

**Information services company specializing in system development for large companies, government agencies and public institutions**

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**[483A Tera Technology Sector : Information & Communication]**

Fiscal Year	Net sales (mn yen)	YoY (%)	Operating profit (mn yen)	YoY (%)	Ordinary profit (mn yen)	YoY (%)	Profit (mn yen)	YoY (%)	EPS (yen)	BPS (yen)	DPS (yen)
Mar. 2024	3,912	-	447	-	461	-	328	-	201.6	1,302.0	27.0
Mar. 2025	4,387	12.1	506	13.2	520	12.8	374	12.8	229.9	1,505.0	69.0
Mar. 2026 f	4,569	4.1	536	5.9	529	1.7	377	0.7	231.4	-	81.0

Note: Consolidated basis. Figures for the fiscal year ending March 2026 is the company's forecasts.

**Information Services Company Specializing in System Development**

Tera Technology is an information services company that specializes in system development. The company receives approximately 70% of its orders from primary contractors such as Fujitsu, TIS and other major system integrators and IT vendors, while the remaining 30% or so come directly from end customers. In each case, the end customers are large companies, government agencies and public institutions.

For fiscal year ended March 2025, the net sales composition by development sector was as follows. Public 16.8%, telecommunications 12.2%, information services 36.2%, financial 12.5% and manufacturing and other 22.3%.

One representative project in the public sector would be the development of an electronic filing system. Since the company received the order in 2003, it has continued development efforts to address improvement requests from various government agencies, including adaptations to legal revisions.

In the telecommunications sector, Tera Technology engages in system development for a variety of services and proprietary features offered by major carriers. In telecommunications, the company receives orders from leading IT vendors. However, recently, there have been more orders received directly from telecommunications carriers.

In information services, the company consistently undertakes system development projects, including article layout for major information services providers, the management of contracts and billing for top providers and the construction of infrastructure platforms offered by cloud service providers.

Looking at the financial sector, Tera Technology primarily enters into agreements to maintain back-office systems for entities such as banks, securities firms and life insurance companies.

In manufacturing and other fields, its specialty is the development of software embedded in industrial equipment and automotive systems.

## Financial Statements

Statement of income	Fiscal Year	Mar. 2024		Mar. 2025		Six months to Sep. 2025	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Net sales	3,912	100.0		4,387	100.0	2,309	100.0
Cost of sales	2,981	76.2		3,338	76.1	1,722	74.6
Gross profit	931	23.8		1,048	23.9	586	25.4
Selling, general and administrative expenses	484	12.4		541	12.4	325	14.1
Operating profit	447	11.4		506	11.6	261	11.3
Non-operating income	14	-		15	-	15	-
Non-operating expenses	0	-		2	-	0	-
Ordinary profit	461	11.8		520	13.3	276	12.0
Profit before income taxes	461	11.8		520	13.3	276	12.0
Net profit	328	8.4		374	9.6	198	8.6

Balance sheet	Fiscal Year	Mar. 2024		Mar. 2025		Sep. 2025	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Current assets	2,584	88.7		2,993	89.2	3,025	90.1
Cash and deposits	1,859	63.8		2,203	65.7	2,304	68.7
Accounts receivable - trade	654	22.4		648	19.3	517	15.4
Inventories	1	0.1		0	0.0	0	0.0
Non-current assets	330	11.3		362	10.8	351	10.5
Property, plant and equipment	43	1.5		45	1.4	38	1.1
Intangible assets	2	0.1		1	0.1	1	0.0
Investments and other assets	284	9.8		314	9.4	311	9.3
Total assets	2,914	100.0		3,356	100.0	3,376	100.6
Current liabilities	746	25.6		861	25.7	796	23.7
Accounts payable - trade	108	3.7		142	4.3	129	3.9
Current portion of long-term borrowings	10	0.4		3	0.1	-	-
Lease Liability	1	0.0		0	0.0	0	0.0
Non-current liabilities	45	1.6		41	1.2	41	1.2
Long-term borrowings	3	0.1		-	-	-	-
Lease Liability	1	0.0		0	0.0	0	0.0
Net assets	2,122	72.8		2,453	73.1	2,539	75.7
Owners' equity	2,122	72.8		2,453	73.1	2,539	75.7

Statement of cash flows	Fiscal Year	Mar. 2024		Mar. 2025		Six months to Sep. 2025	
		(mn yen)		(mn yen)		(mn yen)	
Cash flows from operating activities	394			430		212	
Depreciation	13			17		9	
Cash flows from investing activities	-51			-67		-14	
Cash flows from financing activities	-18			-56		-116	
Dividends paid	-			-44		-112	
Net increase in cash and cash equivalents	323			306		82	
Cash and cash equivalents	1,398			1,705		1,787	

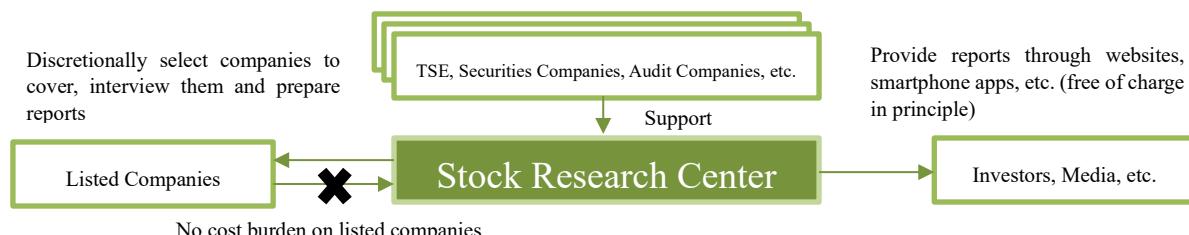
Note:Consolidated

Source: Prepared by Stock Research Center based on the notifiable prospectus.

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