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Summary of Consolidated Financial Statements for the Fiscal Year Ended September 30, 2025 (Based on IFRS)

December 13, 2025

Name of listed company:	GMO Financial Gate, Inc	Exchange:	Tokyo Stock Exchange
Stock code:	4051	URL:	https://gmo-fg.com/
Representative:	Kentaro Sugiyama, President & Chief Executive Officer		
Contact:	Tomoki Tamai, Director, Corporate Support Division Executive Officer		Tel: +81-3-6416-3881
Scheduled date of annual general meeting of shareholders	December 14, 2025	Scheduled date of commencement for dividend payment	December 16, 2025
Scheduled date of filing annual securities report	December 12, 2025		
Supplemental materials prepared for financial results	:	Yes	
Information meeting arranged related to financial results	:	Yes	(for institutional investors and analysts) a

(Amounts rounded down to the nearest one million yen)

1. Consolidated Financial Statements for the Fiscal Year Ended September 30, 2025 (From October 1, 2024 to September 30, 2025)

(1) Consolidated Financial Statements (Cumulative) (Percentages represent year-on-year % change)

	Revenue		Operating profit		Profit before income taxes		Profit		Profit attributable to owners of parent		Total comprehensive income	
	Mil.Yen	%	Mil.Yen	%	Mil.Yen	%	Mil.Yen	%	Mil.Yen	%	Mil.Yen	%
FY 2025	17,927	△4.2	2,230	45.6	2,223	46.9	1,607	49.5	1,632	61.0	1,607	49.5
FY 2024	18,705	17.6	1,531	35.0	1,513	34.1	1,075	31.6	1,013	29.5	1,075	31.6
	Basic earnings per share		Diluted earnings per share		Return on equity using profit attributable to owners of parent		Return on assets using profit before taxes		Operating profit margin			
FY 2025	Yen 197.49		Yen 197.08		%		%		%		%	
FY 2024	121.99		121.53		27.5		15.9		12.4		8.2	

(Note) Share of profit of entities accounted for using equity method FY2025 — Mil.Yen FY2024 — Mil.Yen

(2) Consolidated Financial Position

	Total assets	Total equity	Total equity attributable to owners of parent	Ratio of total equity attributable to owners of parent to total assets	Total equity attributable to owners of parent per share
FY 2025	Mil.Yen 13,832	Mil.Yen 6,494	% 6,256	Yen 45.2	757.88
FY 2024	14,206	5,890	5,627	39.6	676.41

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
FY 2025	Mil.Yen 1,227	Mil.Yen △898	Mil.Yen △1,131	Mil.Yen 4,257
FY 2024	1,712	△719	63	5,060

2. Dividends

	Annual Dividend					Total dividends	Dividend Payout ratio (Consolidated)	Ratio of dividends to equity (Consolidated)
	End of Q1	End of Q2	End of Q3	End of Q4	Total			
FY 2024	Yen —	Yen 0.00	Yen —	Yen 62.00	Yen 62.00	Mil.Yen 517	% 50.8	% 9.7
FY 2025	—	0.00	—	99.00	99.00	818	50.1	13.8
FY 2026 (forecast))	—	0.00	—	125.00	125.00		55.2	

3. Consolidated Financial Forecast for the Fiscal Year Ending September 2026 (October 1, 2025 to September 30, 2026)

(Percentages represent quarter-on-quarter / year-on-year % change)

	Revenue		Operating profit		Profit before income taxes		Profit		Profit attributable to owners of parent		Basic earnings per share
Q2	Mil.Yen 8,639	% △4.5	Mil.Yen 1,388	% 0.4	Mil.Yen 1,379	% △0.0	Mil.Yen 907	% △11.2	Mil.Yen 914	% △11.7	Yen 110.72
FY2026(Cumulative)	19,730	10.1	2,800	25.5	2,782	25.1	1,874	16.6	1,870	14.6	226.54

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Notes:

(1) Changes of important subsidiaries during the period : No
 Number of new subsidiaries - (Name) Number of excluded subsidiaries: - (Name)
 (change of specific subsidiaries that leads to a change in the scope of consolidation)

(2) Changes in the accounting policy / changes in the accounting estimation

[1] Changes in accounting policy required by IFRS : No
 [2] Changes in accounting policy other than [1] : No
 [3] Changes in accounting estimations : No

(3) Number of shares issued (common stock)

[1] Number of shares issued at the end of the term (including treasury stock)	FY2025	8,339,480	FY2024	8,339,480
[2] Number of treasury shares at the end of the term	FY2025	84,686	FY2024	19,210
[3] Average number of shares during the term	FY2025	8,263,663	FY2024	8,307,038

(Notes) 1.The number of treasury shares at the end of the term includes the Company's shares held by Board Benefit Trust (BBT and J-ESOP) (FY2024: 18,800 shares, FY2025: 16,920 shares)

(Note) Non-consolidated Financial Statements for the Fiscal Year Ended September30, 2024

(From October 1, 2024 to September 30, 2025)

(1) Non-consolidated operating results (Percentages represent year-on-year % change)

	Revenue		Operating profit		Ordinary profit		Net profit	
	Mil.Yen	%	Mil.Yen	%	Mil.Yen	%	Mil.Yen	%
FY2025	17,346	△3.8	1,962	81.7	2,105	72.8	1,586	72.2
FY2024	18,025	18.0	1,080	38.4	1,218	3.2	921	△4.2
	Earnings per share		Diluted earnings per share					
	Yen		Yen					
FY2025	192.00		—					
FY2024	110.89		110.72					

(Note) Diluted net income per share for the current fiscal year is not presented, as there are no potential shares outstanding.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
FY2025	Mil.Yen 13,292	Mil.Yen 6,251	% 47.0	Yen 757.31
FY2024	Mil.Yen 13,543	Mil.Yen 5,669	% 41.9	Yen 681.42

(Note) Shareholders'equity FY2025 6,251Mil.Yen FY2024 5,669Mil.Yen

* Financial statements are not subject the review by certified public accountants or financial statement auditors.

* Explanation of the appropriate use of forecasts and other special notes

The forward-looking statements, including business results forecasts, contained in this document are based on information available to the company at the time of preparation and on certain assumptions deemed reasonable by the company. Forward-looking statements are not intended as a promise of actual results by the company. Actual results may differ materially due to a variety of factors. For more regarding assumptions related to earnings forecasts and precautions concerning the use of earnings forecasts, see 1.Qualitative Information Regarding Results for the Period (4) Future outlook on page 4 of Attached Materials

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1. Overview of Operating Results, etc.

(1) Overview of operating results for the fiscal year ended September 30, 2025

Forward-looking statements in this document reflect GMO Financial Gate (GMO-FG) judgements as of the end of the fiscal year ended September 30, 2025.

Financial results for the fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025) are as follows.

(Unit: Thousand Yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025	YoY Change (%)
Revenue	18,705,381	17,927,780	△4.2
Operating profit	1,531,804	2,230,646	45.6
Profit before income taxes	1,513,066	2,223,045	46.9
Profit attributable to owners of parent	1,013,389	1,632,030	61.0

a. Revenue

Revenue was ¥17,927,780 thousand (down 4.2% YoY).

During the fiscal year ended September 30, 2025, transaction volume and Gross Merchandise Value (GMV), the Company's primary KPIs, showed strong growth with the expanded use of cashless payments by merchants in industries and business categories frequently used in daily life which started the operation later in the three months ended March 31, 2025.

Recurring-model revenue showed steady growth mainly in stock and fee revenues due to an increased use of cashless payments by merchants in industries and business categories frequently used in daily life. Spread revenue achieved solid growth, supported by the steady contribution of various initiatives, despite review of merchant portfolio which has been conducted from the perspective of risk reduction since the three months ended June 30, 2024.

Sales of payment terminals, which account for most of revenue sales, experienced a reactionary fall due to an absence of revenue from a large project recorded in the fiscal year ended September 30, 2024 and revenue experienced a reactionary decline due to strengthened marketing efforts for terminal-less solutions, mainly targeting small and medium-sized merchants (SMEs), which do not contribute to initial revenue – however we have steadily increased the number of Active IDs that contribute to the growth of recurring-model revenue.

Revenue by business model for the fiscal year ended September 30, 2025 is as follows. Recurring-model revenue consists of stock, fee and spread revenues, and figures in parenthesis represent a breakdown of recurring-model revenue.

(Unit: Thousand Yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025	YoY Change (%)
Recurring-model	6,797,540	8,943,507	31.6
Stock	(1,737,837)	(2,107,557)	(21.3)
Fee	(3,709,925)	(5,261,927)	(41.8)
Spread	(1,349,777)	(1,574,021)	(16.6)
Initial	11,907,840	8,984,272	△24.6
Total	18,705,381	17,927,780	△4.2

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b. Operating profit

Operating profit reached ¥2,230,646 thousand (up 45.6% YoY).

The high growth in operating profit can be attributed to (1) an increase in higher margin recurring-model revenue due to an increase in the number of payments processed and GMV, (2) an increase in profitable development sales in line with the progress on the scheduled large projects, and (3) a rise in composition of high-margin device revenue in sales of payment terminals which account for most of initial revenue.

c. Profit before income taxes

Profit before income taxes reached ¥2,223,045 thousand (up 46.9% YoY).

(2) Overview of financial position as of September 30, 2025

(Assets)

As of September 30, 2025, current assets decreased ¥779,081 thousand from September 30, 2024 to ¥10,852,651 thousand. This was mainly due to decreases in cash and cash equivalents of ¥803,182 thousand and in trade accounts receivable of ¥682,163 thousand despite an increase in other current assets of ¥662,916 thousand. Non-current assets increased ¥404,881 thousand from September 30, 2024 to ¥2,979,832 thousand mainly due to increases in intangible fixed assets of ¥244,333 thousand and in property, plant and equipment of ¥115,656 thousand.

As a result, total assets decreased ¥374,200 thousand from September 30, 2024 to ¥13,832,483 thousand.

(Liabilities)

As of September 30, 2025, current liabilities decreased ¥947,326 thousand from September 30, 2024 to ¥5,286,476 thousand. This was mainly due to decreases in other current liabilities of ¥535,011 thousand, in account payable of ¥478,978 thousand, and in income taxes payable of ¥228,885 thousand despite an increase in provisions of ¥233,973 thousand. Non-current liabilities decreased ¥30,581 thousand from September 30, 2024 to ¥2,051,659 thousand mainly due to a decrease in other financial liabilities of ¥51,532 thousand despite an increase in provisions of ¥18,768 thousand.

As a result, total liabilities decreased ¥977,907 thousand from September 30, 2024 to ¥7,338,136 thousand.

(Net assets)

As of September 30, 2025, total net assets increased ¥603,707 thousand from September 30, 2024 to ¥6,494,347 thousand. This was mainly due to recording of profit of ¥1,607,562 thousand despite decreases due to distribution of dividend from surplus of ¥515,856 thousand and acquisition of treasury stock of ¥500,663 thousand.

(3) Overview of cash flows for the fiscal year ended September 30, 2025

As of September 30, 2025, cash and cash equivalents ("cash") decreased ¥803,182 thousand from September 30, 2024 to ¥4,257,275 thousand.

A summary of cash flows from each activity for the fiscal year ended September 30, 2025 is as follows.

(Cash flows from operating activities)

Net cash provided by operating activities was ¥1,255,971 thousand (net cash provided of ¥1,712,139 thousand for the fiscal year ended September 30, 2024) mainly because cash increased due to recording of profit before income taxes of ¥2,223,045 thousand, a decrease in trade accounts receivable of ¥682,163 thousand, and recording of depreciation of ¥631,127 thousand while cash decreased due to income taxes paid of ¥843,821 thousand, an increase in other assets of ¥672,046 thousand, a decrease in other liabilities of ¥534,203 thousand, and a decrease in account payable of ¥497,051 thousand.

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(Cash flows from investing activities)

Net cash used in investing activities was ¥898,393 thousand (net cash used of ¥719,173 thousand for the fiscal year ended September 30, 2024) because cash decreased mainly due to purchase of intangible fixed assets of ¥721,945 thousand.

(Cash flows from financing activities)

Net cash used in financing activities was ¥1,160,759 thousand (net cash provided of ¥63,809 thousand for the fiscal year ended September 30, 2024) because cash decreased mainly due to payment of dividends of ¥516,567 thousand and acquisition of treasury stock of ¥500,663 thousand.

(4) Future outlook

During the fiscal year ended September 30, 2025, prospects remained uncertain due to factors including uncertain international affairs, but in the offline cashless payment market in which the Group operates, the trend toward cashless payments continued due to government-led promotion and diversifying payment methods. As a result, the government's target of achieving a 40% cashless payment ratio in Japan by 2025 is now fulfilled, with steady momentum toward the long-term goal of reaching 80%. Under such an environment, the Group aims to continue medium and long-term growth in revenue and operating profit by focusing on sales of payment terminals meeting the needs of merchants, enhancement of payment processing centers, and acquisition of new merchants and alliance partners.

The consolidated financial forecast for the fiscal year ending September 30, 2026 is revenue of ¥19,730 million (up 10.1% YoY), operating profit of ¥2,800 million (up 25.5% YoY), profit before income taxes of ¥2,782 million (up 25.1% YoY), profit of ¥1,874 million (up 16.6% YoY) and profit attributable to owners of parent of ¥1,870 million (up 14.6% YoY). In terms of revenue, in addition to the planned launch of services for major commercial facilities in the second half of the fiscal year, we expect contributions to recurring-model revenue from merchants in the daily life domain, supporting steady revenue growth.

In terms of profit, we aim to achieve a high level of growth through appropriate cost management, including an increase in the share of high-margin recurring-model revenue within the overall sales composition, reductions in outsourcing costs, and promotion of automation and efficiency improvements through the use of AI.

(5) Basic policy on profit distribution and dividends for the current and next fiscal year

Recognizing shareholder returns is one of management's most important issues, the Company aims for stable and continuous payment of dividends in comprehensive consideration of financial results and adequate internal reserves to meet capital needs for business expansion.

The year-end dividend for the fiscal year ended September 30, 2025 was revised upward to be ¥90 per share in the announcement made on August 8, 2025 but will be further increased by ¥9 to ¥99 per share as the financial results in terms of profit for the fiscal year ended September 30, 2025 exceeded the disclosed forecast. (see note) The dividends for the fiscal year ending September 30, 2026 is forecasted to be ¥125 per share based on our strong business plan with an aim to further enhance shareholder returns by increasing dividends from the current fiscal year and increase medium and long-term corporate value.

(Note) To be resolved at the Company's Board of Directors meeting scheduled to be held on November 17, 2025.

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2. Basic Concept Regarding Selections of Accounting Standards

The Group has voluntarily applied International Financial Reporting Standards (IFRS) in place of Japan GAAP from the consolidated financial statements in the Annual Securities Report for the fiscal year ended September 30, 2024 to improve the international comparability of financial information in the capital markets and also to sophisticate the Group's corporate management framework in the medium and long-term.

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3.Consolidated financial statements and Major Notes

(1) Consolidated balance sheet

(Unit: Thousand yen)

	FY2024 (September 30, 2024)	FY2025 (September 30, 2025)
Assets		
Current assets		
Cash and cash equivalents	5,060,458	4,257,275
Trade accounts receivable	3,166,426	2,484,263
Merchandise	3,170,105	3,197,593
Income Taxes Receivable	—	15,987
Other financial assets	13,056	12,928
Other current assets	221,685	884,602
Total current assets	11,631,732	10,852,651
Non-current assets		
Property, plant and equipment	214,250	329,906
Goodwill and intangible assets	1,623,274	1,867,607
Other financial assets	223,730	275,230
Deferred tax assets	501,746	486,588
Other non-current assets	11,948	20,499
Total non-current assets	2,574,950	2,979,832
Total Assets	14,206,683	13,832,483

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(Unit: Thousand yen)

	FY2024 (September 30, 2024)	FY2025 (September 30, 2025)
Liabilities and Net Assets		
Liabilities		
Current liabilities		
Account payable	3,672,285	3,193,306
Other financial liabilities	68,056	129,633
Income taxes payable	521,671	292,786
Provisions	263,027	497,000
Other current liabilities	1,708,761	1,173,749
Total current liabilities	6,233,803	5,286,476
Non-current liabilities		
Long term borrowings	2,000,000	2,000,000
Other financial liabilities	62,396	10,863
Provisions	10,647	29,416
Deferred tax liabilities	—	1,424
Other non-current liabilities	9,196	9,954
Total non-current liabilities	2,082,240	2,051,659
Total liabilities	8,316,043	7,338,136
Equity		
Capital stock	1,638,680	1,638,680
Capital surplus	1,810,751	1,810,440
Retained earnings	2,302,216	3,418,390
Treasury stock	△123,703	△611,391
Total equity attributable to owners of parent	5,627,943	6,256,119
Non-controlling interests	262,695	238,227
Total equity	5,890,639	6,494,347
Total liabilities and equity	14,206,683	13,832,483

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(2) Consolidated statement of income and comprehensive income

Consolidated statement of income

(Unit: Thousand Yen)

	End of FY2024 (October 1, 2023 to September 30, 2024)	End of FY2025 (October 1, 2024 to September 30, 2025)
Revenue	18,705,381	17,927,780
Cost of goods sold	△12,659,146	△11,320,113
Gross profit	6,046,234	6,607,666
Selling, general and administrative expense	△4,514,115	△4,350,478
Other income	180	22,727
Other expenses	△494	△49,268
Operating profit	1,531,804	2,230,646
Financial income	1,158	11,088
Financial expenses	△19,896	△18,689
Profit before taxes	1,513,066	2,223,045
Corporate income taxes	△437,906	△615,483
Profit	1,075,159	1,607,562
Profit attributable to		
Owners of parent	1,013,389	1,632,030
Non-controlling interests	61,770	△24,468
Profit	1,075,159	1,607,562
Earnings per share (Yen/share)		
Basic earnings per share	121.99	197.49
Diluted earnings per share	121.53	197.08

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Consolidated statement of comprehensive income

(Unit: Thousand Yen)

	End of FY2024 (October 1, 2023 to September 30, 2024)	End of FY2025 (October 1, 2024 to September 30, 2025)
Profit	1,075,159	1,607,562
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Fair value of financial assets measured through other comprehensive income	—	—
Share of other comprehensive income of equity method affiliates	—	—
Other comprehensive income after income taxes	—	—
Comprehensive income	1,075,159	1,607,562
Comprehensive income attributable to		
Owners of parent	1,013,389	1,632,030
Non-controlling interests	61,770	△24,468
Total	1,075,159	1,607,562

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(3) Consolidated statement of changes in equity

Previous fiscal year (October 1, 2023 to September 30, 2024)

	Capital	Capital surplus	Retained earnings	Treasury stock	Profit attributable to owners of parent	Profit attributable to non-controlling shareholder	(Unit: Thousand Yen) Total Assets
Balance at beginning of period	1,629,932	1,763,213	1,669,989	△123,529	4,939,605	200,925	5,140,530
Profit	—	—	1,013,389	—	1,013,389	61,770	1,075,159
Total comprehensive income	—	—	1,013,389	—	1,013,389	61,770	1,075,159
Purchase of treasury stock	—	—	—	△174	△174	—	△174
Dividends	—	—	△381,162	—	△381,162	—	△381,162
Issuance of new shares (exercise of stock acquisition rights)	8,747	8,747	—	—	17,495	—	17,495
Stock-Based Compensation Transactions	—	38,790	—	—	38,790	—	38,790
Total transactions with owners	8,747	47,538	△381,162	△174	△325,051	—	△325,051
As of September 30, 2024	1,638,680	1,810,751	2,302,216	△123,703	5,627,943	262,695	5,890,639

Current fiscal year (October 1, 2024 to September 30, 2025)

	Capital	Capital surplus	Retained earnings	Treasury stock	Profit attributable to owners of parent	Profit attributable to non-controlling shareholder	(Unit: Thousand Yen) Total Assets
Balance at beginning of period	1,638,680	1,810,751	2,302,216	△123,703	5,627,943	262,695	5,890,639
Profit	—	—	1,632,030	—	1,632,030	△24,468	1,607,562
Total comprehensive income	—	—	1,632,030	—	1,632,030	△24,468	1,607,562
Purchase of treasury stock	—	△998	—	△499,665	△500,663	—	△500,663
Dividends	—	—	△515,856	—	△515,856	—	△515,856
Stock-Based Compensation Transactions	—	687	—	11,977	12,664	—	12,664
Total transactions with owners	—	△311	△515,856	△487,687	△1,003,855	—	△1,003,855
As of September 30, 2025	1,638,680	1,810,440	3,418,390	△611,391	6,256,119	238,227	6,494,347

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(4) Consolidated statement of cash flows

(Unit: Thousand Yen)

	End of FY2024 (October 1, 2023 to September 30, 2024)	End of FY2025 (October 1, 2024 to September 30, 2025)
Cash flows from operating activities		
Profit before income taxes	1,513,066	2,223,045
Depreciation	525,337	631,596
Impairment Loss	—	19,361
Loss on disposal of fixed assets	135	0
Stock-Based Compensation Expenses	38,790	12,664
Allowance for chargebacks (△decrease)	263,027	233,973
Financial income/costs (△:profit)	18,737	7,600
Change in inventory (△:increase)	△773,869	△27,488
Change in trade payables (△:increase)	△2,198,095	682,163
Change in trade payables (△:decrease)	1,983,659	△497,051
Change in deposits received (△:increase)	△109,738	△672,046
Changes in other liabilities (△:decrease)	808,049	△534,203
Other	5,054	△650
Cash flows from operating activities	2,074,155	2,078,966
Interest and dividends received	477	6,744
Interest paid	△13,997	△14,447
Income taxes paid	△348,496	△843,821
Cash flows from operating activities	1,712,139	1,227,440
Cash flows from investing activities		
Purchase of property, plant and equipment	△14,705	△129,762
Purchase of intangible fixed assets	△553,752	△721,945
Expenditures for acquisition of investment securities	△99,994	—
Payments for lease deposits	—	△47,155
Expenditures from long-term loans	△50,720	—
Cash flows from investing activities	△719,173	△898,862
Cash flows from financing activities		
Proceeds from long term borrowing	500,000	—
Repayment of lease liabilities	△65,873	△107,305
Proceeds from issuance of shares through exercise of stock acquisition rights	17,495	—
Expenditures for acquisition of treasury stock	△174	△500,663
Payment of dividends	△382,293	△516,567
Other	△5,345	△7,224
Cash flows from financing activities	63,809	△1,131,759
Net increase(decrease) in cash and cash equivalents	1,056,775	△803,182
Cash and cash equivalents at the beginning of period	4,003,682	5,060,458
Cash and cash equivalents at the end of period	5,060,458	4,257,275

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(5) Notes regarding consolidated financial statements

(Notes regarding the going concern assumptions)

Not applicable

(Segment information)

The Group's segment consists of a single segment, face-to-face payment services only, and therefore segment information is omitted.

(Per share information)

(1) Basis for calculation of basic earnings per share

Basic earnings per share and the basis for its calculation are as follows:

(Unit: Thousand Yen)

	FY2024 (October 1, 2023 to September 30, 2024)	FY2025 (October 1, 2024 to September 30, 2025)
Profit attributable to common stockholders of parent		
Profit attributable to owners of parent	1,013,389	1,632,030
Profit not attributable to common stockholders of parent	—	—
Profit used for calculation of basic earnings per share	1,013,389	1,632,030
Average number of common stock during the period	8,307,038 shares	8,263,663 shares
Basic earnings per share	121.99 yen	197.49 yen

(Note) The number of the Company's shares owned by BBT Trust and J-ESOP Trust (previous consolidated fiscal year: 18,800 shares; current consolidated fiscal year: 17,543 shares) is deducted from the average number of common stock during the period.

(2) Basis for calculation of diluted earnings per share

Diluted earnings per share and the basis for its calculation are as follows:

(Unit: Thousand Yen)

	FY2024 (October 1, 2023 to September 30, 2024)	FY2025 (October 1, 2024 to September 30, 2025)
Diluted profit attributable to common stockholders of parent		
Profit used for calculation of basic earnings per share	1,013,389	1,632,030
Adjustment to profit	—	—
Profit used for calculation of diluted earnings per share	1,013,389	1,632,030
Average number of common stock during the period	8,307,038 shares	8,263,663 shares
Effect of dilution	31,443 shares	17,543 shares
After adjustment for effect of dilution	8,338,481 shares	8,281,206 shares
Diluted earnings per share	121.53 yen	197.08 yen

(Note) The number of the Company's shares owned by BBT Trust and J-ESOP Trust (previous consolidated fiscal year: 18,800 shares; current consolidated fiscal year: 17,543 shares) is included in effect of dilution as potential shares.

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purpose. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

(Significant subsequent events)

Mobile order business through a company split (simplified absorption-type company split)

(1) Outline of the transaction, etc.

Through a series of transactions based on the agreement concluded on August 8, 2025 between the Company and TakeMe Co., Ltd. ("TakeMe"), effective October 1, 2025, we have succeeded the rights and obligations related to the restaurant operation support/mobile order business which is operated by TakeMe ("Company Split"). Through the Company Split, we aim to further advance our cashless platform as well as seek to enhance the value of services offered to our member merchants and also drive our medium- to long-term corporate value.

(2) Summary of the Company Split

a. Outline of the Company Split

Splitting company: TakeMe Co., Ltd.

Business to be succeeded: Mobile order business operated by TakeMe

Business description: Provision of restaurant operation support/mobile ordering systems

b. Date of acquisition of control

October 1, 2025

c. Acquisition price

Cash: ¥130,000 thousand

d. Acquisition-related cost

Selling, general and administrative expenses: ¥15,329 thousand

The fair values, etc. of the acquired assets and liabilities are not disclosed as the initial accounting for the business combination has yet to be completed.