DATA SECTION

First Quarter Financial Results for the Fiscal Year Ending March 2027

FY2027/3 1Q Results Presentation

Datasection Inc.

18 August 2026 | Securities Code: 3905 (TSE Growth)

Contents

SECTION 01

FY03/27 1Q Results

First Quarter Results

01

Consolidated Financial Highlights

Net sales of JPY 6,327 mn (+847.1% YoY) and operating profit of JPY 4,843 mn

A turnaround from the operating loss of JPY 342 mn a year earlier; adjusted EBITDA of JPY 5,029 mn (79.5% margin)

Net sales	Operating profit	Adjusted EBITDA	Operating margin
6,327 JPY mn	**4,843** JPY mn	**5,029** JPY mn	**76.5** %
+5,659	**+5,185**	**+5,224**	**+127.8pt**
9.5x YoY	Return to profit	79.5% margin	▲51.2% a year earlier

(JPY million)	FY03/27 1Q Actual	FY03/26 1Q Actual	Change	% Change
Net sales	6,327	668	+5,659	+847.1%
Operating profit	4,843	▲342	+5,185	—
Adjusted EBITDA	5,029	▲195	+5,224	—
Ordinary profit	5,011	▲317	+5,328	—
Profit attributable to owners of parent	3,913	▲333	+4,246	—

* Adjusted EBITDA = operating profit + depreciation + amortisation of intangibles + share-based compensation + M&A expenses
* Amounts are truncated to JPY million

Adjusted EBITDA (from Operating Profit)

Adjusted EBITDA, a proxy for underlying cash generation, was JPY 5,029 mn (▲195 mn a year earlier)
Depreciation of GPU servers and related assets, JPY 134 mn, is the largest adjustment

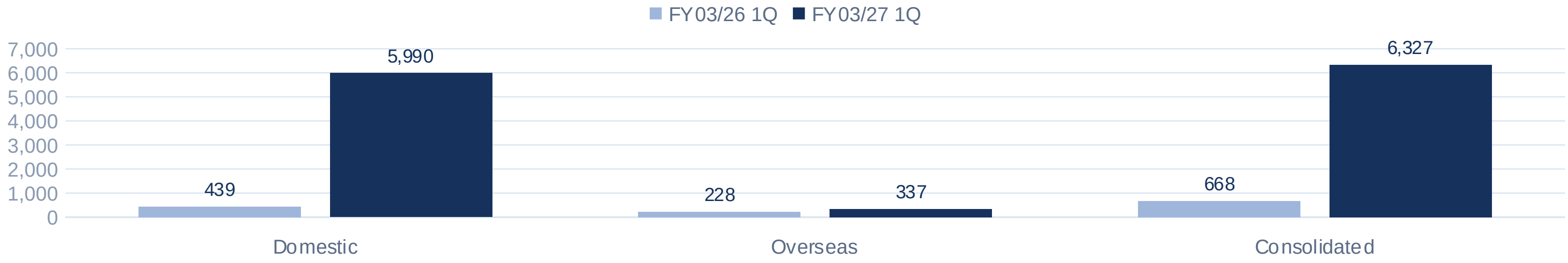
* Adjusted EBITDA = operating profit + depreciation + amortisation of intangibles + share-based compensation + M&A expenses
* Depreciation of JPY 134 mn is the figure disclosed in the notes to the earnings report (including amortisation of intangibles), of which 110 mn in cost of sales, 16 mn of software amortisation and 6 mn in SG&A
* Amounts are truncated to JPY million, so the adjustments do not sum exactly to adjusted EBITDA

YoY Net Sales by Region and Consolidated

Domestic net sales expanded to JPY 5,990 mn, up 1,261.6% year on year
Overseas grew 47.8%; consolidated net sales reached JPY 6,327 mn (+847.1% YoY)

	FY03/26 1Q	FY03/27 1Q	YoY
Domestic	439	→ 5,990	+1,261.6%
Overseas	228	→ 337	+47.8%
Consolidated	668	→ 6,327	+847.1%

(JPY million)



* Domestic and Overseas are net sales to external customers per the reportable segment information; Consolidated is per the quarterly consolidated statement of income

YoY Segment Profit by Region and Consolidated

Domestic turned from a segment loss of JPY 81 mn to a segment profit of JPY 5,339 mn
Overseas grew 702.9%; consolidated operating profit returned to profit at JPY 4,843 mn

Domestic

FY03/26 1Q ▲81 → FY03/27 1Q **5,339**

Return to profit

Overseas

FY03/26 1Q 6 → FY03/27 1Q **51**

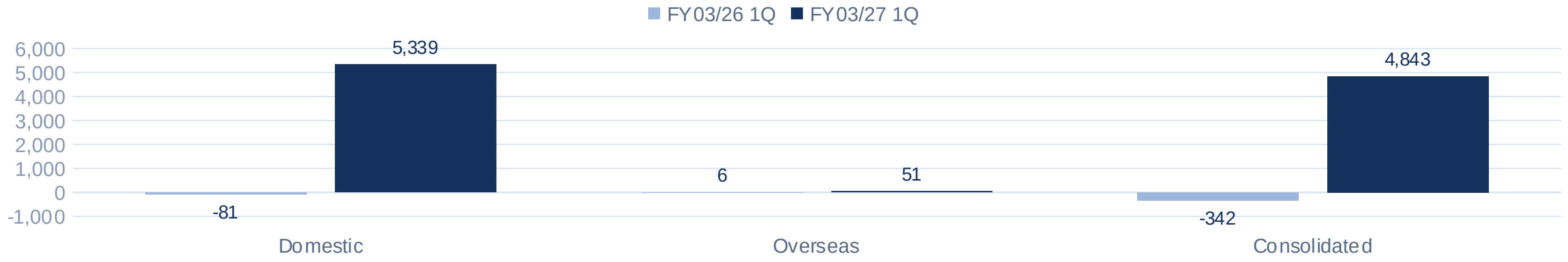
+702.9%

Consolidated

FY03/26 1Q ▲342 → FY03/27 1Q **4,843**

Return to profit

(JPY million)

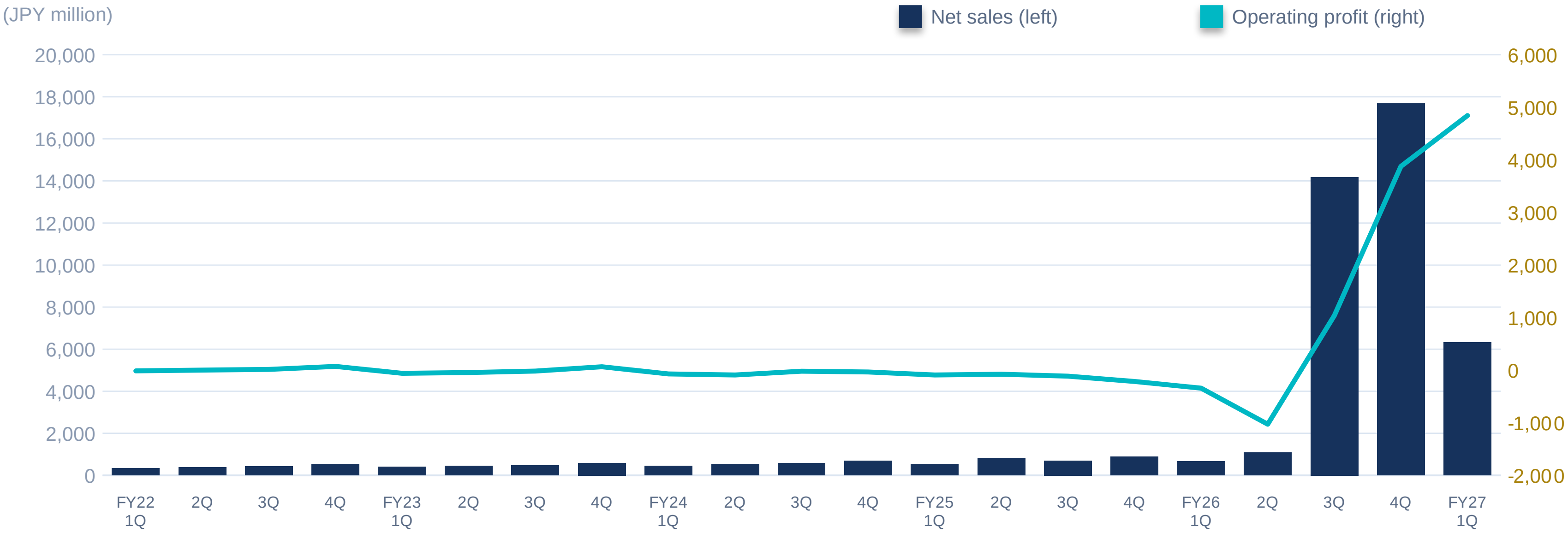


* Domestic and Overseas are segment profit per the reportable segment information; Consolidated is operating profit per the quarterly consolidated statement of income
* Domestic 5,339 + Overseas 51 = 5,390, less unallocated corporate expenses of 547 (267 a year earlier) = consolidated operating profit of 4,843 (JPY mn)

Quarterly Performance Trend (Consolidated)

Net sales and profit expanded sharply from 3Q FY03/26 as the AI Infrastructure Business came on stream

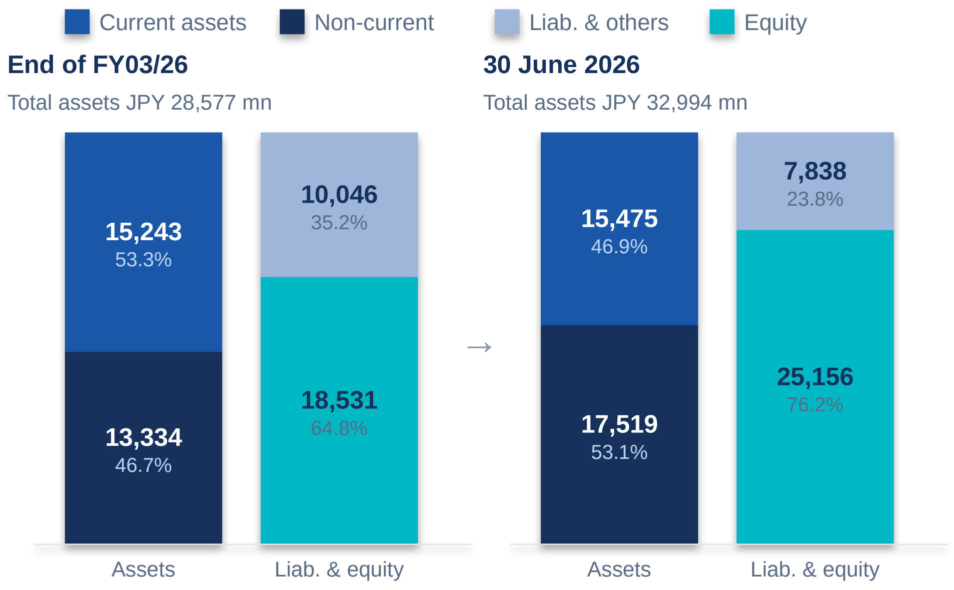
FY03/27 1Q net sales of JPY 6,327 mn and operating profit of JPY 4,843 mn



* Consolidated basis. Net sales on the left axis, operating profit on the right. FY03/26 1Q-4Q are previously disclosed figures

Consolidated Balance Sheet

Total assets reached JPY 32,994 mn at 30 June 2026, up JPY 4,417 mn from the prior year end, driven by AI data centre investment (construction in progress +2,212 mn)
Shareholders' equity was JPY 25,156 mn (+6,625 mn) and the equity ratio 76.2%



Principal movements vs. FY03/26 end

- ○ **Current assets: +232**
  - Advances paid: +1,861
  - Consumption tax refundable: +256
  - Trade receivables: ▲2,393
- ○ **Non-current assets: +4,185**
  - Construction in progress: +2,212
  - Long-term prepaid expenses: +950
  - Guarantee deposits: +663
- ○ **Liabilities & others: ▲2,208**
  - Deposits received: ▲3,040
  - Income taxes payable: +626
  - Accounts payable-other: +306
- ○ **Shareholders' equity: +6,625**
  - Share capital: +1,380
  - Capital surplus: +1,380
  - Retained earnings: +3,913

* JPY million. Liabilities & others = total liabilities + stock acquisition rights + non-controlling interests

Datasection's AI Infrastructure Strategy

The only Japanese company building large-scale AI clusters, established as a “neo-cloud” operator in Asia-Pacific

Securing GPUs at scale

Continuous procurement of B200/B300 and GB200/300 through a supplier partnership strategy

Securing power supply

In response to customer demand, data centre site agreements executed in Japan and overseas to secure power capacity

Securing customers

Expanding contact with global AI operators and research institutions, building demand before commissioning

Operational capability via TAIZA

Proprietary stack enabling large-scale cluster operation; highly rated in testing by global customers

By building world-scale AI infrastructure in Japan under a unique geopolitical environment, Datasection aims to reduce the digital trade deficit and support growth across all sectors

(Ref) AI Infrastructure Project Pipeline

The FY03/27 forecast includes Projects A to C and additional services to the same customer
Plans as of 18 May 2026. The latest status will be updated after the 1Q financial summary

Project	GPU	Quantity	Location / notes
Project A	B300	5,000	Japan
Project B	B300	10,000	Australia (to be expanded in phases to 30,000)
Project C	B200	5,000	Thailand
Project D	GB200/300	70,000	c. 1,000-rack scale
Project E	GB200/300	100,000	c. 1,500-rack scale
Project F	B300	30,000	Location under discussion
Project G	B200	5,000	Japan
Project H	B200	5,000	Japan
Project I	B300	70,000	United Arab Emirates

* The above reflects plans as of 18 May 2026. Certainty and timing are subject to change

Topic 1 | OpenAI collaboration strengthens TAIZA

Agent-type AI workflow capability in the TAIZA AI Cloud Platform strengthened through the OpenAI API
The two companies will jointly drive full-scale enterprise AI adoption across Asia-Pacific

DATA SECTION × OpenAI | Jointly advancing enterprise AI adoption across Asia-Pacific, with dialogue continuing on collaboration beyond API integration

Ishihara, CEO of Datasection (left) and Nagasaki, President of OpenAI Japan (right)

“ Through TAIZA, we support companies deploying advanced AI capabilities to important business processes in practical, well-managed ways. This marks an important milestone for enterprise AI adoption across Asia-Pacific.

Norihiko Ishihara President and CEO, Datasection

“ Enterprise AI adoption is steadily moving beyond proof-of-concept towards full-scale deployment that drives business transformation. Through our collaboration with Datasection, we expect enterprise AI adoption and deployment to broaden further.

Tadao Nagasaki President, OpenAI Japan LLC

* TAIZA customers do not access the OpenAI API or model endpoints directly; API key access and general-purpose API usage are not provided

Topic 2 | ASRock Rack partnership accelerates Thailand DC

Collaboration strengthened with ASRock Rack Incorporation, a Taiwan-based manufacturer of high-density, high-performance servers
587 servers with 4,696 NVIDIA B200 GPUs acquired for the AI data centre near Bangkok, Thailand

DATA SECTION × ASRock Rack | Partnering with a tier-one server manufacturer to accelerate next-generation AI data centre construction

MOU signing ceremony with ASRock Rack

GPU servers (units)	Total GPUs (GPUs)	Deployment site
587	**4,696**	**Thailand**
NVIDIA B200	Blackwell architecture	Near Bangkok

1. **Secure supply of rare GPU servers**
   Prioritised access through established supply chains minimises delivery-delay risk
2. **World-class technical support**
   High-density expertise maximises B200 performance with efficient cooling
3. **Credibility in the global market**
   A tier-one partnership demonstrates global-standard quality and reliable supply

* To serve as a dedicated computing platform for a major U.S. customer. Materialises the plan announced on 22 December 2025 against the backdrop of Thailand 4.0 and the national AI Strategy (Phase 2: 2024-2027)

Topic 3 | Dr. Dobriansky joins the Advisory Council

Former U.S. Under Secretary of State for Global Affairs joined the Company's Advisory Council effective 1 June 2026
Strengthens global business expansion and decision-making on management policy and global strategy

16 June 2026

Paula J. Dobriansky, Ph.D.
Member, Advisory Council
Datasection Inc.

1. **Current positions**
   Vice Chair, Scowcroft Center for Strategy and Security, Atlantic Council / Senior Fellow, Belfer Center for Science and International Affairs, Harvard University

2. **Career**
   Under Secretary of State; NSC Director for Europe and Soviet Affairs; Deputy Assistant Secretary for Human Rights; Presidential Special Envoy for Northern Ireland

3. **Role at Datasection**
   Draws on more than 30 years of U.S. government diplomatic experience to play a key role in the Company's global development

"Cutting-edge technology and data-driven solutions are vital drivers for sustainable economic growth and international competitiveness." (Dr. Dobriansky)

Topic 4 | OHMAI device unveiled at VivaTech 2026

Global launch announced at Viva Technology 2026 in Paris on 17 June 2026, with CEO Ishihara speaking on Stage One
A palm-sized next-generation AI device that unifies multiple leading AI models into a single experience

17 June 2026

OHMAI (product in development)

1. **One account, multiple leading AI models**
   No separate logins or API keys to manage
2. **Smart routing powered by TAIZA**
   Requests routed automatically to the best-suited model
3. **A physical presence beyond the screen**
   An ambient device on the desk for natural conversation
4. **A sidekick for daily workflows**
   Drafting, research, summarisation and language learning

Rolling out in phases from the U.S., Europe and Japan, with the medium- to long-term aim of establishing a personal AI OS

* Two models, OHMAI Light and OHMAI Pro. Waiting-list registration has opened at https://ohmai.com. VivaTech draws c. 180,000 visitors and 14,000 exhibiting startups

Topic 5 | Thailand FastPass and BOI approval obtained

The data centre investment under development in Thailand was certified under the government's Thailand FastPass programme
Formal investment approval for the AI infrastructure business was also obtained from Thailand's Board of Investment (BOI)

Official certification by the Royal Thai Government

Thailand FastPass certified

BOI investment approval

Thailand FastPass certification (24 June 2026)

1. **Certified under the FastPass programme**
   Designed to accelerate large-scale investment in strategic industries of national interest
2. **Support from eight government agencies**
   BOI, Natural Resources and Environmental Policy, Customs, Industrial Works, IEAT, ERC Office, MEA and PEA
3. **Ceremony at Government House, 23 June 2026**
   Attended by PM Anutin Charnvirakul, Deputy PM and Finance Minister Ekniti Nitithanprapas and BOI Secretary-General Narit Therdsteerasukdi

BOI investment approval (10 July 2026)

1. **Investment approval for AI infrastructure**
   Approved as contributing to the advancement of Thailand's advanced electronics and digital value chain
2. **One of nine major high-value projects**
   Approved alongside projects in AI, advanced electronics, aviation, clean energy and food production
3. **Aligned with Thai policy objectives**
   Supports Thailand's goal of cultivating high-value industries and providing AI infrastructure across the region

Administrative procedures for permits and licences are substantially shortened, enabling earlier start of operations in Thailand

Topic 6 | Board approves the transfer of Jach Technology shares

To concentrate resources on the AI Infrastructure Business and optimise the portfolio, all shares in Jach, the South American FollowUP business, will be transferred
The buyer is an MBO vehicle led by Jach management; the target companies will be excluded from the scope of consolidation from FY03/27 2Q

Transfer price (USD k)	Companies transferred (cos.)	Extraordinary gain (JPY mn)	Deconsolidation
6,737	**7**	**100-300**	**2Q**
c. JPY 1,082 mn	Jach plus 6 subsidiaries	c. JPY 1.0 bn non-consolidated	From FY03/27 second quarter

Rationale for the transfer

1. **Concentrating resources on AI infrastructure**
   Resources are weighted to the AI Infrastructure Business and adjacent high-synergy businesses
2. **A management buy-out by Jach's own team**
   Jach management proposed that further growth needs fast decisions and agile operations, best delivered under their own leadership
3. **Value-accretive for both sides**
   Judged to lift Jach's enterprise value and improve the Group's resource allocation

Transaction summary

Buyer	Practicando SpA (Chile, MBO vehicle)
Shares transferred	8,914,106,430 shares (voting rights 100%→0%)
Valuation	Within an independent valuer's range of USD 6,391-7,304k
Debt assumption	Buyer assumes debt of c. USD 1,355k owed to counterparties
Timetable	Board approval 29 Jun 2026; transfer due Jul-Aug

* Converted at USD 1 = JPY 160.72 (TTM at end-July 2026). The companies are the seven in the "Overseas" segment of this deck. The impact on results is under review

Topic 7 | B300 GPU server delivery begins in Japan

Delivery has begun of the GPU servers acquired under the Compal Electronics purchase agreement announced on 7 May 2026
Interior, electrical and HVAC works are largely complete; installation and set-up are proceeding as servers arrive

17 July 2026

B300 GPU servers delivered to Japan's first AI data centre

Supplier **Compal** Electronics, Inc.
635 servers with 5,080 NVIDIA B300 GPUs in total

1 Delivery begins at Japan's first AI data centre

GPU servers equipped with NVIDIA's latest B300 GPUs have started arriving; facility works are largely complete

2 Sequential installation and set-up

Servers already delivered are being installed in sequence as preparations for the start of operations steadily progress

3 High-performance AI infrastructure once operational

Supports generative AI model development and advanced HPC workloads requiring large-scale compute

4 Accelerating build-out across Asia-Pacific

Continues to accelerate AI data centre construction in Japan and Asia-Pacific, expanding its service delivery capabilities

Topic 8 | Lawsuit filed against Wolfpack Research and others

On 31 July 2026 (US time) the Company filed suit against Wolfpack Research, LLC and others in a US federal district court
The article's claim that our GPU procurement breaches US export controls has no basis in fact; we seek retraction and damages

3 August 2026

Outline of the lawsuit

Filing date	31 July 2026 (US time)
Court	US District Court, Eastern District of Pennsylvania
Defendants	Wolfpack Research, LLC and its affiliates and related parties
Claims	Retraction of the article and damages
Amount	To be determined

Our export-control compliance

1. **Strict compliance with US export controls on GPUs**
   We take the most conservative stance available and strictly limit both who we supply and how
2. **Every project reviewed by outside counsel in the US and Japan**
   Projects proceed only after confirmation by external specialists
3. **The allegations have no basis in fact**
   Repeated discussions produced no good-faith response, so we filed suit

Strict compliance with US export controls on GPUs
We maintain the most conservative stance under export controls

* Based on the notice of 3 August 2026 on the filing of a lawsuit. The article itself was addressed in the announcement of 8 October 2025. Further developments will be disclosed as necessary

Topic 9-1 | TAIZA MATE launch and democratising intelligence

The TAIZA launch press conference on 6 August 2026 unveiled three new TAIZA MATE editions — web, desktop and mobile
With the OHMAI device already unveiled, anyone can now reach frontier AI and bring it into their own workflows

Access AI anytime, anywhere

With the addition of three new TAIZA MATE editions, users will have four ways to access and adopt AI

New | Individuals, teams and enterprises

TAIZA MATE

An AI platform anyone can use

Web	Desktop	Mobile
Browser-based co-editing and approval No installation, multi-device	Windows / macOS Org controls, digital staff AI talent market	iOS / Android Voice, OCR, biometrics, MDM support

Cross-model access to the world's frontier models

Unveiled Jun 2026

Everyday life

OHMAI

Operate AI by voice alone

- Palm-sized AI sidekick
- Dedicated hardware, always on site
- No screen, no keyboard

Democratising intelligence

No coding, no expertise — AI anyone can use

* Content disclosed at the 6 August 2026 press conference launching TAIZA, the next-generation AI platform. OHMAI was unveiled globally at VivaTech 2026 on 17 June 2026

Topic 9-2 | From GPUaaS to TOKENaaS, the business model expands

TAIZA sits on the compute base built through GPUaaS, expanding the business into TOKENaaS — AI delivered by the token
GPUaaS is an infrastructure business with large revenue; TOKENaaS is a platform business with high capital efficiency

AI compute

GPUaaS ongoing

Large-scale GPU clusters supplied by the hour to hyperscalers and model developers

TAIZA →

The AI economy

TOKENaaS added

AI services delivered to every customer by the token, the unit AI consumes

The business model expands

Customers, market, scalability and margin all improve

Business profile	GPUaaS | Infrastructure (ongoing)	→	TOKENaaS | Platform (added)
Primary customers	CSPs and model developers	→	Governments, enterprises, individuals
Addressable market	AI infrastructure	→	The AI economy as a whole
Scalability	Capped by GPU capacity	→	Expands with AI adoption
Gross margin (ref.)	20-35%	→	70-90%

Pursuing high growth and improving profitability at the same time

* Content disclosed at the 6 August 2026 press conference launching TAIZA. GPUaaS continues to be offered alongside TOKENaaS. Gross margins are indicative of business characteristics and are not an earnings forecast

Topic 9-3 | TAIZA delivery models and where we stand

In August 2026 we announced TAIZA, our next-generation AI platform
Three delivery models are added at once, taking us from GPUaaS alone to Token, Agent and Enterprise in one offering

01	GPUaaS	Large-scale GPU clusters offered by the hour; now one of Asia's largest new clouds	Launched (September 2025)
02	TOKENaaS / Model API	Access through TAIZA to every major model, OpenAI among them	Announced Aug 2026
03	Agent-as-a-Service	Tens of thousands of AI agents available on TAIZA	Announced Aug 2026
04	Enterprise TAIZA	TAIZA MATE lets enterprises build AI workflows	Announced Aug 2026
05	Sovereign / Private TAIZA	Dedicated environments for governments and large enterprises	First contracts targeted in 2026

Toward a comprehensive AI platform delivering everything from infrastructure to agents

Source: press conference of 6 August 2026 announcing the next-generation AI platform TAIZA. Item 05 is a future target and its timing may change

(Ref) Key topics disclosed with the FY03/26 results

Summary of the principal topics disclosed in the FY03/26 results presentation

7 May 2026

Acquisition of NVIDIA B300 GPU servers from Compal

635 GPU servers with 5,080 NVIDIA B300 GPUs acquired for Japan's first AI data centre. Acquisition price USD 325 million (c. JPY 50,935 million)

12 May 2026

Exclusive arrangement agreement for GPU server financing

A global investment firm with approximately USD 100 billion in AUM was appointed as exclusive lead manager and arranger, targeting USD 500 million to USD 1 billion

10 February 2026

MoU with National Pulse Group on AI infrastructure in MENA

Joint exploration of national-level AI infrastructure across the UAE and other MENA markets, with expected power capacity of 150-180MW

* Please refer to the FY03/26 results presentation for details

SECTION 02

FY03/27 Full-Year Guidance

Earnings Forecast

02

FY03/27 Full-Year Forecast (Unchanged)

No change from the full-year forecast announced on 15 May 2026
The shortfall from termination of the additional order project is judged to be offset by the order plan for other large prospective projects

Net sales (JPY bn)
162.1
+382.6% YoY

Operating profit (JPY bn)
24.8
+600.1% YoY

Adjusted EBITDA (JPY bn)
58.1
+1,283.6% YoY

(JPY million)	FY03/26 Actual	FY03/27 Forecast	Change	% Change
Net sales	33,605	162,193	+128,588	+382.6%
Operating profit	3,544	24,815	+21,270	+600.1%
Adjusted EBITDA	4,205	58,191	+53,985	+1,283.6%
Ordinary profit	3,627	12,542	+8,915	+245.8%
Profit attributable to owners of parent	2,801	8,704	+5,902	+210.7%

* This forecast is based on the assumptions as at the 15 May 2026 announcement. See the following page for changes in those assumptions following termination of the additional order project. It excludes any contribution from M&A

Changes in Full-Year Forecast Assumptions

The full-year forecast announced on 15 May 2026 is unchanged, while the underlying assumptions have changed as follows

Japan
NVIDIA B300 5,000 GPUs
Start of full operation delayed

Australia
NVIDIA B300 10,000 GPUs
Start of full operation delayed

Thailand
NVIDIA B200 5,000 GPUs
Start of full operation delayed

Additional order project
Contract terminated
Retroactive to 1 April 2026;
only the JPY 5,578 mn fee recognised

(JPY million)	Original assumption	Current status
First DC projects: Japan, Australia, Thailand	78,861	Eight months of operation assumed (Aug 2026 - Mar 2027); start of full operation delayed
Additional services to the same customer	79,864	Terminated retroactive to 1 April 2026; a project origination and referral fee of JPY 5,578 mn was recognised in 1Q
Other large prospective pipeline	—	The shortfall is judged to be covered by the TAIZA-related order plan
Full-year forecast net sales	162,193	Unchanged from the 15 May 2026 announcement

* Should a revision to the full-year forecast become necessary in light of progress on the above data centre projects or the other large prospective pipeline, it will be disclosed promptly

SECTION 03

Stock Acquisition Rights

Issuance and Exercise Status

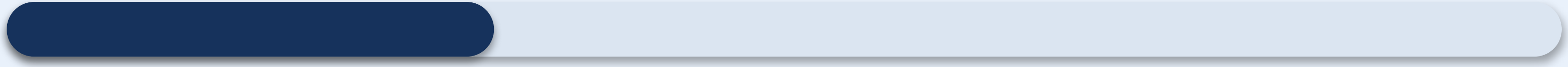
03

23rd Stock Acquisition Rights (Fixed Exercise Price): Exercise Status

As of 14 August 2026, cumulative exercises totalled 13,792,900 shares (31.34% of the rights issued) and JPY 17,241 mn in payments
The exercises on 23 July and 12 August 2026, after the quarter end, are recognised as subsequent events

Cumulative exercise ratio (as of 14 August 2026)

31.34 % / Unexercised 68.66%



Cumulative exercise 13,792,900 shares

As of 14 August 2026

Shares exercised (cum.)	Cumulative payment	Exercise price	Exercise period ends
13,792,900 shares	**17,241** JPY mn	**1,250** JPY	**19 Oct 2026**

Proceeds are allocated to GPU server acquisition and data centre development in the AI Infrastructure Business

* Ratio against 44,000,000 shares in total; the exercise price is fixed at JPY 1,250. Unexercised rights represent 30,207,100 shares
* [Subsequent events] A further 2,613,600 shares on 23 July 2026 and 2,969,300 shares on 12 August 2026 were exercised, taking shares outstanding to 37,599,951 and share capital to JPY 13,407 mn

SECTION 04

Appendix

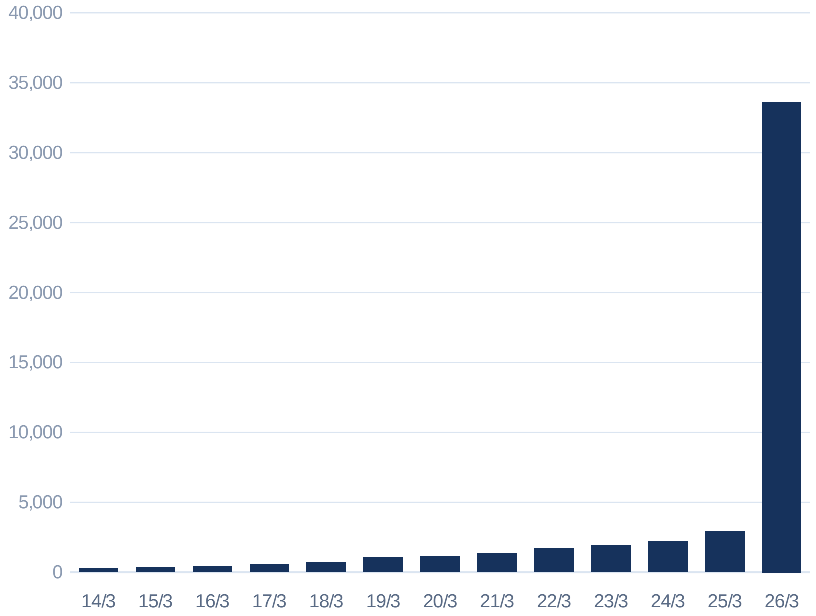
Supplementary Data

04

Long-term Trend (Net Sales / Operating Profit)

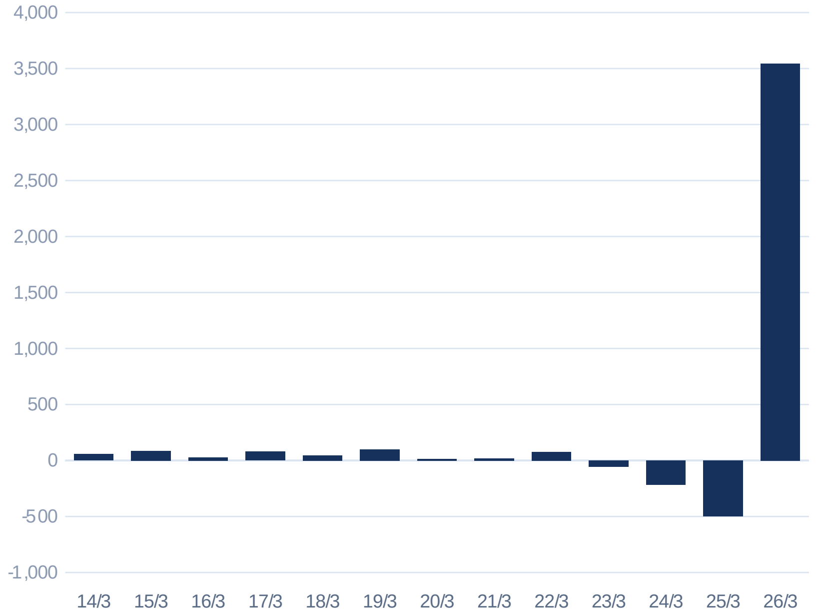
Net sales

(JPY million)



Operating profit

(JPY million)

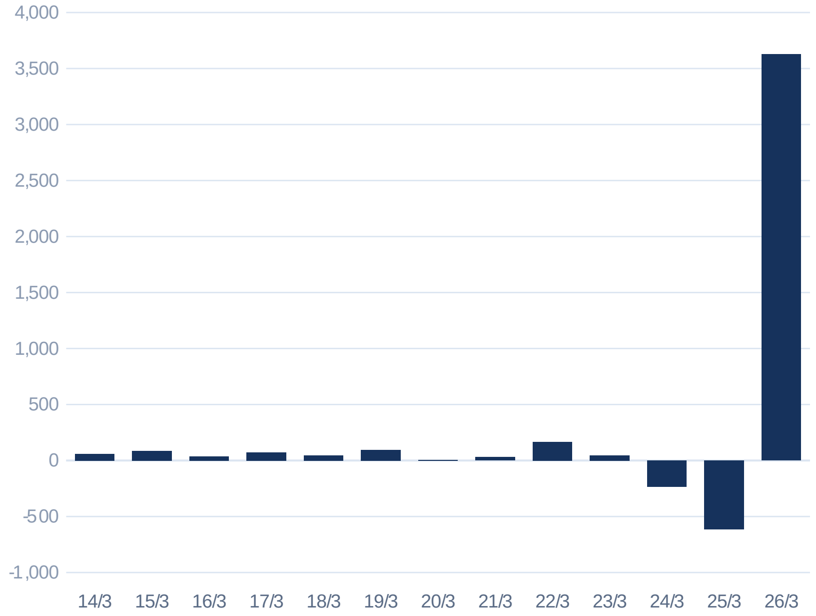


* Consolidated basis. FY03/26 expanded sharply as the AI Infrastructure Business came into full operation

Long-term Trend (Ordinary / Net Profit)

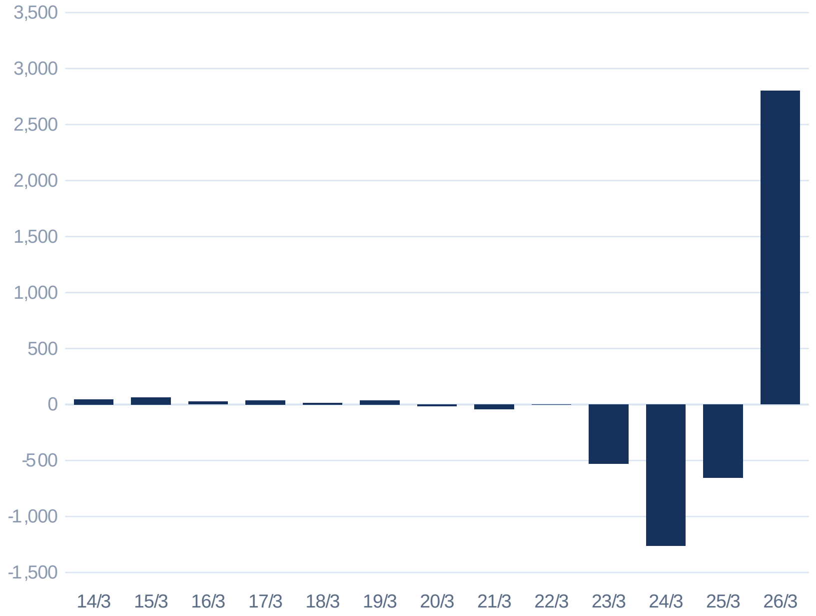
Ordinary profit

(JPY million)



Profit attributable to owners of parent

(JPY million)



* Consolidated basis. FY03/26 expanded sharply as the AI Infrastructure Business came into full operation

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Cautionary Statements

- This document has been prepared by the Company for the purpose of providing investors with an understanding of the current status of the Company for their reference.
- The contents contained herein are prepared based on generally recognised economic, social and other conditions as well as certain assumptions that the Company has judged to be reasonable, but may be subject to change without notice.
- The consolidated figures in this document are based on the FY03/27 first-quarter consolidation package and agree with the financial summary. Amounts are truncated to JPY million.
- The materials and information provided in this document include so-called “forward-looking statements”. They are based on current estimates, forecasts and assumptions that involve risks and uncertainties that could cause results to differ materially.
- The above earnings forecasts are based on management's assumptions in light of the information currently available and involve risks and uncertainties; they are not intended as a guarantee that they will be achieved. Investors are advised not to make investment decisions by relying solely on these forecasts.