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To whom it may concern

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Notice Regarding Earnings Forecasts for the Fiscal Years Ending September 2026 and September 2027

The consolidated earnings forecasts of the Allganize Group (the "Group") for the fiscal year ending September 2026 (October 1, 2025 to September 30, 2026) and the fiscal year ending September 2027 (October 1, 2026 to September 30, 2027) are as follows.

[Consolidated]

(Millions of yen, %)

Fiscal period	FY ending Sep. 2027 (Forecast)			FY ending Sep. 2026 (Forecast)			FY ending Sep. 2026 Q1-Q3 cumulative (Actual)		FY ended Sep. 2025 (Actual)	
	Amount	% of net sales	YoY change	Amount	% of net sales	YoY change	Amount	% of net sales	Amount	% of net sales
Net sales	3,195	100.0	58.3	2,018	100.0	51.0	1,398	100.0	1,336	100.0
Operating profit (loss)	1,049	32.8	206.8	341	16.9	–	237	17.0	(206)	–
Ordinary profit (loss)	1,128	35.3	102.5	557	27.6	–	482	34.5	(5)	–
Profit attributable to owners of parent	925	29.0	106.4	448	22.2	4,686.6	405	29.0	9	0.7
Basic earnings (loss) per share	¥48.65			¥43.87			¥24.53		¥(35.13)	
Dividend per share	–			–			–		–	

Figures in parentheses indicate losses.

(Notes)

1. Basic earnings (loss) per share for the fiscal year ended September 2025 (actual) and the first three quarters of the fiscal year ending September 2026 (actual) are calculated based on the average number of shares outstanding during the period.
2. Basic earnings per share for the fiscal year ending September 2026 (forecast) is calculated based on the expected average number of shares outstanding during the period. Basic earnings per share for the fiscal year ending September 2027 (forecast) is calculated based on the expected average number of shares outstanding during the period, including the number of shares scheduled to be offered in the public offering (658,100 shares), and does not take into account the capital increase through third-party allotment related to the secondary offering by way of over-allotment (up to 541,900 shares).
3. Pursuant to a resolution of the Board of Directors on June 19, 2026, the Company acquired all of its Class A Preferred Shares, Class A-2 Preferred Shares and Class B Preferred Shares as treasury shares on July 7, 2026 under

the call provisions set forth in its Articles of Incorporation, and in exchange delivered one share of common stock for each such preferred share to the holders thereof. All of the preferred shares so acquired were cancelled on the same date pursuant to Article 178 of the Companies Act.

[Assumptions Underlying the Consolidated Earnings Forecasts for the Fiscal Years Ending September 2026 and September 2027]

1. Outlook for the Group

Guided by its vision of “automating and optimizing every business workflow with AI,” the Group is a global AI company operating primarily in Japan, the United States and Korea. With the aim of transforming corporate productivity, the Group provides enterprise AI solutions that leverage proprietary generative AI technology and advanced natural language processing, together with consulting on their implementation at client companies. The Group’s defining feature is its ability to provide these services in both SaaS (cloud) and on-premises forms at the same time, enabling customers with strict security requirements for whom cloud use is difficult, such as financial institutions and government agencies, to use equivalent functionality without taking confidential data outside their organizations. Companies in a wide range of industries, including banking, insurance, manufacturing, retail and IT services, use the Group’s platform, and the Group contributes to the advancement of business processes across many sectors.

According to Grand View Research, Inc.’s “Enterprise Generative AI Market (Global/Japan/Korea/US),” the global enterprise generative AI market is expected to grow rapidly from US\$2.9 billion in 2024 to US\$19.8 billion in 2030, expanding at a compound annual growth rate (CAGR) exceeding 38.4% over the 2025–2030 forecast period. Similar growth trajectories are expected in Japan, the United States and Korea, where the Group is based, with the enterprise generative AI markets in these countries expected to reach US\$1.38 billion (CAGR of 40.9% for 2025–2030), US\$6.33 billion (CAGR of 38.1% for the same period) and US\$0.37 billion (CAGR of 38.8% for the same period), respectively, indicating high growth potential.

To secure higher growth and profitability, the Group regards net sales, the number of contracted companies, ARPA (Average Revenue Per Account) and operating profit as key performance indicators.

The main growth drivers and the main constraints and challenges for future growth are considered to be as follows. As the market is highly competitive, the Group believes that continuous technology development and differentiation strategies are essential to address them.

- Main growth drivers: productivity gains and automation; innovation and the creation of new revenue streams; technological advances (LLMs, NLP, etc.); improved accessibility (cloud, no-code/low-code)
- Main constraints and challenges: high costs and the difficulty of demonstrating ROI; shortage of specialist talent and skill gaps; data security, privacy and ethical concerns; integration with existing systems and scalability; accuracy and reliability (hallucinations, etc.); the importance of “trust” in adoption

In this environment, the Group has a technology foundation centered on a no-code AI agent building capability, the ability to select and switch among multiple LLMs including its proprietary large language model (LLM) “Alpha v2,” and Agentic RAG (agentic retrieval-augmented generation) technology, and regards its ability to provide these in both SaaS and on-premises forms at the same time as its greatest strength. In particular, the Group believes that its ability to provide equivalent functionality in on-premises environments to financial institutions, government agencies and others for whom cloud use is difficult is a competitive advantage not offered by other companies.

In terms of business development since the fiscal year ended September 2025, the number of companies using the Group’s core service “Alli LLM App Market” has grown to 239 in Japan and overseas (as of the

end of March 2026). In April 2026, the Group launched "Alli Coworker," an enterprise vibe-coding platform that automatically generates business applications and AI agents from natural-language chat instructions alone, and as of the end of June 2026 had deployed it to a cumulative total of 19 paying customers in Japan, the United States and Korea. The Group is also expanding its business domain by strengthening existing products and through partnerships, including the launch of "Alli Finance LLM," a solution specialized for the financial sector, and the joint provision of an on-premises generative AI platform through an alliance with a major Japanese system integrator. As a result, the number of contracted companies increased from 223 at the end of the fiscal year ended September 2025 to 240 at the end of the third quarter of the fiscal year ending September 2026, and ARPA increased from ¥5.4 million to ¥6.8 million over the same period.

Based on these circumstances, for the fiscal year ending September 2026 the Group forecasts net sales of ¥2,018 million (up 51.0% year on year), operating profit of ¥341 million (compared with an operating loss of ¥206 million in the previous fiscal year), ordinary profit of ¥557 million (compared with an ordinary loss of ¥5 million in the previous fiscal year) and profit attributable to owners of parent of ¥448 million (up 4,686.6% year on year).

For the fiscal year ending September 2027, the Group forecasts net sales of ¥3,195 million (up 58.3% year on year), operating profit of ¥1,049 million (up 206.8%), ordinary profit of ¥1,128 million (up 102.5%) and profit attributable to owners of parent of ¥925 million (up 106.4%).

These earnings forecasts were resolved at the meeting of the Board of Directors held in August 2026, based on results through the third quarter of the fiscal year ending September 2026.

2. Assumptions Underlying the Earnings Forecasts

The Group's earnings forecasts have been prepared by aggregating the earnings forecasts prepared by its subsidiaries headquartered in Japan, Korea and the United States, where the Group operates. The assumptions underlying the forecasts of each subsidiary are the same.

The forecasts assume exchange rates of ¥160/US\$ and ¥0.11/KRW for the fiscal year ending September 2026, and ¥155/US\$ and ¥0.11/KRW for the fiscal year ending September 2027.

(1) Net sales

Revenue from services in the AI Solutions business consists of recurring (stock) revenue and non-recurring (flow) revenue. Recurring revenue is planned based on existing customers' actual net sales in prior years, taking into account actual churn rates in prior years, and stable continued use is expected. For on-premises offerings, the Company is obligated under its service contracts with customers to provide maintenance and licenses over the contract term, and recognizes revenue from maintenance and related services over the contract term.

For new customers, expected net sales are calculated by multiplying the proposed amounts of pipeline (deal) opportunities managed by the Company that have progressed beyond a certain phase by a "probability of closing (%)" for each deal stage. Probabilities of closing are set based on actual closing rates in prior years for each stage, with deals classified into stages such as "Confirmed" (contract executed), "Order confirmed" (contract execution in progress), "In approval workflow" (contract not yet executed, but the customer is proceeding with internal approval), "Decision-maker agreement" (informal approval obtained from the customer's decision-maker) and "Quotation submitted" (proposal submitted to the customer, but the likelihood of an order is not yet high). For net sales not yet registered as pipeline opportunities but expected to be newly acquired through future sales activities, expected net sales are calculated by classifying them into SaaS and on-premises product categories, estimating the expected

number of contracts and expected unit price based on deal acquisition results in the most recent quarter, and multiplying the two.

As described above, the Group's net sales forecast is built up from recurring revenue (continued use by existing customers) and flow revenue (new contracts and large on-premises projects) across both SaaS and on-premises offerings. SaaS services centered on "Alli LLM App Market" generate stable recurring revenue through monthly billing or fixed-term, fixed-fee contracts, while on-premises services generate both flow revenue from large deployment contracts with financial institutions and public-sector organizations and recurring revenue from maintenance and licenses over the contract term. "Alli Coworker," launched in April 2026, is positioned as a starting point for cross-selling to existing "Alli LLM App Market" customers and is reflected in the build-up of new contracts.

As a result, the Group forecasts net sales of ¥2,018 million for the fiscal year ending September 2026 (up 51.0% year on year) and ¥3,195 million for the fiscal year ending September 2027 (up 58.3% year on year).

(2) Cost of sales and gross profit

Cost of sales consists mainly of personnel expenses (costs related to engineers and customer success staff), system expenses such as cloud servers, and depreciation of internally developed software assets, and is planned by expense item taking into account recent trends and actual results. Cost of sales is expected to increase mainly in line with the growth in net sales to ¥2,018 million for the fiscal year ending September 2026 (up 51.0% year on year) and ¥3,195 million for the fiscal year ending September 2027 (up 58.3% year on year).

Specifically, personnel expenses are planned for increased hiring of engineers and customer success staff to support sales growth, based on prior-year hiring results and utilization. System expenses such as cloud servers are calculated taking into account increases in the number of customers and the volume of data processed. Depreciation of internally developed software assets began to be recorded in the fiscal year ending September 2026 as a portion of the development costs for "Alli Coworker" and other products is capitalized, and is expected to increase through the fiscal year ending September 2027 as amortization of those assets progresses.

As a result, the Group forecasts cost of sales of ¥777 million for the fiscal year ending September 2026 (up 68.1% year on year) and ¥1,178 million for the fiscal year ending September 2027 (up 51.6% year on year), and gross profit of ¥1,240 million for the fiscal year ending September 2026 (up 41.9% year on year) and ¥2,016 million for the fiscal year ending September 2027 (up 62.5% year on year).

(3) Selling, general and administrative expenses and operating profit

Selling, general and administrative expenses consist mainly of personnel expenses for the sales and administrative departments, research and development expenses and other expenses, and are planned by expense item taking into account recent trends and actual results. The main expense assumptions are as follows.

- Personnel expenses: Estimated by aggregating expected amounts based on increased hiring of sales staff in the Business Development Division to expand the business and of administrative personnel to strengthen the management structure, together with pay raise rates based on prior-year results.
- Research and development expenses: Development resources are calculated based on the staffing plan, and costs for developing new products and adding features to the Group's products are recorded. Certain development activities, including "Alli Coworker," that meet the requirements for capitalization

are recorded as software assets, and the amount recorded as research and development expenses will vary depending on the progress of such capitalization.

- Other expenses: Calculated based on prior-year results.

As a result, the Group forecasts selling, general and administrative expenses of ¥898 million for the fiscal year ending September 2026 (down 16.9% year on year) and ¥967 million for the fiscal year ending September 2027 (up 7.6% year on year), and operating profit of ¥341 million for the fiscal year ending September 2026 (compared with an operating loss of ¥206 million in the previous fiscal year) and ¥1,049 million for the fiscal year ending September 2027 (up 206.8% year on year).

(4) Non-operating income and expenses and ordinary profit

Non-operating income is expected to consist mainly of interest income on bank deposits held, and non-operating expenses mainly of interest expenses on lease obligations for offices. As stated in the assumptions, these earnings forecasts assume constant exchange rates, using assumed rates of ¥160/US\$ and ¥0.11/KRW for the fiscal year ending September 2026 and ¥155/US\$ and ¥0.11/KRW for the fiscal year ending September 2027. For both fiscal years, the forecasts do not incorporate gains or losses from exchange rate fluctuations that are difficult to predict, such as the foreign exchange gain recorded in the fiscal year ended September 2025. If actual exchange rates in each period deviate from the assumed rates above, non-operating income and expenses for that period may be affected. The Company currently estimates that if the actual exchange rate at the end of September 2026 deviates from the assumed rate of ¥160/US\$, the impact on non-operating income and expenses from the quarterly translation of US dollar-denominated bank deposits would be approximately ¥13 million per ¥1.

As a result, the Group forecasts net non-operating income of ¥215 million for the fiscal year ending September 2026 (up 7.1% year on year) and ¥79 million for the fiscal year ending September 2027 (down 63.3% year on year), and ordinary profit of ¥557 million for the fiscal year ending September 2026 (compared with an ordinary loss of ¥5 million in the previous fiscal year) and ¥1,128 million for the fiscal year ending September 2027 (up 102.5% year on year).

(5) Extraordinary income and losses and profit attributable to owners of parent

No extraordinary income or losses are expected for the fiscal years ending September 2026 and September 2027.

As a result, the Group forecasts profit attributable to owners of parent of ¥448 million for the fiscal year ending September 2026 (up 4,686.6% year on year) and ¥925 million for the fiscal year ending September 2027 (up 106.4% year on year).

[Note Regarding Earnings Forecasts]

The Group's earnings forecasts in this document are based on judgments and assumptions made using information available at the time of preparation of this document, and actual results may differ due to various factors.

End

Disclaimer: This document is a press release intended for the public announcement of the Group's earnings forecasts and has not been prepared for the purpose of soliciting investment or any similar act, whether in or outside Japan. When making an investment decision, investors are requested to read the "Prospectus for the Issuance of New Shares and Secondary Offering of Shares" (and any amendments thereto) prepared by the Company and to make their own judgment. The prospectus (and any amendments thereto) may be obtained from the underwriting securities companies.

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