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Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under IFRS)

November 2, 2026

Company name: NS Solutions Corporation
Listing: Tokyo Stock Exchange, Nagoya Stock Exchange, and Fukuoka Stock Exchange
Securities code: 2327
URL: https://www.nssol.nipponsteel.com
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Scheduled date of filing semi-annual securities report: November 10, 2026
Scheduled date of commencing dividend payments: December 1, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for analysts)

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Six Months Ended September 30, 2026 (April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results (cumulative) (% indicates changes from the previous corresponding period.)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	198,978	11.6	23,209	27.0	23,728	25.9	14,857	23.7
September 30, 2025	178,375	13.9	18,272	0.8	18,848	3.8	12,007	(1.5)

	Total comprehensive income		Basic earnings per share	Diluted earnings per share
Six months ended	Million yen	%	Yen	Yen
September 30, 2026	15,790	28.3	81.19	–
September 30, 2025	12,309	(54.2)	65.62	–

(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
As of	Million yen	Million yen	Million yen	%
September 30, 2026	433,850	295,659	285,988	65.9
March 31, 2026	417,584	288,808	279,203	66.9

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2. Cash Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	40.00	–	45.00	85.00
Fiscal year ending March 31, 2027	–	44.50			
Fiscal year ending March 31, 2027 (Forecast)			–	44.50	89.00

(Note) Revision to the forecast for dividends announced most recently: Yes

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	419,000	9.9	49,000	10.8	49,800	10.0	32,400	5.1	177.06

(Note) Revision to the financial results forecast announced most recently: Yes

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*** Notes:**

(1) Significant changes in the scope of consolidation during the period: None
Newly included: None
Excluded: None

(2) Changes in accounting policies and changes in accounting estimates
1) Changes in accounting policies required by IFRS: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None

(3) Total number of issued shares (common stock)
1) Total number of issued shares at the end of the period (including treasury shares):

As of September 30, 2026:	183,002,000 shares
As of March 31, 2026:	183,002,000 shares

2) Total number of treasury shares at the end of the period:

As of September 30, 2026:	8,786 shares
As of March 31, 2026:	20,595 shares

3) Average number of shares outstanding during the period:

Six months ended September 30, 2026:	182,986,311 shares
Six months ended September 30, 2025:	182,977,157 shares

* This semi-annual consolidated financial results report is exempt from the review conducted by certified public accountants or an audit firm.

* Explanation of the proper use of financial results forecast and other notes

- The forecasts stated above are based on information available as of the date of publication of this document. Actual results may differ from these forecasts due to a wide range of factors hereafter.

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Table of Contents – Attachments

1. Qualitative Information on Semi-annual Financial Results 2
(1) Operating Results 2
(2) Financial Position 3
(3) Consolidated Financial Results Forecast and Other Forward-looking Information 5

2. Condensed Semi-annual Consolidated Financial Statements and Primary Notes 6
(1) Condensed Semi-annual Consolidated Statements of Financial Position 6
(2) Condensed Semi-annual Consolidated Statements of Profit or Loss and Condensed Semi-annual Consolidated Statements of Comprehensive Income 8
(3) Condensed Semi-annual Consolidated Statements of Changes in Equity 10
(4) Condensed Semi-annual Consolidated Statements of Cash Flows 12
(5) Notes to Condensed Semi-annual Consolidated Financial Statements 13
Going concern assumption 13
Segment information, etc. 13

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1. Qualitative Information on Semi-annual Financial Results

(1) Operating Results

Analysis of operating results

During the six months ended September 30, 2026, the Japanese economy continued its moderate recovery, and corporate earnings remained robust overall. Meanwhile, uncertainty regarding the future continued to prevail, due to instability in the global situation centered in the Middle East, as well as the effects of natural disasters and rising prices.

In the business environment surrounding NS Solutions Corporation (hereinafter, the “Company,” and the Company and its subsidiaries are collectively referred to as the “Group”), demand for business transformation, productivity improvements, and the creation of new business value through the use of AI, particularly generative AI, remained at high levels. System investments by our client companies have also generally been robust. However, some companies are showing a tendency to be more selective with their investments due to factors such as uncertainty about the future.

Based on the 2025–2027 Mid-term Business Plan (published in February 2025) to realize the NSSOL 2030 Vision (announced in April 2024), the Group is promoting various measures centering on four fundamental transformations—transforming our SI business model, transforming our customer approach, transforming technology and R&D, and transforming in-house operations and management.

To advance these transformations, we are further strengthening our use of AI, and in September of this year, we entered into a strategic partnership agreement with Anthropic, PBC. By combining Anthropic’s state-of-the-art AI technology with our business expertise and system development capabilities, we are working to create new value that supports our clients’ business transformation and enhanced competitiveness. At the same time, we are actively utilizing Anthropic’s AI technology within our Group to improve operational productivity, including the advancement of our development processes.

Additionally, we developed and launched new solutions and services by converting our proprietary expertise and know-how into assets and incorporating AI. For example, we began to offer "NSRelato," a comprehensive CX (Customer Experience) and contact center support service that elevates customer interactions and improves operational productivity, and "Alli Coworker," a vibe coding platform that enables users to rapidly build business applications and AI agents using natural language prompts.

Furthermore, by utilizing "Corepeak," our brand that supports corporate transformation, which was launched in April of this year, we are expanding our proposal activities grounded in transformation scenarios, enhancing industry-specific offerings, and rolling out key initiatives such as AI-Ready data foundations, while providing end-to-end support, from the formulation of corporate transformation strategies to implementation and adoption, to drive our clients’ efforts toward achieving transformation.

In addition to these efforts, we also pursued external growth strategies through M&As and other initiatives, resulting in B-Prost Co., Ltd., which is mainly engaged in the development of core systems for non‐life insurance companies, becoming a group company in May of this year. We will pursue integrated business operations with the company as a member of the Group. In July, we entered into a capital and business alliance agreement with iAuto Co., Ltd., which is engaged in the development of intelligent systems for automobiles to create new value in the field of SDV (Software Defined Vehicles) / AIDV (AI Defined Vehicles).

As a result of these efforts, revenue for the six months ended September 30, 2026 amounted to 198,978 million

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yen, an increase of 20,603 million yen compared to 178,375 million yen for the same period of the previous fiscal year. This was due mainly to strong performances in the Business Solutions and the Consulting & Digital Service fields, as well as the impact of consolidating INFOCOM CORPORATION in July 2025. Operating profit came in at 23,209 million yen, an increase of 4,937 million yen compared to 18,272 million yen for the same period of the previous fiscal year. This was due to increased gross profit resulting from an improvement in profitability, in addition to higher revenue, despite increased selling, general and administrative expenses as a result of executing various measures under the Mid-term Business Plan.

An overview of the six months ended September 30, 2026 by service field (Business Solutions and Consulting & Digital Service) is as follows.

Business Solutions

Revenue for the six months ended September 30, 2026 amounted to 143,404 million yen, an increase of 8,332 million yen compared to 135,072 million yen for the same period of the previous fiscal year, partly due to the impact of consolidating INFOCOM CORPORATION in July 2025, in addition to strong performances in the Manufacturing and the Financial Services fields.

Manufacturing, Nippon Steel Group field

Revenue from this field increased year on year due to the steady performance of projects in the manufacturing field such as automobiles, chemical materials, food, and railways, in addition to the impact of consolidating INFOCOM CORPORATION in July 2025, despite a decrease in revenue from Nippon Steel Group field.

Retail and Platform field

Revenue from this field decreased year on year due to a decrease in sales, mainly in the retail and information services fields.

Financial Services field

Revenue from this field increased year on year due to revenue mainly at Group companies(including newly consolidated companies).

Consulting & Digital Service

Revenue for the six months ended September 30, 2026 amounted to 55,574 million yen, an increase of 12,271 million yen compared to 43,302 million yen for the same period of the previous fiscal year, due to a significant contribution from large-scale projects in the defense field.

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(2) Financial Position

1) Analysis of financial position

Total assets at the end of the six months ended September 30, 2026 amounted to 433,850 million yen, an increase of 16,265 million yen compared to 417,584 million yen at the end of the previous fiscal year. This was mainly due to increases of 18,569 million yen in cash and cash equivalents and 9,027 million yen in contract assets, partly offset by a decrease of 12,552 million yen in other current assets.

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Total liabilities at the end of the six months ended September 30, 2026 amounted to 138,190 million yen, an increase of 9,415 million yen compared to 128,775 million yen at the end of the previous fiscal year. This was mainly due to increases of 5,772 million yen in income taxes payable and 5,007 million yen in lease liabilities, partly offset by a decrease of 2,621 million yen in other current liabilities.

Total equity at the end of the six months ended September 30, 2026 amounted to 295,659 million yen, an increase of 6,850 million yen compared to 288,808 million yen at the end of the previous fiscal year. The breakdown mainly includes 15,589 million yen of profit and 8,234 million yen of dividends paid. As a result, the ratio of equity attributable to owners of parent to total assets was 65.9%.

2) Cash flows

Statements of cash flows

Cash and cash equivalents at the end of the six months ended September 30, 2026 increased by 18,569 million yen from the end of the previous fiscal year to 127,368 million yen. Cash flows by activity type are as follows.

i) Cash flows from operating activities

Cash flows from operating activities for the six months ended September 30, 2026 resulted in an increase of 31,235 million yen in cash and cash equivalents, mainly attributable to profit before tax.

Compared to the same period of the previous fiscal year, net cash inflow increased by 43,534 million yen, due mainly to an income taxes refund.

ii) Cash flows from investing activities

Cash flows from investing activities for the six months ended September 30, 2026 resulted in a decrease of 50 million yen in cash and cash equivalents, due to purchase of property, plant and equipment, and intangible assets, proceeds from sale and redemption of other financial assets, and other factors.

Compared to the same period of the previous fiscal year, net cash outflow decreased by 56,665 million yen, due mainly to a decrease in payments for acquisition of shares of affiliated companies resulting in change in scope of consolidation.

iii) Cash flows from financing activities

Cash flows from financing activities for the six months ended September 30, 2026 resulted in a decrease of 12,632 million yen in cash and cash equivalents, due to dividends paid and other factors.

Compared to the same period of the previous fiscal year, net cash outflow increased by 1,883 million yen, due mainly to an increase in dividends paid.

Information on capital resources and liquidity of funds

i) Basic policy

The Group believes that it is important to continuously maintain and strengthen its competitiveness and increase its corporate value into the future.

Therefore, we seek to maintain sufficient internal reserves to prepare for capital requirements for business growth and business risks such as wide-area disasters. The capital requirements include those for initiatives to achieve further profitability through business model transformation, focus on IT megatrends to achieve higher-than-market growth, make aggressive growth investments, pursue external growth through M&A, and enhance governance and shareholder value. At the same time, regarding profit distribution, our basic policy is to implement appropriate and stable distribution of dividends to shareholders.

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We aim for a consolidated dividend payout ratio of 50%, with a focus on returning profits to shareholders in line with consolidated performance.

ii) Capital requirements and financing

Major capital requirements of the Group include operating expenses such as material costs, outsourcing costs, labor costs, overhead costs, and selling, general and administrative expenses, as well as capital expenditures and investments for external growth. Those capital requirements are satisfied by own funds.

As for working capital on hand, the Company concentrates surplus funds from subsidiaries in the Company for centralized management by implementing the cash management system (CMS) and also having certain of its domestic subsidiaries implement the same system. Note that the Company's CMS is administered by Nippon Steel Corporation with 114,451 million yen deposited in the system as of September 30, 2026, being presented as part of cash and cash equivalents.

For unexpected capital requirements, the Company has overdraft arrangements with major banks and Nippon Steel Corporation, its parent company, to prepare for liquidity risks.

(3) Consolidated Financial Results Forecast and Other Forward-looking Information

The following revisions have been made to the consolidated financial results forecast for the fiscal year ending March 31, 2027, announced on July 30, 2026, as profit is expected to increase compared to the most recent forecast.

Revised forecast of the consolidated financial results for the full year of the fiscal year ending March 31, 2027 (April 1, 2026 to March 31, 2027)

	Revenue	Operating profit	Profit before tax	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	419,000	48,500	49,300	32,300	176.52
Revised forecast (B)	419,000	49,000	49,800	32,400	177.06
Differences (B−A)	−	500	500	100	0.54
Change (%)	−	1.0%	1.0%	0.3%	0.3%
(Reference) Results of the previous fiscal year ended March 31, 2026	381,340	44,242	45,286	30,832	168.50

The forecasts stated above are based on information available as of the date of publication of this document. Actual results may differ from these forecasts due to a wide range of factors hereafter.

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2. Condensed Semi-annual Consolidated Financial Statements and Primary Notes

(1) Condensed Semi-annual Consolidated Statements of Financial Position

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	108,798	127,368
Trade and other receivables	73,515	70,058
Contract assets	31,341	40,369
Inventories	32,973	35,565
Other financial assets	9,946	7,934
Other current assets	18,443	5,891
Assets held for sale	–	423
Total current assets	275,018	287,610
Non-current assets		
Property, plant and equipment	16,235	16,056
Right-of-use assets	25,178	30,226
Goodwill	31,823	32,567
Intangible assets	32,580	33,133
Investments accounted for using equity method	223	240
Other financial assets	24,515	22,163
Retirement benefit asset	566	500
Deferred tax assets	11,134	11,156
Other non-current assets	306	194
Total non-current assets	142,565	146,239
Total assets	417,584	433,850

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(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Trade and other payables	31,517	31,357
Contract liabilities	30,878	31,715
Lease liabilities	6,209	6,181
Other financial liabilities	740	750
Income taxes payable	3,370	9,142
Provisions	1,362	1,367
Other current liabilities	19,258	16,636
Total current liabilities	93,338	97,153
Non-current liabilities		
Lease liabilities	18,940	23,976
Other financial liabilities	102	47
Retirement benefit liability	4,784	4,945
Provisions	3,051	3,886
Deferred tax liabilities	7,232	6,931
Other non-current liabilities	1,325	1,249
Total non-current liabilities	35,437	41,037
Total liabilities	128,775	138,190
Equity		
Share capital	12,952	12,952
Capital surplus	3,653	3,601
Retained earnings	260,216	266,840
Treasury shares	(47)	(20)
Other components of equity	2,427	2,613
Total equity attributable to owners of parent	279,203	285,988
Non-controlling interests	9,605	9,670
Total equity	288,808	295,659
Total liabilities and equity	417,584	433,850

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(2) Condensed Semi-annual Consolidated Statements of Profit or Loss and Condensed Semi-annual Consolidated Statements of Comprehensive Income

Condensed Semi-annual Consolidated Statements of Profit or Loss

Six months ended September 30, 2025 and 2026

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Revenue	178,375	198,978
Cost of sales	(132,242)	(145,104)
Gross profit	46,132	53,873
Selling, general and administrative expenses	(28,042)	(30,819)
Share of profit (loss) of investments accounted for using equity method	15	16
Other income	253	224
Other expenses	(87)	(86)
Operating profit	18,272	23,209
Finance income	692	795
Finance costs	(116)	(275)
Profit before tax	18,848	23,728
Income tax expense	(6,232)	(8,138)
Profit	12,616	15,589
Profit attributable to		
Owners of parent	12,007	14,857
Non-controlling interests	608	732
Earnings per share		
Basic earnings per share (yen)	65.62	81.19

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Condensed Semi-annual Consolidated Statements of Comprehensive Income

Six months ended September 30, 2025 and 2026

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	12,616	15,589
Other comprehensive income, net of tax effect		
Items that will not be reclassified to profit or loss		
Remeasurement of net defined benefit liability (asset)	4	(0)
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	107	56
Total of items that will not be reclassified to profit or loss	112	55
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(419)	145
Total of items that may be reclassified to profit or loss	(419)	145
Total other comprehensive income, net of tax effect	(306)	200
Comprehensive income	12,309	15,790
Comprehensive income attributable to		
Owners of parent	11,709	15,044
Non-controlling interests	599	745

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(3) Condensed Semi-annual Consolidated Statements of Changes in Equity

Six months ended September 30, 2025 (April 1, 2025 to September 30, 2025)

(Millions of yen)

	Equity attributable to owners of parent					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	Remeasurement of net defined benefit liability (asset)
Balance at beginning of period	12,952	3,642	242,900	(63)	568	–
Profit	–	–	12,007	–	–	–
Other comprehensive income	–	–	–	–	107	4
Comprehensive income	–	–	12,007	–	107	4
Dividends of surplus	–	–	(6,861)	–	–	–
Purchase of treasury shares	–	–	–	–	–	–
Share-based payment transactions	–	(7)	–	16	–	–
Transfer from other components of equity to retained earnings	–	–	(3)	–	7	(4)
Change by business combination	–	–	–	–	–	–
Total transactions with owners	–	(7)	(6,865)	16	7	(4)
Balance at end of period	12,952	3,635	248,042	(47)	684	–

	Equity attributable to owners of parent			Non-controlling interests	Total equity
	Other components of equity		Total		
	Exchange differences on translation of foreign operations	Total			
Balance at beginning of period	1,173	1,741	261,173	8,641	269,815
Profit	–	–	12,007	608	12,616
Other comprehensive income	(409)	(297)	(297)	(9)	(306)
Comprehensive income	(409)	(297)	11,709	599	12,309
Dividends of surplus	–	–	(6,861)	(410)	(7,271)
Purchase of treasury shares	–	–	–	–	–
Share-based payment transactions	–	–	9	–	9
Transfer from other components of equity to retained earnings	–	3	–	–	–
Change by business combination	–	–	–	78	78
Total transactions with owners	–	3	(6,852)	(331)	(7,184)
Balance at end of period	764	1,448	266,031	8,908	274,940

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Six months ended September 30, 2026 (April 1, 2026 to September 30, 2026)

(Millions of yen)

	Equity attributable to owners of parent					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	Remeasurement of net defined benefit liability (asset)
Balance at beginning of period	12,952	3,653	260,216	(47)	960	–
Profit	–	–	14,857	–	–	–
Other comprehensive income	–	–	–	–	56	(0)
Comprehensive income	–	–	14,857	–	56	(0)
Dividends of surplus	–	–	(8,234)	–	–	–
Purchase of treasury shares	–	–	–	(0)	–	–
Share-based payment transactions	–	(12)	–	27	–	–
Transfer from other components of equity to retained earnings	–	–	1	–	(2)	0
Change by business combination	–	–	–	–	–	–
Changes in ownership interest in subsidiaries	–	(39)	–	–	–	–
Total transactions with owners	–	(51)	(8,232)	26	(2)	0
Balance at end of period	12,952	3,601	266,840	(20)	1,014	–

	Equity attributable to owners of parent			Non-controlling interests	Total equity
	Other components of equity		Total		
	Exchange differences on translation of foreign operations	Total			
Balance at beginning of period	1,467	2,427	279,203	9,605	288,808
Profit	–	–	14,857	732	15,589
Other comprehensive income	131	187	187	13	200
Comprehensive income	131	187	15,044	745	15,790
Dividends of surplus	–	–	(8,234)	(512)	(8,747)
Purchase of treasury shares	–	–	(0)	–	(0)
Share-based payment transactions	–	–	15	–	15
Transfer from other components of equity to retained earnings	–	(1)	–	–	–
Change by business combination	–	–	–	(189)	(189)
Changes in ownership interest in subsidiaries	–	–	(39)	22	(17)
Total transactions with owners	–	(1)	(8,259)	(680)	(8,939)
Balance at end of period	1,599	2,613	285,988	9,670	295,659

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(4) Condensed Semi-annual Consolidated Statements of Cash Flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before tax	18,848	23,728
Depreciation and amortization	6,367	7,075
Impairment losses	–	147
Interest income	(573)	(704)
Dividend income	(63)	(91)
Interest expenses	98	99
Share of loss (profit) of investments accounted for using equity method	(15)	(16)
Decrease (increase) in trade and other receivables	10,315	3,659
Decrease (increase) in contract assets	(8,253)	(9,033)
Decrease (increase) in inventories	(882)	(2,512)
Increase (decrease) in trade and other payables	(3,336)	1,036
Increase (decrease) in bonus payable	350	(1,144)
Increase (decrease) in consumption tax payable etc.	(838)	(1,521)
Other	495	642
Subtotal	22,512	21,364
Interest received	606	723
Dividends received	63	65
Interest paid	(111)	(99)
Payment of settlement	(5,000)	–
Income taxes refund (paid)	(30,369)	9,180
Net cash provided by (used in) operating activities	(12,299)	31,235
Cash flows from investing activities		
Payments into time deposits	(495)	(495)
Proceeds from withdrawal of time deposits	400	537
Purchase of property, plant and equipment, and intangible assets	(1,691)	(4,391)
Purchase of other financial assets	(547)	(760)
Proceeds from sale and redemption of other financial assets	138	5,219
Payments for acquisition of shares of affiliated companies resulting in change in scope of consolidation	(54,397)	–
Other	(124)	(160)
Net cash provided by (used in) investing activities	(56,716)	(50)
Cash flows from financing activities		
Repayments of lease liabilities	(3,472)	(3,485)
Dividends paid	(6,861)	(8,234)
Dividends paid to non-controlling interests	(410)	(512)
Other	(5)	(400)
Net cash provided by (used in) financing activities	(10,749)	(12,632)
Effect of exchange rate changes on cash and cash equivalents	(238)	17
Net increase (decrease) in cash and cash equivalents	(80,003)	18,569
Cash and cash equivalents at beginning of period	192,931	108,798
Cash and cash equivalents at end of period	112,927	127,368

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(5) Notes to Condensed Semi-annual Consolidated Financial Statements

Going concern assumption

Not applicable.

Segment information, etc.

A reportable segment is a component of the Group for which discrete financial information is available, and which is subject to regular review by the Board of Directors to make decisions about the allocation of management resources and assess its performance.

The Company and its consolidated subsidiaries operate in a single business segment, which is the information services business. This segment provides comprehensive services such as information systems planning, software development, hardware and equipment selection, and system operation and maintenance. Consequently, no segmentation breakdown is available.

Thus, segment information is omitted.

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