Consolidated Financial Results for the Second Quarter of Term Ending December 2026 (Based on J-GAAP)

August 14, 2026

Company name: VELTRA Corporation — Listing: Tokyo Stock Exchange
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Scheduled date to commence dividend payments: —
Availability of supplementary briefing material on quarterly results: Available
Scheduled date of Quarterly Results Briefing Session: Available August 14, 2026

(Figures are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Second Quarter of the Term Ending December 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated Results of Operations (cumulative) (% indicates YoY changes)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Second quarter of the term ending December 2026	2,082	(0.9)	(189)	—	(182)	—	(251)	—
Second quarter of the term ended December 2025	2,101	15.7	(89)	—	(104)	—	(79)	—

(Note) Comprehensive income: Second quarter of the term ending December 2026: -266 million yen (-%)
Second quarter of the term ended December 2025: -173 million yen (-%)

	Profit per share	Fully diluted profit per share
	Yen	Yen
Second quarter of the term ending December 2026	(6.86)	—
Second quarter of the term ended December 2025	(2.17)	—

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
Second quarter of the term ending December 2026	9,206	2,703	26.3
Term ended December 2025	9,323	2,969	28.3

(Reference) Shareholders' equity: Second quarter of the term ending December 2026: 2,417 million yen
Term ended December 2025: 2,639 million yen

2. Dividends

	Annual dividends				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Term ending December 2025	—	0.00	—	0.00	0.00
Term ending December 2026	—	0.00			
Term ending December 2026(forecasts)			—	0.00	0.00

(Note) Revisions of dividend forecast from recently announced figures: Not applicable

3. Consolidated Forecasts for the Term Ending December 2025 (from January 1, 2026 to December 31, 2026)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	5,000	9.1	380	261.5	366	266.7	340	141.3	9.28

(Note) Revisions of forecast of financial results from recently announced figures: Not applicable

* Notes

(1) Significant changes of subsidiaries during the consolidated cumulative current quarter (changes in specific subsidiaries involving changes in the scope of consolidation): Not applicable

New: — (company name) , Excluded: — (company name)

(2) Adoption of specific accounting treatments to the preparation of consolidated quarterly financial statements: Not applicable

(3) Changes in accounting policies, changes in accounting estimates and restatements

1) Changes in accounting policies due to the revision of accounting standards: Not applicable
2) Changes in accounting policies other than 1): Not applicable
3) Changes in accounting estimates: Not applicable
4) Restatements: Not applicable

(4) Total number of issued shares (common stock)

1) Total number of issued shares at the end of the period (including treasury shares)	Second quarter of the term ending December 2026	36,603,380 shares	Term ended December 2025	36,599,580 shares
2) Total number of treasury shares at the end of the period	Second quarter of the term ending December 2026	97 shares	Term ended December 2025	97 shares
3) Average number of shares during the period (cumulative)	Second quarter of the term ending December 2026	36,602,280 shares	Second quarter of the term ending December 2025	36,598,883 shares

* These consolidated quarterly financial results are outside the scope of quarterly review by a certified public accountant or an audit firm.

* Explanation for the appropriate use of performance forecasts and other special notes

The statements regarding forecast of financial results in this report are based on the information that is available, as well as estimates, assumptions and projections that are believed to be reasonable at the time of publication, and they are not meant to be a commitment by the Company. Therefore, there might be cases in which actual results differ significantly from forecast values. For conditions regarding assumptions used in projecting financial results and instructions to use projected financial results, please refer to "1. Qualitative Information on Quarterly Financial Results (3) Explanation of Forecast of Consolidated Financial Results and Other Forward-Looking Information" on page 3 of the appendix to this report.

２． Quarterly Consolidated Financial Statements and Major Notes

（１） Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,686,926	4,941,846
Trade accounts receivable	2,264,628	2,584,404
Other	385,316	563,357
Total current assets	8,336,871	8,089,608
Non-current assets		
Property, plant and equipment	33,078	25,239
Intangible assets		
Software	560,970	544,857
Software in progress	125,179	276,756
Other	216	216
Total intangible assets	686,365	821,830
Investments and other assets	267,092	270,232
Total non-current assets	986,536	1,117,301
Total assets	9,323,407	9,206,909
Liabilities		
Current liabilities		
Trade accounts payable	3,651,476	2,853,153
Accounts payable - other	280,417	310,088
Income taxes payable	61,918	35,649
Advances received	2,076,044	3,035,745
Provision for point card certificates	39,952	27,327
Contract liabilities	147,133	157,426
Other	96,211	83,926
Total current liabilities	6,353,155	6,503,316
Non-current liabilities		
Other	475	493
Total non-current liabilities	475	493
Total liabilities	6,353,630	6,503,810
Net assets		
Shareholders' equity		
Share capital	2,078,405	2,078,553
Capital surplus	3,297,716	3,297,864
Retained earnings	△2,896,730	△3,147,767
Treasury shares	△70	△70
Total shareholders' equity	2,479,320	2,228,580
Accumulated other comprehensive income		
Deferred gains or losses on hedges	456	234
Foreign currency translation adjustment	159,260	188,513
Total accumulated other comprehensive income	159,716	188,748
Share acquisition rights	8,189	8,189
Non-controlling interests	322,550	277,581
Total net assets	2,969,777	2,703,099
Total liabilities and net assets	9,323,407	9,206,909

（２） Consolidated Quarterly Statements of Income and Comprehensive Income

（Consolidated Quarterly Statements of Income）

（Second quarter consolidated cumulative period）

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Operating revenue	2,101,278	2,082,455
Operating expenses	※１ 2,190,347	※１ 2,271,522
Operating loss	△89,069	△189,067
Non-operating income		
Interest income	3,168	7,803
Gain on investments in silent partnerships	23,840	―
Other	2,595	1,182
Total non-operating income	29,604	8,985
Non-operating expenses		
Foreign exchange losses	43,421	1,237
Other	2,055	1,319
Total non-operating expenses	45,476	2,557
Ordinary loss	△104,942	△182,638
Extraordinary income		
Gain on reversal of share acquisition rights	7,839	―
Total extraordinary income	7,839	―
Extraordinary losses		
Loss on liquidation of subsidiaries and associates	―	※２ 57,032
Losses from remittance fraud involving subsidiaries	―	※３ 50,000
Total extraordinary losses	―	107,032
Loss before income taxes	△97,103	△289,670
Income taxes - current	7,379	6,169
Income taxes - deferred	3,368	165
Total income taxes	10,748	6,335
Loss	△107,851	△296,006
Loss attributable to non-controlling interests	△28,495	△44,969
Loss attributable to owners of parent	△79,355	△251,037

（Quarterly Consolidated Statement of Comprehensive Income）

（Second quarter consolidated cumulative period）

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Loss	△107,851	△296,006
Other comprehensive income		
Deferred gains or losses on hedges	△2,317	△221
Foreign currency translation adjustment	△63,824	29,252
Total other comprehensive income	△66,141	29,031
Comprehensive income	△173,992	△266,974
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	△145,407	△221,845
非支配株主に係る中間包括利益	△28,584	△45,129

（３）Quarterly Consolidated Statement of Cash Flows

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Loss before income taxes	△97,103	△289,670
Depreciation	86,223	97,993
Increase (decrease) in provision for point card certificates	△379	△12,654
Increase (decrease) in contract liabilities	△6,565	9,713
Interest income	△3,168	△7,803
Loss (gain) on investments in silent partnerships	△23,840	－
Foreign exchange losses (gains)	25,182	1,605
Gain on reversal of share acquisition rights	△7,839	－
Loss on liquidation of subsidiaries and associates	－	57,032
Losses from remittance fraud involving subsidiaries	－	50,000
Decrease (increase) in trade receivables	164,287	△317,640
Decrease (increase) in advance payments to suppliers	△59,193	△182,419
Decrease (increase) in other assets	3,030	△24,763
Increase (decrease) in trade payables	△278,996	△801,257
Increase (decrease) in accounts payable - other	15,706	29,384
Increase (decrease) in advances received	871,075	955,401
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	59,009	27,385
Increase (decrease) in other liabilities	△36,078	△14,655
Other, net	6,661	△1,928
Subtotal	718,012	△424,278
Interest received	3,168	7,803
Extra retirement payments	－	△45,493
Payments for loss on fraudulent remittance to affiliated company	－	△50,000
Income taxes refund (paid)	△6,581	△39,905
Net cash provided by (used in) operating activities	714,599	△551,874
Cash flows from investing activities		
Payments into time deposits	△380,650	－
Purchase of non-current assets	△183,205	△226,725
Proceeds from withdrawal of investments in silent partnerships	24,451	－
Net cash provided by (used in) investing activities	△539,404	△226,725
Cash flows from financing activities		
Proceeds from issuance of shares	－	296
Net cash provided by (used in) financing activities	－	296
Effect of exchange rate change on cash and cash equivalents	△82,042	33,223
Net increase (decrease) in cash and cash equivalents	93,152	△745,079
Cash and cash equivalents at beginning of period	5,166,676	5,686,926
Cash and cash equivalents at end of period	※1 5,259,828	※1 4,941,846