Note) This is an English translation of the summarized Consolidated Financial Report prepared for the readers' convenience. Should there be any inconsistency between the translation and the original Japanese text, the latter shall prevail.

[Summary]Consolidated Financial Report for the First Quarter of Fiscal Year Ending March 31, 2027 [IFRS]

August 5, 2026

BIPROGY Inc.

Stock Listing:	Tokyo Stock Exchange, Prime Market
Stock Code:	8056
URL:	https://www.biprogy.com/e/
Representative:	Noboru Saito, Representative Director, President & CEO
Contact:	Yoshihiro Shibata, Manager, Corporate Communications (TEL +81-3-5546-4111)
Scheduled Starting Date for Dividend Payment:	–
Earnings Supplementary Explanatory Documents:	yes
Earnings Results Briefing:	yes (for institutional investors and analysts)

(Amounts are rounded down to the nearest million yen.)

1. Consolidated Financial Results for FY2027 Q1(from April 1, 2026 to June 30, 2026)

(1) Consolidated Results of Operations

(Percentage below represents increase (decrease) from previous year)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Comprehensive income	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
FY2027 Q1	91,464	(5.6)	6,817	(20.4)	6,651	(22.0)	4,484	(23.1)	4,769	(24.0)
FY2026 Q1	96,844	9.6	8,569	30.3	8,523	19.5	5,827	19.1	6,276	14.5

(Note) Adjusted operating profit FY2027 Q1 : 6,688 Million Yen (-14.7%) FY2026 Q1 : 7,841 Million Yen (23.9%)

Adjusted operating profit is the result obtained after deducting cost of sales and selling, general and administrative expenses from revenue.

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
FY2027 Q1	46.42	46.35
FY2026 Q1	59.42	59.30

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
	Millions of Yen	Millions of Yen	Millions of Yen	%
FY2027 Q1	363,866	178,677	176,857	48.6
FY2026	380,669	181,059	178,988	47.0

2. Dividends

	Dividends Per Share				
	End of Q1	End of Q2	End of Q3	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY2026	—	60.00	—	70.00	130.00
FY2027	—				
FY2027 (Forecast)		70.00	—	70.00	140.00

(Note) Revisions to the latest forecast of dividends: No

3. Consolidated Earnings Forecast for FY2027(from April 1, 2026 to March 31, 2027)

(Percentage below represents increase (decrease) from previous year)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen
FY2027	470,000	8.4	48,400	13.6	48,000	9.5	32,200	3.2	333.41

(Note1) Revisions to the latest forecast of consolidated earnings: No

(Note2) Adjusted operating profit (Full Year) 48,400 Million Yen (11.1%)

* Notes

(1) Significant changes in the scope of consolidation during the period : No

(2) Changes in accounting policies and accounting estimates

1. Changes in accounting policies required by IFRS : No
2. Changes in accounting policies due to other reasons : No
3. Changes in accounting estimates : No

(3) Number of shares outstanding (common stock)

(shares)

1. Total number of issued shares at the end of the period (including treasury shares)	FY2027 Q1	98,959,624	FY2026	98,959,624
2. Number of treasury shares at the end of the period	FY2027 Q1	2,350,995	FY2026	2,382,882
3. Average number of shares outstanding (during the period)	FY2027 Q1	96,591,336	FY2026 Q1	98,075,415

* Review of the Japanese-language originals of the attached Condensed Quarterly Financial Statements by certified public accountants or an audit firm : No

* Comments regarding appropriate usage of earnings forecast, and other special notes

The forward-looking statements such as earnings forecasts contained in this document are based on the information currently available to the Company and certain assumptions which are regarded as legitimate. The Company makes no warranty as to the achievability of what is described in the statements. Actual results may differ from these forecasts due to various factors.

2. Condensed Quarterly Consolidated Financial Statements

(1) Condensed Quarterly Consolidated Statements of Financial Position

(Millions of Yen)

	FY2026 (As of March 31, 2026)	FY2027 Q1 (As of June 30, 2026)
Assets		
Current assets		
Cash and cash equivalents	47,043	47,037
Trade and other receivables	88,595	58,589
Contract assets	8,587	10,501
Inventories	12,112	18,009
Other financial assets	1,342	1,276
Other current assets	20,407	26,577
Total current assets	**178,089**	**161,991**
Non-current assets		
Property, plant and equipment	16,789	16,297
Right-of-use assets	23,721	22,223
Goodwill	48,378	48,399
Intangible assets	39,186	39,245
Investments accounted for using equity method	6,714	6,866
Other financial assets	38,839	40,084
Deferred tax assets	13,603	13,934
Retirement benefit asset	3,267	3,291
Other non-current assets	12,079	11,532
Total non-current assets	**202,580**	**201,875**
Total assets	**380,669**	**363,866**

(Millions of Yen)

	FY2026 (As of March 31, 2026)	FY2027 Q1 (As of June 30, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	38,413	27,866
Contract liabilities	35,775	47,350
Borrowings	40,525	39,175
Lease liabilities	7,719	7,604
Other financial liabilities	3,090	5,268
Income taxes payable	4,374	2,164
Provisions	837	879
Other current liabilities	30,330	18,058
Total current liabilities	**161,065**	**148,367**
Non-current liabilities		
Borrowings	10,200	10,200
Lease liabilities	17,204	15,973
Other financial liabilities	776	574
Retirement benefit liability	6,656	6,356
Provisions	3,178	3,188
Deferred tax liabilities	528	527
Total non-current liabilities	**38,544**	**36,821**
Total liabilities	**199,610**	**185,188**
Equity		
Share capital	5,483	5,483
Capital surplus	13,338	13,157
Treasury shares	(8,689)	(8,611)
Other components of equity	4,451	4,671
Retained earnings	164,405	162,156
Total equity attributable to owners of parent	**178,988**	**176,857**
Non-controlling interests	**2,070**	**1,820**
Total equity	**181,059**	**178,677**
Total liabilities and equity	**380,669**	**363,866**

(2) Condensed Quarterly Condolidated Statements of Profit or Loss and Comprehensive Income

(Condensed Quarterly Consolidated Statements of Profit or Loss)

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Revenue	**96,844**	**91,464**
Cost of sales	**73,056**	**67,073**
Gross profit	**23,788**	**24,390**
Selling, general and administrative expenses	**15,947**	**17,702**
Share of profit (loss) of investments accounted for using equity method	**780**	**163**
Other income	**24**	**36**
Other expenses	**77**	**71**
Operating profit	**8,569**	**6,817**
Finance income	**264**	**257**
Finance costs	**310**	**424**
Profit before tax	**8,523**	**6,651**
Income tax expense	**2,684**	**2,148**
Profit	**5,838**	**4,502**
Profit attributable to		
Owners of parent	5,827	4,484
Non-controlling interests	10	18
Profit	5,838	4,502
Earnings per share		
Basic earnings per share (Yen)	59.42	46.42
Diluted earnings per share (Yen)	59.30	46.35

(Condensed Quarterly Consolidated Statements of Comprehensive Income)

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Profit	**5,838**	**4,502**
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	732	166
Total of items that will not be reclassified to profit or loss	732	166
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(191)	109
Share of other comprehensive income of investments accounted for using equity method	(102)	(9)
Total of items that may be reclassified to profit or loss	(294)	100
Other comprehensive income, net of tax	437	266
Comprehensive income	**6,276**	**4,769**
Comprehensive income attributable to		
Owners of parent	6,284	4,742
Non-controlling interests	(7)	27
Comprehensive income	6,276	4,769

(3) Condensed Quarterly Consolidated Statements of Changes in Equity

FY2026 Q1 (Three months ended June 30, 2025)

(Millions of Yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Share acquisition rights	Share of other comprehensive income of investments accounted for using equity method
As of April 1, 2025	**5,483**	**13,972**	**(5,247)**	**2,199**	**345**	**209**
Profit						
Other comprehensive income				732		(102)
Comprehensive income	－	－	－	**732**	－	**(102)**
Dividends of surplus						
Purchase of treasury shares			(1,941)			
Disposal of treasury shares		(7)	11		(4)	
Share-based payment transactions		(53)	71			
Obtaining of control of subsidiaries						
Changes in ownership interest in subsidiaries		(527)				
Transfer from retained earnings to capital surplus		7				
Transfer from other components of equity to retained earnings				(1)		
Total transactions with owners	－	**(581)**	**(1,858)**	**(1)**	**(4)**	－
As of June 30, 2025	**5,483**	**13,391**	**(7,105)**	**2,930**	**340**	**106**

	Equity attributable to owners of parent					
	Other components of equity					
	Exchange differences on translation of foreign operations	Total	Retained earnings	Total	Non-controlling interests	Total equity
As of April 1, 2025	**980**	**3,734**	**151,107**	**169,050**	**2,247**	**171,297**
Profit			5,827	5,827	10	5,838
Other comprehensive income	(173)	456		456	(18)	437
Comprehensive income	**(173)**	**456**	**5,827**	**6,284**	**(7)**	**6,276**
Dividends of surplus			(5,897)	(5,897)	(148)	(6,045)
Purchase of treasury shares				(1,941)		(1,941)
Disposal of treasury shares		(4)		0		0
Share-based payment transactions				17		17
Obtaining of control of subsidiaries					8	8
Changes in ownership interest in subsidiaries				(527)	(155)	(683)
Transfer from retained earnings to capital surplus			(7)			－
Transfer from other components of equity to retained earnings		(1)	1			－
Total transactions with owners	－	**(6)**	**(5,902)**	**(8,348)**	**(294)**	**(8,643)**
As of June 30, 2025	**806**	**4,184**	**151,032**	**166,986**	**1,944**	**168,930**

FY2027 Q1 (Three months ended June 30, 2026)

(Millions of Yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Share acquisition rights	Share of other comprehensive income of investments accounted for using equity method
As of April 1, 2026	**5,483**	**13,338**	**(8,689)**	**2,650**	**295**	**274**
Profit						
Other comprehensive income				166		(9)
Comprehensive income	**—**	**—**	**—**	**166**	**—**	**(9)**
Dividends of surplus						
Purchase of treasury shares			(0)			
Disposal of treasury shares		(3)	5		(2)	
Share-based payment transactions		(180)	72			
Transfer from retained earnings to capital surplus		3				
Transfer from other components of equity to retained earnings				(35)		
Total transactions with owners	**—**	**(180)**	**77**	**(35)**	**(2)**	**—**
As of June 30, 2026	**5,483**	**13,157**	**(8,611)**	**2,781**	**292**	**265**

	Equity attributable to owners of parent					
	Other components of equity					
	Exchange differences on translation of foreign operations	Total	Retained earnings	Total	Non-controlling interests	Total equity
As of April 1, 2026	**1,231**	**4,451**	**164,405**	**178,988**	**2,070**	**181,059**
Profit			4,484	4,484	18	4,502
Other comprehensive income	101	258		258	8	266
Comprehensive income	**101**	**258**	**4,484**	**4,742**	**27**	**4,769**
Dividends of surplus			(6,765)	(6,765)	(277)	(7,043)
Purchase of treasury shares				(0)		(0)
Disposal of treasury shares		(2)		0		0
Share-based payment transactions				(108)		(108)
Transfer from retained earnings to capital surplus			(3)			—
Transfer from other components of equity to retained earnings		(35)	35			—
Total transactions with owners	**—**	**(38)**	**(6,733)**	**(6,873)**	**(277)**	**(7,151)**
As of June 30, 2026	**1,332**	**4,671**	**162,156**	**176,857**	**1,820**	**178,677**

(4) Condensed Quarterly Consolidated Statements of Cash Flows

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Cash flows from operating activities		
Profit before tax	8,523	6,651
Depreciation and amortization	4,506	4,688
Impairment losses	20	3
Interest and dividend income	(264)	△257
Interest expenses	97	233
Share of loss (profit) of investments accounted for using equity method	(780)	△163
Decrease (increase) in trade and other receivables	27,461	30,018
Decrease (increase) in contract assets	(786)	△1,911
Decrease (increase) in inventories	1,907	△5,896
Increase (decrease) in trade and other payables	(4,142)	△10,558
Increase (decrease) in contract liabilities	6,597	11,565
Increase or decrease in retirement benefit asset or liability	(310)	△323
Other	(12,833)	△15,669
Subtotal	**29,996**	**18,378**
Interest and dividends received	266	256
Interest paid	(82)	(179)
Income taxes paid	(8,478)	(3,938)
Net cash provided by (used in) operating activities	**21,702**	**14,516**
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,010)	(394)
Proceeds from sale of property, plant and equipment	3	—
Purchase of intangible assets	(3,759)	(2,120)
Purchase of investment securities	(226)	(2,011)
Proceeds from sale of investment securities	—	102
Proceeds from sale of investments accounted for using equity method	12	—
Other	24	328
Net cash provided by (used in) investing activities	**(4,956)**	**(4,095)**

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(2,100)	(1,350)
Repayments of lease liabilities	(2,310)	(2,158)
Purchase of treasury shares	(1,941)	(0)
Payments for acquisition of interests in subsidiaries from non-controlling interests	(683)	－
Dividends paid	(5,835)	(6,698)
Dividends paid to non-controlling interests	(148)	(277)
Other	304	－
Net cash provided by (used in) financing activities	**(12,714)**	**(10,485)**
Effect of exchange rate changes on cash and cash equivalents	**(88)**	**59**
Net increase (decrease) in cash and cash equivalents	**3,942**	**(5)**
Cash and cash equivalents at beginning of period	**64,801**	**47,043**
Cash and cash equivalents at end of period	**68,743**	**47,037**