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January 14, 2026

Consolidated Financial Results for the Three Months Ended November 30, 2025 (Under Japanese GAAP)

Company name: Goodpatch Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 7351
 URL: <https://goodpatch.com/>
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 Scheduled date to file quarterly securities report: January 14, 2026
 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on quarterly financial results: Yes
 Holding of quarterly financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended November 30, 2025 (from September 1, 2025 to November 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended November 30, 2025	1,206	(0.6)	77	(39.9)	107	(18.6)	60	(31.5)
November 30, 2024	1,214	18.5	128	-	131	-	89	-

Note: Comprehensive income For the Three months ended November 30, 2025: ¥ 91 million [2.3%]
 For the Three months ended November 30, 2024: ¥ 89 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended November 30, 2025	6.98	6.95
November 30, 2024	9.91	9.88

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of November 30, 2025	4,891	4,150	84.3
August 31, 2025	5,245	4,145	78.6

Reference: Equity
 As of November 30, 2025: ¥ 4,125 million
 As of August 31, 2025: ¥ 4,121 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended August 31, 2025	—	0.00	—	10.00	10.00
Fiscal year ending August 31, 2026	—				
Fiscal year ending August 31, 2026 (Forecast)		0.00	—	10.00	10.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	yen
Full year	5,600	10.1	560	0.5	632	3.1	409	0.5	46.83

Note: Revisions to the financial results forecast most recently announced: None

*** Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): Yes
Newly included: Layermate, inc.
Excluded: -

- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

- (3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
(ii) Changes in accounting policies due to other reasons: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

- (4) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of November 30, 2025	9,246,620 shares
As of August 31, 2025	9,246,620 shares

- (ii) Number of treasury shares at the end of the period

As of November 30, 2025	512,842 shares
As of August 31, 2025	512,827 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended November 30, 2025	8,733,789 shares
Three months ended November 30, 2024	8,980,111 shares

- * Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: None

- * Proper use of earnings forecasts, and other special matters

The forward-looking statements, including the financial results forecasts, contained in this document are based on information currently available to the Company and on certain assumptions deemed to be reasonable. These statements do not purport that the Company pledges to achieve the stated performance. Actual business and other results may differ substantially due to various factors.

Quarterly Consolidated Financial Statements
Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of August 31, 2025	As of November 30, 2025
Assets		
Current assets		
Cash and deposits	2,733,133	2,324,083
Accounts receivable - trade and contract assets	584,262	592,246
Work in process	9,565	10,178
Prepaid expenses	55,483	107,811
Income taxes refund receivable	6	6
Other	13,247	11,164
Total current assets	3,395,698	3,045,491
Non-current assets		
Property, plant and equipment		
Buildings	75,179	75,179
Accumulated depreciation	(42,101)	(43,371)
Buildings, net	33,078	31,807
Tools, furniture and fixtures	59,906	60,837
Accumulated depreciation	(52,652)	(53,393)
Tools, furniture and fixtures, net	7,254	7,444
Leased assets	9,680	9,680
Accumulated depreciation	(1,152)	(1,498)
Leased assets, net	8,527	8,181
Total Property, plant and equipment	48,860	47,433
Intangible assets		
Trademark right	1,247	1,186
Goodwill	349,070	349,657
Customer-related intangible assets	45,222	43,166
Total Intangible assets	395,540	394,011
Investments and other assets		
Investment securities	1,310,160	1,359,820
Leasehold and guarantee deposits	23,325	23,737
Deferred tax assets	51,563	493
Other	20,279	20,187
Total Investments and other assets	1,405,328	1,404,238
Total non-current assets	1,849,729	1,845,682
Total assets	5,245,428	4,891,173

(Thousands of yen)

	As of August 31, 2025	As of November 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	99,609	109,717
Current portion of long-term borrowings	130,423	117,301
Accounts payable - other	142,063	107,309
Accrued expenses	39,493	31,499
Income taxes payable	219,888	12,991
Accrued consumption taxes	112,933	77,062
Contract liabilities	61,599	61,164
Lease liabilities	1,367	1,383
Provision for bonuses	100,347	6,298
Deposits received	48,730	77,251
Other	-	15,317
Total current liabilities	956,456	617,297
Non-current liabilities		
Long-term borrowings	108,426	82,602
Lease liabilities	8,188	7,836
Asset retirement obligations	11,608	11,612
Deferred tax liabilities	15,570	20,861
Total non-current liabilities	143,793	122,913
Total non-current liabilities	1,100,250	740,210
Net assets		
Shareholders' equity		
Share capital	1,774,543	1,774,543
Legal capital surplus	1,761,139	1,761,139
Retained earnings	821,244	794,876
Treasury shares	(250,168)	(250,177)
Total shareholders' equity	4,106,759	4,080,382
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	15,192	45,351
Foreign currency translation adjustment	(128)	(178)
Total accumulated other comprehensive income	15,064	45,173
Share acquisition rights	23,353	25,407
Total net assets	4,145,177	4,150,963
Total liabilities and net assets	5,245,428	4,891,173

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statements of Income (For the three months)

(Thousands of yen)

	Three Months Ended November 30, 2024	Three Months Ended November 30, 2025
Net sales	1,214,187	1,206,360
Cost of sales	531,566	534,051
Gross profit	682,620	672,309
Selling, general and administrative expenses	553,960	595,032
Operating profit	128,660	77,276
Non-operating income		
Interest income	76	103
Dividend income	-	33,167
Share of profit of entities accounted for using equity method	6,406	5,965
Foreign exchange gains	53	281
Other	1,079	908
Total non-operating income	7,616	40,426
Non-operating expenses		
Interest expenses	573	538
Share issuance costs	-	35
Loss on investments in investment partnerships	3,204	9,932
Commission expenses	876	-
Other	0	-
Total non-operating expenses	4,654	10,506
Ordinary profit	131,622	107,196
Extraordinary income		
Gain on sale of investment securities	-	5,002
Gain on reversal of share acquisition rights	2,553	273
Total extraordinary income	2,553	5,275
Profit before income taxes	134,175	112,472
Income taxes - current	47,781	9,032
Income taxes - deferred	(2,639)	42,480
Total income taxes	45,142	51,512
Profit	89,033	60,960
Profit attributable to owners of parent	89,033	60,960

Quarterly Consolidated Statements of Comprehensive Income (For the three months)

(Thousands of yen)

	Three Months Ended November 30, 2024	Three Months Ended November 30, 2025
Profit	89,033	60,960
Other comprehensive income		
Valuation difference on available-for-sale securities	-	30,159
Foreign currency translation adjustment	(6)	(50)
Total other comprehensive income	(6)	30,108
Comprehensive income	89,026	91,069
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	89,026	91,069
Comprehensive income attributable to non-controlling interests	-	-