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## Summary of Financial Statements for the First Two Quarters of Fiscal 2026 (Under Japanese GAAP)

May 12, 2026

Company name: FinTech Global Incorporated  
 Listing: Tokyo Stock Exchange  
 Securities code: 8789  
 URL: <https://www.fgi.co.jp/en/>  
 Representative: Nobumitsu Tamai, President and Chief Executive Officer  
 Inquiries: Takashi Senda, Executive Vice President, Senior Executive Officer  
 Telephone: +81-3-6456-4600  
 Scheduled date of submission of interim report: May 14, 2026  
 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: No

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

### 1. Consolidated financial results for the first two quarters of fiscal 2026 (from October 1, 2025 to March 31, 2026)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

|                                   | Revenues        |      | Operating income |      | Ordinary profit |      | Profit attributable to owners of parent |       |
|-----------------------------------|-----------------|------|------------------|------|-----------------|------|---|-------|
|                                   | Millions of yen | %    | Millions of yen  | %    | Millions of yen | %    | Millions of yen                         | %     |
| First two quarters of fiscal 2026 | 8,011           | 17.9 | 2,553            | 45.1 | 2,358           | 37.8 | 3,192                                   | 147.3 |
| First two quarters of fiscal 2025 | 6,797           | 3.7  | 1,759            | 6.9  | 1,711           | 7.8  | 1,291                                   | (0.1) |

Note: Comprehensive income For the first two quarters of fiscal 2026: ¥3,444 million [166.4%]  
 For the first two quarters of fiscal 2025: ¥1,292 million [(9.2)%]

|                                   | Basic earnings per share | Diluted earnings per share |
|-----------------------------------|--------------------------|----------------------------|
|                                   | Yen                      | Yen                        |
| First two quarters of fiscal 2026 | 16.61                    | 16.49                      |
| First two quarters of fiscal 2025 | 6.60                     | 6.56                       |

## (2) Consolidated financial position

|                         | Total assets    | Net assets      | Equity-to-asset ratio |
|-------------------------|-----------------|-----------------|-----------------------|
|                         | Millions of yen | Millions of yen | %                     |
| As of March 31, 2026    | 26,962          | 14,567          | 50.6                  |
| As of September 30,2025 | 26,994          | 12,042          | 40.3                  |

Reference: Equity

As of March 31,2026: ¥13,644 million

As of September 30,2025: ¥10,869 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 2025               | —                          | 0.00               | —                 | 3.00            | 3.00  |
| Fiscal 2026               | —                          | 0.00               |                   |                 |       |
| Fiscal 2026<br>(Forecast) |                            |                    | —                 | 5.00            | 5.00  |

Note: Revisions to the forecast of cash dividends most recently announced: None

## 3. Consolidated financial forecasts for fiscal 2026 (October 1, 2025 – September 30, 2026)

(Percentages indicate year-on-year changes.)

|             | Revenues        |     | Operating income |      | Ordinary profit |      | Profit attributable to owners of the parent |       | EPS   |
|-------------|-----------------|-----|------------------|------|-----------------|------|---|-------|-------|
|             | Millions of yen | %   | Millions of yen  | %    | Millions of yen | %    | Millions of yen                             | %     | Yen   |
| Fiscal 2026 | 15,500          | 7.4 | 4,200            | 23.3 | 4,000           | 23.4 | 4,600                                       | 116.8 | 23.92 |

Notes:

1. Change from the latest consolidated financial forecasts: Yes

**\* Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

(Number of newly consolidated subsidiaries) One (Company name) FinTech Global Trust Co., Ltd.

(Number of newly excluded subsidiaries) Three

(Company name) Moomin Monogatari Ltd.

Hanno Local Resource Utilization LLC

Metsa Series 2 Investment Limited Liability Partnership

(2) Adoption of accounting treatment specific to the preparation of 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 March 31, 2026     | 201,321,700 shares |
| As of September 30, 2025 | 201,321,700 shares |

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

|                          |                  |
|--------------------------|------------------|
| As of March 31, 2026     | 8,790,653 shares |
| As of September 30, 2025 | 9,026,320 shares |

(iii) Average number of shares outstanding during the period

(cumulative from the beginning of the fiscal year)

|                                   |                    |
|-----------------------------------|--------------------|
| First two quarters of fiscal 2026 | 192,146,977 shares |
| First two quarters of fiscal 2025 | 195,629,740 shares |

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

\* Proper use of earnings forecasts, and other special matters

(Caution regarding forward-looking statements)

The forward-looking statements included in this summary of financial statements are based on the assumptions, forecasts, and plans of FinTech Global Incorporated (hereafter, "FGI" and "the Company") as of the date on which this document is made public. The Company's actual results may differ substantially from such statements due to various risks and uncertainties.

(Method of obtaining supplementary results materials)

Supplementary materials on financial results are available for viewing on the FGI website as of May 12, 2026.

## 2. Consolidated Financial Statements and Important Notes

### (1) Consolidated Balance Sheets

(Unit: Thousands of yen)

|  | As of September 30,2025 | As of March 31, 2026 |
|--|-------------------------|----------------------|
| <b>Assets</b>  |                         |                      |
| Current assets   |                         |                      |
| Cash and time deposits                                     | 6,632,789               | 8,450,827            |
| Notes and accounts receivable - trade, and contract assets | 1,532,846               | 2,346,442            |
| Operational investment securities                          | 830,199                 | 2,696,963            |
| Loans receivable, trade                                    | 569,765                 | 411,865              |
| Real estate for sale                                       | 4,102,649               | 4,419,268            |
| Other  | 2,041,829               | 1,206,562            |
| Allowance for doubtful accounts                            | (112,220)               | (319,799)            |
| Total current assets                                       | 15,597,859              | 19,212,130           |
| Non-current assets   |                         |                      |
| Property, plant and equipment                              |                         |                      |
| Assets for lease   | 3,295,574               | 3,295,574            |
| Accumulated depreciation                                   | (51,067)                | (131,408)            |
| Assets for lease, net                                      | 3,244,507               | 3,164,166            |
| Other  | 5,784,770               | 2,066,434            |
| Total property, plant and equipment                        | 9,029,277               | 5,230,601            |
| Intangible fixed assets                                    |                         |                      |
| Goodwill   | 60,005                  | 87,823               |
| Other  | 75,319                  | 101,988              |
| Total intangible fixed assets                              | 135,324                 | 189,812              |
| Investments and other assets                               |                         |                      |
| Investment in securities                                   | 1,173,976               | 1,424,170            |
| Deferred tax assets  | 137,492                 | 76,328               |
| Other  | 954,641                 | 847,688              |
| Allowance for doubtful accounts                            | (34,443)                | (17,950)             |
| Total investments and other assets                         | 2,231,667               | 2,330,236            |
| Total non-current assets                                   | 11,396,270              | 7,750,649            |
| <b>Total assets</b>  | <b>26,994,129</b>       | <b>26,962,780</b>    |

(Unit: Thousands of yen)

|   | As of September 30, 2025 | As of March 31, 2026 |
|---|--------------------------|----------------------|
| <b>Liabilities</b>                                    |                          |                      |
| Current liabilities                                   |                          |                      |
| Accounts payable - trade                              | 330,693                  | 509,907              |
| Short-term loans payable                              | 3,414,679                | 3,301,195            |
| Current portion of bonds payable                      | 100,000                  | 196,000              |
| Current portion of long-term loans payable            | 5,960,439                | 928,964              |
| Income taxes payable                                  | 205,333                  | 248,169              |
| Lease obligations                                     | 30,052                   | 70,651               |
| Accrued employee bonuses                              | 382,987                  | 264,863              |
| Other   | 1,816,022                | 1,333,813            |
| <b>Total current liabilities</b>                      | <b>12,240,207</b>        | <b>6,853,565</b>     |
| Non-current liabilities                               |                          |                      |
| Bonds payable   | 100,000                  | 254,000              |
| Long-term loans payable                               | 2,068,376                | 4,415,854            |
| Lease obligations                                     | 28,445                   | 294,531              |
| Deferred tax liabilities                              | 17,218                   | 29,188               |
| Retirement benefit liability                          | 203,126                  | 206,660              |
| Other   | 294,580                  | 341,678              |
| <b>Total non-current liabilities</b>                  | <b>2,711,747</b>         | <b>5,541,913</b>     |
| <b>Total liabilities</b>                              | <b>14,951,955</b>        | <b>12,395,478</b>    |
| <b>Net assets</b>                                     |                          |                      |
| Shareholders' equity                                  |                          |                      |
| Common stock  | 5,373,336                | 5,373,336            |
| Capital surplus                                       | 969,796                  | 993,488              |
| Retained earnings                                     | 5,301,178                | 7,870,273            |
| Treasury stock  | (906,942)                | (886,970)            |
| <b>Total shareholders' equity</b>                     | <b>10,737,368</b>        | <b>13,350,128</b>    |
| Accumulated other comprehensive income                |                          |                      |
| Valuation difference on available-for-sale securities | 5,149                    | 116,899              |
| Foreign currency translation adjustment               | 127,200                  | 177,720              |
| <b>Total accumulated other comprehensive income</b>   | <b>132,349</b>           | <b>294,619</b>       |
| Share acquisition rights                              | 98,259                   | 102,861              |
| Non-controlling interests                             | 1,074,196                | 819,692              |
| <b>Total net assets</b>                               | <b>12,042,174</b>        | <b>14,567,301</b>    |
| <b>Total liabilities and net assets</b>               | <b>26,994,129</b>        | <b>26,962,780</b>    |

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

|   | (Unit: Thousands of yen)  |   |
|---|---|---|
|   | First Two Quarters<br>of Fiscal 2025<br>(From October 1, 2024<br>to March 31, 2025) | First Two Quarters<br>of Fiscal 2026<br>(From October 1, 2025<br>to March 31, 2026) |
| Revenues  | 6,797,033   | 8,011,122   |
| Cost of revenues  | 2,502,500   | 2,404,420   |
| Gross profit  | 4,294,532   | 5,606,702   |
| Selling, general and administrative expenses                  | 2,534,568   | 3,053,592   |
| Operating income  | 1,759,964   | 2,553,110   |
| Non-operating income  |   |   |
| Interest income   | 14,494  | 14,710  |
| Dividend income   | 4,175   | 5,919   |
| Foreign exchange gains  | 9,704   | —   |
| Share of profit of entities accounted for using equity method | 13,789  | 22,426  |
| Other   | 15,022  | 6,631   |
| Total non-operating income                                    | 57,185  | 49,688  |
| Non-operating expenses  |   |   |
| Interest expenses   | 65,820  | 142,289   |
| Interest expenses on bonds                                    | —   | 1,150   |
| Foreign exchange losses                                       | —   | 27,285  |
| Commission expenses   | 38,597  | 66,093  |
| Other   | 936   | 7,947   |
| Total non-operating expenses                                  | 105,354   | 244,767   |
| Ordinary profit   | 1,711,796   | 2,358,031   |
| Extraordinary income  |   |   |
| Gain on sale of non-current assets                            | —   | 1,556,309   |
| Gain on reversal of share acquisition rights                  | 8,162   | —   |
| Total extraordinary income                                    | 8,162   | 1,556,309   |
| Extraordinary losses  |   |   |
| Loss on sale of shares of subsidiaries and associates         | —   | 263,327   |
| Provision of allowance for doubtful accounts                  | —   | 200,556   |
| Total extraordinary losses                                    | —   | 463,884   |
| Profit before income taxes                                    | 1,719,958   | 3,450,456   |
| Income taxes - current  | 261,080   | 226,507   |
| Income taxes - deferred                                       | 33,067  | 18,244  |
| Total income taxes  | 294,147   | 244,751   |
| Profit  | 1,425,810   | 3,205,704   |
| Profit attributable to non-controlling interests              | 134,672   | 13,324  |
| Profit attributable to owners of parent                       | 1,291,137   | 3,192,380   |

## Consolidated Statement of Comprehensive Income

|  | (Unit: Thousands of yen)  |   |
|--|---|---|
|  | First Two Quarters<br>of Fiscal 2025<br>(From October 1, 2024<br>to March 31, 2025) | First Two Quarters<br>of Fiscal 2026<br>(From October 1, 2025<br>to March 31, 2026) |
| Profit   | 1,425,810   | 3,205,704   |
| Other comprehensive income   |   |   |
| Valuation difference on available-for-sale securities                                | (70,848)  | 141,964   |
| Foreign currency translation adjustment  | (62,898)  | 96,352  |
| Share of other comprehensive income of entities accounted<br>for using equity method | 918   | 131   |
| Total other comprehensive income   | (132,829)   | 238,448   |
| Comprehensive income   | 1,292,981   | 3,444,153   |
| Comprehensive income attributable to   |   |   |
| owners of the parent   | 1,190,990   | 3,354,650   |
| non-controlling interests  | 101,990   | 89,502  |

### (3) Consolidated Statements of Cash Flows

(Unit: Thousands of yen)

|   | First Two Quarters<br>of Fiscal 2025<br>(From October 1, 2024<br>to March 31, 2025) | First Two Quarters<br>of Fiscal 2026<br>(From October 1, 2025<br>to March 31, 2026) |
|---|---|---|
| <b>Cash flows from operating activities</b>   |   |   |
| Profit before income taxes  | 1,719,958   | 3,450,456   |
| Depreciation  | 224,246   | 282,870   |
| Amortization of goodwill  | 12,834  | 13,873  |
| Increase (decrease) in allowance for doubtful accounts                                    | 6,279   | 205,804   |
| Increase (decrease) in provision for bonuses  | (19,407)  | (103,039)   |
| Increase (decrease) in retirement benefit liability                                       | 21,310  | 3,533   |
| Interest and dividend income  | (18,669)  | (20,630)  |
| Interest expenses   | 65,820  | 143,439   |
| Share of loss (profit) of entities accounted for using equity method                      | (13,789)  | (22,426)  |
| Loss (gain) on sale of property, plant and equipment                                      | —   | (1,556,309)   |
| Loss (gain) on sale of shares of subsidiaries and associates                              | —   | 263,327   |
| Decrease (increase) in trade receivables  | (878,902)   | (642,996)   |
| Decrease (increase) in operational investment securities                                  | (722,525)   | (1,827,550)   |
| Decrease (increase) in loans receivable, trade  | 96,900  | 157,900   |
| Decrease (increase) in inventories  | (165,709)   | (281,041)   |
| Decrease (increase) in accounts receivable - other  | —   | 367,187   |
| Increase (decrease) in trade payables   | 90,768  | 216,362   |
| Purchase of assets for lease  | (853,453)   | (478,269)   |
| Other, net  | (202,641)   | 513,485   |
| Subtotal  | (636,980)   | 685,977   |
| Interest and dividends received   | 15,225  | 18,415  |
| Interest paid   | (66,686)  | (147,718)   |
| Income taxes refund (paid)  | (92,860)  | 183,284   |
| Net cash provided by (used in) operating activities                                       | (781,302)   | 739,958   |
| <b>Cash flows from investing activities</b>   |   |   |
| Purchase of investment securities   | (502,465)   | (56,026)  |
| Purchase of non-current assets  | (125,499)   | (829,830)   |
| Payments into time deposits   | (75,029)  | (20,095)  |
| Proceeds from withdrawal of time deposits   | —   | 20,000  |
| Decrease (increase) in short-term loans receivable  | (400,000)   | —   |
| Purchase of shares of subsidiaries resulting in change in scope of consolidation          | —   | (45,770)  |
| Payments for sale of shares of subsidiaries resulting in change in scope of consolidation | —   | (398,841)   |
| Other, net  | 21,114  | (3,954)   |
| Net cash provided by (used in) investing activities                                       | (1,081,880)   | (1,334,518)   |

(Unit: Thousands of yen)

|   | First Two Quarters<br>of Fiscal 2025<br>(From October 1, 2024<br>to March 31, 2025) | First Two Quarters<br>of Fiscal 2026<br>(From October 1, 2025<br>to March 31, 2026) |
|---|---|---|
| <b>Cash flows from financing activities</b>                 |   |   |
| Net increase (decrease) in short-term loans payable         | 2,451,599   | (113,483)   |
| Proceeds from long-term loans payable                       | 412,000   | 3,638,507   |
| Repayments of long-term loans payable                       | (281,824)   | (681,145)   |
| Proceeds from issuance of bonds                             | —   | 300,000   |
| Redemption of bonds   | —   | (50,000)  |
| Dividends paid  | (273,276)   | (540,806)   |
| Purchase of treasury stock                                  | (299,994)   | (48,205)  |
| Dividends paid to non-controlling interests                 | (252,319)   | (147,967)   |
| Repayments of lease obligations                             | (17,650)  | (24,145)  |
| Other, net  | (8,008)   | 1,183   |
| Net cash provided by (used in) financing activities         | 1,730,525   | 2,333,936   |
| Effect of exchange rate change on cash and cash equivalents | (52,889)  | 78,565  |
| Net increase (decrease) in cash and cash equivalents        | (185,546)   | 1,817,942   |
| Cash and cash equivalents at beginning of period            | 5,674,906   | 6,442,667   |
| Cash and cash equivalents at end of period                  | 5,489,359   | 8,260,610   |

#### **(4) Notes to Consolidated Financial Statements**

(Assumption of Going Concern)

Not applicable.

(Significant Change in Shareholders' Equity)

For the six months ended March 31, 2025(From October 1, 2024 to March 31, 2025)

(Disposal of treasury shares)

FGI has disposed 759,900 shares as restricted stock compensation on January 24, 2025. As a result, the amount of "Capital surplus" has increased by ¥26,512 thousand and the amount of "Treasury shares" has decreased by ¥62,395 thousand for the first two quarters of fiscal 2025.

(Repurchase of treasury shares)

FGI has completed the repurchase of 2,350,400 shares in accordance with the Board of Directors' resolution on February 12, 2025. As a result, the amount of "Treasury shares" has increased by ¥299,994 thousand for the first two quarters of fiscal 2025.

As a result of these transactions, including Change in ownership interest of parent due to transactions with non-controlling interests, "Capital surplus" and "Treasury shares" amounted to ¥970,600 thousand and ¥683,825 thousand respectively at the end of the first two quarters of fiscal 2025.

For the six months ended March 31, 2026(From October 1, 2025 to March 31, 2026)

(Disposal of treasury shares)

FGI has disposed 647,700 shares as restricted stock compensation on January 22, 2026. As a result, the amount of "Capital surplus" has increased by ¥24,030 thousand and the amount of "Treasury shares" has decreased by ¥65,352 thousand for the first two quarters of fiscal 2026.

In addition, during the first two quarters of fiscal 2026, FGI has disposed of 28,000 shares due to the exercise of stock acquisition rights. As a result, the amount of "Capital surplus" has decreased by ¥218 thousand and the amount of "Treasury shares" has decreased by ¥2,118 thousand for the first two quarters of fiscal 2026.

As a result of these transactions, including Repurchase of treasury shares and Change in ownership interest of parent due to transactions with non-controlling interests, "Capital surplus" and "Treasury shares" amounted to ¥993,488 thousand and ¥886,970 thousand respectively at the end of the first two quarters of fiscal 2026.

(Changes in Accounting Policies Due to Revisions of Accounting Standards)

Not applicable.

(Segment Information)

I. Six months ended March 31, 2025 (October 1, 2024 to March 31, 2025)

**1. Information about the amount of revenues, profits or losses pursuant to each reporting segment**

(Thousands of yen)

|   | Reporting Segments    |                                     |                               |                           |           | Adjustment<br>(Note1) | Consolidated<br>(Note2) |
|---|-----------------------|-------------------------------------|-------------------------------|---------------------------|-----------|-----------------------|-------------------------|
|   | Investment<br>Banking | Investment<br>Banking<br>- Aircraft | Public<br>Support<br>Services | Entertainment<br>Services | Total     |                       |                         |
| Revenues                                  |                       |                                     |                               |                           |           |                       |                         |
| Revenues to<br>third party                | 3,766,326             | 1,494,654                           | 232,283                       | 1,303,769                 | 6,797,033 | —                     | 6,797,033               |
| Intersegment<br>revenues and<br>transfers | 50,802                | 250                                 | 16,800                        | 164,214                   | 232,066   | (232,066)             | —                       |
| Total                                     | 3,817,128             | 1,494,904                           | 249,083                       | 1,467,983                 | 7,029,099 | (232,066)             | 6,797,033               |
| Segment<br>income<br>(loss)               | 2,110,899             | 147,722                             | (18,763)                      | 97,940                    | 2,337,798 | (577,833)             | 1,759,964               |

Notes:

1. Adjustment of segment income (loss), at ¥ (577,833) thousand, includes elimination of transactions among segments of ¥110,421 thousand and corporate expenses of ¥ (688,254) thousand, which are not allocatable to reporting segments. Corporate expenses are mainly general and administrative expenses, which do not belong to any reporting segments.
2. Segment income (loss) is reconciled with operating income in the consolidated statements.

II. Six months ended March 31, 2026 (October 1, 2025 to March 31, 2026)

**1. Information about the amount of revenues, profits or losses pursuant to each reporting segment**

(Thousands of yen)

|   | Reporting Segments    |                                     |                               |                           |           | Adjustment<br>(Note1) | Consolidated<br>(Note2) |
|---|-----------------------|-------------------------------------|-------------------------------|---------------------------|-----------|-----------------------|-------------------------|
|   | Investment<br>Banking | Investment<br>Banking<br>- Aircraft | Public<br>Support<br>Services | Entertainment<br>Services | Total     |                       |                         |
| Revenues                                  |                       |                                     |                               |                           |           |                       |                         |
| Revenues to<br>third party                | 4,828,808             | 1,384,902                           | 305,914                       | 1,491,498                 | 8,011,122 | —                     | 8,011,122               |
| Intersegment<br>revenues and<br>transfers | 74,503                | —                                   | 10,200                        | 234,171                   | 318,875   | (318,875)             | —                       |
| Total                                     | 4,903,312             | 1,384,902                           | 316,114                       | 1,725,669                 | 8,329,998 | (318,875)             | 8,011,122               |
| Segment<br>income<br>(loss)               | 3,372,638             | 48,620                              | (192,793)                     | 58,356                    | 3,286,821 | (733,711)             | 2,553,110               |

Notes:

1. Adjustment of segment income (loss), at ¥ (733,711) thousand, includes elimination of transactions among segments of ¥137,969 thousand and corporate expenses of ¥ (871,681) thousand, which are not allocatable to reporting segments. Corporate expenses are mainly general and administrative expenses, which do not belong to any reporting segments.
2. Segment income (loss) is reconciled with operating income in the consolidated statements.

**2. Information about assets to each reporting segment**

During the first two quarters of fiscal 2026, FGI transferred the shares of its consolidated subsidiary Moomin Monogatari Ltd. As a result, Moomin Monogatari Ltd. and its subsidiaries, Hanno Local Resource Utilization LLC and Metsa Series 2 Investment Limited Liability Partnership, have been excluded from the scope of consolidation. Accordingly, the amount of assets in the "Entertainment Services" reportable segment decreased by ¥5,220,851 thousand compared with the end of the previous fiscal year.

### 3. Changes in reporting segments

Effective from the first quarter of fiscal 2026, FGI reports its business activities under four reporting segments — Investment Banking, Investment Banking – Aircraft, Public Support Services and Entertainment Services, instead of the three reporting segments — Investment Banking Business, Public Management Consulting Business and Entertainment Service Business — used previously.

#### (1) New: Investment Banking – Aircraft

In the two years since FGI launched the business model for the aircraft leasing business, the business increased in importance not only quantitatively but also qualitatively within the Investment Banking Business. Previously, operations were integrated, emphasizing synergies with the Investment Banking Business. However, from the first quarter of fiscal 2026, FGI enhanced its governance structure to include a decision-making system based on independent budgeting and performance management. In addition, aircraft leasing revenues, such as gain on aircraft sales, differ from investment income from other investment banking business, resulting in large discrepancies in indicators, such as cost rates.

Given these factors, the aviation business, including aircraft leasing, was split off from the Investment Banking Business and established separately as Investment Banking – Aircraft to more clearly reflect the division of management and enhance transparency of consolidated financial statements.

#### (2) Certain operations brought together and restructured under Public Support Services

The Public Management Consulting Business was seeing requests from local public entities increasingly shift from a focus on consulting services to operational outsourcing. In addition, going forward, FGI will be more committed to renewable energy facility development and management services, previously an internal division of the Investment Banking Business, that support power projects involving local governments. In light of these factors, FGI brought together public management consulting and renewable energy facility development and management services and restructured activities under Public Support Services.

#### (3) Segments renamed

FGI simplified segment names, changing Investment Banking Business to Investment Banking, and Entertainment Services Business to Entertainment Services.

Note, segment information for the first two quarters of fiscal 2025 has been restated to conform to the new segment breakdown.

#### (Subsequent Events)

##### (Significant Guarantees)

FGI has provided a debt guarantee for loans of 13,000 million yen from financial institutions to B Holdings LLC, which is not a consolidated subsidiary of the Company. The guarantee period is from May 1, 2026, until B Holdings LLC repays the debt in full.