Translation

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Summary of Consolidated Financial Results for the Six Months Ended March 31, 2026 (Based on Japanese GAAP)

May 11, 2026

Company name: LINKBAL INC
Stock exchange listing: Tokyo
Stock code: 6046 URL https://linkbal.co.jp
Representative: CEO & President Yoshihiro Kazumasa
Inquiries: Financial accounting Dept. Director Daisuke Matsuoka TEL 050(1741)2300
Scheduled date to file Semi-annual Securities Report: May 11, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended March 31, 2026 (from October 1, 2025 to March 31, 2026)

(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	%
Six months ended March 31, 2026	493	11.6	0	–	2	–	1	–
Six months ended March 31, 2025	442	(8.9)	(62)	–	(62)	–	(64)	–

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended March 31, 2026	0.10	–
Six months ended March 31, 2025	(3.46)	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of March 31, 2026	1,136	816	71.8
As of September 30, 2025	1,120	810	72.3

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended September 30, 2025	–	0.00	–	0.00	0.00
Year ending September 30, 2026	–	0.00			
Year ending September 30, 2026 (Forecast)			–	0.00	0.00

3. Forecast of consolidated financial results for the year ending September 30, 2026 (from October 1, 2025 to September 30, 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	971	7.2	2	–	2	–	1	–	0.09

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended March 31, 2026: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations:	No
Changes in accounting policies due to other reasons:	No
Changes in accounting estimates:	No
Restatement of prior period financial statements:	No

(4) Number of issued shares (common shares)

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

As of March 31, 2026	19,500,000 shares	As of September 30, 2025	19,500,000 shares

Number of treasury shares at the end of the period

As of March 31, 2026	729,096 shares	As of September 30, 2025	758,506 shares

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

Six months ended March 31, 2026	18,755,391 shares	Six months ended March 31, 2025	18,733,540 shares

Semi-annual consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	914,254	931,373
Accounts receivable - trade	138,552	143,722
Prepaid expenses	20,795	14,533
Other	4,649	2,722
Allowance for doubtful accounts	(649)	(303)
Total current assets	1,077,603	1,092,050
Non-current assets		
Property, plant and equipment	429	843
Investments and other assets		
Distressed receivables	1,386	957
Other	42,824	43,717
Allowance for doubtful accounts	(1,386)	(957)
Total investments and other assets	42,824	43,717
Total non-current assets	43,254	44,561
Total assets	1,120,857	1,136,611
Liabilities		
Current liabilities		
Accounts payable - trade	3,030	2,477
Current portion of long-term borrowings	9,988	19,984
Accounts payable - other	68,952	80,992
Income taxes payable	970	685
Accrued consumption taxes	7,232	13,454
Advances received	16,362	15,205
Deposits received	40,800	31,701
Provision for bonuses	12,350	9,924
Provision for shareholder benefit program	–	9,986
Other	14,546	12,518
Total current liabilities	174,233	196,930
Non-current liabilities		
Long-term borrowings	99,209	87,551
Asset retirement obligations	21,652	21,709
Deferred tax liabilities	23	23
Long-term guarantee deposits	15,500	14,300
Total non-current liabilities	136,384	123,584
Total liabilities	310,618	320,514
Net assets		
Shareholders' equity		
Share capital	50,000	50,000
Capital surplus	494,750	485,192
Retained earnings	615,792	617,650
Treasury shares	(350,306)	(336,748)
Total shareholders' equity	810,236	816,093
Share acquisition rights	3	3
Total net assets	810,239	816,096
Total liabilities and net assets	1,120,857	1,136,611

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Thousands of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Net sales	442,496	493,958
Cost of sales	101,935	123,832
Gross profit	340,560	370,126
Selling, general and administrative expenses	403,468	369,261
Operating profit (loss)	(62,907)	864
Non-operating income		
Interest income	568	1,122
Reversal of allowance for doubtful accounts	92	351
Subsidy income	–	510
Other	63	231
Total non-operating income	724	2,214
Non-operating expenses		
Interest expenses	404	402
Other	–	139
Total non-operating expenses	404	542
Ordinary profit (loss)	(62,588)	2,536
Extraordinary income		
Gain on reversal of share acquisition rights	115	–
Total extraordinary income	115	–
Profit (loss) before income taxes	(62,472)	2,536
Income taxes - current	1,738	679
Income taxes - deferred	625	0
Total income taxes	2,363	679
Profit (loss)	(64,835)	1,857
Profit (loss) attributable to owners of parent	(64,835)	1,857

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Profit (loss)	(64,835)	1,857
Comprehensive income	(64,835)	1,857
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(64,835)	1,857

Consolidated statements of cash flows

(Thousands of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Cash flows from operating activities		
Profit (loss) before income taxes	(62,472)	2,536
Depreciation	8,510	120
Increase (decrease) in allowance for doubtful accounts	(92)	(774)
Increase (decrease) in provision for bonuses	(1,568)	(2,425)
Increase (decrease) in provision for shareholder benefit program	–	9,986
Interest and dividend income	(568)	(1,122)
Interest expenses	404	402
Subsidy income	–	(510)
Gain on reversal of share acquisition rights	(115)	–
Decrease (increase) in trade receivables	(28,175)	(5,170)
Decrease (increase) in accounts receivable - other	(804)	2,151
Increase (decrease) in trade payables	(593)	(552)
Increase (decrease) in accounts payable - other	(5,175)	12,035
Increase (decrease) in accrued consumption taxes	(17,160)	6,221
Increase (decrease) in advances received	(2,371)	(1,156)
Increase (decrease) in deposits received	8,022	(9,099)
Other, net	3,204	5,847
Subtotal	(98,956)	18,490
Interest and dividends received	568	1,122
Subsidies received	–	510
Interest paid	(404)	(402)
Income taxes refund (paid)	(1,690)	(392)
Net cash provided by (used in) operating activities	(100,482)	19,327
Cash flows from investing activities		
Purchase of property, plant and equipment	(26,557)	(529)
Payments of leasehold deposits	(5,037)	(17)
Net cash provided by (used in) investing activities	(31,594)	(546)
Cash flows from financing activities		
Repayments of long-term borrowings	(1,662)	(1,662)
Net cash provided by (used in) financing activities	(1,662)	(1,662)
Net increase (decrease) in cash and cash equivalents	(133,739)	17,118
Cash and cash equivalents at beginning of period	1,072,498	914,254
Cash and cash equivalents at end of period	938,758	931,373