TOBILA SYSTEMS

FY2026 3Q (November 1, 2025 – July 31, 2026)

Results of Operations

September 10, 2026

Tobila Systems Inc.

(Tokyo Stock Exchange Standard Market, Securities code: 4441)

Contents

TOBILA SYSTEMS

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1. 3Q FY2026 Highlights

3Q FY2026 Results Highlights (Cumulative)

Net sales

¥ 2,636 million

127.1% YoY

- Growth in the Solution Business drove an increase in company-wide net sales, reaching a record high.
- Both the number of units sold in the TobilaPhone Biz series and the number of billing IDs for TobilaPhone Cloud reached record highs on a quarterly basis.

Security Business

Mobile phone services: ¥ 1,240 million — 98.7% YoY

Landline phone services: ¥ 256 million — 156.8% YoY

Solution Business

TobilaPhone Biz: ¥ 793 million — 170.6% YoY

TobilaPhone Cloud: ¥ 346 million — 201.8% YoY

Operating profit

¥ 755 million

99.4% YoY

- Lower YoY profit is planned for this fiscal year to advance growth investments to strengthen recruitment and the business foundation under the Medium-term Management Plan 2028.
- Profit exceeded initial projections, supported by increased net sales, while growth investments continued.
- Due to recruitment, development, and expenses related to the Nagoya Head Office relocation planned for 4Q, results are expected to be largely in line with projections.

Company-wide

Topics: Conclusion of a Capital and Business Alliance Agreement with Prodelight Co., Ltd.

- We strengthened sales channels, implementation support, and product integration in the cloud PBX field to accelerate sales of TobilaPhone Cloud, a key initiative under the Medium-term Management Plan 2028.
- We aim to expand the scope of offerings in the cloud PBX market by mutually leveraging both companies' customer bases, sales channels, and development capabilities.

TOBILA SYSTEMS | pro.delight

Details of the capital alliance

- Acquisition of 100,000 common shares of Prodelight (ratio of voting rights held: 5.948%)
- Date of Board of Directors resolution: July 14, 2026; Date of share acquisition: July 17, 2026

Details of the business alliance

- Collaboration aimed at expanding sales and market share of cloud PBX services
- Discussions and consideration regarding service and functionality enhancements and product integration
- Other collaborative initiatives agreed upon by the two parties, including initiatives that contribute to enhancing the corporate value of both companies

*1: [Notice Regarding the Capital and Business Alliance with Prodelight Co., Ltd.] (The Company's timely disclosure dated July 14, 2026)

Company-wide

Topics: Revision to Dividend Forecast (Decision to Pay a Commemorative Dividend for the 20th Anniversary of Establishment)

- Under the Medium-term Management Plan 2028, the policy is to target a dividend payout ratio of 35%, while setting a lower limit on dividends of ¥20 per share.
- Performance through 3Q exceeded the initial plan in both net sales and profit, while investments under the Medium-term Management Plan 2028 have been steadily implemented.
- After securing the funds required for growth investments, we will use our available financial capacity for shareholder returns and pay a commemorative dividend of ¥20 per share to mark the 20th anniversary of our establishment*.

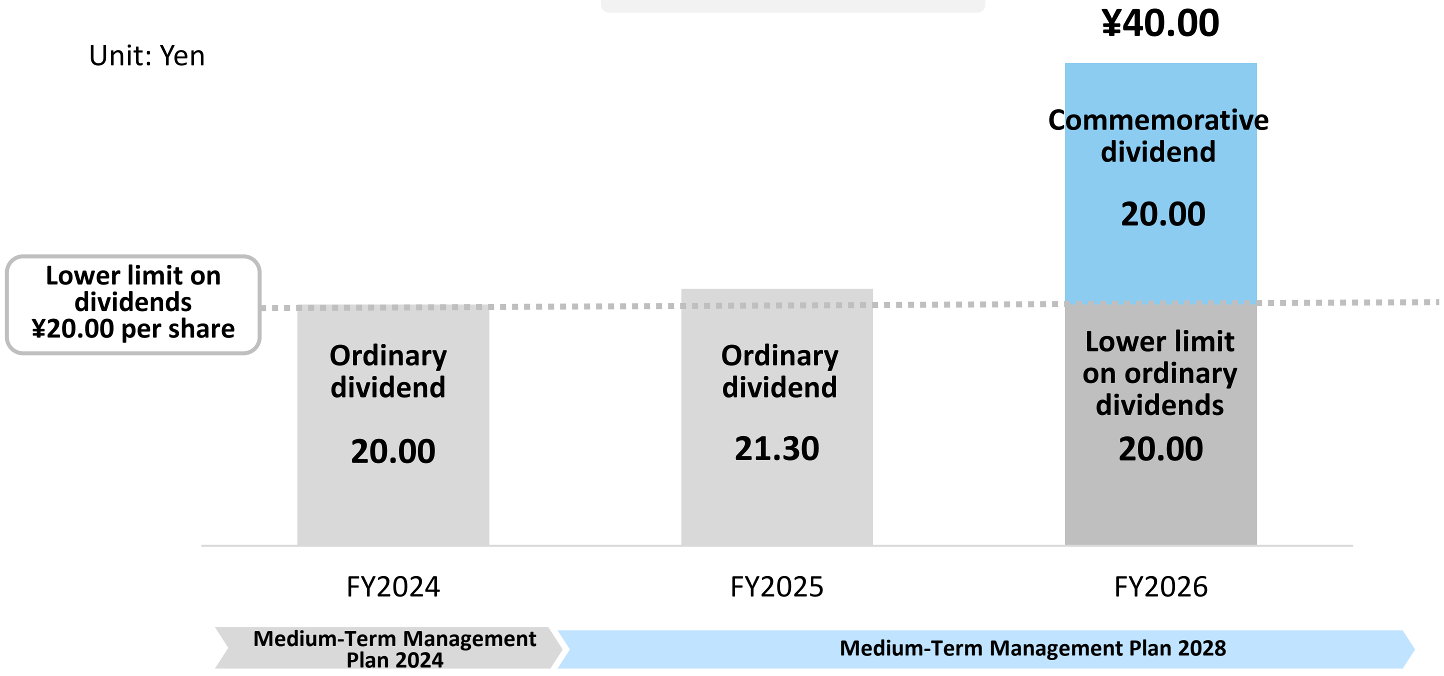
FY2026 Dividend Forecast

Dividend per share
¥20

▼

Dividend per share
¥40
(Ordinary dividend: ¥20; commemorative dividend: ¥20)

Dividend Per Share



*: The date of establishment is December 1, 2006.

Company-wide

Topics: Completion of Office Relocation

- Toward the expansion and growth of personnel, a key initiative under the Medium-term Management Plan 2028, we completed the relocation of the Nagoya Head Office following the relocation of the Tokyo Office.
- The relocation is intended to improve the working environment in anticipation of an increase in personnel associated with business expansion, and the relocation-related expenses have already been incorporated into the full-year earnings forecast.

Tokyo Office

Nagoya Office

*1: [Notice Regarding Relocation of Head Office and Tokyo Office] (The Company's timely disclosure dated September 10, 2025)
*2: [(Update on Disclosed Matter) Notice Regarding Determination of the Head Office Relocation Date] (The Company's timely disclosure dated August 19, 2026)

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2. 3Q FY2026 Financial Results

3Q FY2026 Financial Summary (Cumulative)

- Through 3Q, net sales increased, driven by growth in the Solution Business, reaching a record high.
- Driven by the growth in net sales, profit at each stage also progressed ahead of initial projections, with progress rates exceeding initial projections.

Unit: Millions of yen	Results through 3Q FY2026	**Results through 3Q FY2026**	YoY	Full-year earnings forecast	Progress rate
Net sales	2,074	**2,636**	127.1%	3,366	78.3%
EBITDA*	891	**892**	100.1%	1,003	88.9%
Operating profit	759	**755**	99.4%	785	96.2%
Ordinary profit	763	**771**	101.0%	796	96.9%
Profit	516	**516**	100.1%	531	97.3%

*: EBITDA= Operating profit + Depreciation + Goodwill amortization

3Q FY2026 Net Sales by Segment (Cumulative)

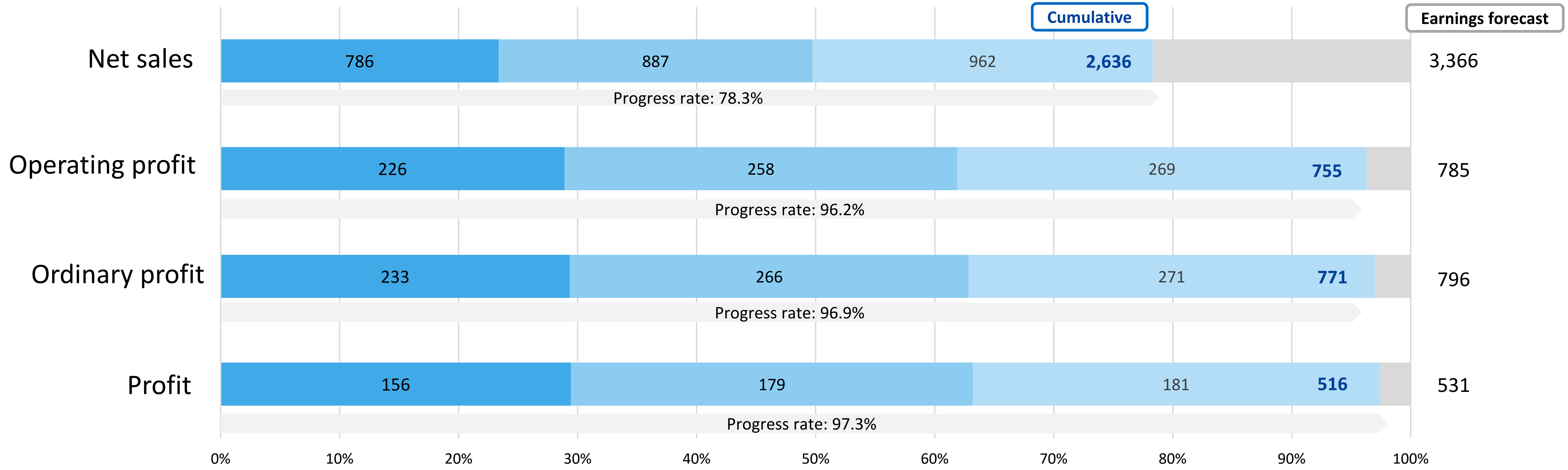
- [Security Business] Sales for mobile phone services were slightly below the same period of the previous fiscal year due to delays in development projects and lower 280blocker sales. Meanwhile, for landline phone services, the number of contracts continued to increase following standardization of fraudulent call blocking service, resulting in higher net sales for the Security Business overall.
- [Solution Business] Both TobilaPhone Biz and TobilaPhone Cloud expanded, supported by a strengthened sales structure and expanded sales channels. Cumulative 3Q net sales have already exceeded the full-year results of the previous fiscal year.

Unit: Millions of yen	Results through 3Q FY2025	Results through 3Q FY2026	YoY	Full-year earnings forecast	Progress rate
Security Business	1,438	**1,497**	104.1%	1,968	76.1%
Mobile phone services	1,256	**1,240**	98.7%	1,745	71.0%
Landline phone services	163	**256**	156.8%	221	115.6%
Other	0	**0**	3.2%	0	79.7%
Solution Business	636	**1,139**	179.0%	1,397	81.5%
TobilaPhone Biz	464	**793**	170.6%	948	83.6%
TobilaPhone Cloud	171	**346**	201.8%	448	77.1%

3Q vs. FY2026 Forecast

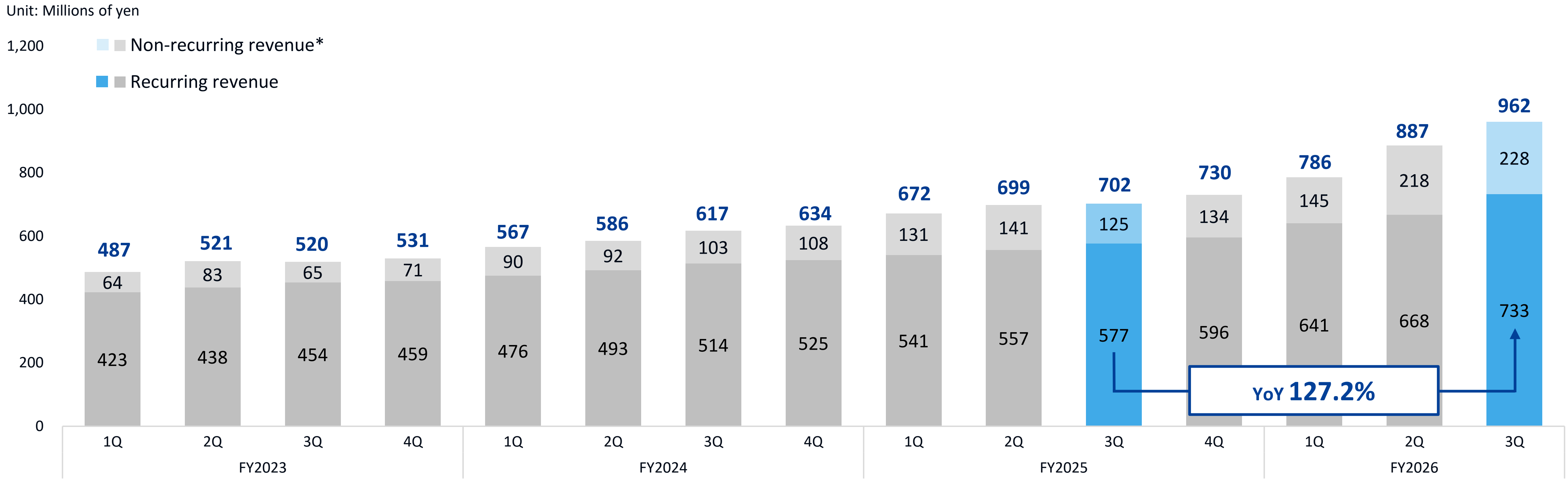
- Driven by growth in the Solution Business, the progress rates for both net sales and profit at each stage were above initial projections.
- In 4Q, in addition to expenses related to the Nagoya Head Office relocation, we planned growth investments for FY2027 and beyond, including personnel expansion, sales structure enhancement, and new product development, and results are expected to be largely in line with the earnings forecast.

Unit: Millions of yen



Quarterly Sales (Recurring Revenue and Non-recurring Revenue)

- Steady growth in recurring revenue, which is our earnings base, due to the Security Business remaining stable and growth in the Solution Business.
- Non-recurring revenue also increased as the number of units sold for TobilaPhone Biz and the number of billing IDs for TobilaPhone Cloud increased.

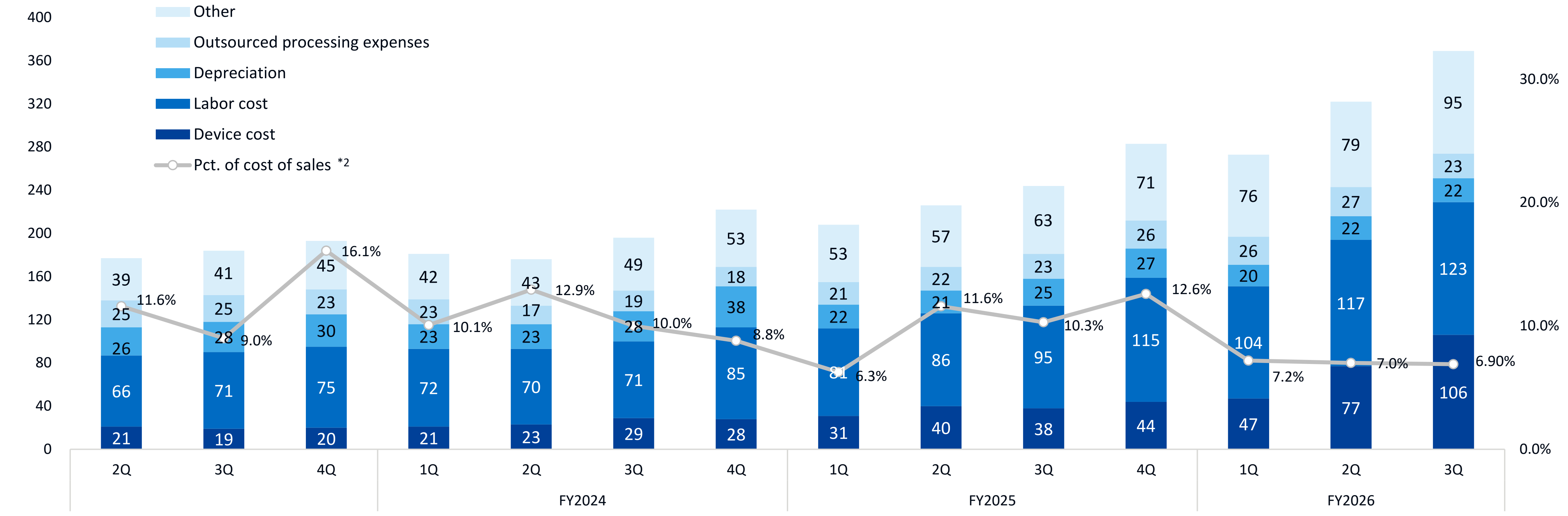


*: Non-recurring revenue includes hardware for [TobilaPhone Biz] and initial costs for [TobilaPhone Cloud]

Cost of Sales*1

- Labor costs increased due to enhanced recruitment, while device costs increased in line with the expansion of TobilaPhone Biz sales.
- "Other" mainly reflects an increase in communication costs related to Cloud.

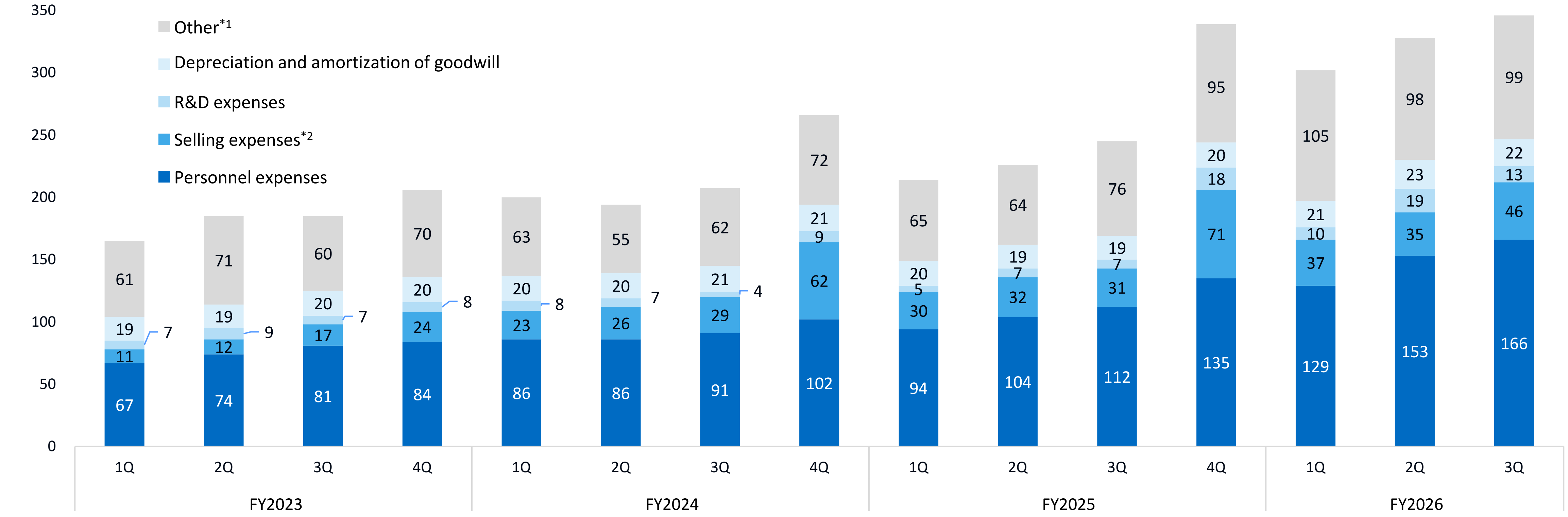
Unit: Millions of yen



*1: The sum of device cost, labor cost, depreciation, outsourced processing cost and others does not match the total cost of sales on the income statement because these figures are before adjustments for reclassified expenses and work in process transfers
*2: Pct. reclassified as other expense categories is the percentage of the cost of sales included in R&D expenses and assets due mainly to the characteristics of work performed by employees

SG&A Expenses

- Personnel expenses increased due to enhanced recruitment. The main factor behind the increase in selling expenses was higher agency commissions associated with the expansion of TobilaPhone Cloud sales.
- In 4Q, SG&A expenses are expected to increase overall due to additional expenses related to the Nagoya Head Office relocation.

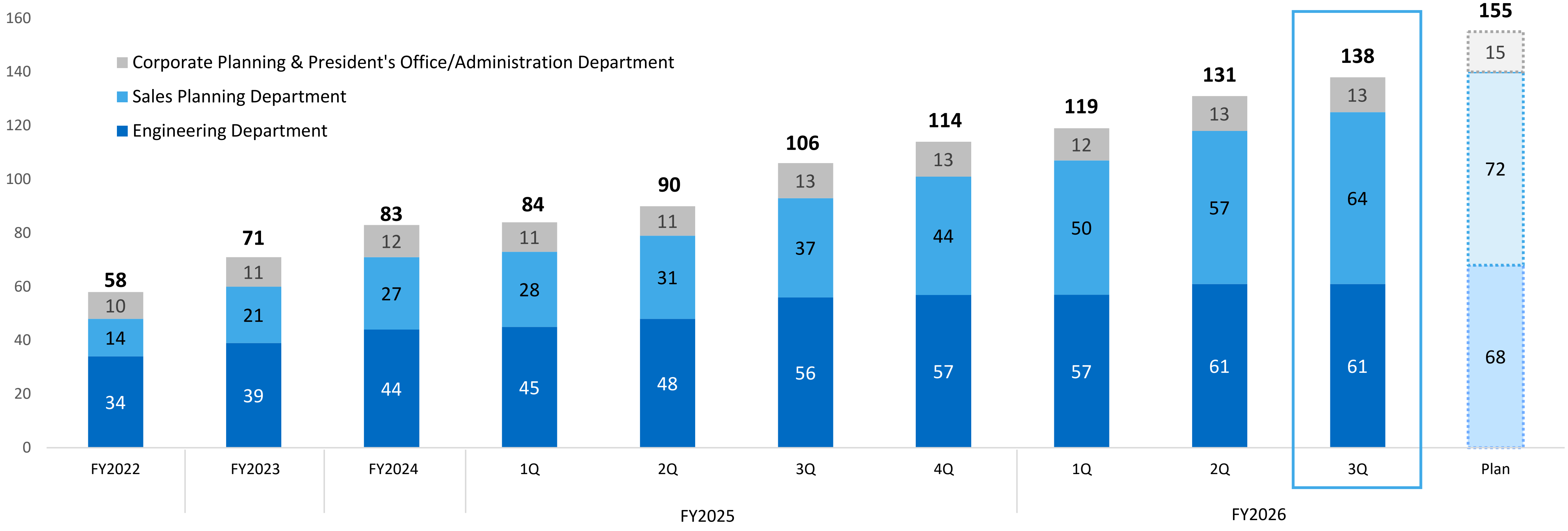


*1: Others include collection fees, outsourcing expenses, rent expenses on land and buildings.
*2: Selling expenses is the sum of sales commissions, advertising expenses, and sales promotion expenses.

Number of Full-Time Employees

- We have been strengthening recruitment, mainly focusing on engineering personnel, sales promotion personnel to engage in the Solution Business, and personnel to oversee new product project planning and execution.
- Headcount at the end of 3Q was 138, up 24 from the end of the previous fiscal year. In 4Q, 5 employees joined in August and 5 employees joined in September, and hiring has generally progressed steadily toward the full-year headcount plan of 155. We are strengthening the organizational structure for business expansion in FY2027 and beyond.

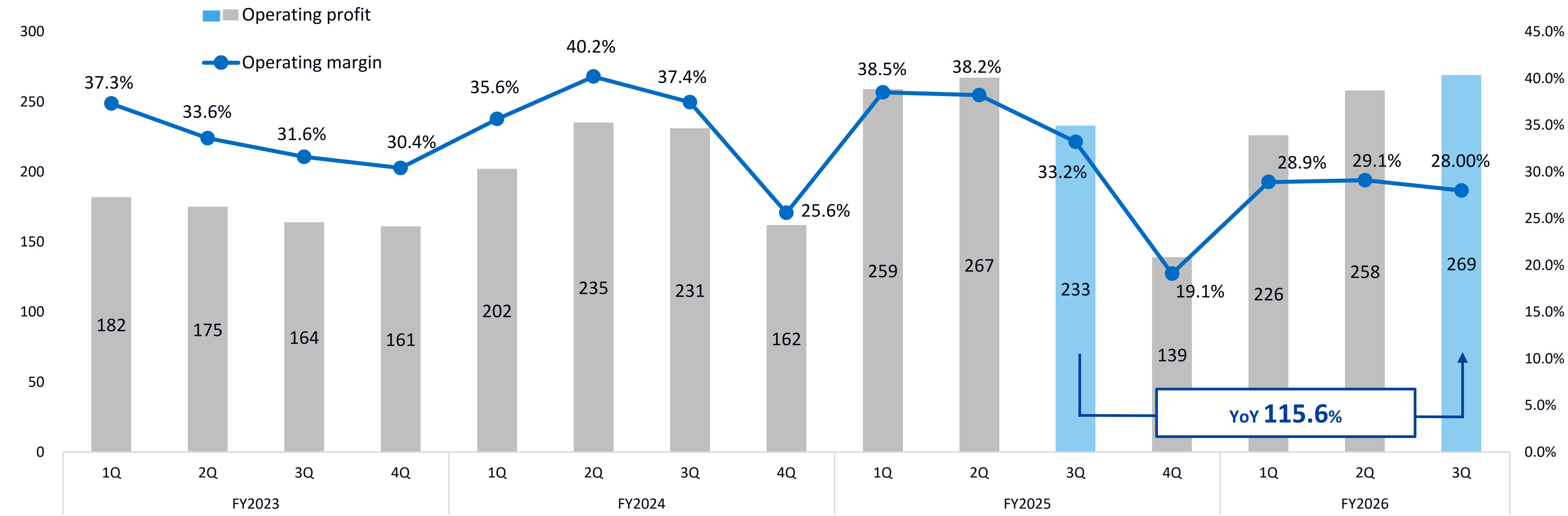
Unit: Number of employees



Operating Profit

- In 3Q, operating profit exceeded the same period of the previous fiscal year due to the effect of higher net sales, while the recognition of expenses related to the Nagoya Head Office relocation and growth investments is expected to be concentrated in 4Q. As a result, quarterly profit in 4Q is expected to be lower than in 3Q.

Unit: Millions of yen

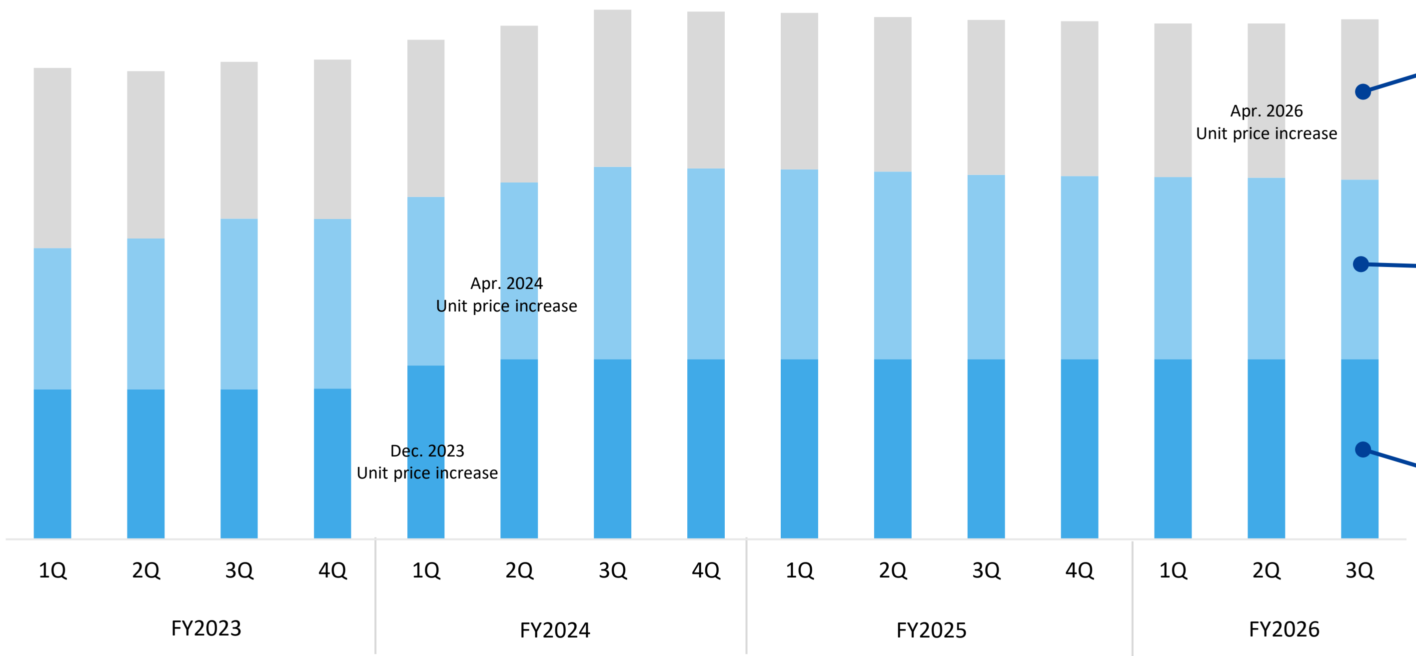


Security Business

Mobile Phone Services: Quarterly Net Sales by Contract Format

- A stable revenue structure was maintained based on recurring revenue from several contract formats.
- Collaboration and discussions with telecommunication carriers continued amid growing needs for measures against special fraud. Unit price revisions for contracts under the “Monthly active users x Unit price” format contributed for the three months in 3Q.

Quarterly Sales Composition of Contract Formats*



Comparison of 2Q FY2026 Sales and 3Q FY2026 Net sales

Monthly active users x Unit price
Net sales: 103.7%

No. of contracts x Unit price
Net sales: 98.9%

Fixed payment (subscription contract)
Net sales: 100.0%

*: Net sales and the number of monthly users are for only contracts with Japan’s major mobile phone carriers. Low-cost smartphone service and other MVNO contracts are not included

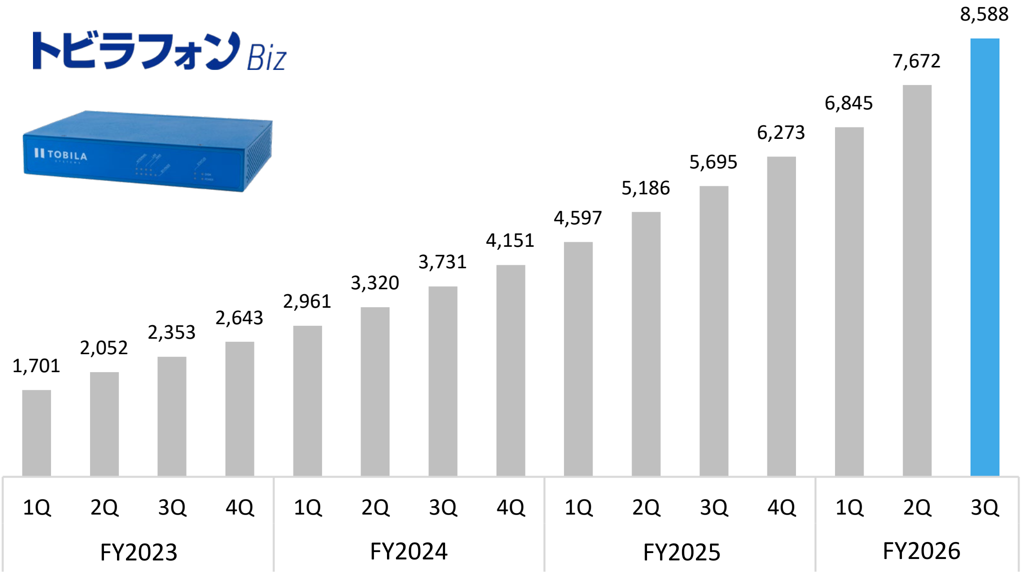
Solution Business

TobilaPhone Biz Sales

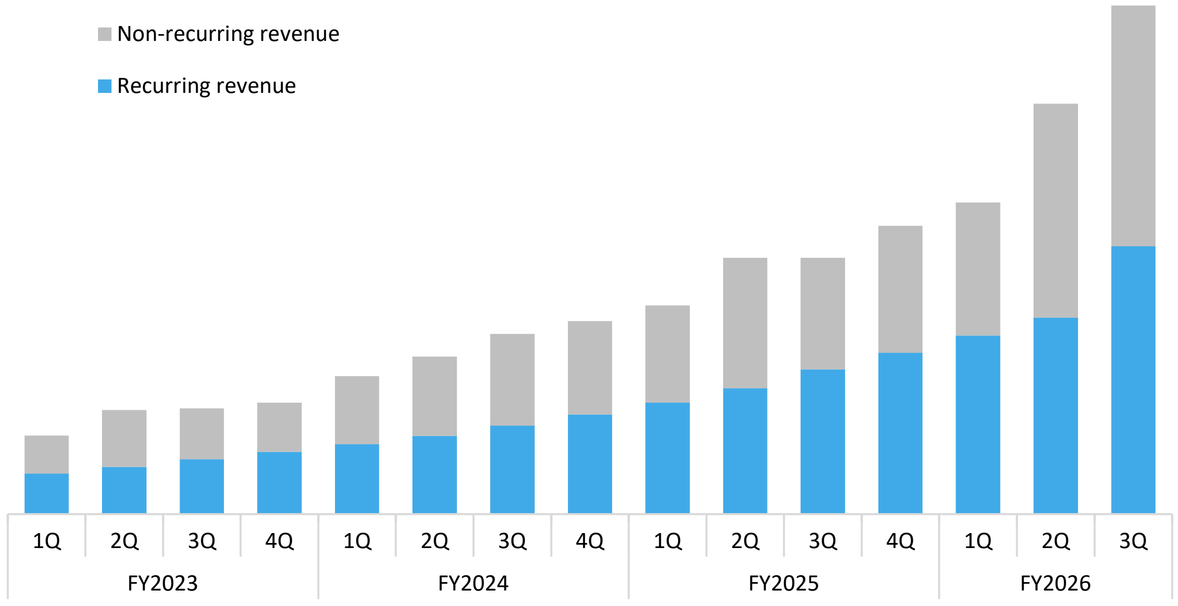
- The quarterly number of units sold hit an all-time high, supported by continued demand for customer harassment prevention measures, the acquisition of new customer segments through Biz Lite, and enhanced sales structure.
- As the number of units sold increased, not only non-recurring revenue from device sales but also the build-up of recurring revenue based on contract periods expanded.

Cumulative Unit Sales

Unit: Number of units



Recurring Revenue / Non-recurring Revenue*



*: Most sales are made through sales agents using a package that combines the device price and a five-to seven-year license fee. Sales of hardware are recorded when the product is sold to agents. License fees are recorded as a liability under contract agreements. Monthly sales are calculated by dividing the cost of sales according to the length of the contract.

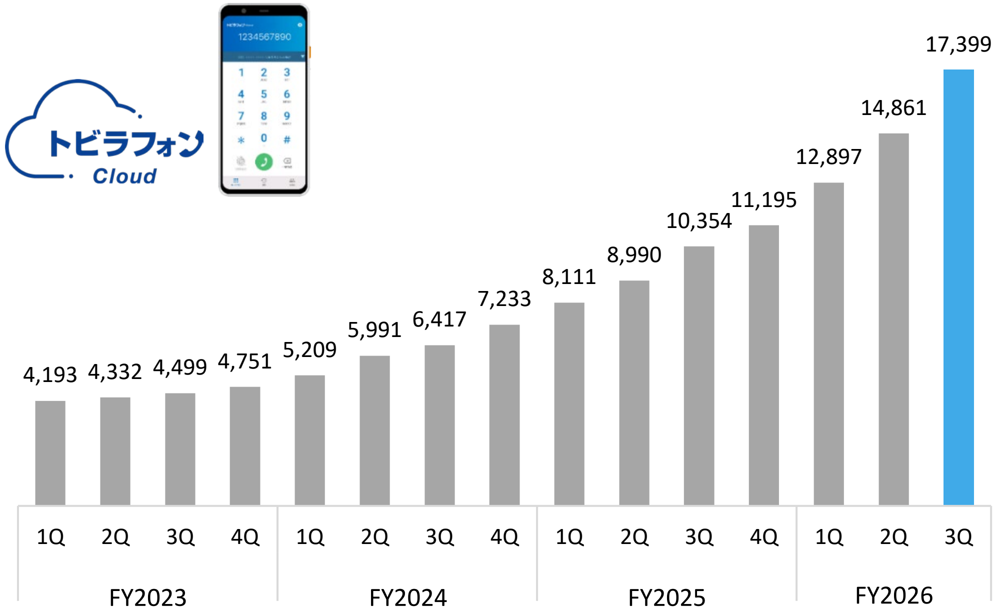
Solution Business

TobilaPhone Cloud Sales

- Driven by the expansion of enterprise projects in direct sales, the quarterly net increase in the number of billing IDs hit an all-time high.
- The average monthly churn rate remained at a low level, less than 1%, maintaining a stable customer base.

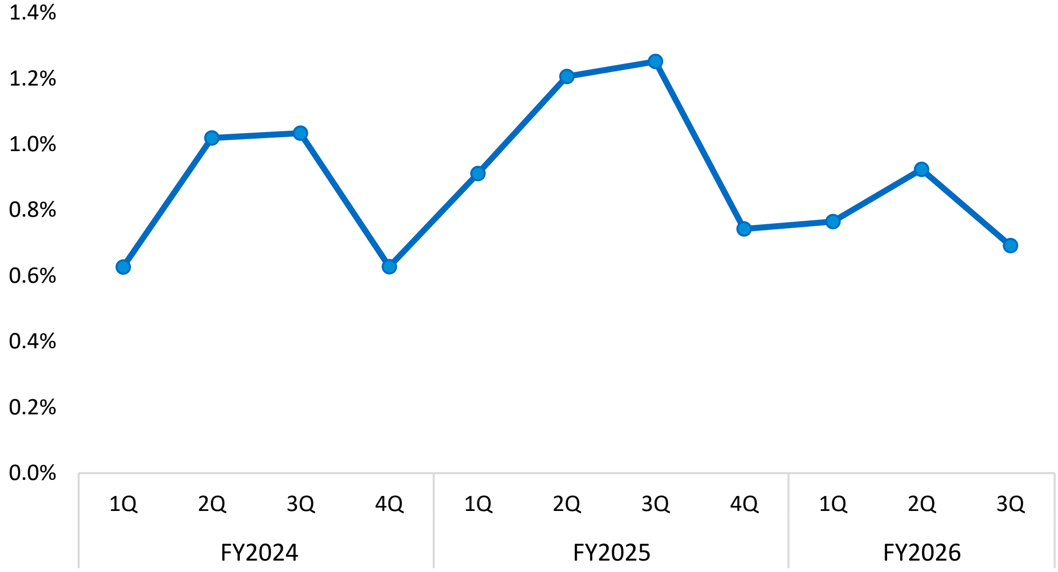
No. of Billing IDs*1

Unit: Number of IDs



Average Monthly Churn Rate*2

Unit: %



*1: The total number of IDs included in the contract in the billing period. Synonym for the number of users. There was a definition error in the calculation that included past years, and revised figures, including those for prior periods, have been disclosed.
*2: Monthly churn rate is the quarterly average of the monthly churn rate calculated by using the ratio of monthly churn to the number of contracts at the beginning of the month.

Balance Sheet

- The major factor contributing to an increase in liabilities is an increase in contract liabilities associated with the sales growth of TobilaPhone Biz.
- We will consider the utilization of cash and deposits while balancing growth investment, shareholder returns, and liquidity on hand.

Unit: Millions of yen	FY2025 (Previous fiscal year)	FY2026 3Q	Change
Current assets	4,427	5,275	848
Cash and deposits	3,736	4,301	565
Trade receivables and contract assets	351	452	100
Other	338	520	181
Non-current assets	954	1,462	508
Property, plant and equipment	98	208	109
Intangible assets	209	160	-49
Investments and other assets	645	1,093	448
Total assets	5,381	6,737	1,356
Liabilities	2,786	3,667	881
Current liabilities	2,690	3,609	919
Non-current liabilities	95	58	-37
Net assets	2,595	3,070	474
Equity-to-asset ratio	48.2%	45.6%	-2.7pt

Answers to Expected Questions

Q1. What can you tell us about the sustainability of growth in the Solution Business going forward?

Through 3Q, the Solution Business expanded steadily, led mainly by TobilaPhone Biz and Cloud. For TobilaPhone Biz, we expect a certain level of demand to continue going forward, supported by growing interest in customer harassment prevention measures. For TobilaPhone Cloud, we are also expanding sales channels and strengthening the sales structure, with the aim of further increasing the number of billing IDs.

We intend to steadily implement various measures under the Medium-term Management Plan 2028 and ensure that the current growth is not temporary, but leads to business expansion over the medium to long term.

Q2. The progress rates for profits are high. What can you tell us about the investments planned for 4Q and the outlook for full-year results?

In 4Q, as growth investments under the Medium-term Management Plan 2028, we plan to continue investments in recruitment and human resources, as well as development for the provision of new products. In addition to expenses related to the Nagoya Head Office relocation, we also plan to renew the corporate website to mark the 20th anniversary of our establishment.

These investments were planned from the outset, and our policy is to steadily implement them in 4Q. On that basis, while assuming the achievement of the full-year earnings forecast announced this time, we will work to further improve our performance.

Q3. What can you tell us about the reason for paying a commemorative dividend while maintaining a policy of prioritizing growth investments?

Under the Medium-term Management Plan 2028, we have not changed our policy of prioritizing growth investments in human resources, the sales structure, products, and new businesses, and are steadily implementing our planned investments. Meanwhile, supported by growth in the Solution Business, our performance through 3Q exceeded initial projections. We recognize that, while securing the funds required for growth investments, enhancing shareholder returns is also an important management issue. As we mark the 20th anniversary of our establishment, we have decided to pay a commemorative dividend of ¥20 per share to express our appreciation for the continued support of our shareholders, while comprehensively taking into account the progress of our performance and our financial position. Going forward, we will continue to allocate capital with a focus on balancing growth investments and shareholder returns, and work to sustainably enhance corporate value.

Reference Information

Reference Materials

Medium-Term Management Plan 2028 (Disclosed on December 10, 2024)

Materials for New Investors (As of Oct. 31, 2025)

Distribution of IR Information

IR note Magazine

- Information about financial results and Monthly Reports are periodically distributed

note

▶ https://note.com/tobila4441

Official X (formerly Twitter) IR Account

- Early announcement of the latest financial results and IR information

Account name: Tobila Systems IR Official
Username : @tobila_ir
URL : https://x.com/tobila_ir

TOBILA SYSTEMS

03

3. Appendix

3Q FY2026 Financial Summary

Unit: Millions of yen	FY2025 3Q (Previous year)	FY2026 2Q (Previous quarter)	FY2026 3Q Results	YoY	QoQ
Net sales	702	887	**962**	137.0%	108.4%
EBITDA*	279	306	**316**	113.1%	103.2%
Operating profit	233	258	**269**	115.6%	104.2%
Ordinary profit	236	266	**271**	114.7%	101.9%
Profit	162	179	**181**	111.5%	101.2%

*: EBITDA= Operating profit + Depreciation + Goodwill amortization

3Q FY2026 Net Sales by Segment

Unit: Millions of yen	FY2025 3Q (Previous year)	FY2026 2Q (Previous quarter)	FY2026 3Q Results	YoY	QoQ
Security Business	468	501	**502**	107.3%	100.2%
Mobile phone services	413	414	**413**	100.1%	99.9%
Landline phone services	54	87	**88**	162.2%	101.9%
Other	0	0	**0**	109.3%	100.0%
Solution Business	234	386	**459**	196.3%	119.0%
TobilaPhone Biz	165	264	**327**	198.4%	123.9%
TobilaPhone Cloud	69	121	**131**	191.1%	108.3%

Corporate Data

Though special fraud and phishing scams

We are a company that aims to solve social issues using technologies.

Company name	Tobila Systems Inc.
Securities code	Tokyo Stock Exchange Standard 4441
Date of establishment	December 1, 2006 (Founded April 1, 2004)
Representative	Atsushi Akita, President and Representative Director
Number of employees	153 (including 71 engineers) *As of July 31, 2026
Bases	Tokyo Office, Nagoya Office

*: The Company's website https://tobila.com/

Our Vision for a Better Future [Corporate Philosophy / Code of Conduct]

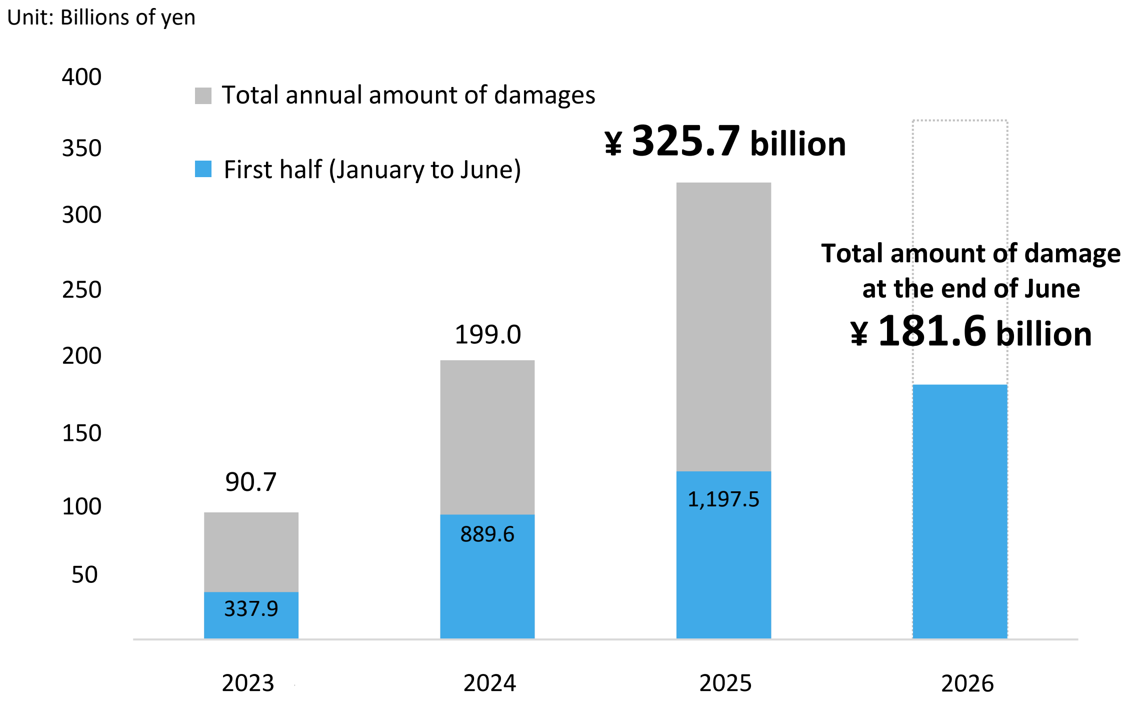
We open the door to a better future for our lives and the world

We are constantly changing without fear of failure and challenging conventional thinking to realize a better future for which we dream.
We will be a source of products that help solve social issues and benefit people. We will also pursue appropriate earnings for sustainable steady growth as we expand and upgrade our operations.
We believe that maintaining an environment where we can live in peace with our loved ones will directly lead to our growth and a better life for people worldwide.

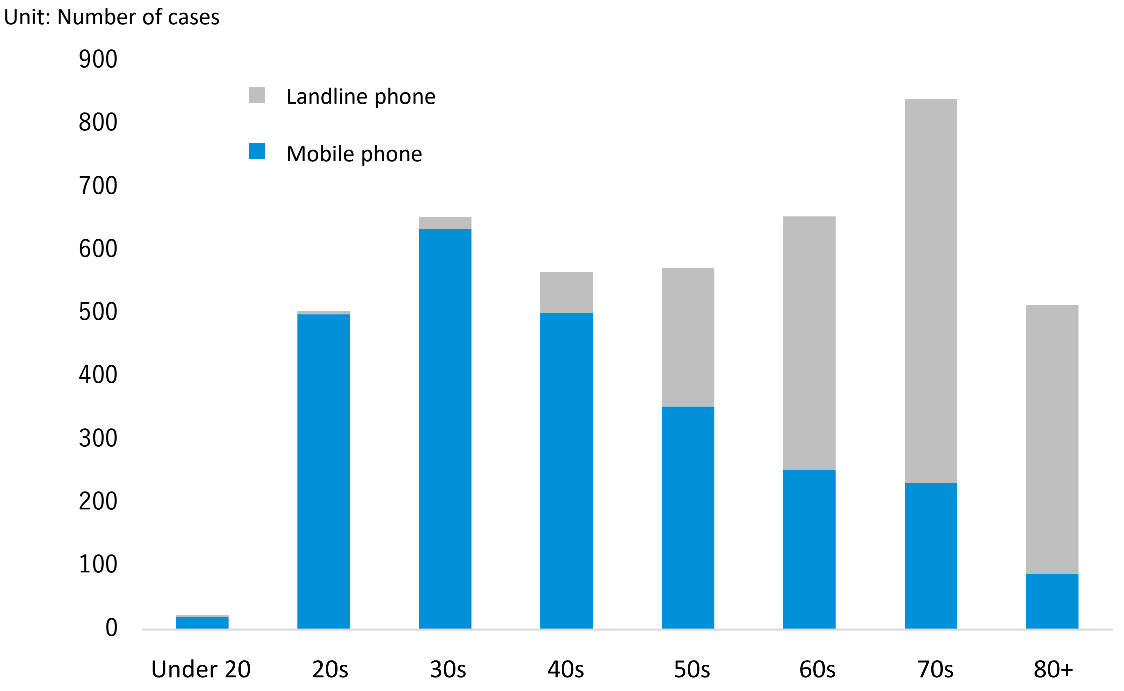
Social Issues of Special Fraud and Phishing Scams

- In the first half of 2026, the total amount of damages of special fraud reached ¥181.6 billion, and the upward trend in damage has continued.
- In “fake police officer scams*1,” where damage is increasing rapidly, perpetrators mainly contact people in their 50s and younger via mobile phones and those in their 60s and older via landline phones, affecting a wide range of age groups. Countermeasures for both mobile and landline phones are essential.

Trend in the Amount of Damages from Special Fraud*2*3

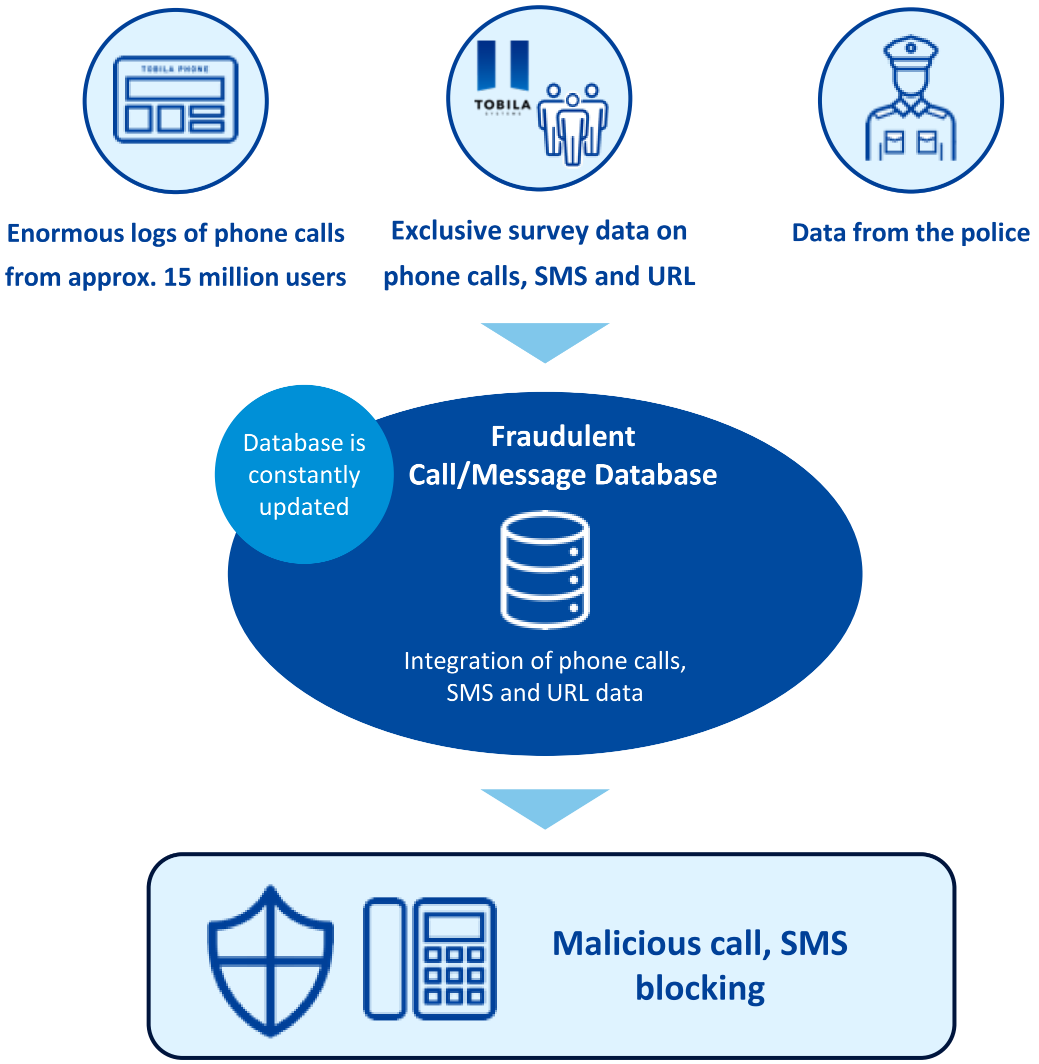


Means of Contact Used by Perpetrators in Fake Police Officer Scams*2



*1: Scams involving impersonation of police officers to fraudulently obtain cash under the pretense of an investigation (or priority inquiry)
*2: Prepared by Tobila Systems based on “Public Relations Materials on Recognized and Arrested Cases of Special Fraud in the First Half of 2026 (Provisional Figures)” by National Police Agency
*3: The total amount of damage identified for special fraud in 2025 is based on “Public Relations Materials on Recognized and Arrested Cases of Special Fraud, SNS-Based Investment and Romance Scams in 2025 (Final Figures)” by National Police Agency

Approach to Social Issues: The Fraudulent Call/Message Database



- Losing money due to a scam starts by answering dangerous phone calls, responding to malicious SMSs or visiting dangerous websites.
- Everyday, Tobila Systems updates its fraudulent call/message database that contains dangerous phone numbers, SMSs, and URL information to protect users of Tobila Systems services by blocking incoming calls and messages from these sources.

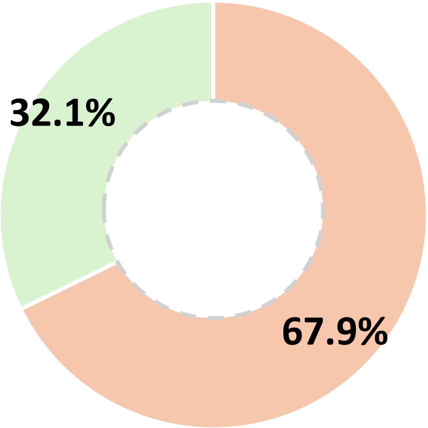
Strengths of Our Fraudulent Call/Message Database

- Tobila Systems receives information from the police on telephone numbers and URLs that were used for crimes and other malicious activities.
- The database has a system for incorporating feedback from users concerning phone numbers and SMS.
- The database is updated every day by using information from the Tobila Systems survey team.

The volume of data increases along with the number of users, resulting in a cyclical system for the constant improvement of phone call and SMS blocking accuracy.

Business Activities

- Beginning with the fiscal year ended October 31, 2025, we have been promoting business in two segments: [Security Business] and [Solution Business].



FY2025 Net sales: ¥2,805 million

- Security Business :¥1,905 million
- Solution Business: ¥899 million

Ordinary profit margin	ROE	Equity ratio	Market capitalization
32.3%	24.8%	48.2%	¥17.9 billion

Security Business

- Provision of special fraud and phishing prevention services to telecommunication carriers, financial institutions, and other organizations

KDDI UQ mobile | Softbank | NTT docomo | J:COM | Digital Arts

Solution Business

- Services for business phone to promote DX for corporations

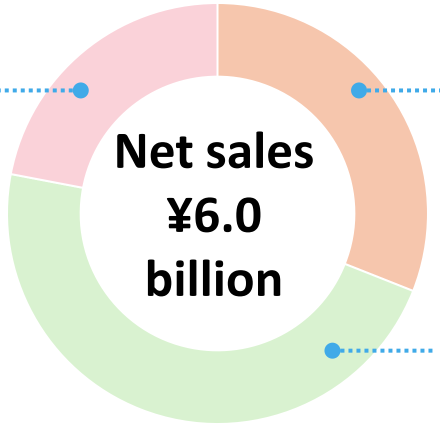
*: Ordinary profit margin, equity ratio, and ROE are as of October 31, 2025. Market capitalization is as of the close of trading on January 31, 2026.

Reproduced from the "FY2025 Results of Operations" presentation materials

Growth Strategy for Medium-Term Management Plan 2028 (FY2025 - FY2028)

- We will invest management resources in five key initiatives as part of our strategy to enhance the Solution Business.

FY2028 Targets
Net Sales Composition Ratio



Operating profit
¥1.7 billion

Aiming for a market capitalization of ¥25.0 billion or more

Disclosed on December 10, 2024
[Medium-term Management Plan 2028]

Five Key Initiatives

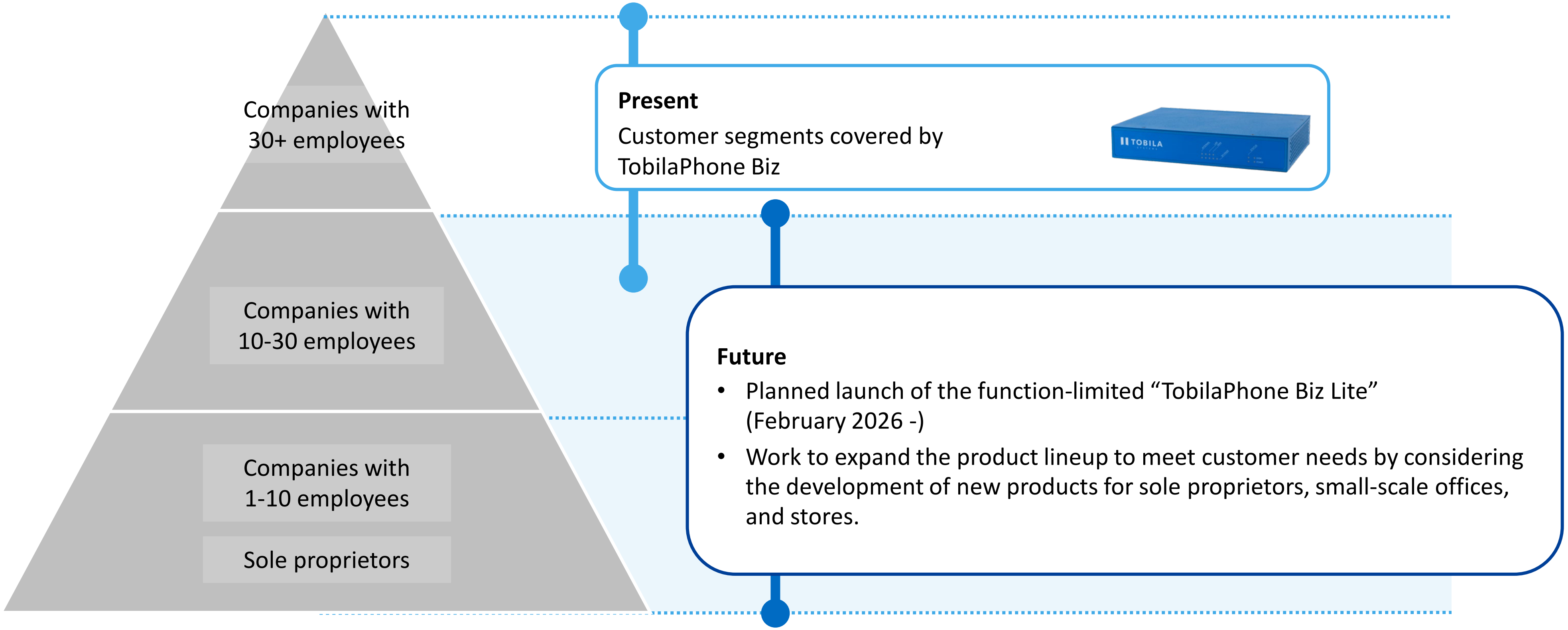
No.	Initiative	FY2028 Target Net Sales
1	[Solution Business] Accelerate sales of TobilaPhone Cloud	¥1.8 billion
2	[Solution Business] Accelerate sales of TobilaPhone Biz	¥1.2 billion
3	[Security Business] Expansion of sales to telecommunication carriers	¥2.0 billion
4	Creation of new businesses	¥1.0 billion
5	Expansion and growth of personnel	

Solution Business Reproduced from the “FY2025 Results of Operations” presentation materials

TobilaPhone Biz Business Policy

- Considering that efforts to strengthen sales through agents have been effective, continue to recruit sales personnel and other employees.
- Aim to meet the needs of customers who we were unable to acquire with existing TobilaPhone Biz by expanding the product lineup.

Target Segments



Solution Business **Reproduced from the "FY2025 Results of Operations" presentation materials**

TobilaPhone Biz Market

- Conventional business phones required the individual adoption of separate systems and additional investment to utilize add-on functions such as call recording, IVR, fraudulent call prevention measures, and call record management. TobilaPhone Biz offers all-in-one compatibility for these essential business phone functions, providing an integrated operational platform that supports telephone security measures and operational efficiency.
- Considering social context such as the mandatory introduction of countermeasures against customer harassment being included in the Revised Act on Comprehensively Advancing Labor Measures, demand is expected to continue growing.

Previous: Functions necessary for telephone operations adopted individually on a function-by-function basis

Call recording equipment

IVR (automatic response)

Fraudulent call prevention measures (call rejection, etc.)

Call record management

All-in-one compatibility for whole set of functions

トビラフォンBiz

Aiming to replace existing markets and capture new demand

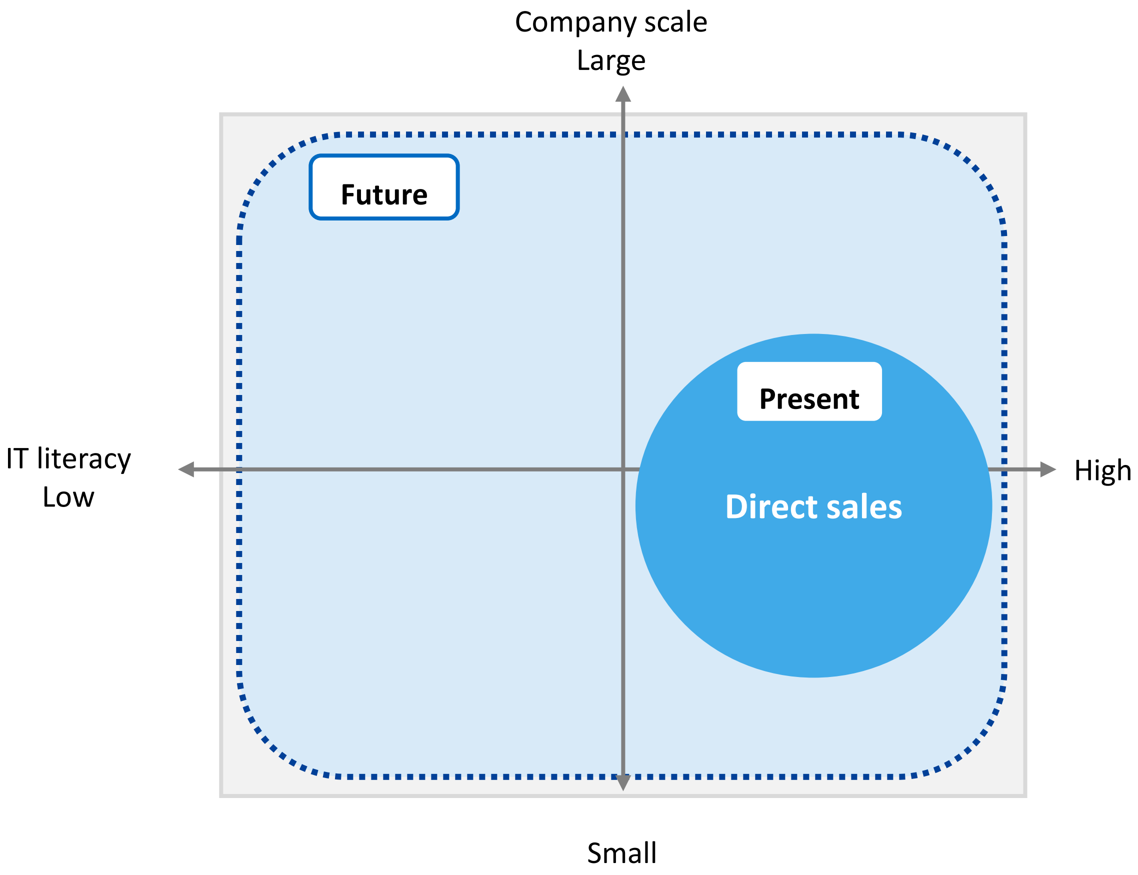
Solution Business

Reproduced from the "FY2025 Results of Operations" presentation materials

TobilaPhone Cloud Business Policy

- Enhance promotions targeting customers that cannot be reached with the current direct sales structure; enhance development of new functions (AI-related functions, etc.) and the efficiency of sales and marketing operations to increase the number of orders received.

Target Segments



Future Policy

Continuation of present activities

Strengthen the sales structure to increase the number of leads gained and the number of orders received.

Future

- Expand sales through agents.
- Appoint sales members dedicated to engineering and planning.
- Develop SFA (Sales Force Automation) and MA (Marketing Automation) to facilitate capability to handle significant increase in orders.

Solution Business

(Reference) Expansion of TobilaPhone Cloud Sales Agents

- To expand the provision of TobilaPhone Cloud, we strengthened sales through agents in addition to the existing direct sales structure.
- Following SKI Corporation, CROPS CORPORATION, and No. 1 Co., Ltd., we newly entered into a sales agent agreement with JCOM Co., Ltd. this fiscal year.
- We aim to increase the number of leads gained and the number of orders received by leveraging J:COM's sales channels.

株式会社エスケーアイ

株式会社No.1

crops

J:COM

*1: [Tobila Systems Concluded a Sales Agent Agreement on "TobilaPhone Cloud" with J:COM] (Japanese only; the Company's press release dated July 29, 2026)

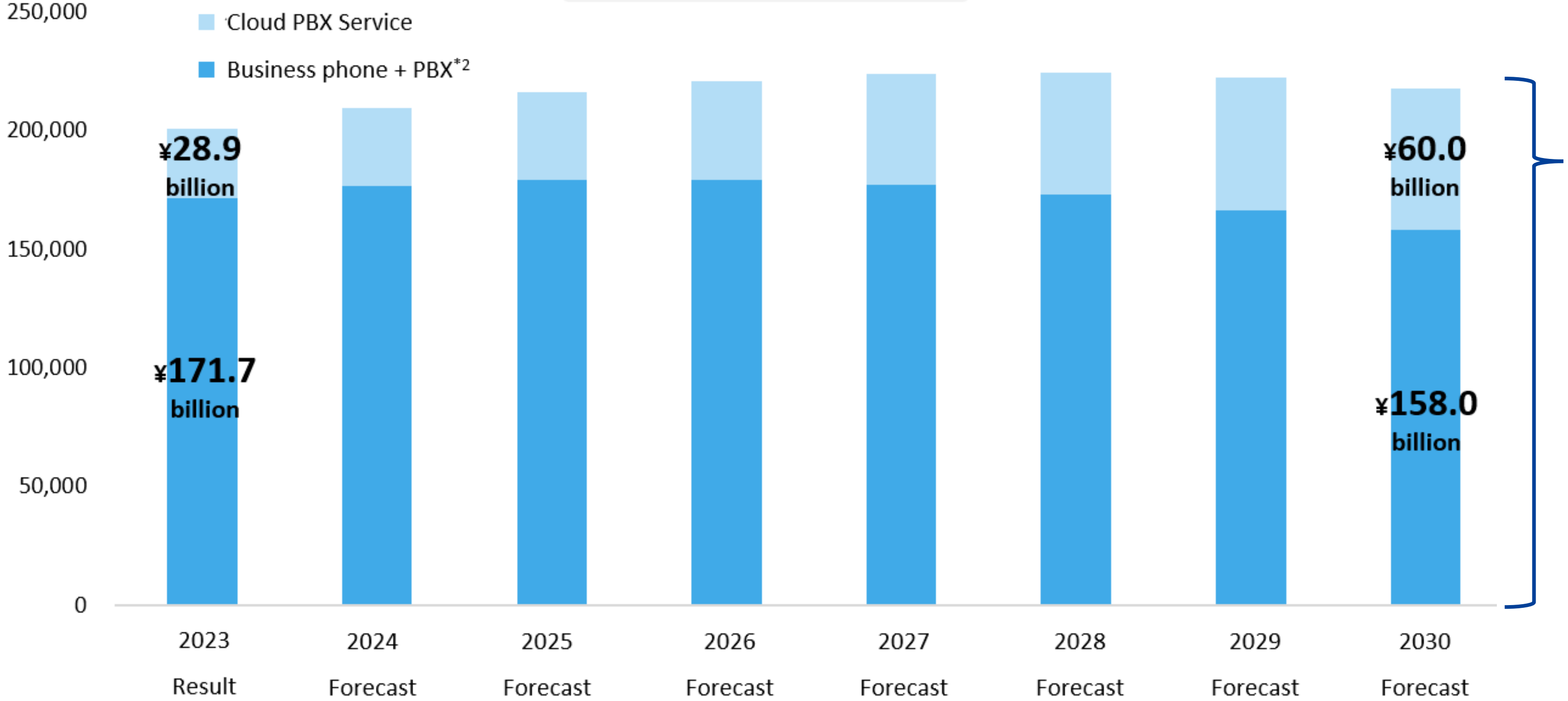
Solution Business Reproduced from the "FY2025 Results of Operations" presentation materials

TobilaPhone Cloud Market Size

- The cloud PBX market is expected to grow in the medium to long term as landline phone infrastructure transitions to IP and cloud and hybrid work takes hold. We recognize that the market has high growth potential.

Unit: Millions of yen

Change in Market Size *1



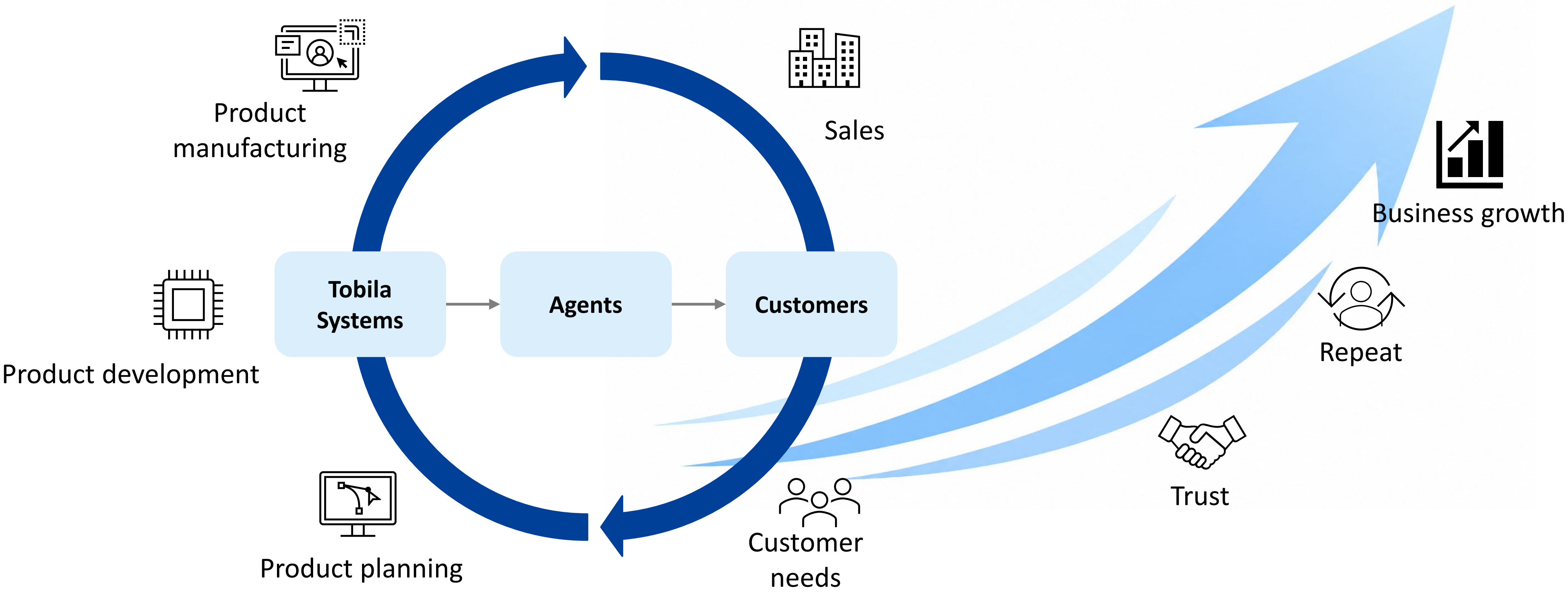
TobilaPhone Cloud Potential Market
¥218.0 billion in 2030

*1: Prepared by Tobila Systems based on "2024 Communications Marketing Survey" by Fuji Chimera Research Institute
*2: Call control systems represented as business phone + PBX

Solution Business **Reproduced from the "FY2026 2Q Results of Operations" presentation materials**

High-speed Business Promotion Cycle Leveraging Strength as a Manufacturer

- As a manufacturer, the Company possesses strength in product planning, development, and manufacturing.
- In the Solution Business, we will drive our business by using customer needs as the starting point and speeding up the cycle of planning, development, manufacturing, and sales.



FY2026 Plan

Unit: Millions of yen	FY2024 Results	FY2025 Results	FY2026 Plan	YoY
Net sales	2,405	2,805	**3,366**	120.0%
EBITDA*1	1,031	1,080	**1,003**	92.9%
Operating profit	831	898	**785**	87.3%
Ordinary profit	829	907	**796**	87.7%
Profit	601	625	**531**	84.9%
(Profit excluding extraordinary income (loss))	(580)	(650)	**(531)**	(81.6%)
Operating margin	34.6%	32.0%	**23.3%**	-
ROE*2	26.3%	24.8%	**19.1%**	-
Equity ratio	56.0%	48.2%	**47.1%**	-

*1: EBITDA = Operating profit + Depreciation + Goodwill amortization.
*2: Equity, which is the denominator in ROE, is calculated by using the average for the period.

FY2026 Sales Plan by Segment

Unit: Millions of yen

	FY2024 Results	FY2025 Results	FY2026 Plan	YoY
Security Business	1,843	1,905	**1,968**	103.3%
Mobile phone services	1,623	1,669	**1,745**	104.6%
Landline phone services	212	217	**221**	102.0%
Other	8	19	**0**	3.9%
Solution Business	562	899	**1,397**	155.3%
TobilaPhone Biz	430	650	**948**	145.9%
TobilaPhone Cloud	131	249	**448**	179.9%

FY2026 Forecast for Expenses

Unit: Millions of yen	FY2024 Results	FY2025 Results	FY2026 Plan	YoY
Cost of sales[*1]	699	870	**1,122**	128.9%
(Labor cost)	299	379	**474**	125.1%
(Outsourced processing cost)	78	94	**126**	134.8%
(Depreciation)	114	97	**110**	113.5%
(Others)	291	400	**533**	133.4%
(Pct. of cost of sales classified as R&D expenses and assets[*2])	10.3%	10.4%	**9.9%**	-0.5pt
SG&A expenses	874	1,036	**1,458**	140.7%
(Personnel expenses)	366	446	**657**	147.1%
(Selling expenses[*3])	141	166	**180**	108.2%
(R&D expenses)	29	39	**56**	142.2%
(Depreciation and amortization of goodwill)	83	81	**103**	127.1%
(Others)	253	301	**461**	152.9%

*1: The sum of labor cost, depreciation, outsourced processing cost, and others do not match the total cost of sales on the income statement because these figures are before adjustments for reclassified expenses and work-in-process transfers.
*2: The percentage of the cost of sales included in R&D expenses and assets due mainly to the characteristics of work performed by employees.
*3: Selling expenses is the sum of sales commissions, advertising expenses, and sales promotion expenses.

Tobila Systems plans to announce FY2026 results of operations **on December 10, 2026 (Thursday)**.

This presentation includes forward-looking statements that incorporate the current outlook, forecasts and risk factors. There are many uncertainties that may cause actual performance to differ from what is described in such statements.

Risk factors and uncertainties include general economic conditions in Japan and other countries, such as general industry and market conditions and changes in interest rates and foreign exchange rates.

Tobila Systems has no obligation to update or revise the forward-looking statements in this presentation, whether as a result of new information, future events, or otherwise.

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