450
Scheduled date of filing of Semi-annual Report: October 14, 2026
Scheduled date of payment of dividend: October 27, 2026
Preparation of supplementary materials for financial results: Yes
Holding of financial results meeting: None

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

1. Consolidated Financial Results for the Second Quarter (March 1, 2026 – August 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	%
Six months ended Aug. 31, 2026	30,517	8.0	2,243	10.9	2,390	(0.3)	1,589	(2.4)
Six months ended Aug. 31, 2025	28,244	8.0	2,023	(4.9)	2,397	2.4	1,628	7.8

Note: Comprehensive income Six months ended Aug. 31, 2026: 1,992 million yen (up 46.4%)
Six months ended Aug. 31, 2025: 1,361 million yen (down 34.8%)

	Net income per share	Diluted net income per share
	Yen	Yen
Six months ended Aug. 31, 2026	67.66	—
Six months ended Aug. 31, 2025	69.34	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Aug. 31, 2026	29,342	21,558	72.1
As of Feb. 28, 2026	27,596	20,858	74.3

Reference: Equity capital As of Aug. 31, 2026: 21,150 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	—	55.00	—	—	—
Fiscal year ending Feb. 28, 2027 (forecast)	—	—	—	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
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 consolidated interim 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 Aug. 31, 2026:	23,913,600 shares	As of Feb. 28, 2026:	23,913,600 shares
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2) Number of treasury shares at the end of the period

As of Aug. 31, 2026:	420,008 shares	As of Feb. 28, 2026:	420,008 shares
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3) Average number of shares during the period

Six months ended Aug. 31, 2026:	23,493,592 shares	Six months ended Aug. 31, 2025:	23,493,592 shares
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The current financial report is not subject to quarterly (semi-annual) review by certified public accountants or auditing firms.

Supplementary information at the interim financial results meeting

Materials supplementary to the interim financial results will be available in Japanese language on AIT's website soon after the release of the first-half (interim) financial results.

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

(Millions of yen)

	FY2/26 (As of Feb. 28, 2026)	Second quarter of FY2/27 (As of Aug. 31, 2026)
Assets		
Current assets		
Cash and deposits	14,169	13,298
Electronically recorded monetary claims - operating	124	143
Accounts receivable - trade	4,824	5,351
Advances paid	2,011	2,962
Other	306	302
Allowance for doubtful accounts	(44)	(54)
Total current assets	21,392	22,004
Non-current assets		
Property, plant and equipment	567	542
Intangible assets		
Goodwill	326	272
Customer relationships	789	658
Other	146	124
Total intangible assets	1,262	1,054
Investments and other assets		
Investment securities	3,923	5,121
Other	480	649
Allowance for doubtful accounts	(29)	(29)
Total investments and other assets	4,373	5,741
Total non-current assets	6,204	7,338
Total assets	27,596	29,342
Liabilities		
Current liabilities		
Accounts payable - trade	3,001	4,282
Income taxes payable	761	792
Provision for bonuses	461	498
Provision for bonuses for directors (and other officers)	51	24
Other	858	619
Total current liabilities	5,134	6,217
Non-current liabilities		
Deferred tax liabilities	211	143
Retirement benefit liability	752	770
Provision for retirement benefits for directors (and other officers)	239	247
Asset retirement obligations	247	248
Other	153	158
Total non-current liabilities	1,604	1,567
Total liabilities	6,738	7,784

(Millions of yen)

	FY2/26 (As of Feb. 28, 2026)	Second quarter of FY2/27 (As of Aug. 31, 2026)
Net assets		
Shareholders' equity		
Share capital	500	500
Capital surplus	5,045	5,045
Retained earnings	13,545	13,842
Treasury shares	(392)	(392)
Total shareholders' equity	18,698	18,995
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	119	129
Foreign currency translation adjustment	1,638	1,989
Remeasurements of defined benefit plans	38	36
Total accumulated other comprehensive income	1,797	2,155
Non-controlling interests	362	407
Total net assets	20,858	21,558
Total liabilities and net assets	27,596	29,342

(2) Consolidated Interim Statements of Income and Comprehensive Income
Consolidated Interim Statement of Income

(Millions of yen)

	First six months of FY2/26 (Mar. 1, 2025 – Aug. 31, 2025)	First six months of FY2/27 (Mar. 1, 2026 – Aug. 31, 2026)
Operating revenue		
Forwarding income	28,182	30,455
Other business income	61	61
Total operating revenue	28,244	30,517
Operating costs		
Forwarding cost	23,178	25,012
Cost of other business	34	32
Total operating costs	23,213	25,045
Gross profit	5,030	5,472
Selling, general and administrative expenses	3,007	3,228
Operating profit	2,023	2,243
Non-operating income		
Interest income	49	92
Dividend income	1	5
Share of profit of entities accounted for using equity method	110	95
Foreign exchange gains	192	-
Other	26	8
Total non-operating income	381	201
Non-operating expenses		
Interest expenses	6	5
Foreign exchange losses	-	49
Other	0	0
Total non-operating expenses	7	55
Ordinary profit	2,397	2,390
Extraordinary losses		
Loss on retirement of non-current assets	0	0
Total extraordinary losses	0	0
Profit before income taxes	2,397	2,390
Income taxes - current	751	1,019
Income taxes - deferred	(71)	(249)
Total income taxes	679	769
Profit	1,717	1,620
Profit attributable to non-controlling interests	88	31
Profit attributable to owners of parent	1,628	1,589

Consolidated Interim Statement of Comprehensive Income

(Millions of yen)

	First six months of FY2/26 (Mar. 1, 2025 – Aug. 31, 2025)	First six months of FY2/27 (Mar. 1, 2026 – Aug. 31, 2026)
Profit	1,717	1,620
Other comprehensive income		
Valuation difference on available-for-sale securities	29	10
Foreign currency translation adjustment	(335)	314
Share of other comprehensive income of entities accounted for using equity method	(47)	49
Remeasurements of defined benefit plans, net of tax	(3)	(2)
Total other comprehensive income	(355)	371
Comprehensive income	1,361	1,992
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,313	1,947
Comprehensive income attributable to non-controlling interests	48	45

(3) Consolidated Interim Statement of Cash Flows

(Millions of yen)

	First six months of FY2/26 (Mar. 1, 2025 – Aug. 31, 2025)	First six months of FY2/27 (Mar. 1, 2026 – Aug. 31, 2026)
Cash flows from operating activities		
Profit before income taxes	2,397	2,390
Depreciation	262	282
Amortization of goodwill	54	54
Increase (decrease) in allowance for doubtful accounts	5	9
Increase (decrease) in provision for bonuses	30	32
Increase (decrease) in provision for bonuses for directors (and other officers)	(30)	(26)
Increase (decrease) in retirement benefit liability	4	15
Increase (decrease) in provision for retirement benefits for directors (and other officers)	17	7
Interest and dividend income	(51)	(98)
Interest expenses	6	5
Share of loss (profit) of entities accounted for using equity method	(110)	(95)
Loss on retirement of non-current assets	0	0
Increase (decrease) in deposits received	84	(37)
Decrease (increase) in trade receivables	(537)	(470)
Decrease (increase) in advances paid	(359)	(950)
Increase (decrease) in trade payables	400	1,224
Other, net	(88)	(58)
Subtotal	2,084	2,284
Interest and dividends received	245	337
Interest paid	(6)	(5)
Income taxes paid	(675)	(990)
Net cash provided by (used in) operating activities	1,647	1,626
Cash flows from investing activities		
Payments into time deposits	(1,266)	(3,364)
Proceeds from withdrawal of time deposits	58	325
Purchase of property, plant and equipment	(15)	(51)
Purchase of intangible assets	(13)	(3)
Purchase of investment securities	(758)	(1,286)
Payments of guarantee deposits	(3)	(4)
Proceeds from refund of guarantee deposits	1	4
Other, net	(2)	2
Net cash provided by (used in) investing activities	(1,999)	(4,377)
Cash flows from financing activities		
Dividends paid	(939)	(1,291)
Payments for acquisition of interests in subsidiaries from non-controlling interests	-	(0)
Other, net	(98)	(97)
Net cash provided by (used in) financing activities	(1,038)	(1,389)
Effect of exchange rate change on cash and cash equivalents	(292)	210
Net increase (decrease) in cash and cash equivalents	(1,682)	(3,931)
Cash and cash equivalents at beginning of period	14,016	13,852
Cash and cash equivalents at end of period	12,333	9,921