

August 4, 2025

Company name: Datasection Inc.
Representative: Norihiko Ishihara
Representative Director,
President and CEO
(Securities code: 3905, TSE Growth)
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(Correction: Revision of Numerical Data)
Notice Regarding Partial Correction of the “Summary of Consolidated Financial Results for the First Half of the Fiscal Year Ending March 31, 2025 (Japanese GAAP)”

Datasection Inc. hereby announces that certain items in the “Summary of Consolidated Financial Results for the First Half of the Fiscal Year Ending March 31, 2025 (Japanese GAAP),” which was disclosed on November 14, 2024, require correction, as detailed below. In addition, as there are revisions to numerical data, we are also providing the corrected figures.

Please also note that a correction report (amendment) to the semiannual securities report for the fiscal year ending March 31, 2025, has been submitted to the Kanto Local Finance Bureau accordingly.

1. Reason for the Correction

On July 1, 2024, the Company executed a share exchange whereby the Company became the wholly owing parent company and MSS Inc. became the wholly owned subsidiary. In the “Summary of Consolidated Financial Results for the First Half of the Fiscal Year Ending March 31, 2025,” the amount of capital increase resulting from this share exchange was incorrectly presented – half of the amount was recorded as capital stock, whereas the entire amount should have been recorded as capital surplus. Accordingly, we are issuing this correction.

2. Details of the Correction

(Underlined portions indicate the corrections.)

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1. Qualitative information on the interim financial results

(2) Explanation of financial position

[Before Correction]

(Excerpt)

(Net Assets)

Net assets at the end of the current interim period increased by 777 million yen (up 39.2% from the end of the previous fiscal year) to 2,759 million yen. This is mainly because share capital increased by 479 million yen and capital surplus increased by 467 million yen as a

result of the issuance of common shares associated with the acquisition of MMS Inc. (through a share swap) and because foreign currency translation adjustment increased by 70 million yen after converting overseas subsidiaries' financial statements into yen.

[After Correction]

(Excerpt)

(Net Assets)

Net assets at the end of the current interim period increased by 777 million yen (up 39.2% from the end of the previous fiscal year) to 2,759 million yen.

This increase was primarily attributable to the issuance of common shares associated with the acquisition (share exchange) of MSS Inc. and other related transactions during the current interim consolidated period, which resulted in an increase of JPY 947 million in capital surplus, as well as a JPY 70 million increase in foreign currency translation adjustments arising from the translation of overseas subsidiaries' financial statements.

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2. Consolidated Interim Financial Statements and Key Notes

(1) Consolidated Interim Balance Sheet

[Before Correction]

(Unit: thousands of yen)

	Previous fiscal year (March 31, 2024)	Current interim period (September 30, 2024)
Assets		
Current assets		
Cash and deposits	1,690,432	1,022,498
Notes and accounts receivable - trade, and contract assets	646,601	634,560
Merchandise and finished goods	62,462	96,111
Income taxes refund receivable	70,958	82,160
Other	65,912	352,058
Total current assets	2,536,366	2,187,388
Non-current assets		
Property, plant and equipment	383,698	371,364
Intangible assets		
Goodwill	174,048	1,383,720
Software	450,731	507,202
Other	20,095	20,016
Total intangible assets	644,875	1,910,938
Investments and other assets	221,307	225,169
Total non-current assets	1,249,882	2,507,472
Total assets	3,786,248	4,694,861
Liabilities		
Current liabilities		
Short-term borrowings	600,000	772,486
Current portion of long-term borrowings	258,276	217,092
Accounts payable - other	205,421	278,492
Accrued expenses	87,621	65,727
Income taxes payable	94,270	85,982

Accrued consumption taxes	22,688	25,475
Provision for bonuses	19,159	16,000
Other	31,683	26,655
Total current liabilities	1,319,121	1,487,913
Non-current liabilities		
Long-term borrowings	379,830	313,396
Asset retirement obligations	11,807	9,000
Retirement benefit liability	-	23,514
Deferred tax liabilities	2,551	1,177
Other	90,313	99,956
Total non-current liabilities	484,502	447,045
Total liabilities	1,803,624	1,934,958
Net assets		
Shareholders' equity		
Share capital	1,868,479	2,347,686
Capital surplus	1,577,970	2,045,957
Retained earnings	(1,541,545)	(1,788,444)
Treasury shares	(3)	(3)
Total shareholders' equity	1,904,900	2,605,195
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,876	2,763
Foreign currency translation adjustment	3,404	73,706
Total accumulated other comprehensive income	9,281	76,469
Share acquisition rights	39,237	49,560
Non-controlling interest	29,206	28,677
Total net assets	1,982,624	2,759,902
Total liabilities and net assets	3,786,248	4,694,861

[After Correction]

(Unit: thousands of yen)

	Previous fiscal year (March 31, 2024)	Current interim period (September 30, 2024)
Assets		
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Cash and deposits	1,690,432	1,022,498
Notes and accounts receivable - trade, and contract assets	646,601	634,560
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Investments and other assets	221,307	225,169
Total non-current assets	1,249,882	2,507,472
Total assets	3,786,248	4,694,861
Liabilities		

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Short-term borrowings	600,000	772,486
Current portion of long-term borrowings	258,276	217,092
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Other	90,313	99,956
Total non-current liabilities	484,502	447,045
Total liabilities	1,803,624	1,934,958
Net assets		
Shareholders' equity		
Share capital	1,868,479	1,868,479
Capital surplus	1,577,970	2,525,164
Retained earnings	(1,541,545)	(1,788,444)
Treasury shares	(3)	(3)
Total shareholders' equity	1,904,900	2,605,195
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,876	2,763
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Share acquisition rights	39,237	49,560
Non-controlling interest	29,206	28,677
Total net assets	1,982,624	2,759,902
Total liabilities and net assets	3,786,248	4,694,861

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(4) Notes to interim consolidated financial statements

(Notes in the event of significant changes in shareholders' equity)

[Before Correction]

At a Board of Directors meeting held on June 3, 2024, the Company resolved to conduct a share exchange to make the Company the wholly owning parent of MSS Inc. and MSS a wholly owned subsidiary, effective July 1, 2024. As a result, share capital increased by 479,207 thousand yen and capital surplus by 479,207 thousand yen. Consequently, share capital and capital surplus amounted to 2,347,686 thousand yen and 2,045,957 thousand yen, respectively, at the end of the current interim period.

[After Correction]

At a Board of Directors meeting held on June 3, 2024, the Company resolved to conduct a share exchange to make the Company the wholly owning parent of MSS Inc. and MSS a

wholly owned subsidiary, effective July 1, 2024. As a result, the capital surplus increased by 958,415 million yen.

This was the primary factor contributing to capital surplus amounting to 2,525,164 thousand yen as of the consolidated interim period.