



**Consolidated Financial Results for the
First Half of the Fiscal Year Ending March
31, 2022**

(From April 1, 2021 to September 30, 2021)

Financial Results Briefing Materials

October 29, 2021

Digital Arts Inc.
(Securities Code: 2326)

- **Consolidated Results Highlights**
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**Material on Consolidated Financial Results for the First Half
of the Fiscal Year Ending March 31, 2022**

Consolidated Results Highlights

(1) Contracts and net sales hit record high for first half of the year.

- **Contracts amounted to 4,505 million yen (up 20.2% year on year).**
- **Consolidated net sales were 4,552 million yen (rising 46.8% year on year).**

(2) Operating profit also set first half of the year record.

- **Operating profit reached 2,079 million yen (an increase of 58.7% year on year).**

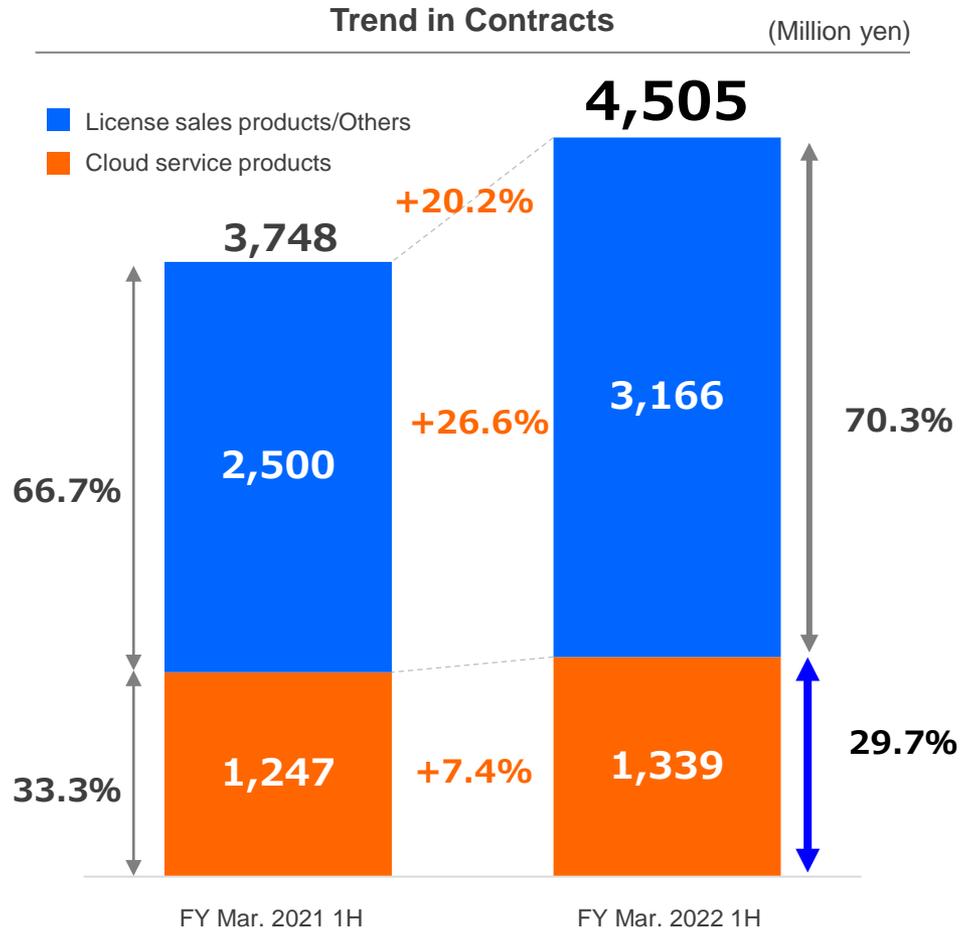
Contracts	<p>Contracts amounted to 4,505 million yen (up +757 million yen or +20.2% year on year).</p> <ul style="list-style-type: none">• Orders increased in the enterprise sector market, thanks to an increase in the number of cloud service users along with the increasingly common practice of teleworking and growth in new customers for DAC.• In the public sector market, orders received for i-FILTER series projects (public agencies and local governments) increased.
Net sales	<p>Net sales amounted to 4,552 million yen (up +1,450 million yen or +46.8% year on year).</p> <ul style="list-style-type: none">• Orders increased in the enterprise sector market, thanks to an increase in the number of cloud service users along with the increasingly common practice of teleworking and growth in new customers for DAC.• In the public sector market, orders received for i-FILTER projects (GIGA, public agencies, local governments) increased.
Operating profit	<p>Operating profit amounted to 2,079 million yen (up +768 million yen or +58.7% year on year).</p> <ul style="list-style-type: none">• SG&A expenses increased mainly due to online events held for partners. The amount of bonuses to be paid increased.• In cost of sales, server expenses increased due to growth in cloud service users.

Consolidated Results Summary (First Half of the Year)



(Million yen)	FY March 2021 1H	FY March 2022 1H	Change YoY	FY March 2022 Full-Year Forecast	Progress Vs Full-year Forecast
Contracts	3,748	4,505	+20.2%	-	
Net sales	3,101	4,552	+46.8%	8,700	52.3%
Cost of goods sold	875	1,238	+41.4%	2,700	45.9%
Gross profit	2,225	3,314	+48.9%	6,000	55.2%
Selling, general and administrative expenses	915	1,234	+34.9%	2,300	53.7%
Operating profit	1,310	2,079	+58.7%	3,700	56.2%
Operating margin	42.3%	45.7%	-	42.5%	-
Ordinary profit	1,316	2,080	+58.0%	3,700	56.2%
Profit attributable to owners of parent	908	1,433	+57.7%	2,550	56.2%
EBITDA	1,770	2,547	+43.8%	-	

The consolidated contract amount rose 20.2% to 4,505 million yen, a record high for the first half of a fiscal year.

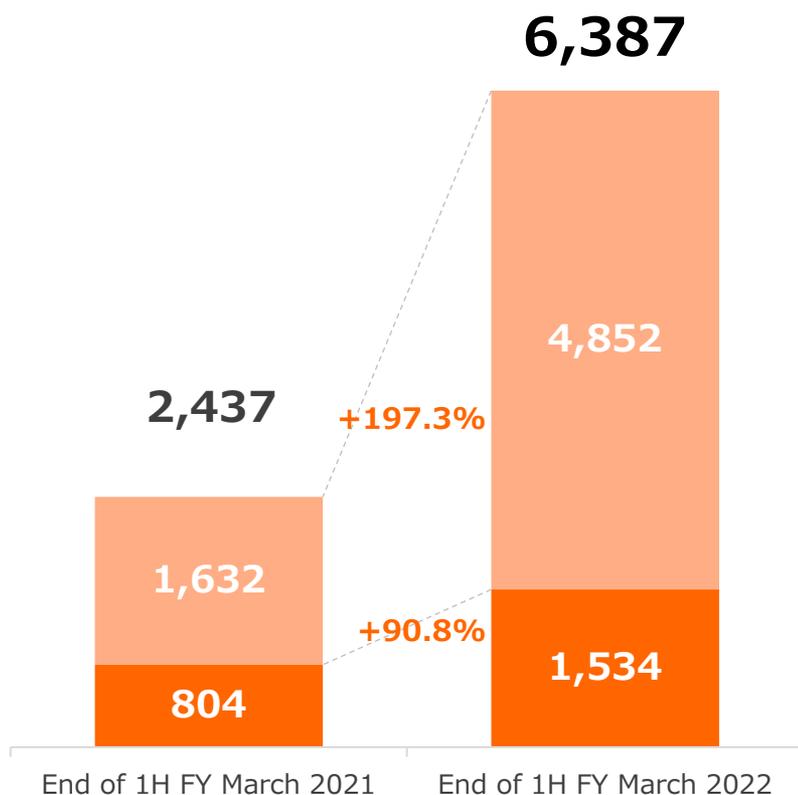


- The consolidated contract amount rose 20.2% to 4,505 million yen, a record high for the first half of a fiscal year.
- Sales of DAC increased in the enterprise sector market. In the public sector market, contracts for "license sales products/other" increased thanks to orders received for projects for public agencies and local governments.
- Orders in the enterprise sector market remained strong thanks to the increasingly common practice of teleworking. In the public sector market, contracts for cloud service-related products increased owing to orders received for projects for the GIGA School Concept.

The order backlog grew to 6,387 million yen, reflecting expansion in the contract share of cloud service products.

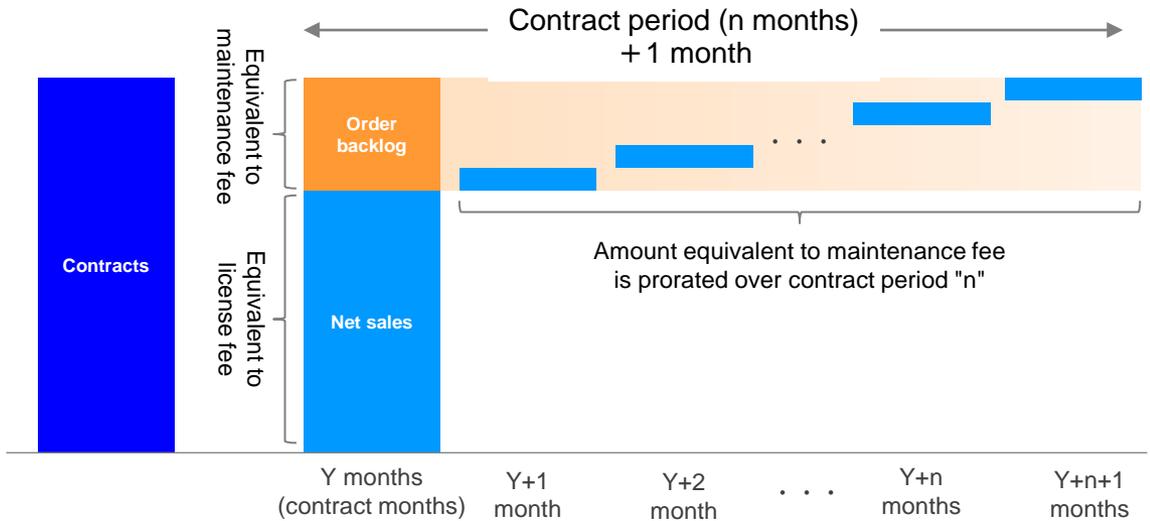
Trend in Order Backlog (Million yen)

- Sales recorded for the following fiscal year and later
- Sales to be recorded in the next two quarters (3Q-4Q)



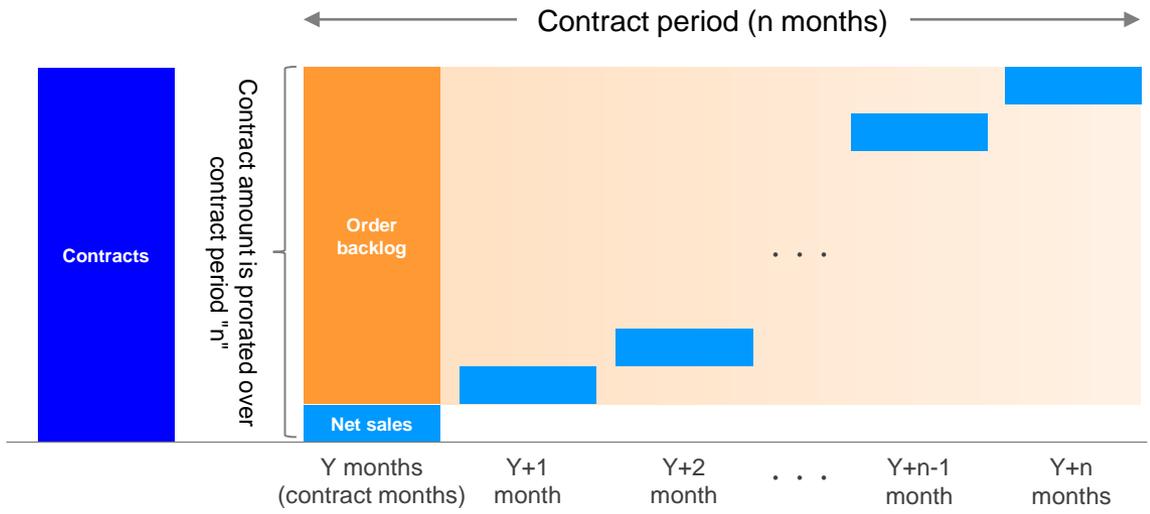
- Cloud service products cause **net sales deferred to the next fiscal year or later (order backlog) to go up** because the amount of sales recorded in the short period is small. **(See Supplement on p.9.)**
- Since the contracts for cloud service products are renewable at fixed prices (whereas the renewal price for license sales products is **half the contract price** for the first year), **this recurring revenue business model creates a stable profit base.**

License sales products



- License fees make up a large proportion of the contract amount. This portion is recorded in a lump sum as sales in the month when the contract is obtained.
- Amount equivalent to maintenance fee is recorded on a pro rata basis over the contract period.

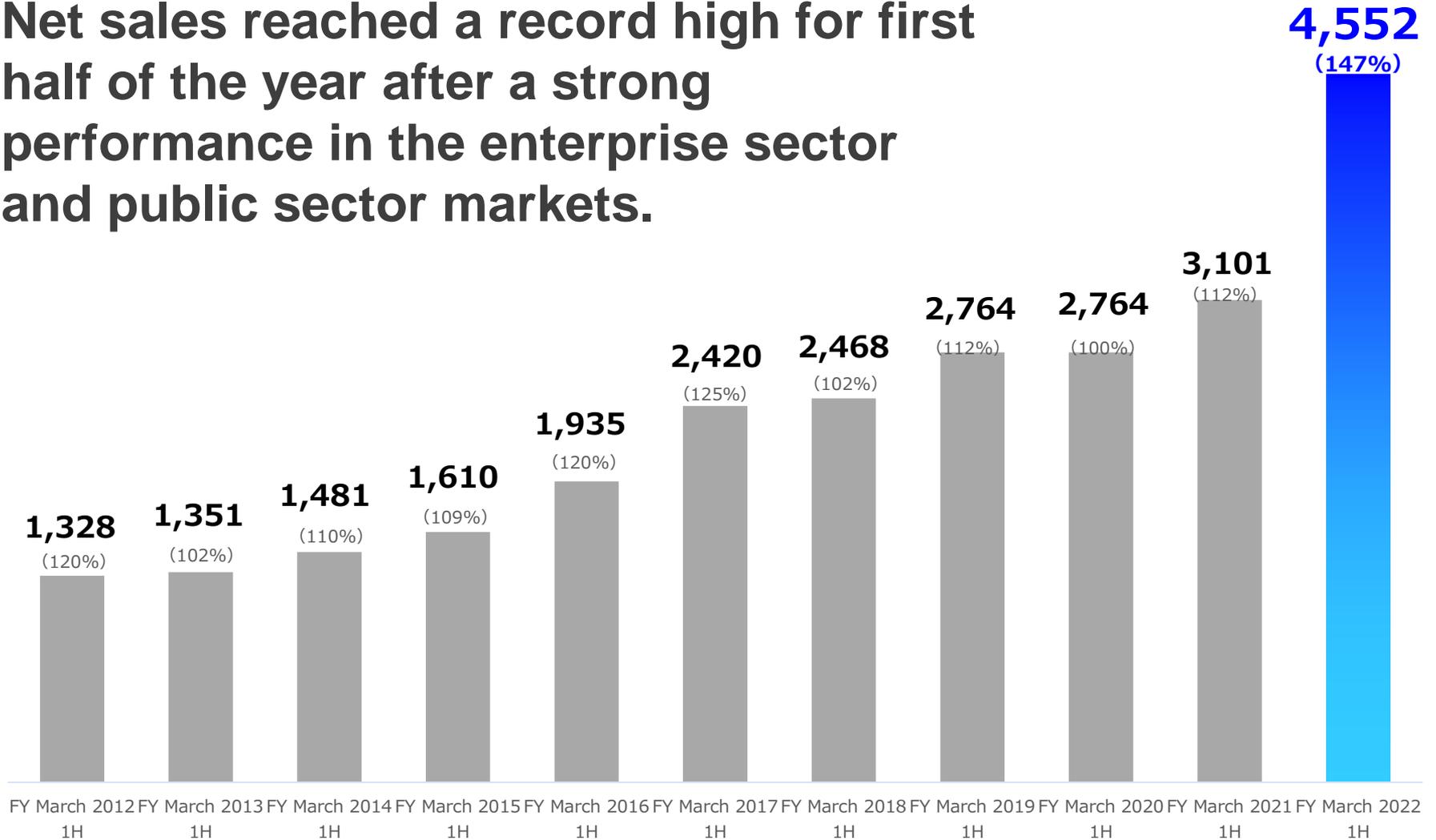
Cloud service products



- Contract amount is recorded as sales on a pro rata basis over the contract period (split into equal monthly amounts).
- As the contract amount of cloud service products rises, the contract amount that is deferred (order backlog) increases.

(Million yen)

Net sales reached a record high for first half of the year after a strong performance in the enterprise sector and public sector markets.



* Percentage figures represent comparisons with same period of the preceding year.

Consolidated Cost of Goods Sold and Selling, General and Administrative Expenses



(Million yen)	FY March 2021 1H	FY March 2022 1H	Change YoY	Main Factors for Change
Cost of goods sold	875	1,238	+362	
Labor	517	760	+242	DAC increased consultants Bonuses to be paid to employees increased due to sales growth.
Depreciation	405	412	+7	
Communication expenses	84	283	+199	Service expenses increased as a result of sales expansion of cloud products.
Other	227	328	+101	Outsourcing expenses soared after DAC obtained more orders.
Transfer to other accounts	△ 359	△ 547	△188	Transfer to software in progress increased as a result of the increase in development projects
Selling, general and administrative expenses	915	1,234	+319	
Personnel expenses	490	755	+264	Bonuses to be paid to employees increased due to sales growth.
Advertising expenses	67	118	+50	Increase due to online events held for partners
Other	356	360	+4	

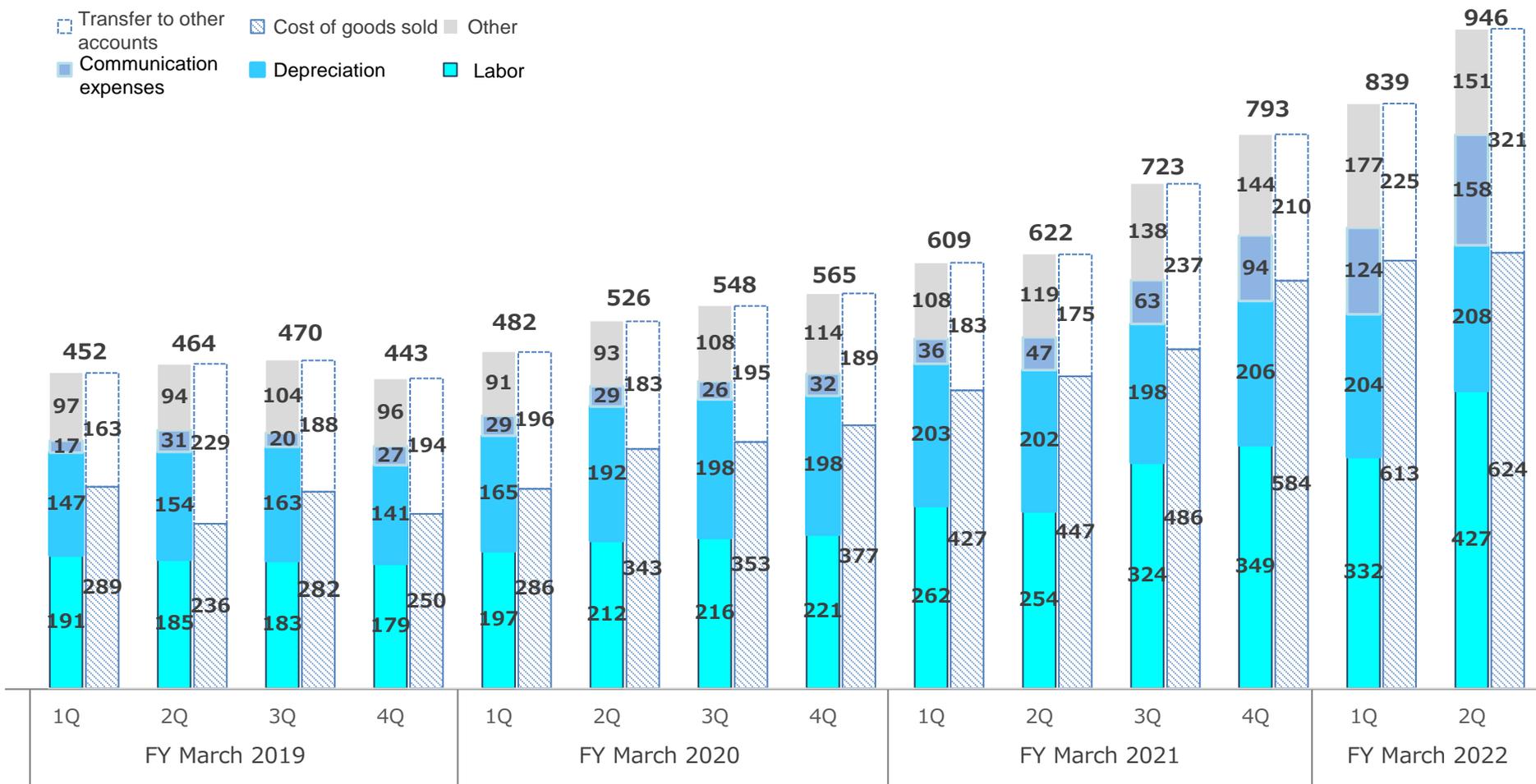
Quarterly Trend in Consolidated Cost of Goods Sold

(単位：百万円)

Labor expenses swelled after DAC increased consultants. • Bonuses to be paid to employees increased due to sales growth.

Cloud server expenses grew as a result of sales expansion of cloud service products.

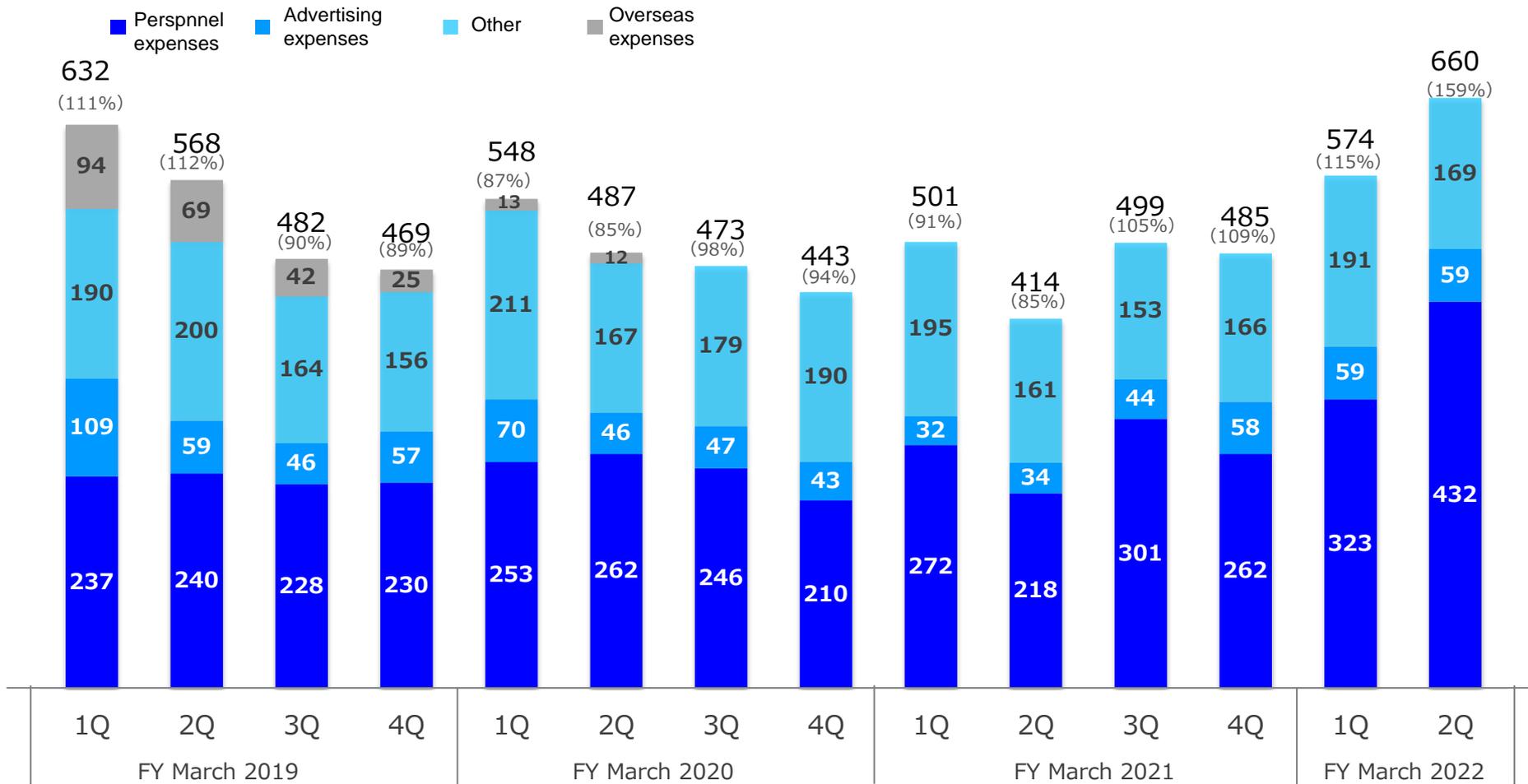
- Transfer to other accounts
- Cost of goods sold
- Other
- Communication expenses
- Depreciation
- Labor



Quarterly Trend in Consolidated Selling, General and Administrative Expenses

Personnel expenses rose due to an increase in bonuses to be paid to employees as a result of sales growth. Advertising expenses increased due to online events held for partners.

(Million yen)



* Percentage figures represent comparisons with same period of the preceding year.

Summary of Consolidated Balance Sheet

Capital efficiency was good, with year-on-year improvement in both ROE and ROA. Although the equity ratio fell due to an increase in advances received, financial health has improved further.

(Million yen)	As of end of 1H FY March 2021	As of end of FY March 2021	As of end of 1H FY March 2022	Change from end of FY March 2021
Current assets	9,380	12,725	16,326	+28.3%
(Cash and deposits)	8,257	11,382	14,682	+29.0%
Non-current assets	2,056	2,130	2,262	+6.2%
Total assets	11,437	14,856	18,588	+25.1%
Current liabilities	2,149	4,743	7,445	+57.0%
(Advanced received)	1,328	3,370	5,861	+73.9%
Non-current liabilities	49	50	50	+0.1%
Equity capital	9,220	10,041	11,066	+10.2%
Net assets	9,238	10,062	11,093	+10.2%
Equity ratio	80.6%	67.6%	59.5%	-
ROE	10.2%	22.0%	13.5%	-
ROA	8.2%	16.0%	8.5%	-

**Material on Consolidated Financial Results for the First Half
of the Fiscal Year Ending March 31, 2022**

Non-consolidated Results Highlights

Summary of Non-consolidated Results(First Half of the Year)



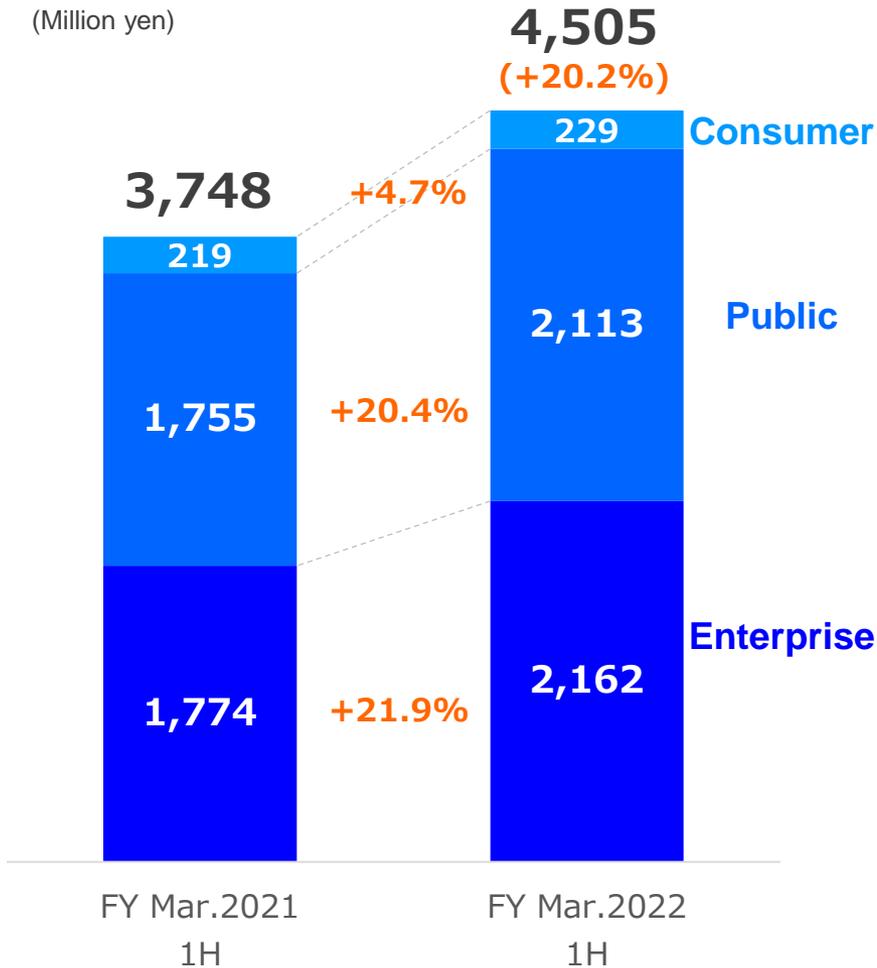
(Million yen)	FY March 2021 1H	FY March 2022 1H	Change YoY	FY March 2022 Full-Year Forecast	Full year Achievement rate
Contracts	3,405	4,006	+17.7%	-	
Net sales	2,797	4,044	+44.6%	7,450	54.2%
Cost of goods sold	605	812	+34.3%	1,700	47.7%
Gross profit	2,191	3,231	+47.5%	5,750	56.1%
Selling, general and administrative expenses	866	1,173	+35.4%	2,150	54.5%
Operating profit	1,324	2,058	+55.4%	3,600	57.1%
Operating margin	47.4%	50.9%	-	48.3%	
Ordinary profit	1,332	2,061	+54.7%	3,600	57.2%
Profit	924	1,424	+54.1%	2,450	58.1%

* Financial Forecast is the non-consolidated financial forecast announced on May 7, 2021.

Material on Consolidated Financial Results for the First Half of the Fiscal Year Ending March 31, 2022

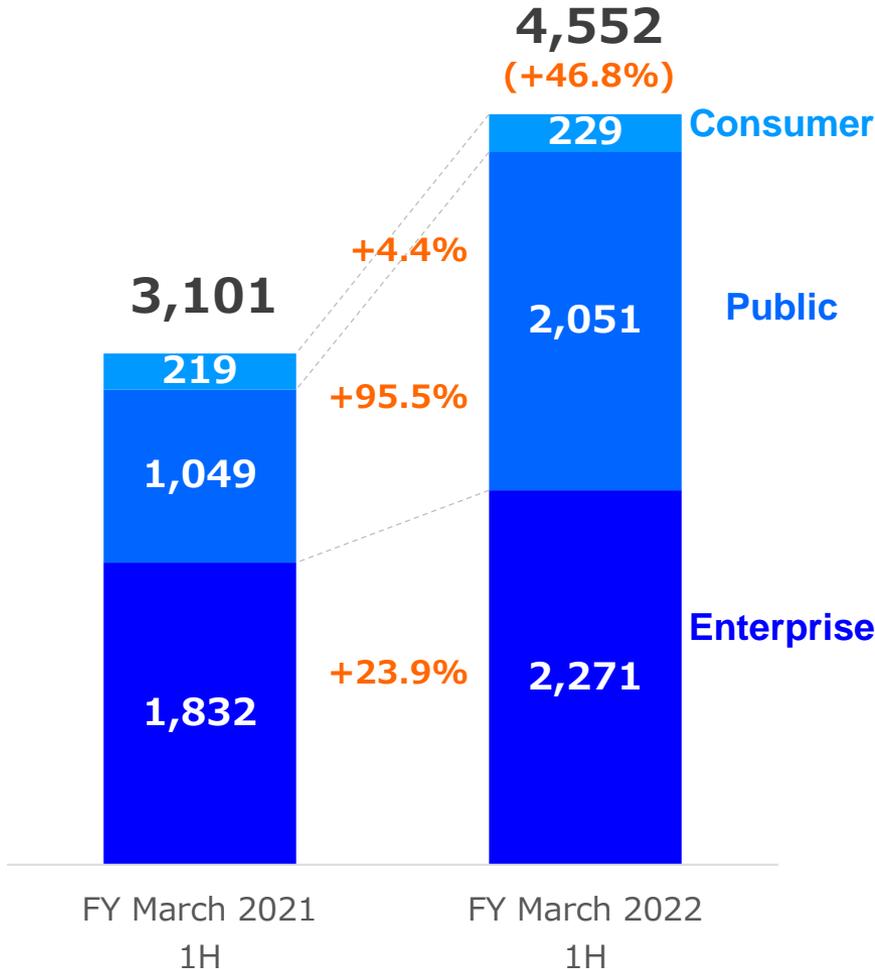
By Market

(Million yen)



- In the enterprise sector market, the contract amount was up 388 million yen, or 21.9%, due to an increase in orders received for the i-FILTER and m-FILTER series and the growth of DAC as a result of the growth of teleworking.
- In the public sector market, the contract amount was up 358 million yen, or 20.4%, as growth in the i-FILTER series exceeded forecasts, the result of orders received for the GIGA School Concept and projects for public agencies and local governments.

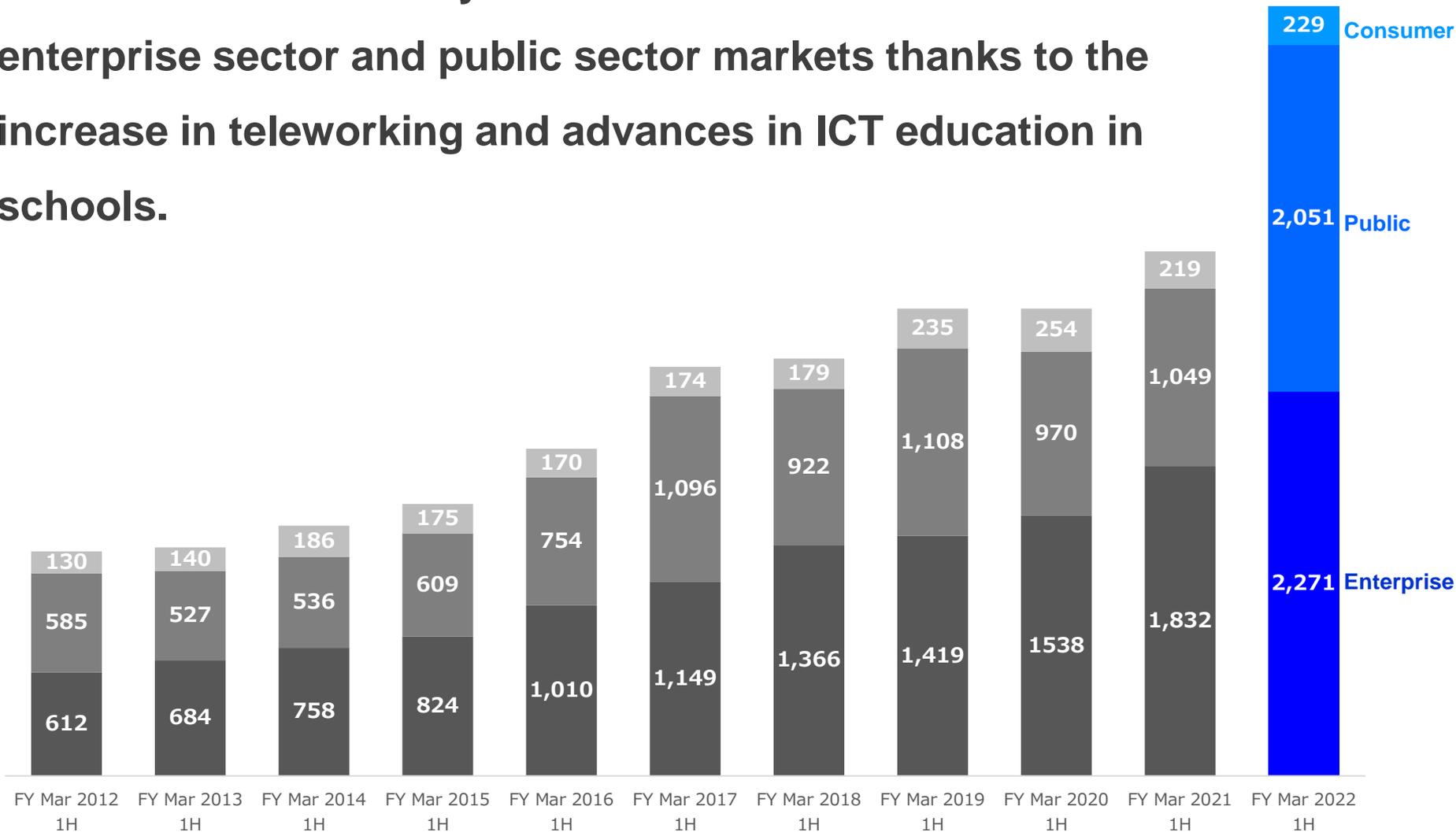
(Million yen)



- In the enterprise sector market, net sales were up 438 million yen, or 23.9%, due to an increase in orders received for the i-FILTER and m-FILTER series as a result of an increase in telecommuting and the growth of DAC.
- In the public sector market, net sales were up 1,002 million yen, or 95.5%, as growth of the i-FILTER series exceeded forecasts, the result of orders received for GIGA School Concept and projects for public agencies and local governments.

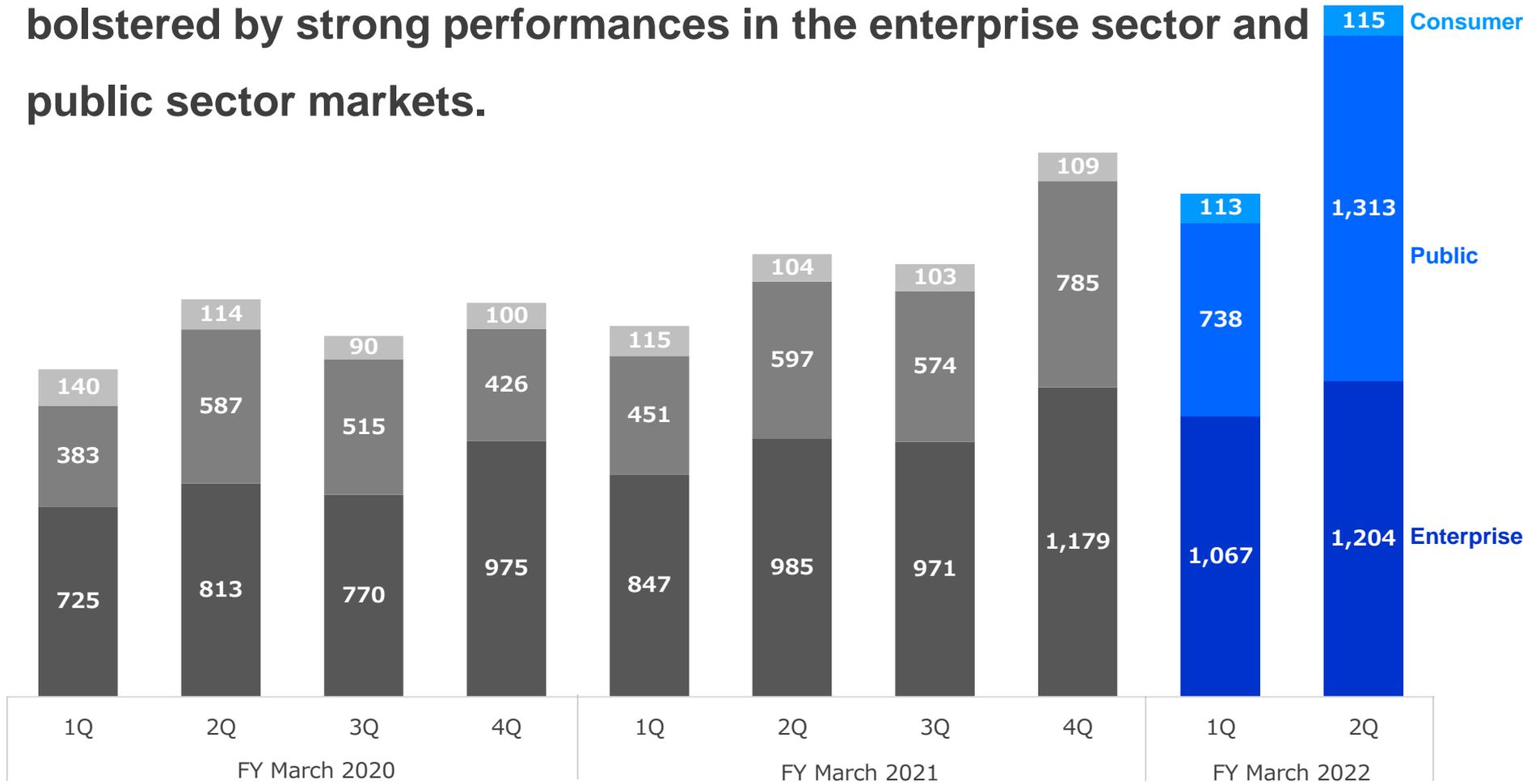
Record first half of the year sales were achieved in both the enterprise sector and public sector markets thanks to the increase in teleworking and advances in ICT education in schools.

(Million yen)



Net sales for the second quarter reached a record high, bolstered by strong performances in the enterprise sector and public sector markets.

(Million yen)

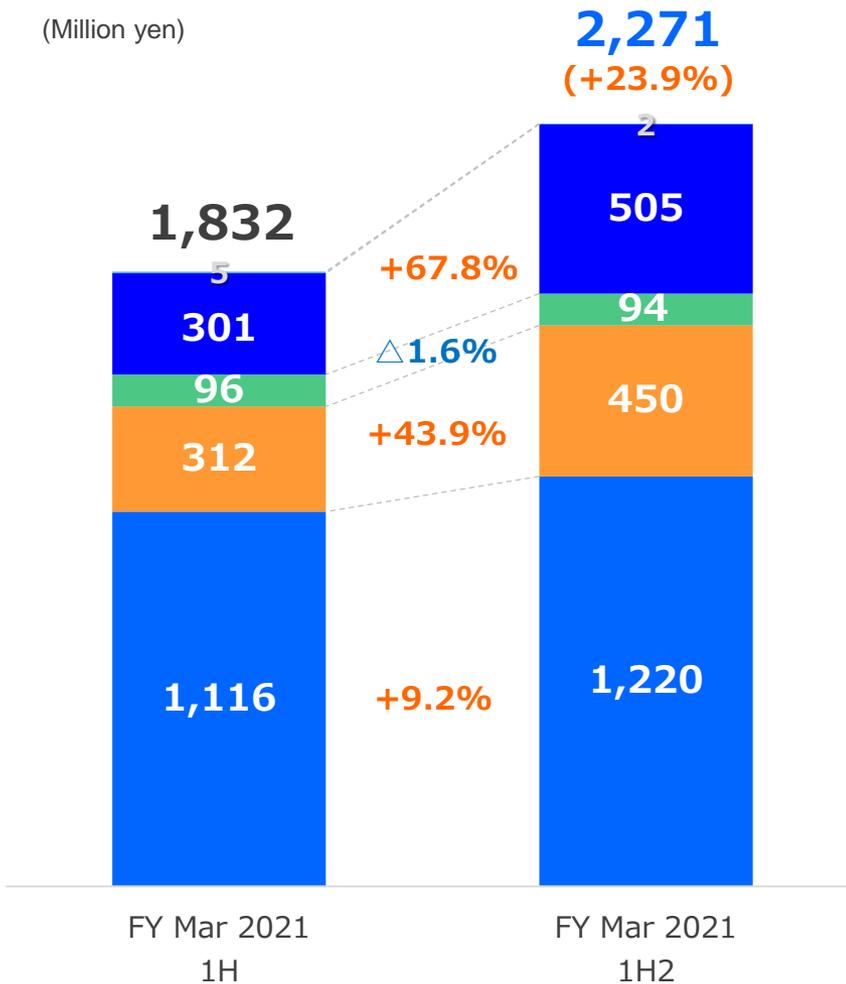


**Material on Consolidated Financial Results for the First Half
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Enterprise Sector

■ i-FILTER series ■ m-FILTER series ■ FinalCode ■ DAC ■ Other

(Million yen)



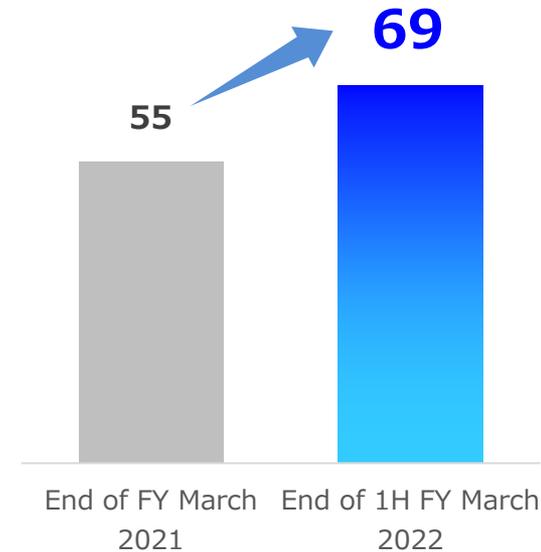
- Sales of the i-FILTER series remained strong, rising 103 million yen, or 9.2%, in response to growing corporate demand for cybersecurity due to increased teleworking.
- Sales of the m-FILTER series were strong (up 137 million yen or 43.9%), owing to rising demand for mail security and PPAP problem-solving.
- DAC made good progress acquiring new clients and achieved substantial sales growth (up 204 million yen or 67.8%), reflecting growing DX needs and demand for security measures among enterprises.

Net Sales Growth and Expansion of DAC on a Non-consolidated Basis



Number of consultants

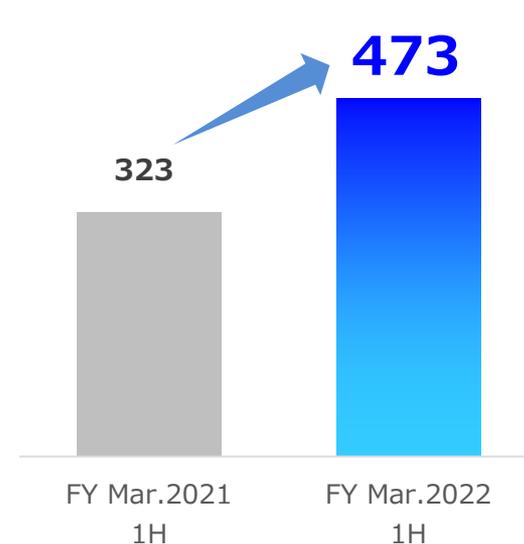
(Persons)



- DAC actively hired talent, focusing on those from leading consulting firms and leading systems integrators.

Consulting sales*

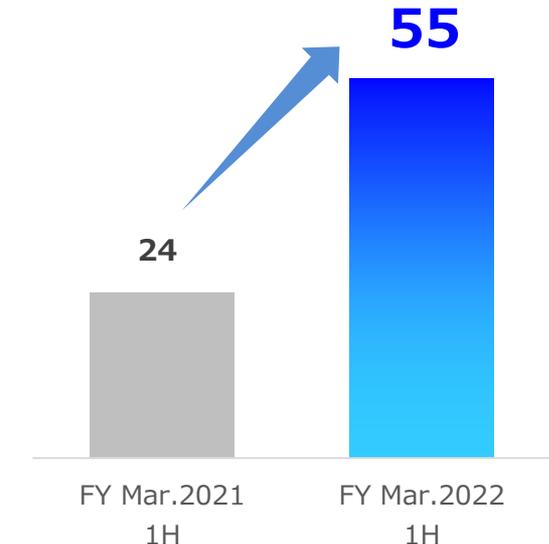
(Million yen)



- Consulting sales grew 146% year on year, reflecting the development of new clients.
- DAC steadily met DX demand and demand for cyber security measures.

Solution sales*

(Million yen)



- Sales of solutions incorporating Digital Arts products also soared, increasing 231% year on year.

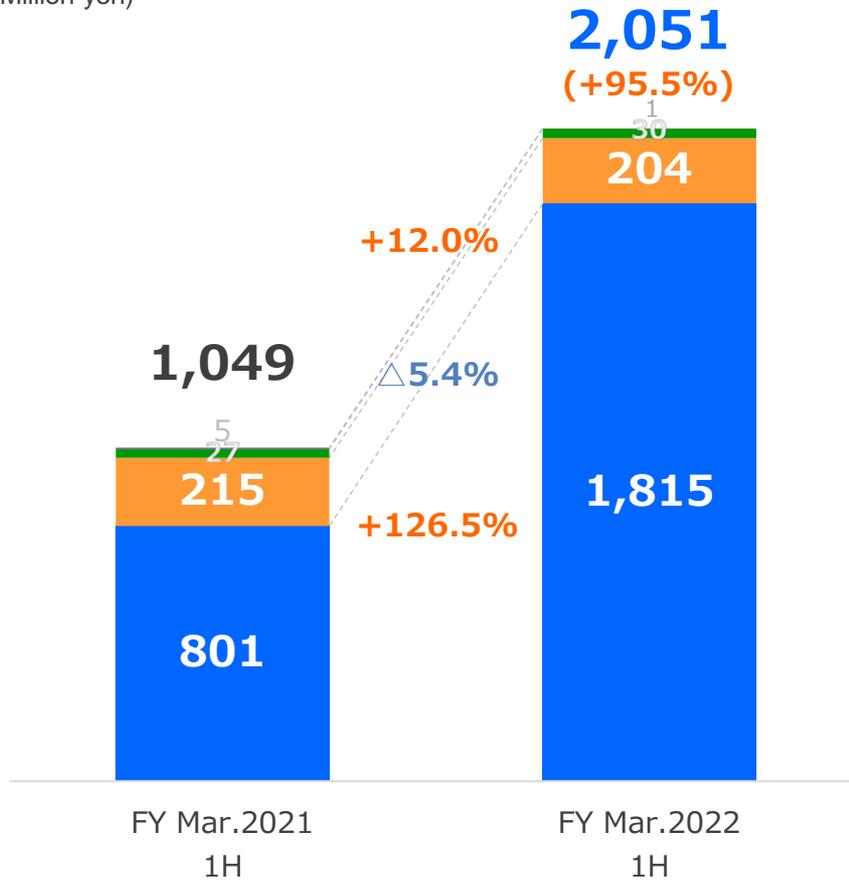
*: DAC's non-consolidated net sales

**Material on Consolidated Financial Results for the First Half
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Public Sector

■ i-FILTER series ■ m-FILTER series ■ FinalCode ■ Other

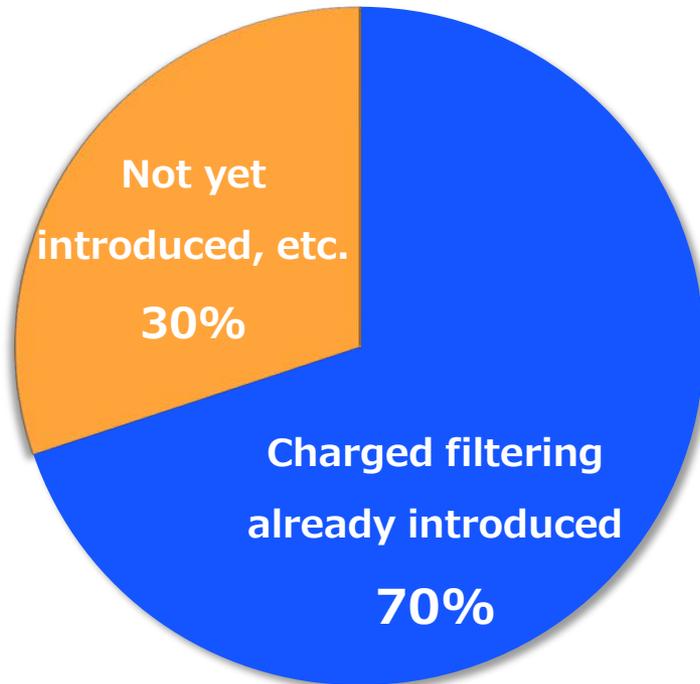
(Million yen)



Sales of the i-FILTER series grew substantially, rising 1,013 million yen, or 126.5%, thanks to orders for public agency and local government projects and GIGA School Concept projects ongoing since the previous fiscal year.

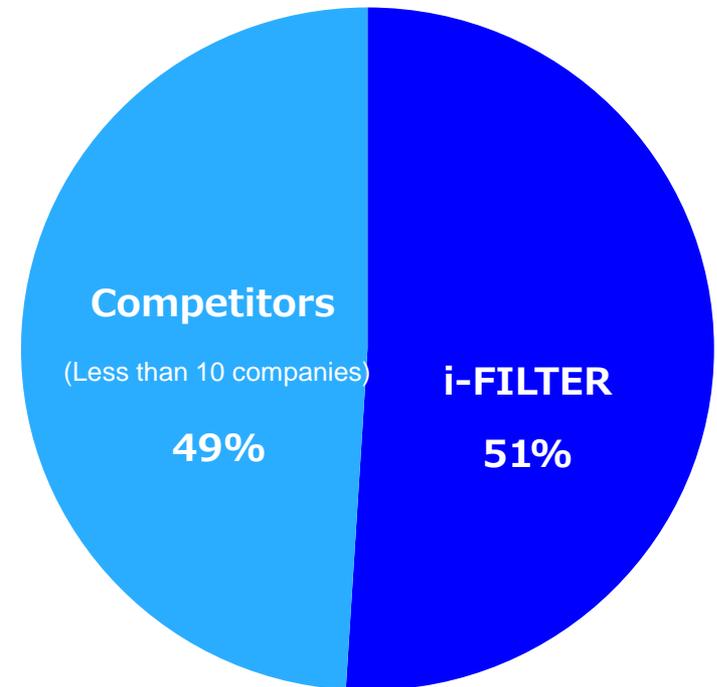
GIGA School Status^{*1}

Introduction of charged filtering



- The proportion of Boards of Education which have adopted paid-for filtering increased from 59% at the end of the previous fiscal year to **70%**.

Share of charged filtering introduced



- i-FILTER's share grew from 46% at the end of the previous fiscal year to **51%**.
- Contracts increased from 4.9 billion yen at the end of the previous fiscal year to **6.0 billion yen**.

*1 : According to our survey of 1,741 boards of education (September 2021)

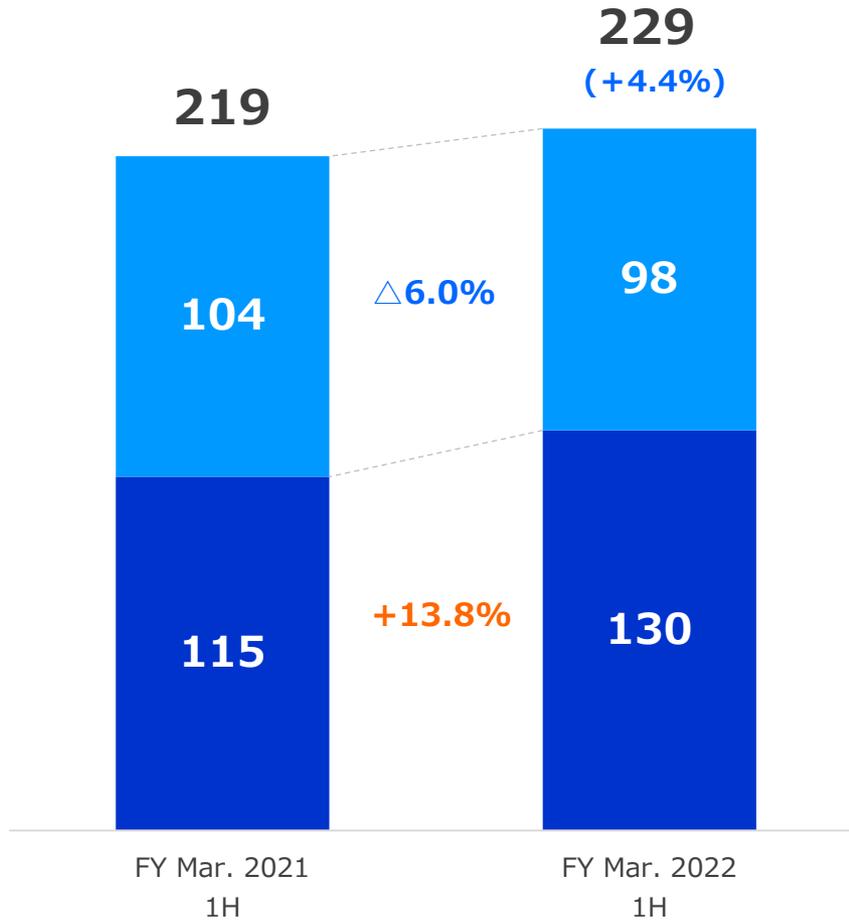
**Material on Consolidated Financial Results for the First Half
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Consumer Sector

(Million yen)

■ For mobile terminals, other

■ For computers



- In products for computers, sales of multiple-year package products and i-FILTER® for Multi-Device, which can be available on multiple terminals, remained strong.
- Sales of products for mobile terminals remained strong due to a continuous increase in the number of young smartphone users.

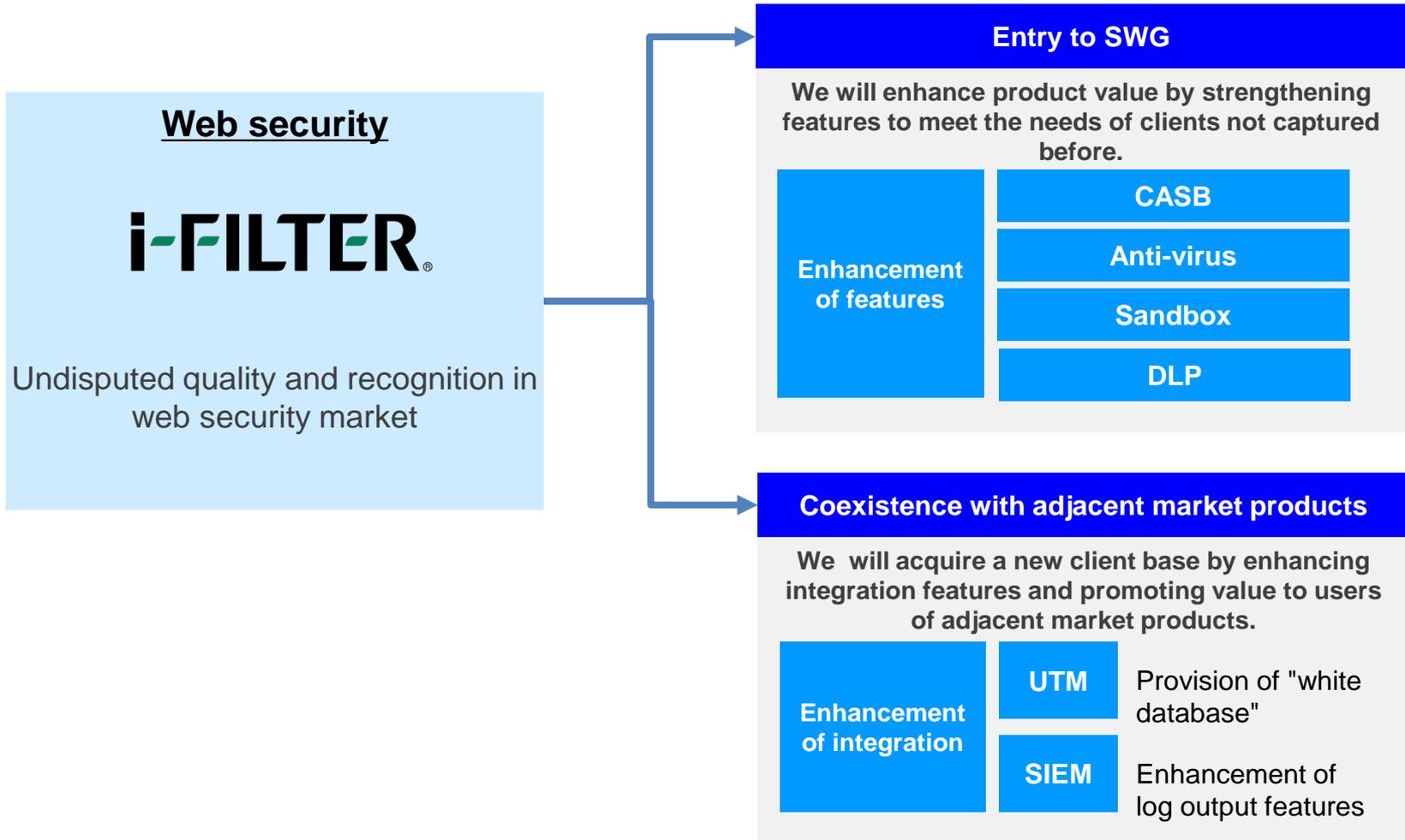
**Material on Consolidated Financial Results for the First Half
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FY03/22 Initiatives

We will promote cross-utilization of Digital Arts products as a security measures to address the issued facing many clients.

<p>Web security</p>	<p><u>Protection against unknown threats</u></p> <p>Realization of "white operation" to prevent malware infections via the web or emails</p> <p>Promotion of "v15" and updating of versions</p> <p>Enhancement of features of @Cloud</p>	<p><u>PPAP (process of sending an encrypted file (with password) attachment in an email and then sending the password to unzip the file in a second email) countermeasures</u></p> <p>Realization of efficient, more secure file transfer</p> <p>Protection against information leaks</p> <p>Elimination of need for file passwords</p> <p>Proposals for the elimination of e-mail attachments</p>
<p>Mail Security</p>		
<p>File Security</p>		
<p>WEB conferencing</p>		

Entry of i-FILTER to Secure Web Gateway (SWG) Market



We will aim to acquire a wider range of clients by strengthening features for PAPP measures and measures to enhance the resilience of municipal information systems, to more reliably meet file sanitization needs.

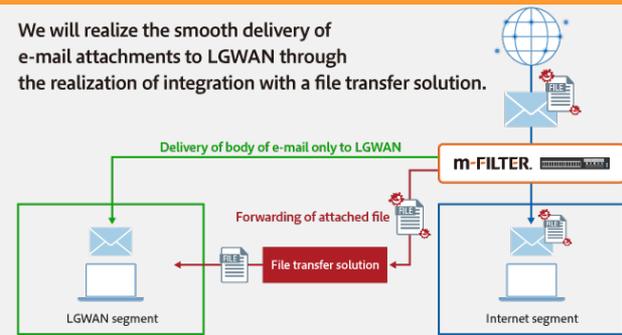
Mail Security

m-FILTER[®]

No. 1 Installed E-mail Security Software*

Integration with file transfer solution

We will realize the smooth delivery of e-mail attachments to LGWAN through the realization of integration with a file transfer solution.



Integration with file sanitization solution

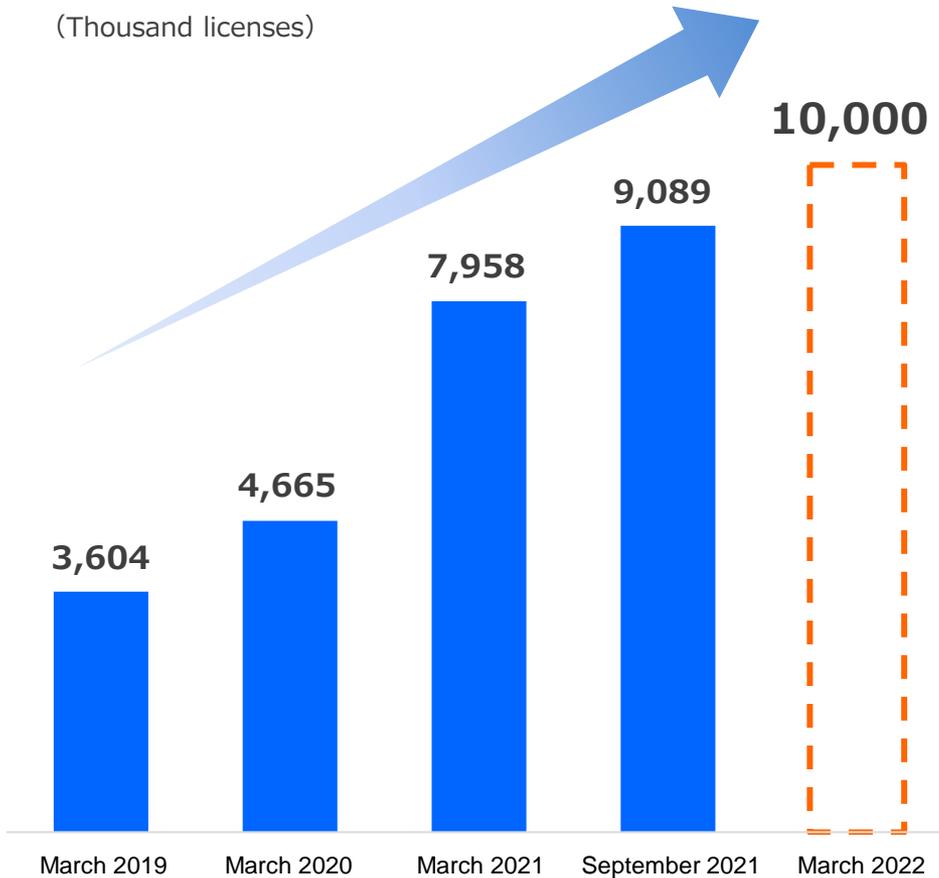
Integration with a file sanitization solution allows e-mail attachments to be sent as sanitized files on LGWAN.



*Source: MIC Research Institute Ltd. "Information Security Solutions Market: Status and Outlook 2020 - Internal Information Leakage Prevention Solutions (<https://mic-r.co.jp/mr/01910/>)" Email Filtering/Archive Market: Vendor Share (by shipment) (FY2019) (Published December 2020).

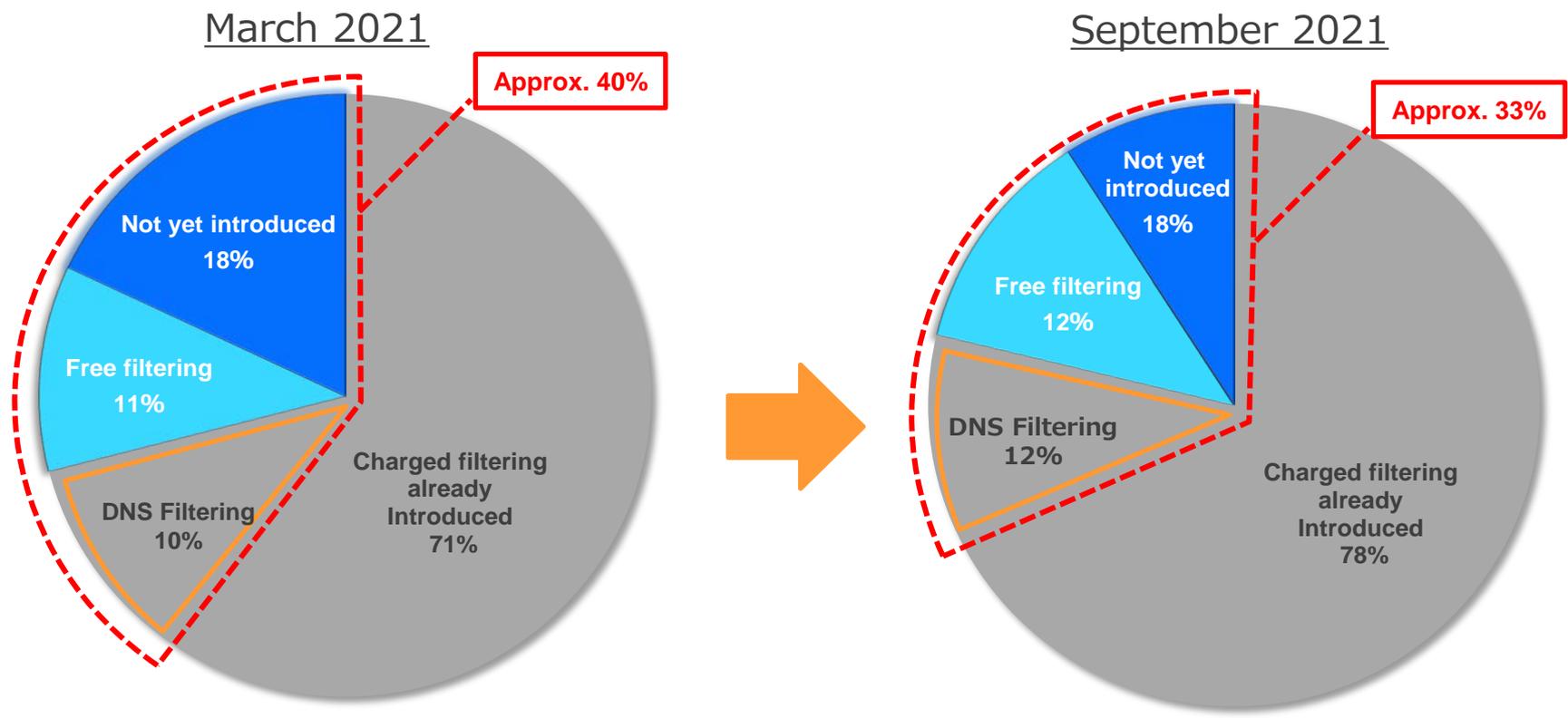
Trend in "v15" User Licenses

(Thousand licenses)



Aim for 10 million license contracts by the end of the fiscal year with the development of i-FILTER and m-FILTER functions, an increase in satisfaction of existing customers through improved cooperation, and the acquisition of new customers.

Introduction of filtering by Boards of Education*1



- Aim to receive orders in the second half of the fiscal year by targeting local Boards of Education, which did not go beyond the free filtering and DNS filtering, in addition to Boards of Education, which are yet to introduce filtering.

*1 : Based on interviews with 651 school boards responsible for more than 3,000 pupils and students (According to our research)

Procurement for security cloud projects and projects to enhance resilience will be completed by FY2022.

Procurement for municipalities will be carried out after completion of procurement for prefectures.

Schedule for public-sector projects

Target		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Government	Central ministries and agencies					Introduction of ISMAP	Budgeting, bidding, and procurement for each project					
Security cloud (SC) <small>* Government cloud also needs to be considered.</small>	Prefectures	Revision of procurement guidelines	Budget: 7,180 million yen			Revision of procurement guidelines	Transfer budget: 2,930 million yen					
								Budgeting	Bidding/procure			
Enhancement of resilience of municipalities <small>* Government cloud also needs to be considered.</small>	Prefectures Municipalities		Budget: 16,440 million yen				Budgeting for each municipality					
							Budgeting	Bidding/procure				

Measures to enhance resilience of municipal information systems

Based on the December 2020 revisions to the procurement guidelines, we must enhance **efficiency and convenience**, while maintaining information security, to meet the needs of the times including the digitization of government processes and increased teleworking.

Overview of Solutions for Municipal Information Systems

Even with the β model for separation of the three layers, a secure environment can be realized.

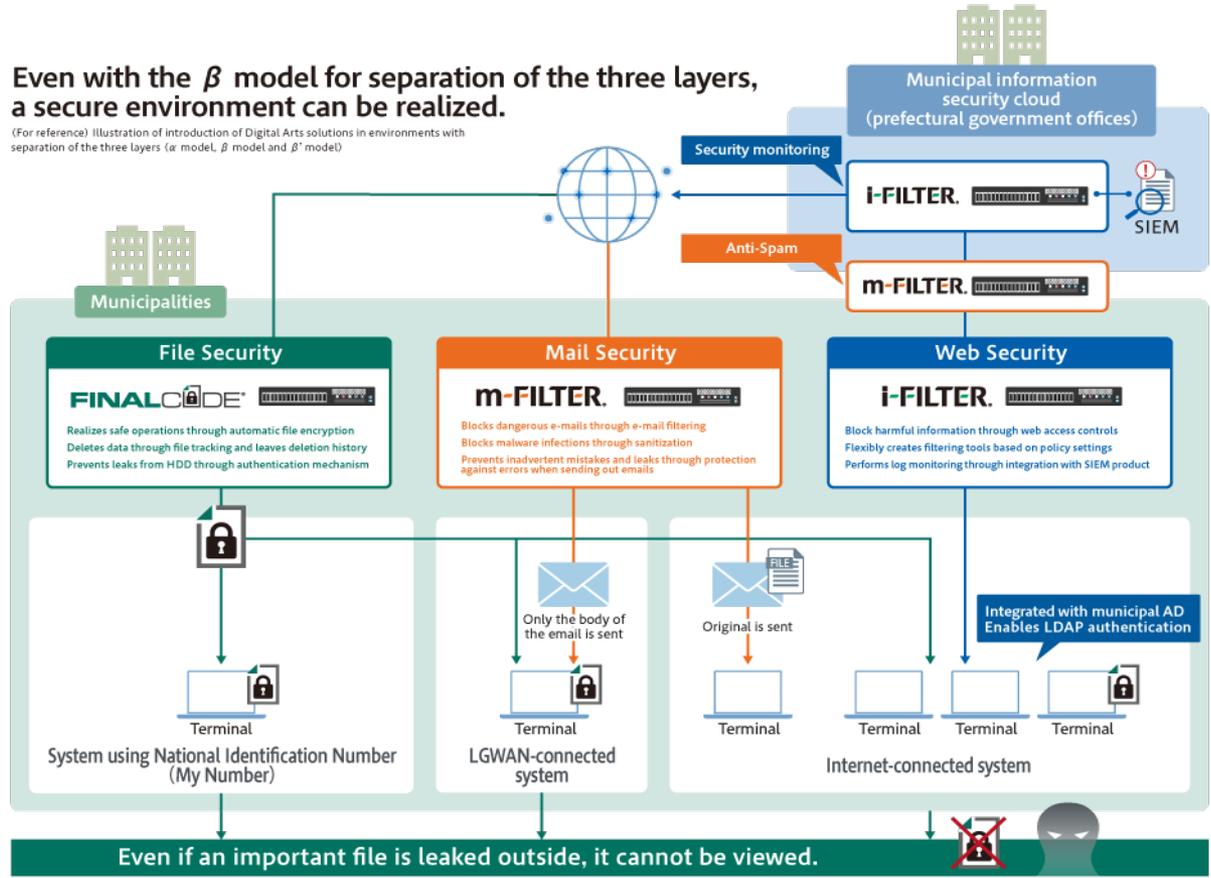
(For reference) Illustration of introduction of Digital Arts solutions in environments with separation of the three layers (α model, β model and β' model)

Outline of countermeasures

Review of "three layers of protection" (α model protection and above)

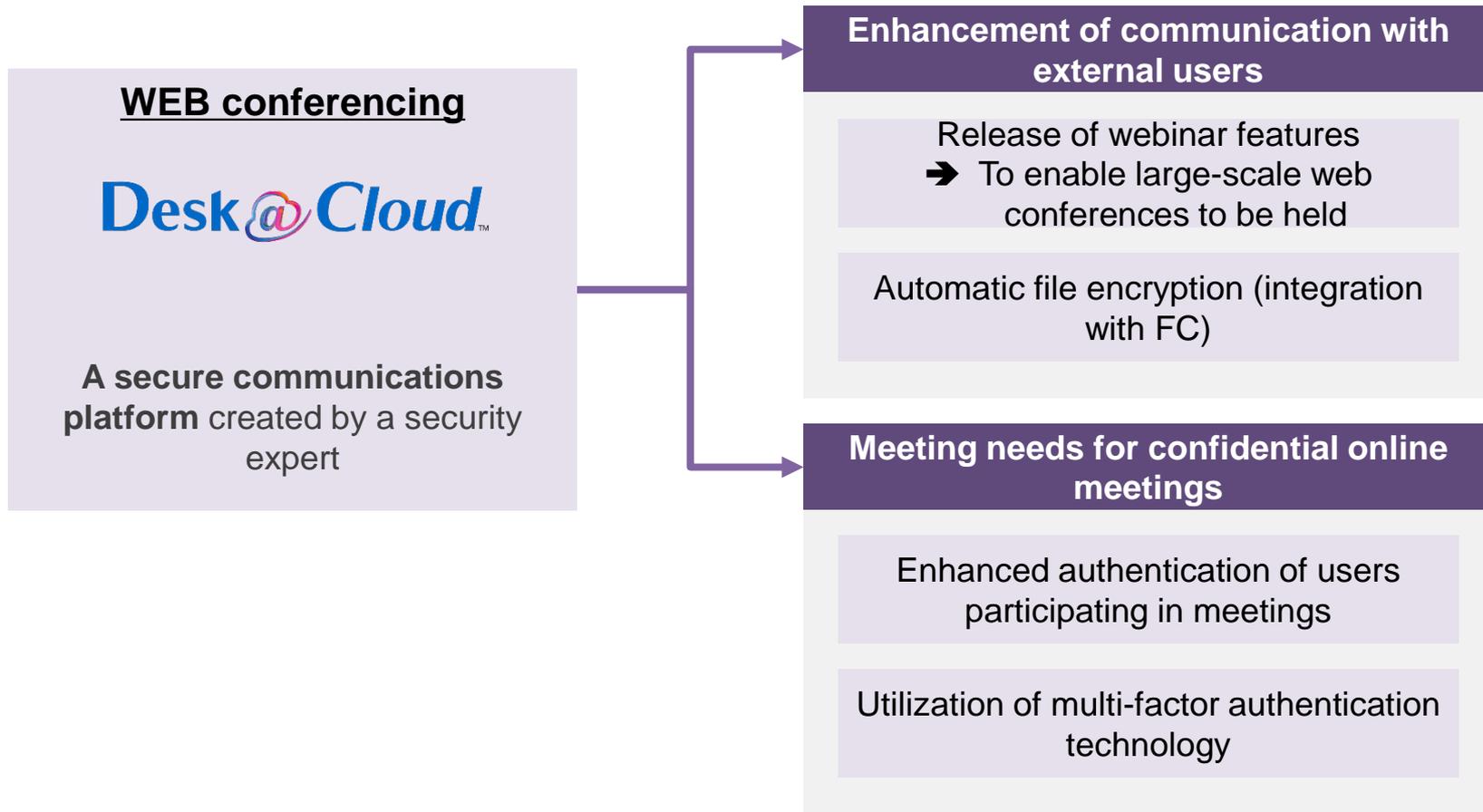
Remote access security (protection against malware, etc.)

Measures for shift away from PPAP (process of sending an encrypted file (with password) attachment in an email and then sending the password to unzip the file in a second email)
File encryption

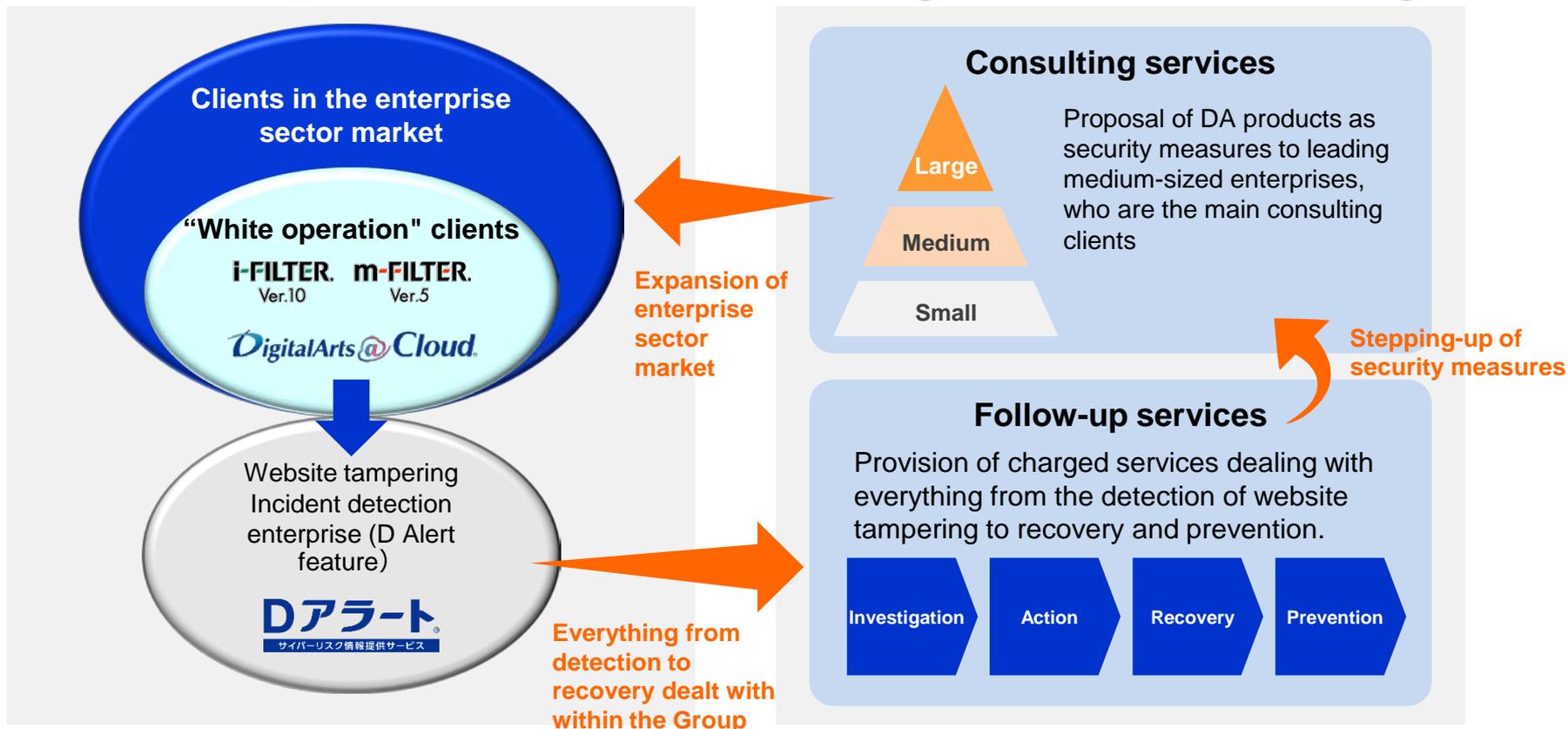


All solutions shown in the outline of countermeasures are **possible using combinations of Digital Arts products.**

We will elevate Desk@Cloud from a tool used internally to a web conferencing system that is equal to a video distribution platform in terms of video performance and far superior in terms of security.



We will expand the enterprise sector market by proposing DA products to DAC's consulting clients. By combining the strengths of Digital Arts and DAC, we will offer one-stop shop solutions covering everything from "detection" to "recovery."



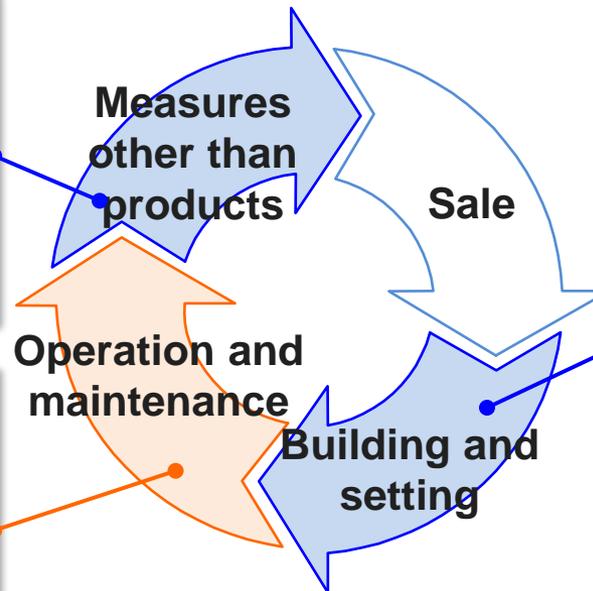
Expand the scope of value provided and the level of profit through DAC service, ensure continuous contact with E/U as the Group, and use it for product sales growth.

Security education service

- Educational content and workshops to help raise employees literacy
- Service starts at 500,000 yen
- Able to address individual themes in line with customer and industry needs

Paid D Alert service

- The incident response service originated from “detection with D Alert”
- Investigations, initial response, and identification of causes involving terminals and devices for which Lic, a DA product, is used are provided free of charge.



Quickstart for i-FILTER@Cloud

- Service for installing security at a level of recommended settings in a form appropriate for customer environments
- Service starts at 200,000 yen
- Released to corporate customers on September 1
- In the third quarter, support the GIGA School version and the version with a feature to control harmful information.

- : Started providing
- : Scheduled for release in 3rd quarter

**Material on Consolidated Financial Results for the First Half
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REVISION OF FULL-YEAR FINANCIAL FORECAST FOR THE FISCAL YEAR ENDING MARCH 2022

Reasons for Differences between Forecasts and Results for the First Half of Fiscal Year Ending March 31, 2022, and Revision of Full-year Financial Forecasts

Consolidated and non-consolidated results for the first half of the fiscal year under review

Orders primarily for products related to cloud services in the enterprise sector market increased with the increase in teleworking. In the public sector market, too, orders for public agency and local government projects increased. In addition, some orders for public agency projects in the public sector market expected to be received in the third quarter of the fiscal year under review were moved forward to the second quarter. As a result, net sales exceeded the forecast previously announced. Consequently, operating profit, ordinary profit, and profit attributable to owners of parent also exceeded the forecasts announced last time.

Consolidation and non-consolidated full-year financial forecasts

The forecasts previously announced have been revised on the assumption that orders for public agency and local government projects in the public sector market will remain strong in and after the third quarter as planned.

Comparison of Consolidated Financial Forecasts for Fiscal Year Ending March 31, 2022



(Million yen)	Before Revision of FY2022 Forecasts	After Revision of FY2022 Forecasts	Change	% Change
Net sales	8,700	9,000	+300	+3.4 %
Cost of goods sold	2,700	2,700	—	—
Gross profit	6,000	6,300	+300	+5.0 %
Gross profit margin	69.0%	70.0%	—	—
Selling, general and administrative expenses	2,300	2,300	—	—
Operating profit	3,700	4,000	+300	+8.1 %
Operating margin	42.5%	44.4%	—	—
Ordinary profit	3,700	4,000	+300	+8.1 %
Profit attributable to owners of parent	2,550	2,770	+220	+8.6 %

Comparison of Non-consolidated Financial Forecasts for Fiscal Year Ending March 31, 2022



(Million yen)	Before Revision of FY2022 Forecasts	After Revision of FY2022 Forecasts	Change	% Change
Net sales	7,450	7,850	+400	+5.4 %
Cost of goods sold	1,700	1,800	+100	+5.9 %
Gross profit	5,750	6,050	+300	+5.2 %
Gross profit margin	77.2%	77.1%	—	—
Selling, general and administrative expenses	2,150	2,150	—	—
Operating profit	3,600	3,900	+300	+8.3 %
Operating margin	48.3%	49.7%	—	—
Ordinary profit	3,600	3,900	+300	+8.3 %
Profit	2,450	2,690	+240	+9.8 %

Comparison between Results for Previous Fiscal Year and Forecasts for Fiscal Year Ending March 31, 2022 (Consolidated)



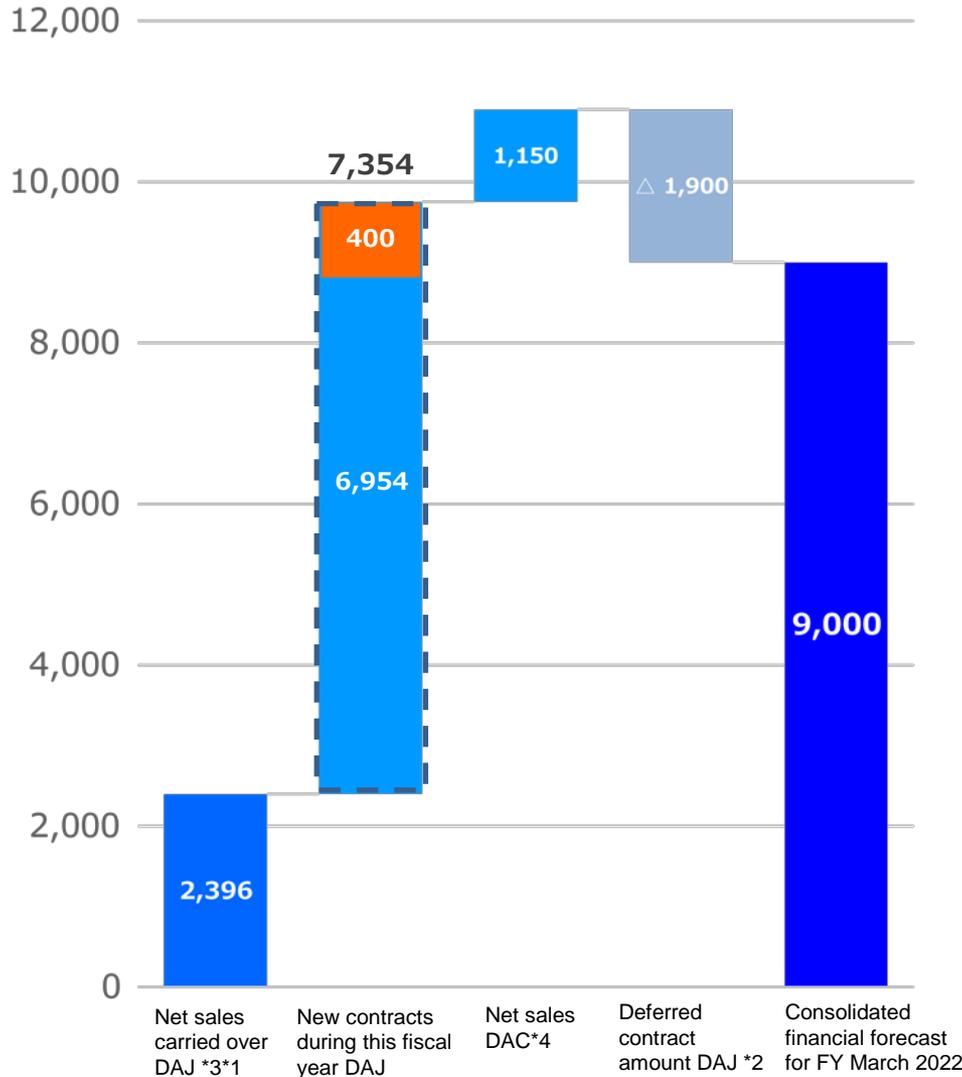
(Million yen)	FY March 2021 Full-Year Results	After Revision of FY2022 Forecasts	Change	% Change
Net sales	6,825	9,000	+2,175	+31.9 %
Cost of goods sold	1,946	2,700	+754	+38.7 %
Gross profit	4,878	6,300	+1,422	+29.2 %
Gross profit margin	71.5%	70.0%	—	—
Selling, general and administrative expenses	1,900	2,300	+400	+21.0 %
Operating profit	2,977	4,000	+1,023	+34.3 %
Operating margin	43.8%	44.4%	—	—
Ordinary profit	2,991	4,000	+1,009	+33.7 %
Profit attributable to owners of parent	2,059	2,770	+711	+34.5 %

Comparison between Results for Previous Fiscal Year and Forecasts for Fiscal Year Ending March 31, 2022 (Non-consolidated)



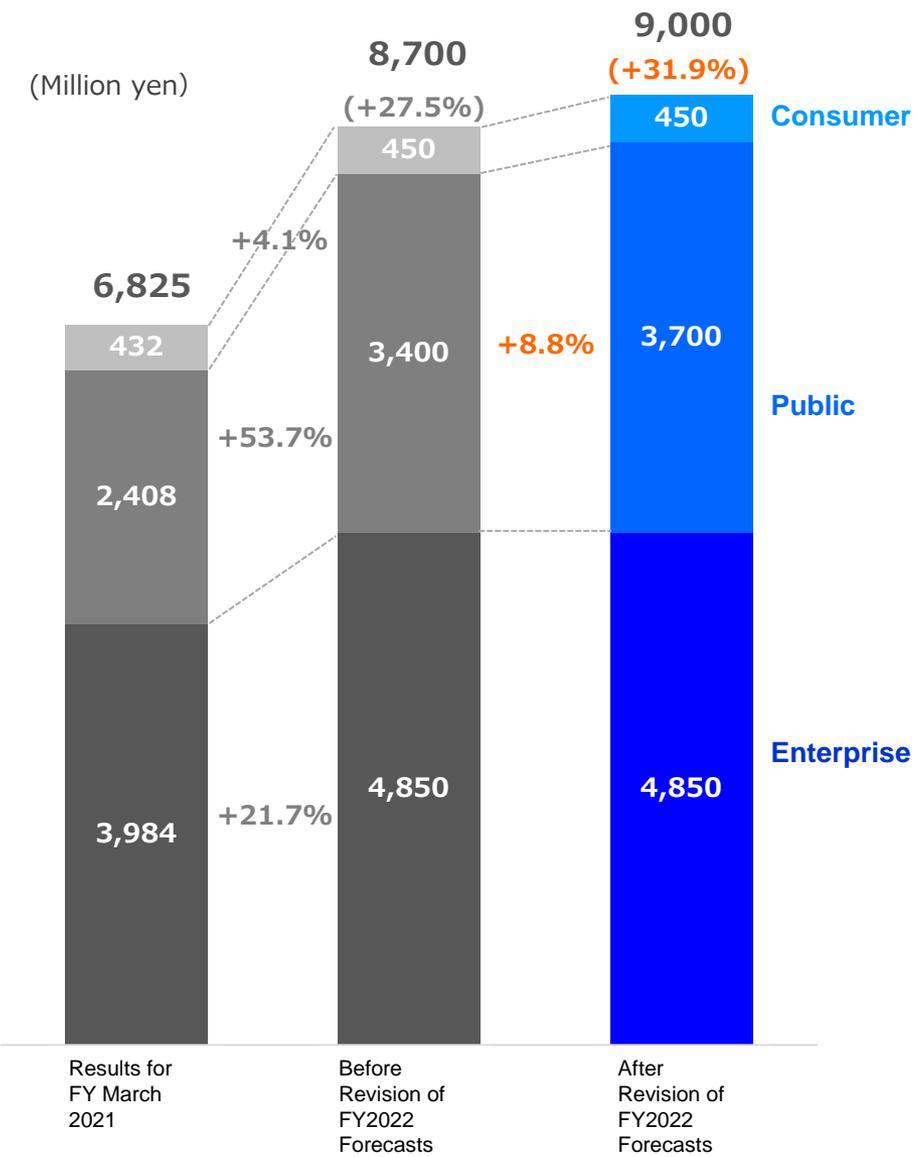
(Million yen)	FY March 2021 Full-Year Results	After Revision of FY2022 Forecasts	Change	% Change
Net sales	6,074	7,850	+1,776	+29.2 %
Cost of goods sold	1,273	1,800	+527	+41.4 %
Gross profit	4,801	6,050	+1,249	+26.0 %
Gross profit margin	79.0%	77.1%	—	—
Selling, general and administrative expenses	1,854	2,150	+296	+26.0 %
Operating profit	2,947	3,900	+953	+32.3 %
Operating margin	48.5%	49.7%	—	—
Ordinary profit	2,964	3,900	+936	+31.6 %
Profit	2,044	2,690	+646	+31.6 %

(Million yen)



We have revised the contract amount for the fiscal year under review upward, raising it 400 million yen to 7,354 million yen, due to orders for public agency and local government projects in the public sector market are expected to remain strong from the third quarter of the fiscal year under review.

* 1 : Sales recorded from the order backlog of contracts acquired in previous fiscal years
 * 2 : Sales deferred to subsequent fiscal years (order backlog)
 * 3 : DAJ = Digital Arts Inc.
 * 4 : DAC = Digital Arts Consulting Inc.



The forecast for net sales in the enterprise sector market is unchanged from the initial forecast of 4,850 million yen, given the assumption that orders will be in line with plans based on an increase in teleworking.

The forecast for net sales in the public sector market is raised by 300 million yen from the initial forecast to total 3,700 million yen, given the assumption of growth in orders for public agency and local government projects.

Consolidated Cost of Sales and Selling, General and Administrative Expenses



Expenses will not be revised from the previous forecast.

(Million yen)	Results for FY March 2021	Forecast for FY March 2022	Change YoY	Main Factors for Change
Cost of goods sold	1,946	2,700	+38.7%	
Labor	1,192	1,480	+24.1%	DAC increased consultants
Depreciation	810	850	+4.8%	Depreciation of software for cloud products will start.
Communication expenses	240	600	+150.0%	Cloud server expenses will rise as a result of sales expansion of cloud products.
Other	511	570	11.5%	
Transfer to other accounts	△808	△800	△1.0%	
Selling, general and administrative expenses	1,900	2,300	+21.0%	
Personnel expenses	1,055	1,330	+26.1%	Personnel expenses will rise, reflecting the employment of new graduates.
Advertising expenses	168	200	+19.0%	Advertising in newspapers and other media will increase.
Other	677	770	+13.6%	Assuming that the effects of COVID-19 will lessen, travel expenses will increase. Server expenses will increase as a result of cloud products trials.

**Material on Consolidated Financial Results for the First Half
of the Fiscal Year Ending March 31, 2022**

Return to Shareholders for Fiscal Year Ending March 31, 2022

We are planning to pay dividends as follows to return a portion of our earnings to our shareholders.

Target payout ratio for fiscal year ending March 31, 2022: **32.9%** (of consolidated net profit)

Annual dividends of surplus forecasted for fiscal year ending March 31, 2022: **65.00 yen** per share

We expect to increase the annual dividend by **10.00 yen** per share.

	Dividend (in yen) per share			Consolidated payout ratio
	2Q-end	Year-end	Annual	
FY March 2021	25.00	30.00	55.00	37.4%
FY March 2022	30.00			
FY March 2022 (forecast)		35.00	65.00	32.9%

Among the descriptions of plans, strategies and financial forecasts in this presentation material, those that are not historical facts are forward-looking statements.

They reflect judgments made by the management of Digital Arts Inc. on the basis of information currently available to it. They may be subject to considerable change depending on changes in the environment and other factors, and the Company does not in any way guarantee the achievement of the projections.

Digital Arts Inc. will disclose any significant changes that occur in the future as appropriate.

With some exceptions, the basic figures in this presentation are rounded down to the nearest million yen.

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