Infomart Corporation

—

Financial Results

infomart
しごと、スマート。インフォマート

FY12/26 Second-Quarter Financial Results

TSE Prime Market (2492)

July 31, 2026

INDEX

New

Highlights of Business Performance and Strategy

infomart
しごと、スマート。インフォマート

FY12/26 Second-Quarter Financial Results

- Consolidated net sales: JPY 9.98 billion (+11.0% YoY), Operating profit: JPY 2.11 billion (+49.1% YoY)
- Steady performance with full-year plan progress rates of 46.8% for net sales and 42.4% for operating profit
- As this is the final year of the Medium-Term Management Plan, we will steadily build on results in the second half to achieve our targets

Initiatives in Key Focus Areas

- In industry-specific verticals (Food & Construction), expanding services that delve deep into industry-specific business practices
- In horizontal domains, preparing to launch a new invoicing service
- Formulated an investment and alliance policy to swiftly deliver required capabilities when needed by leveraging external partnerships, without relying solely on in-house development

AI & Data Utilization

- Integrating AI into existing products to encourage the utilization of data accumulated through BtoB Platform usage
- Launched a website visualizing food distribution trends based on commercial transaction data, led by our specialized Data and AI department
- Proactively promoting internal AI adoption

Next Medium-Term Management Plan

- Scheduled to announce the next 3-year plan (2027–2029) within this year

Ideal StateFrom 2027 onwards

infomart
しごと、スマート。インフォマート

Slogan 業界と共に。地域と共に。パートナーと共に。

Infomart: Elevating Businesses, People, and Society

At Infomart, we aim for more than just operational efficiency. Through the digitalization of BtoB transactions, we strive to elevate the very nature of corporate activities to the next dimension.

By connecting daily operations—such as ordering and invoicing—through data, companies can transition to new ways of working, liberated from the constraints of manual labor and time. As businesses collaborate via data, transactional friction decreases, creating more space for decision-making and creativity. This cumulative effect does more than just boost the productivity of individual firms; it builds a foundation that enhances the quality of economic activity across entire regions and industries.

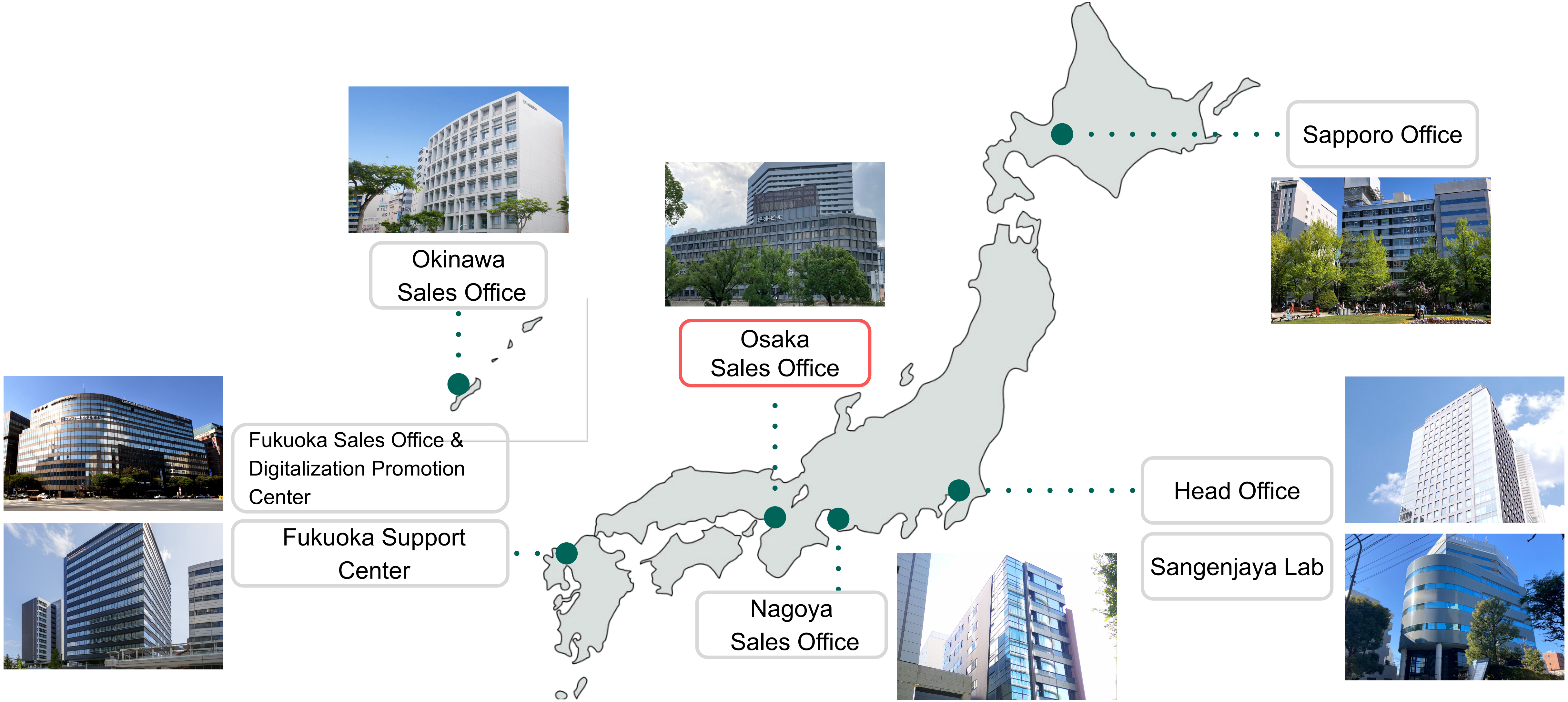
The platform we are building aims to be a shared infrastructure that allows companies to transition into the "next world" with confidence. When all businesses are connected via data, new possibilities—such as AI and advanced analytics—become a reality. Infomart is committed to steadily advancing this transition alongside industries, regions, and our partner companies.

Expanding our "BtoB Platform" means restoring an environment where people can focus on more human-centric, creative work. To that end, Infomart strives to become the most widely utilized business platform in the world.

Update

Our Strengths: Expanding Vertical Services from the Local Level

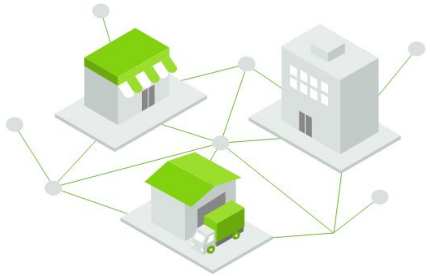
Starting in 2024, we will expand our sales offices. Together with partner companies, we will broaden our locally focused sales structure.



New

Our Strengths

infomart
しごと、スマート。インフォマート



Inter-Company Network Built Together with the Industry

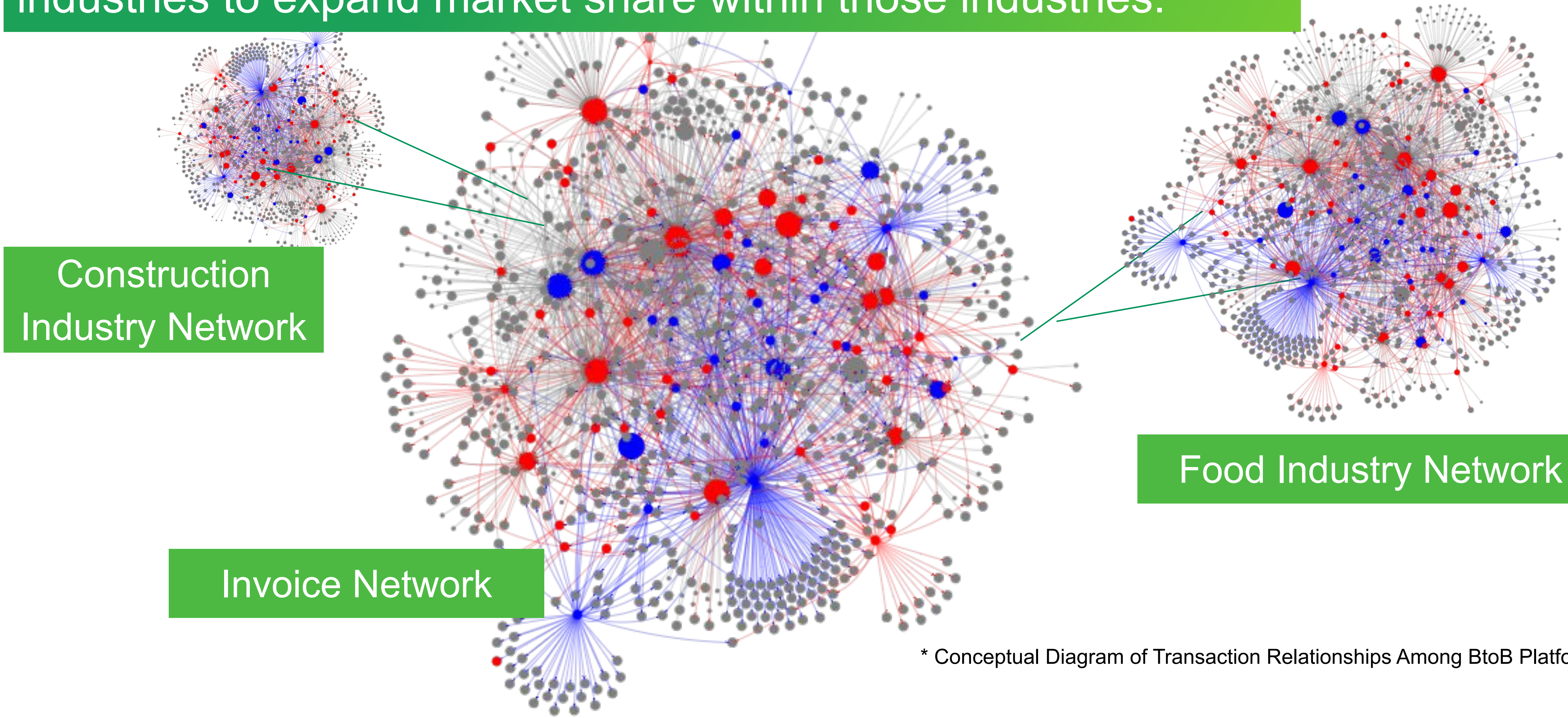
Accumulated Daily Transaction Line-Item Data

People & Organizational Capabilities Driving Adoption

Respecting Industry and Regional Practices

Our Strength: From Horizontal to Vertical

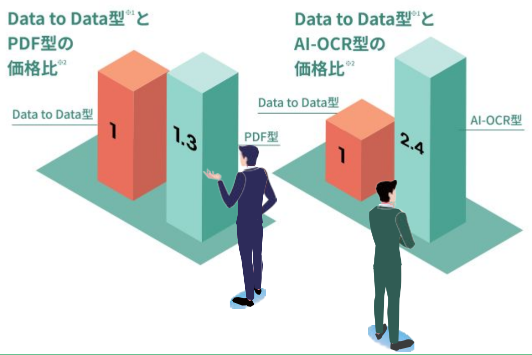
Increase the density of business relationships within specific industries to expand market share within those industries.



* Conceptual Diagram of Transaction Relationships Among BtoB Platform Members

The Future of BtoB Platform

Focusing on Total Cost of Ownership



Unlocking the Full Potential of Data

Delivering Greater Value to Customers Through AI

Uncompromising Commitment to Security

Our Security Certifications

CSPA クラウドサービス認定 2023

LGWAN

ISMAP REGISTERED (※2)

ICMS-SR0020 / JIS Q 27001
Cloud-SR0020 / JIP-ISMS517 (※1)

ASP SaaS 安全・信頼性 情報開示 認定
0190-1507

AICPA SOC
www.aicpa.org/soc4so

Fully Digitalizing All BtoB Transactions

By leveraging digital technology to streamline operations, we aim to create a society where "everyone can live with human dignity." in both their work and personal lives.

(*1) The scope of the ISMS certification covers 15 services: BtoB Platform Ordering, Ordering Light, Standards Database, Matching, TRADE, Invoicing, Contract, V-Manage, and 7 others.
(*2) The scope of the ISMAP registration covers 4 services: BtoB Platform TRADE, Invoicing, Contract, and BP Workflow.

Ⅰ. FY12/26 Q2 Financial Results

Highlights

- Net sales : The BtoB-PF ES Business performed steadily, with net sales of 9,989 million yen (+11.0% YoY)
- Operating profit : An increase in net sales absorbed increases in costs, resulting in an operating profit of 2,119 million yen (+49.1% YoY)
- The number of user companies : The number of BtoB Platform user companies exceeded 1.3 million (+8.6% YoY)

Highlights of the Q2 of the Fiscal Year Ending December 2026

Net sales	Operating profit	BtoB-PF user companies	Stock-type revenue ratio
YoY	YoY	YoY	2Q
+11.0%	**+49.1%**	**+8.6%**	**96.9%**
¥9,989 million	¥2,119 million	1,300,000 companies	YoY +0.4pt

Financial Summary

infomart
しごと、スマート。インフォマート

Profit margin improved due to increased revenue and cost reductions (cost of sales and SG&A expenses).

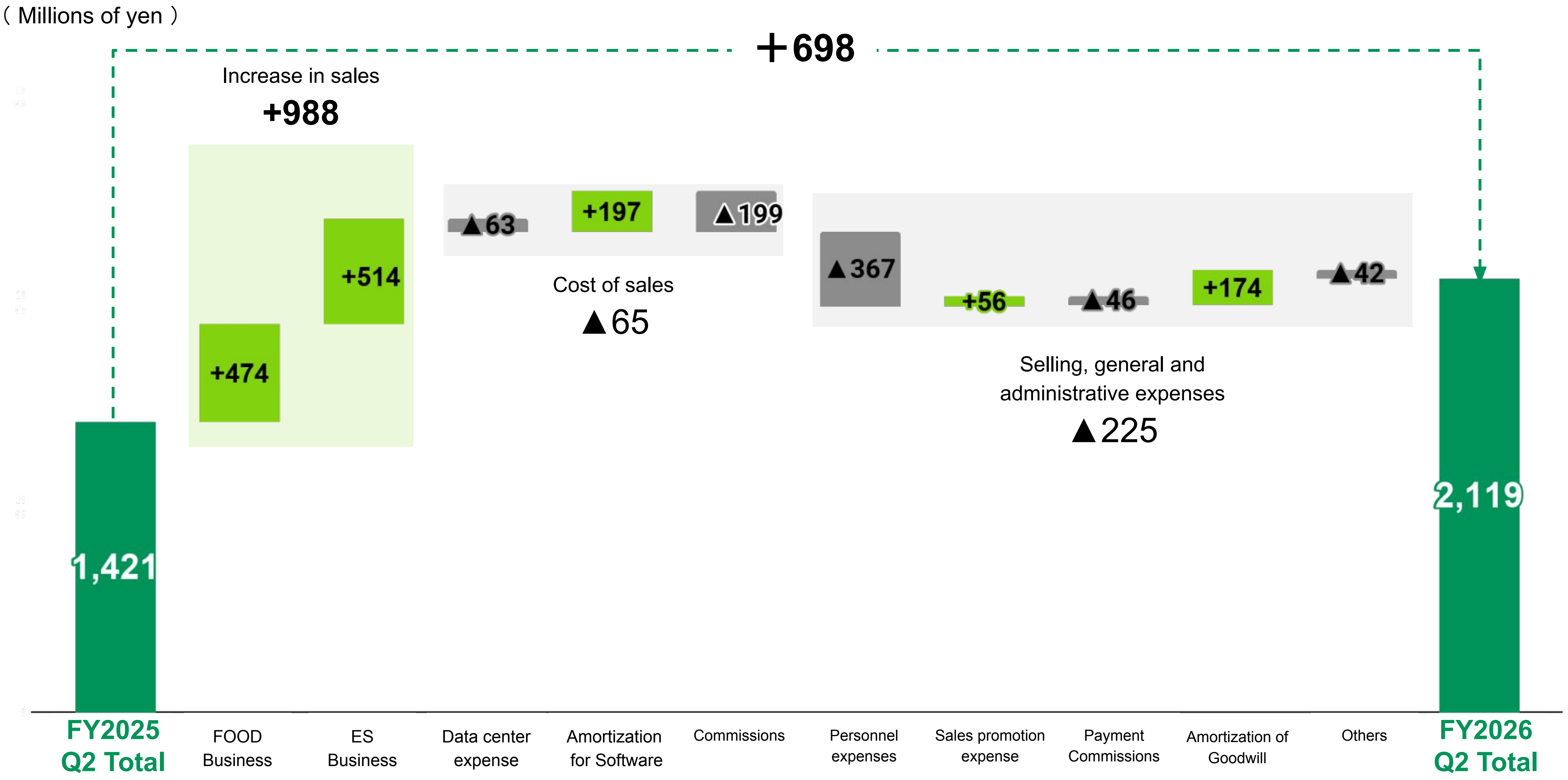
(Millions of yen)

	FY12/25 Q2 Total Actual	**FY12/26 Q2 Total Actual**	Year-on-year	FY12/26 Full-year plan	Full-year plan progress rate
Net sales	9,001	**9,989**	+11.0%	21,348	46.8%
Cost of sales	2,437	**2,503**	+2.7%	5,273	47.5%
Gross profit	6,563	**7,486**	+14.1%	16,075	46.6%
(Gross Profit Margin)	72.9%	**74.9%**	+2.0pt	75.3%	-
Selling, general and administrative expenses	5,141	**5,367**	+4.4%	11,075	48.5%
Operating profit	1,421	**2,119**	+49.1%	5,000	42.4%
(Operating Profit Margin)	15.8%	**21.2%**	+5.4pt	23.4%	-
Ordinary profit	1,413	**1,996**	+41.3%	4,835	41.3%
Profit attributable to owners of parent	848	**1,169**	+37.7%	3,097	37.7%
EBITDA*	2,498	**3,076**	+23.1%	6,985	44.0%

* EBITDA = Operating profit + Depreciation + Amortization of Goodwill

Factors Change in Operating profit

Year on Year



FY12/26 Q2 (YoY, Full-year plan progress rate)

（Million yen / %）

	FY2026 Q1		FY2026 Q2		FY12/25 Q2 Total		
	Actual	YoY	Actual	YoY	Actual	YoY	Full-year plan progress rate
【Net sales】	**4,903**	**13.9%**	**5,086**	**8.3%**	**9,989**	**11.0%**	**46.8%**
BtoB-PF FOOD	3,051	8.9%	3,172	7.7%	6,223	8.3%	47.3%
BtoB-PF ES	1,852	23.3%	1,914	9.4%	3,766	15.8%	46.0%
【Cost of sales】	**1,232**	**4.5%**	**1,270**	**1.0%**	**2,503**	**2.7%**	**47.5%**
BtoB-PF FOOD	644	4.0%	694	9.3%	1,339	6.7%	47.9%
BtoB-PF ES	588	4.9%	575	-7.5%	1,163	-1.6%	47.0%
【Gross Profit】	**3,670**	**17.5%**	**3,816**	**11.0%**	**7,486**	**14.1%**	**46.6%**
BtoB-PF FOOD	2,406	10.2%	2,477	7.2%	4,884	8.7%	47.1%
BtoB-PF ES	1,263	34.3%	1,338	18.7%	2,602	25.8%	45.5%
【SG&A】	**2,645**	**4.0%**	**2,722**	**4.8%**	**5,367**	**4.4%**	**48.5%**
BtoB-PF FOOD	1,483	-4.8%	1,452	-6.0%	2,936	-5.4%	47.3%
BtoB-PF ES	1,162	17.8%	1,269	20.7%	2,431	19.3%	49.9%
【Operating Profit】	**1,025**	**76.5%**	**1,093**	**30.1%**	**2,119**	**49.1%**	**42.4%**
BtoB-PF FOOD	923	47.5%	1,024	34.1%	1,947	40.1%	46.9%
BtoB-PF ES	101	-	69	-9.5%	171	446.6%	20.3%
【Ordinary Profit】	**951**	**64.4%**	**1,045**	**25.2%**	**1,996**	**41.3%**	**41.3%**
【Profit attributable to owners of parent】	**610**	**99.6%**	**558**	**2.9%**	**1,169**	**37.7%**	**37.7%**

	FY2026 Q1	FY2026 Q2	FY12/25 Q2 Total
Gross profit margin	**74.9%**	**75.0%**	**74.9%**
BtoB-PF FOOD	78.9%	78.1%	78.5%
BtoB-PF ES	68.2%	69.9%	69.1%
Operating Profit Margin	**20.9%**	**21.5%**	**21.2%**
BtoB-PF FOOD	30.3%	32.3%	31.3%
BtoB-PF ES	5.5%	3.6%	4.5%
Ordinary Profit Margin	**19.4%**	**20.6%**	**20.0%**

- **Net sales**

  BtoB-PF FOOD Business

  BtoB Platform Ordering: For buyer companies, system-usage fee sales increased as the number of new contracts and implementing stores steadily grew in industries such as restaurant chains, hotels/inns, and food services that are promoting operational efficiency through digitalization. For seller companies as well, system-usage fee sales increased along with the expansion in the number of user companies and food distribution value.
  BtoB Platform Ordering Light & TANOMU: Expanded usage pushed up net sales.

- **BtoB-PF ES Business**

  BtoB Platform Invoicing: In addition to the increase in new usage mainly by major companies promoting digitalization even after the start of the invoice system, steady usage by existing major companies with many business partners and their group companies drove an increase in net sales.
  BtoB Platform TRADE: Net sales increased due to the expansion of new usage driven by demand for end-to-end digitalization from quotation to invoicing.

- **Cost of sales**

  Overall cost of sales increased slightly year on year (YoY). Following the migration of servers to the cloud in 2024, the effect of reducing data center costs continued. In addition, due to the continued profitability of the Invoicing business, the accounting method for invoicing system development costs returned from immediate expensing to capitalization as software assets (5-year straight-line amortization), resulting in a decrease in amortization expenses. Note that fees for introducing new customers temporarily increased due to reinforcement measures for sales partners aimed at acquiring new contracts.

- **SG&A expenses**

  Overall SG&A expenses increased slightly year on year (YoY). While personnel expenses increased due to improvements in the wage system and wage levels aimed at enhancing human capital, goodwill amortization expenses for Tanomu Inc. decreased. Note that the decrease in goodwill amortization expenses is specific to Q1, and in each quarter from Q2 onward, it is expected to return to the level of the same period of the previous year.

- **Operating profit**

  A steady increase in net sales absorbed increases in cost of sales and SG&A expenses, resulting in a significant increase in operating profit.

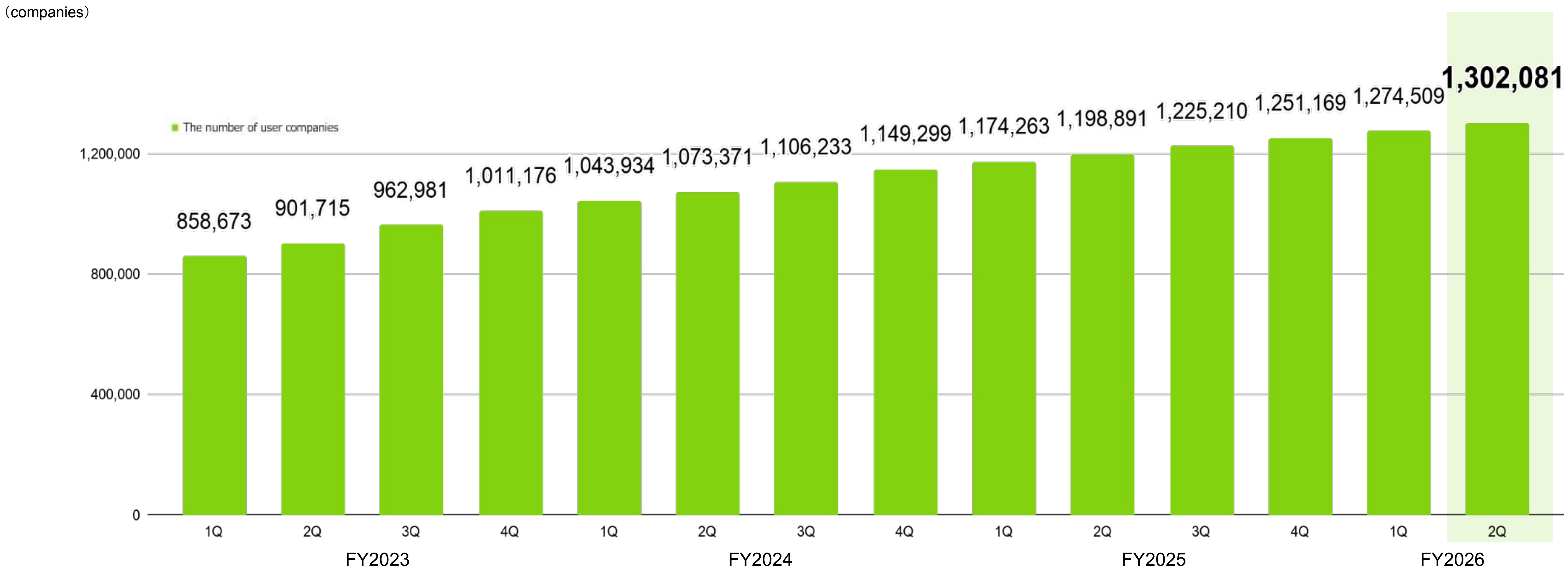
- **Profit attributable to owners of parent**

  We recorded an impairment loss of 107 million yen on investment securities.

The number of user companies Trends

- The number of user companies, our client base, has increased to **1.30** million companies* .

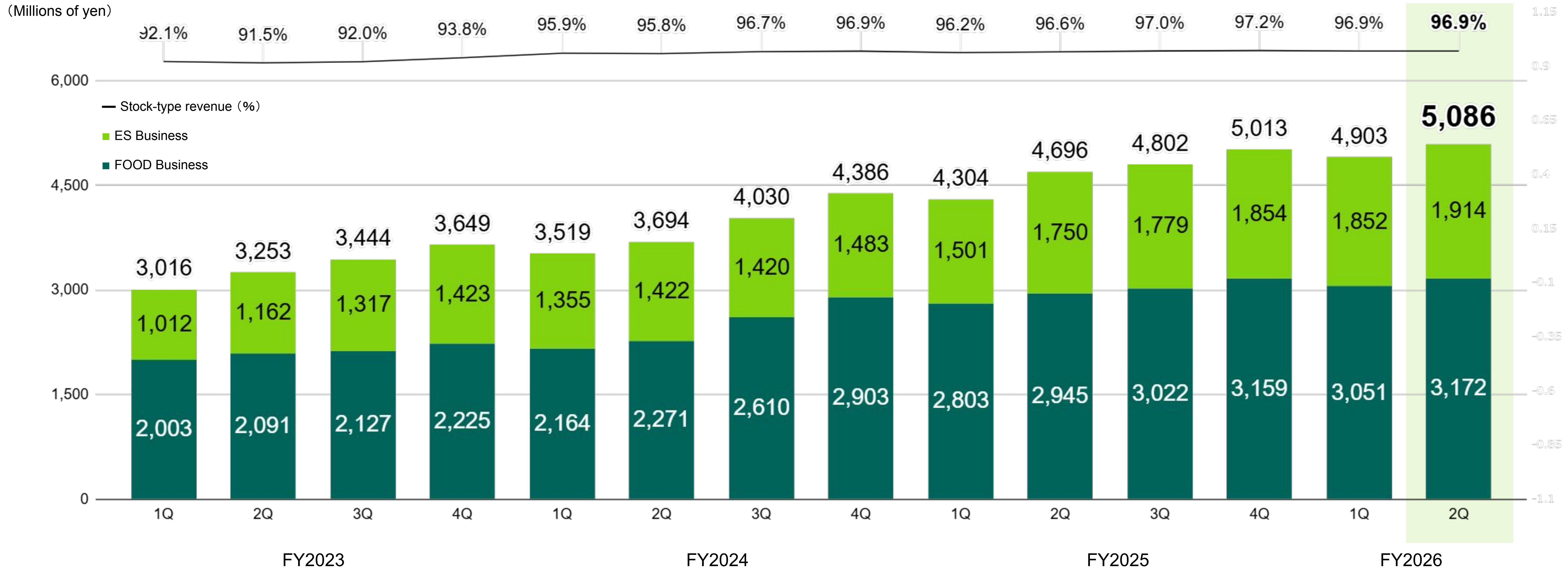
*Approximately 35% of the 3.68 million Japanese companies as of June 1, 2021, announced by the Ministry of Internal Affairs and Communications in June 2023.



(Note) "The number of user companies" is the number of companies that excludes redundant companies from companies that use BtoB Platform.

Net Sales Trends

Q2 sales was **5,086** million yen, and the stock-type revenue ratio remained high at 96.9%.



Net Sales Trends (Q2 Details)

- **FOOD Business**
  - **BtoB Platform Ordering**: Net sales increased due to an increase in new usage by restaurant chains, hotels/inns, and other businesses.
  - **Ordering Light & TANOMU**: Sustained high growth by capturing the digitalization needs of individual restaurants and food wholesalers.
- **ES Business**
  - **BtoB Platform Invoicing**: Net sales increased due to the expansion of implementation centered on major companies and their group companies, as well as the price revision in April 2025.
  - **BtoB Platform TRADE**: Usage expanded driven by digitalization needs from quotation to invoicing, and growth accelerated.

FOOD Business

（Millions of yen）

	FY12/26 Q2	Year on Year
BtoB Platform Ordering	4,459	+4.5%
Ordering Light & TANOMU	762	+44.0%
others	1,001	+5.1%
TOTAL	6,223	+8.3%

ES Business

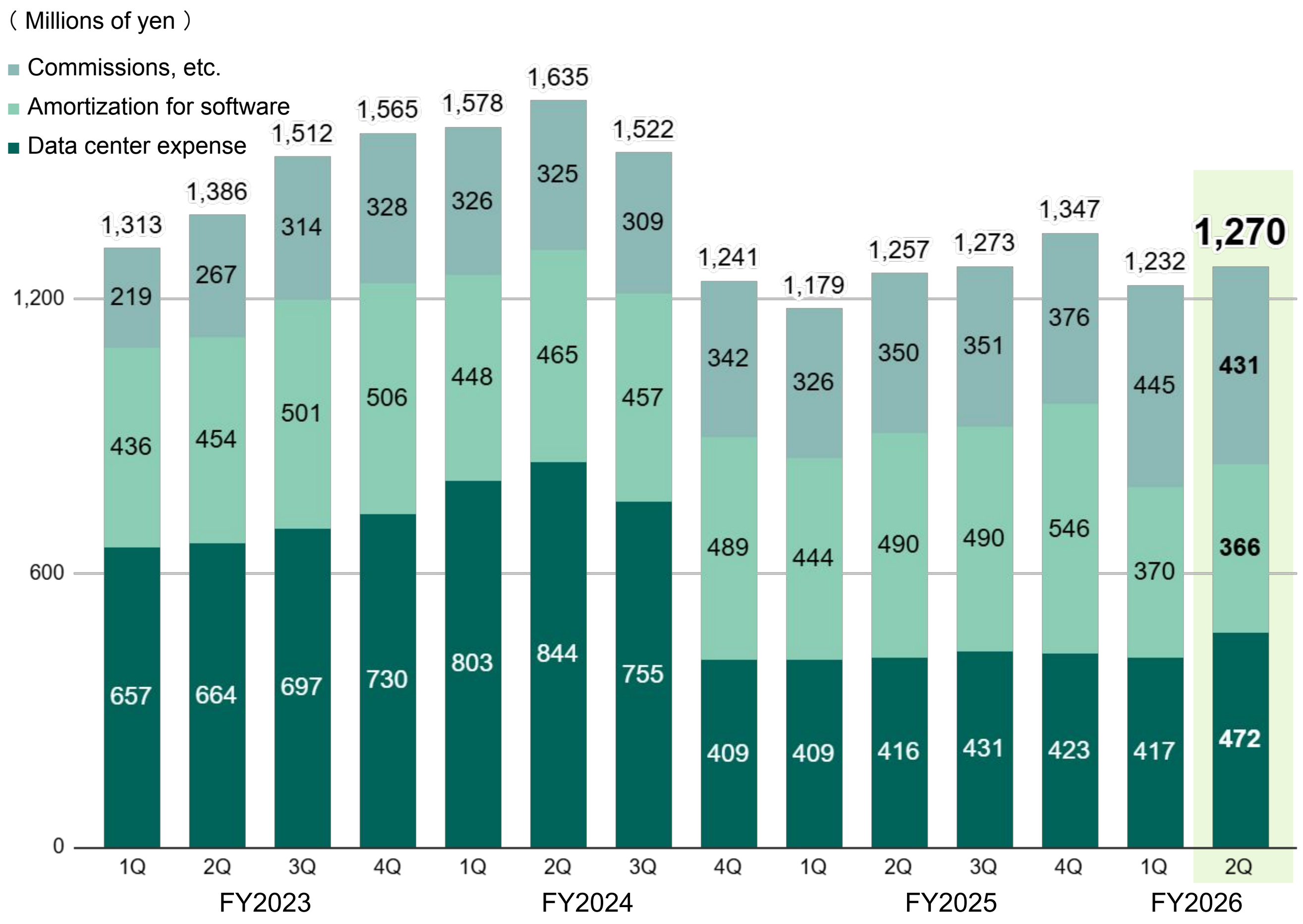
（Millions of yen）

	FY12/26 Q2	Year on Year
BtoB Platform Invoicing	2,890	+13.3%
TRADE	308	+58.4%
others	567	+12.0%
TOTAL	3,766	+15.8%

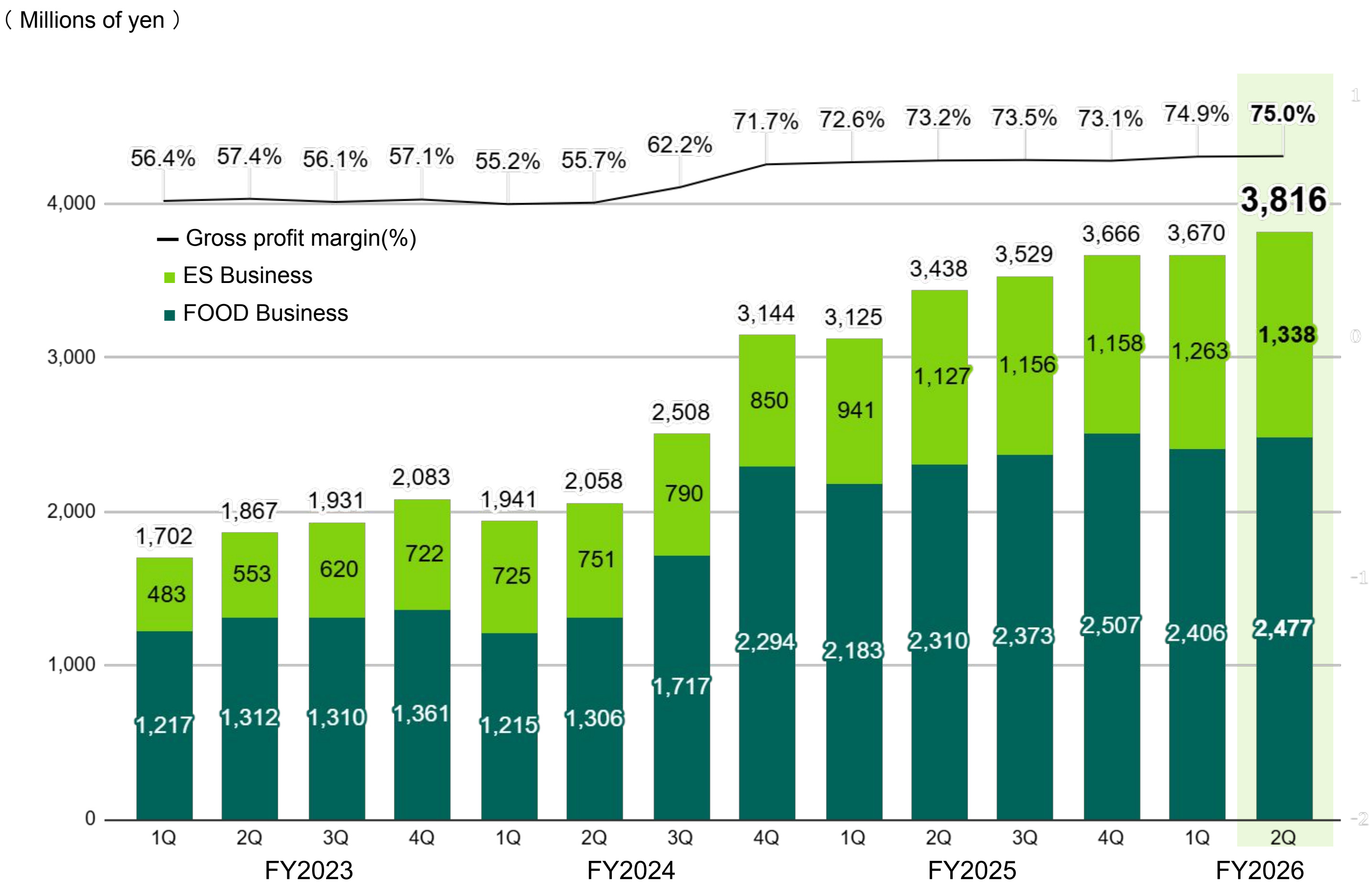
Cost of Sales Trends and Gross Profit Trends

- Q2 cost of sales ：Data center costs continued to decrease following the completion of server migration to the cloud in Q3 2024. *Compared to Q1
- Q2 Gross Profit ：Gross profit margin improved to 75.0% (up 0.1 percentage points). *Compared to Q1

Cost of Sales Trends



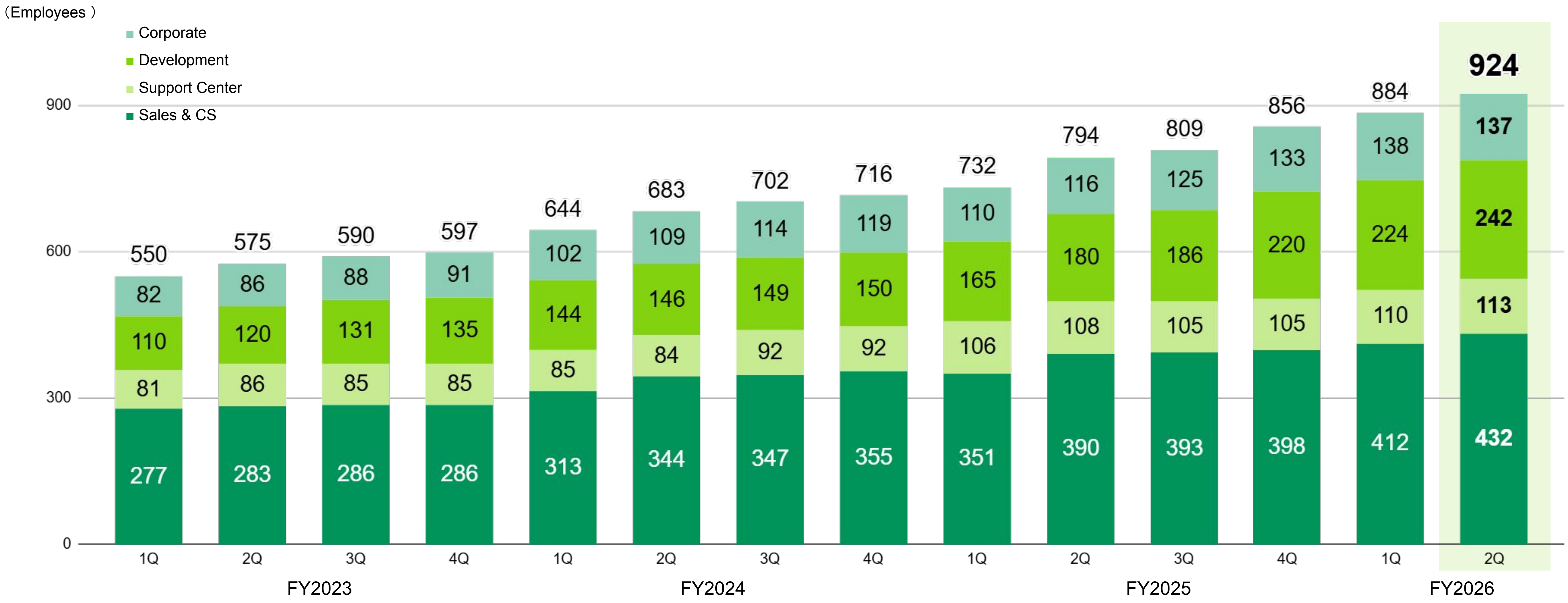
Gross Profit Trends



Employment Trends

- Reinforced the personnel structure across the Sales & CS (Customer Success), Development (engineers), and Corporate departments. *Compared to Q1

*Including Tanomu Inc. employees from FY12/24 Q1.

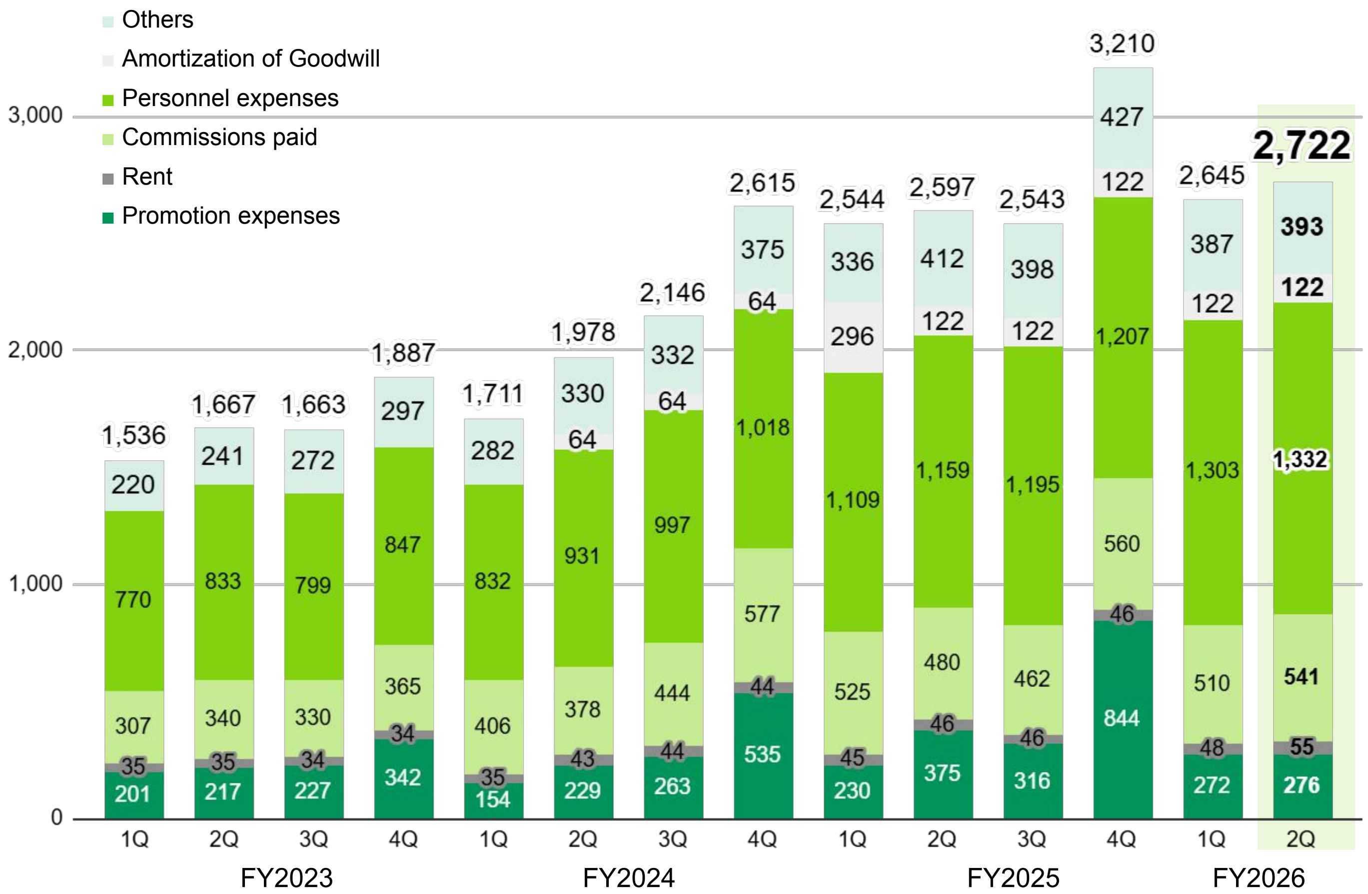


SG&A Expenses Trends and Operating Profit Trends

- Q2 SG&A Expenses : Personnel expenses and commissions paid increased slightly. *Compared to Q1
- Q2 Operating Profit : Quarterly operating profit remained in the 1,000 million yen range. *Compared to Q1

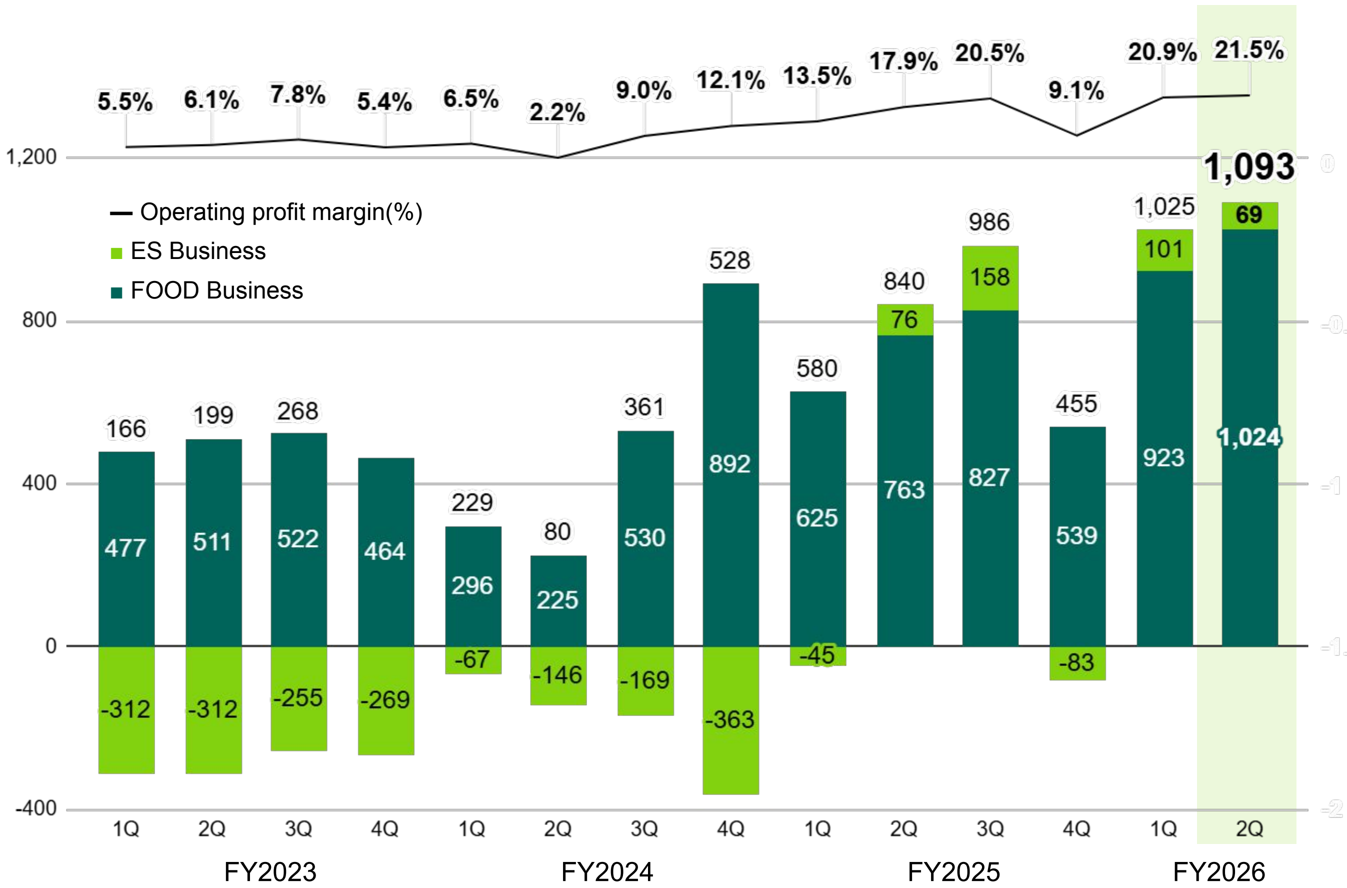
SG&A Expenses Trends

(Millions of yen)



Operating Profit Trends

(Millions of yen)



Ⅱ. Our AI and data strategy

New

Data AI Initiatives (1)

Mission

Accelerate the growth of the company and its customers by leveraging data and AI

Goal

1. Establishment and operation of reliable data/ AI infrastructure
2. Sophistication of data analytics using AI and democratization of data utilization
3. Provision of AI services/data dashboard

New

Infomart's 3 Key Initiatives

infomart
しごと、スマート。インフォマート

Advancing Data & AI Initiatives Together with Infomart, Customers, and Society

Internal DX

- **Promote the Use of AI Within the Company**
  Establish environment and rules for in-house generative AI use
  Implementation of AI training for employees
- **Promote data democratization**
  launch of new data analysis infrastructure in January 2026
- **Develop an Environment for Data and AI Utilization**
  AI-Driven Development Setup
  AI Hackathon Execution
  Established a Data & AI Governance Subcommittee

Customer DX

- **Development of the New AI Service, IMAgent**
  (Beta version: August 2026)
- **Integration of our in-house AI-OCR engine**
  TRADE Invoices (July 2026)
  BP Expense Reimbursement (January 2027)
- **Testing and implementation of AI features in our products**
  Plans to Add AI-Powered Assessment Feature for New Lease Accounting Standards to BtoB Platform Contract (October 2026)

Social DX

- **Commercial Transactions on the BtoB Platform**
  Public Release of Statistical Data Derived from Transaction Data (June 2026)
- **Promoting the Effective Use of Held Data**
  Scheduled PoC implementation
- **Joint Research with Universities Currently Underway**
  Science, Hitotsubashi University (Hayashi Lab)
  Computer Science Program, Nagoya Institute of Technology (Taguchi Lab)

Internal AI Adoption at Infomart

Examples of Productivity Gains Driven by AI Adoption

1. Customer Center (Call Center) AI Adoption

-24% reduction in web support and task handling time before vs. after AI adoption
-40% reduction in work time by utilizing AI for product classification
-30% reduction in supervisor support time for operators using AI

2. AI-Driven Development

-33% reduction in man-hours by utilizing AI across requirements definition, system specifications, implementation, and testing
-Hosted an internal AI hackathon to achieve rapid prototype development

3. All-Employee AI Adoption

-Conducted AI training for employees and established guidelines for AI use
-77% of employees have experienced improved work efficiency through AI

* Internal survey results (June 2026) *4, *5 Internal employee questionnaire results (June 2026)

The Value Infomart Provides

Analysis and strategy planning that can only be realized in the Infomart environment that accumulates company-to-business transaction data

Trade data accumulation

IM-servicing

BtoB Platform

受発注 | 請求書 | TRADE | 契約書

TANOMU

BP Storage シリーズ by infomart

Maximize the value of data

IM-data platform

- Larger data Appropriate DB
- Exceed 7 million Number of business relationships
- Strong data Security

DATA AI LAB
データで企業と社会を変えていく

Analysis and strategic planning

IM-AI

- Business analysis (in-house analysis)
- Management control analysis (Market Analysis)

iMAgent

About IM DATA PLATFORM

Providing Value to user with Unique Data Held by Infomart

BtoB Platform

受発注
請求書
TRADE
契約書

TANOMU

BP Storage シリーズ
by infomart

×

DATA

- Statistical data
- Log data
- Alternative data
- Synthetic data
- Analysis report
- Purchasing panel (questionnaire)

IM DATA PLATFORM

DATA AI LAB
データで企業と社会を変えていく

DATA PLATFORM

Generates insights from data within IM DATA PLATFORM.

USER

Infomart Corporation Service user

IMAgent

Infomart's AI delivers unique value because it is backed by BtoB transaction data across all industries and in certain industries.

All industries

Platform collecting all forms from 1.3 million companies

Food industry

Ordering, Standards, Documents
Including business management
Food industry data group

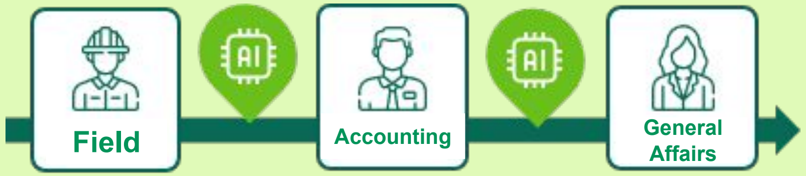
Construction industry

Construction industry estimates
In order placement contracts and invoicing
Connected data

IMAgent

Possible to analyze all industries and areas

High analytical precision in the food industry

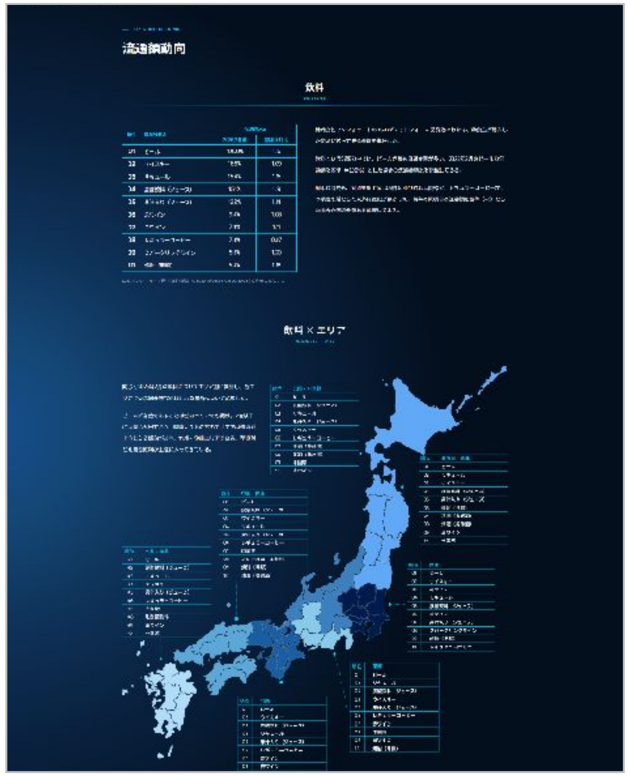


AI substitutes for construction-industry workflows

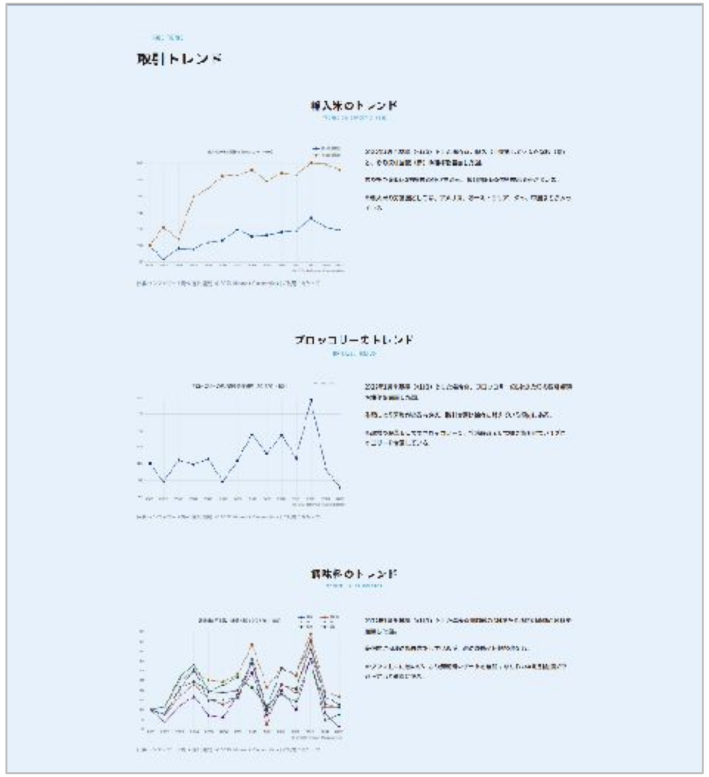
The Value Provided by the IM DATA PLATFORM

Our platform accumulates daily transaction information in all industries and areas.
Based on this accumulated annual transaction data of ¥71 trillion (fiscal 2025 results), we will visualize the real trends and distribution trend of the market. In this way, we will contribute to the support of our customers' DX and data-driven management and the revitalization of the industry.

IM DATA PLATFORM (special website)
https://www.infomart.co.jp/data/dataplatform
* Available in Japanese only.



Distribution trend merchandise × Area



Trends: Food, construction, hotel inns, real estate, Plans to successively release trends in manufacturing, logistics, and other industries

The Future of Customer DX

Milestones toward Achieving Customer DX

Phase	Milestones
Phase1 ～2026 Aug.	• AI analytics function：Target BtoB Platform Invoicing
Phase2 ～In 2027	• AI analytics function：Target BtoB Platform series-wide • Data utilization：Dashboards such as cost analysis, outlier analysis, industry trends, etc.
Phase3 From 2028	• Services that Contribute to Management Strategy (Business Management System)
Scheduled initiatives	• AI scoring and alternative data

NOTE :The above are planned projects, and the timing may fluctuate depending on market conditions and other factors.

New

Infomart's Data-Driven AI

Enhancing the value of data accumulated through IM services with AI to optimize end-to-end workflows, rather than just individual tasks

IMAgent

IM-servicing + AI

BtoB Platform

BP Storage シリーズ by infomart

TANOMU

iMAgent

IM Agents Work Together Between IM Services

Business improvement

Reduction of working hours

Manual reduction

Reduction of reconciliation

AI

iMAgent

Do not hesitate on AI guidance

PoC with user companies planned

Time creation

Regain the time

Less is More.

It is better to have no extra.

Time to create new value

Ⅲ. Investment Alliance

- SpiderPlus & Co.
- Daiichi Life Group, Inc
- invox Inc.

New

Investment and Alliance Policy

Formulated a New Investment and Alliance Policy

1. Expansion of Industry Axes

Expanding into construction and new industries based on our food industry-specialized model, solving industry-specific commercial challenges to cultivate new growth industries

- Acquisition of a customer base that will accelerate growth as our future core business
- Product enhancements to ensure competitive advantage
- Increase in ARPU by expanding value provided to restaurants
- Revenue growth through business acquisitions in the food sector

2. Expansion of Common Functional Axes

Expanding services into peripheral operations starting from invoicing to establish new high-value-added services and revenue streams

- Strengthening foundational capabilities in AI-driven service development at the core of data utilization services
- Enhancing capabilities to develop new businesses by leveraging transaction data on our platform
- Improving sales and profitability of existing alliance services

New

Equity and business alliance with SpiderPlus & Co. (May 2026)

- **Capital and business alliance aimed at expanding the business scope of both companies through solution and product collaboration, and accelerating digital transformation across the construction industry**

SpiderPlus & Co. × infomart

Details of Capital and Business Alliance

Equity alliance

- Acquired a 5% stake in SpiderPlus & Co. (holding a call option to raise the stake up to 20%)

Objectives of Business Alliance

- IHighlighting synergies between both products to achieve efficient sales activities targeting the entire construction industry
- Integrated on-site construction management (SPIDER+) with ordering and invoicing between main contractors and subcontractors (TRADE) to build a "construction management DX platform" covering end-to-end operations from the field to the back office, reducing administrative work and promoting sound management

Update

Equity and business alliance with Daiichi Life Group, Inc (Mar 2026)

- **Promote sales collaboration and joint research by combining the vast customer base of the Daiichi Life Group with our products**
- **Capital and business alliance aimed at contributing to improving the productivity of Japanese companies and workers and maximizing corporate value over the medium to long term**

Daiichi Life Group × infomart

Details of Capital and Business Alliance

Objectives of Capital Alliance and Business Alliance

- Daiichi Life Holdings acquired a 15% stake in our company (we raised 17.4 billion yen) through the issuance of our new shares and treasury shares disposal
- Cooperation by our group in expanding sales of Dai-ichi Life Group services, such as group insurance products and Benefit Station
- Integration of products handled by both groups, and joint development of new products and features
- Market research for launching our group's new businesses, and joint research on AI technology

Current Progress

- Launch of direct proposals and sales expansion of our "BtoB Platform" through Daiichi Life's locally rooted corporate network
- Adoption of our "BtoB Platform" within the Daiichi Life Group

Update

Business Alliance with invox Inc. (Jan 2026)

- Development of the new comprehensive invoicing service (scheduled for release in 2027) is progressing as planned
- Through joint development with invox Inc.—the No. 1 provider in invoice receipt service adoption (based on a survey by Fuji Chimera Research Institute)—we are building a foundation to smoothly advance complete digitalization while incorporating analog data

invox × infomart

Invoicing Challenges

- Mix of paper, PDF, etc.
- Combination of multiple systems
- Complicated ID/PW control

New comprehensive billing service (Joint development)

Data to Data
BtoB Platform's Strengths

\+

Analog response
Invox's AI techniques and structures

Our Vision (Target State)

- Seamless management
- Full digitalization of transactions
- Connecting to AI-Analyzing

infomart
しごと、スマート。インフォマート

Ⅳ.Business Vision and Growth Strategy

Medium-term Management Policy (FY12/22 - FY12/26)

Mid-term Business Policy

The medium-term management policy has been revised as follows.

- **Enhancement of core business (BtoB Platform)**

  Enhancement refers to "functional enhancement (including creation of new services and products)," "enhancement of sales capabilities," "improvement of brand recognition," and "improvement of customer success (CS). In the future, we will concentrate our resources on these initiatives.

- **Continued trend of higher sales and profits, return to high profitability**

  *Previous policy was "aggressive investment for growth”

✔ The trend of low profits and declining profits ended in FY2022 (for three consecutive terms), and profits will increase from FY2023 onward.

✔ Performance targets for FY2026 (net sales: 20 billion yen, operating profit: 5 billion yen, operating profit to sales ratio: 25%)

✔ Average 3-year CAGR (sales growth rate): 16% (FOOD business: 8%, ES business: 30%)

- **Expansion of synergies with investee companies & monetization**

  *Previous policy was "Accelerating the diversification of revenue sources”

✔ Focus on realizing the investment objectives of existing investee companies

✔ New investments shifted to mid-sized and larger with an eye toward acquisitions

Business Vision

infomart
しごと、スマート。インフォマート

■ Our Direction

By utilizing our strength, the DtoD*1 method BtoB Platform, to its fullest potential,

"we aim to rapidly expand DtoD services in industry-specific areas, naturally enhancing customer satisfaction, and creating numerous industries like the food industry"

= Aiming to deepen and expand business areas through "Industry DtoD Strategy"*2 .

*1 DtoD (Data to Data) :Achieve "complete digitalization" by enabling digital data management of all processes that occur between companies, such as business negotiations, agreements, estimates, ordering, invoicing, and the storage of forms, and with zero waste caused by converting to analog data.
*2 Industry DtoD strategy: Strategy to contribute to the industry and generate significant revenue by horizontal expansion—promoting services for all industries (BtoB Platform Invoicing, BtoB Platform TRADE, etc.)—and vertical expansion—spreading activities to dig deeper into specific industries with high needs for commercial DX.

■ Business Vision

Leading DtoD company in the industry

- The No. 1 provider of genuine digitization services with industry DtoD strategy
- Providing digitization (DX) services to many industries at the same level as the food business
- Go beyond company-level DX to achieve industry-wide DX

Medium-term Priority Policies (FY12/22 - FY12/26)

Promote "Enhancement of core business (BtoB Platform)”

- **Promote existing businesses**

BtoB-PF FOOD business

✔ Expand business domain of BtoB Platform Ordering (In addition to restaurant chains, hotels, and food services, promote DX in regional areas and other business categories, such as hotels and Japanese-style inns)

✔ 100% digitalization of wholesale orders (expansion of TANOMU sales)

✔ Expand sales of store operation management tool V-Manage

✔ Revision of fees and enhancement of customer success

BtoB-PF ES business

✔ BtoB Platform Invoicing:

(1) Further expansion (strengthen regional sales, expand to local governments, increase brand recognition, strengthen partners, etc.) and

(2) Strengthen customer success of existing users (increase ARPU)

✔ Advancement of BtoB Platform TRADE (Promote industry-specific order placement)

- **Groundwork for realizing our business vision**

✔ BtoB-PF FOOD business

Pursuit and establishment of complete deep-digging (vertical expansion) strategies for individual industries

✔ BtoB-PF ES business

Vertical expansion into specific industries based on the spread of services in all industries (Horizontal expansion)

Ⅴ. Consolidated Business Forecasts for FY12/26 and Return Profits to Shareholders

FY12/26 Consolidated Business Forecasts（Summary）

Net sales (YoY) growth of 13.5%, Operating profit (YoY) growth of 74.6%, Significant improvement in profitability.

（Millions of yen）

	FY12/25 Actual	FY12/26 Forecast	year on year
Net sales	18,817	21,348	+13.5%
Gross profit	13,758	16,075	+16.8%
(Gross Profit Margin)	73.1%	75.3%	+2.2pt
Selling, general and administrative expenses	10,895	11,075	+1.7%
Operating profit	2,863	5,000	+74.6%
(Operating margin)	15.2%	23.4%	+8.2pt
Ordinary profit	2,836	4,835	+70.5%
Income taxes	898	1,731	+92.8%
Profit attributable to owners of parent	1,922	3,097	+61.1%

(Note) The above forecasts remain unchanged from those previously announced on February 13, 2026.

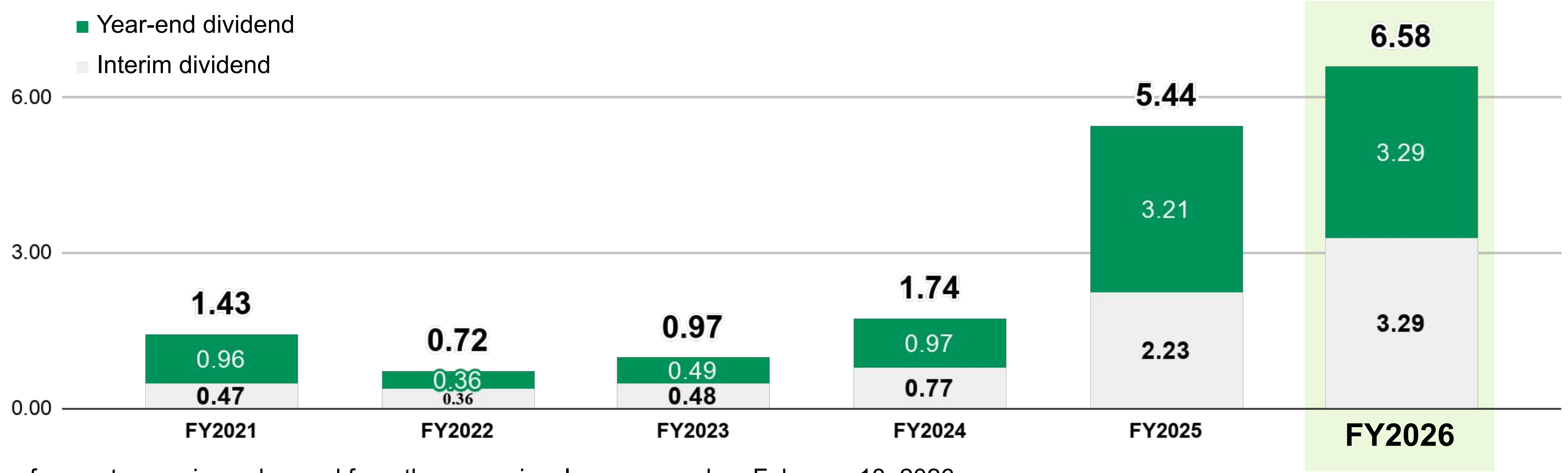
Dividend Policy and Dividend Status

Dividend Policy

We believe that dividends form the core of the return to our shareholders,
The basic dividend policy is "Infomart's basic dividend payout ratio of 50% based on non-consolidated performance."
Going forward, we will strive to further increase returns to shareholders by improving business performance while strengthening our financial position.

(yen)

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 (Forecast)
Interim dividend	0.47	0.36	0.48	0.77	2.23	3.29
Year-end dividend	0.96	0.36	0.49	0.97	3.21	3.29
Total	1.43	0.72	0.97	1.74	5.44	6.58



(Note) The above forecasts remain unchanged from those previously announced on February 13, 2026.
The interim dividend for the year ended December 31, 2026 was resolved at the Board of Directors meeting held on July 31, 2026 (effective September 3, 2026).

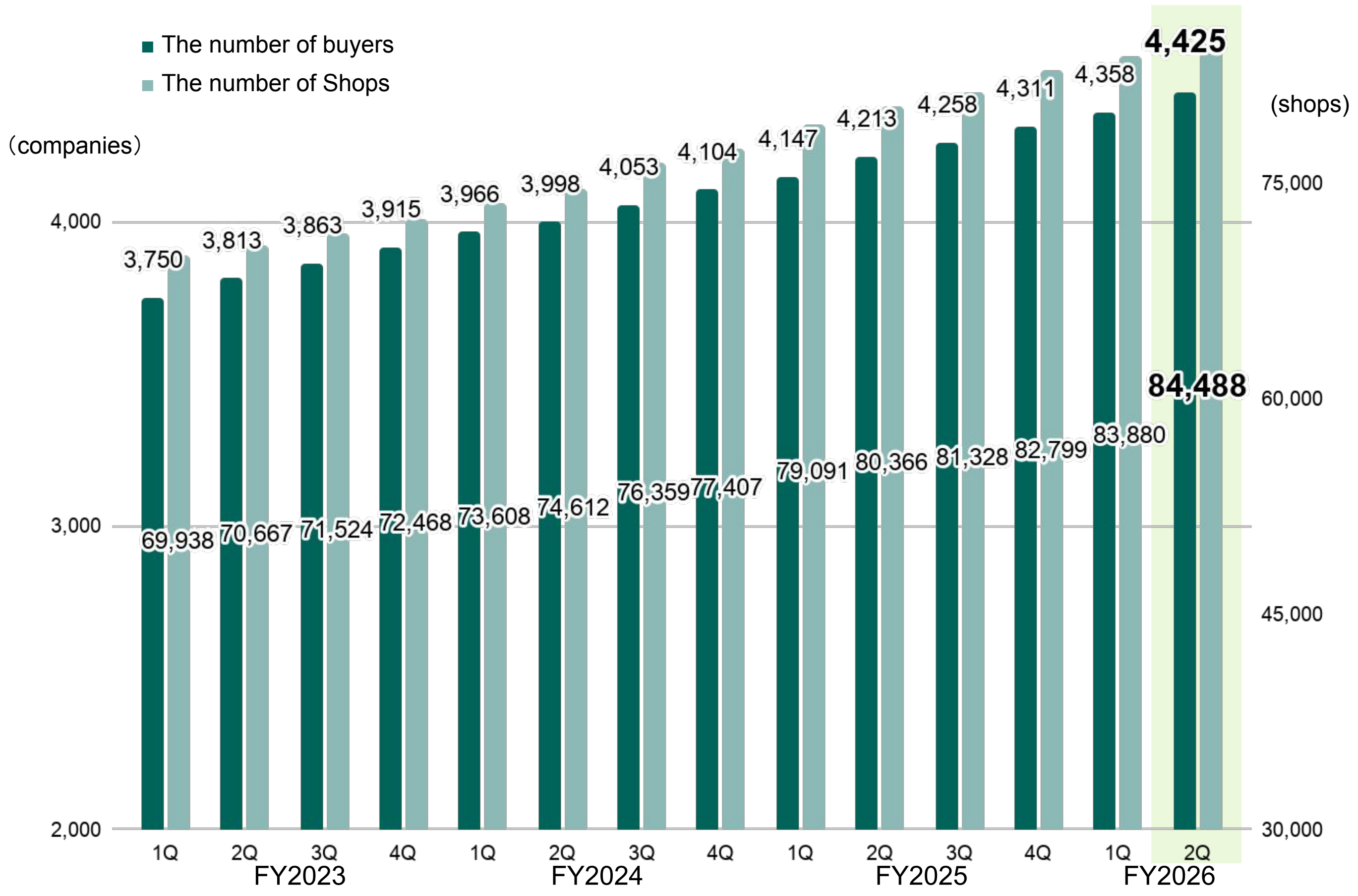
Appendix

Segment Information
(1) BtoB-PF FOOD Business

FOOD Business The Number of User Companies Trends

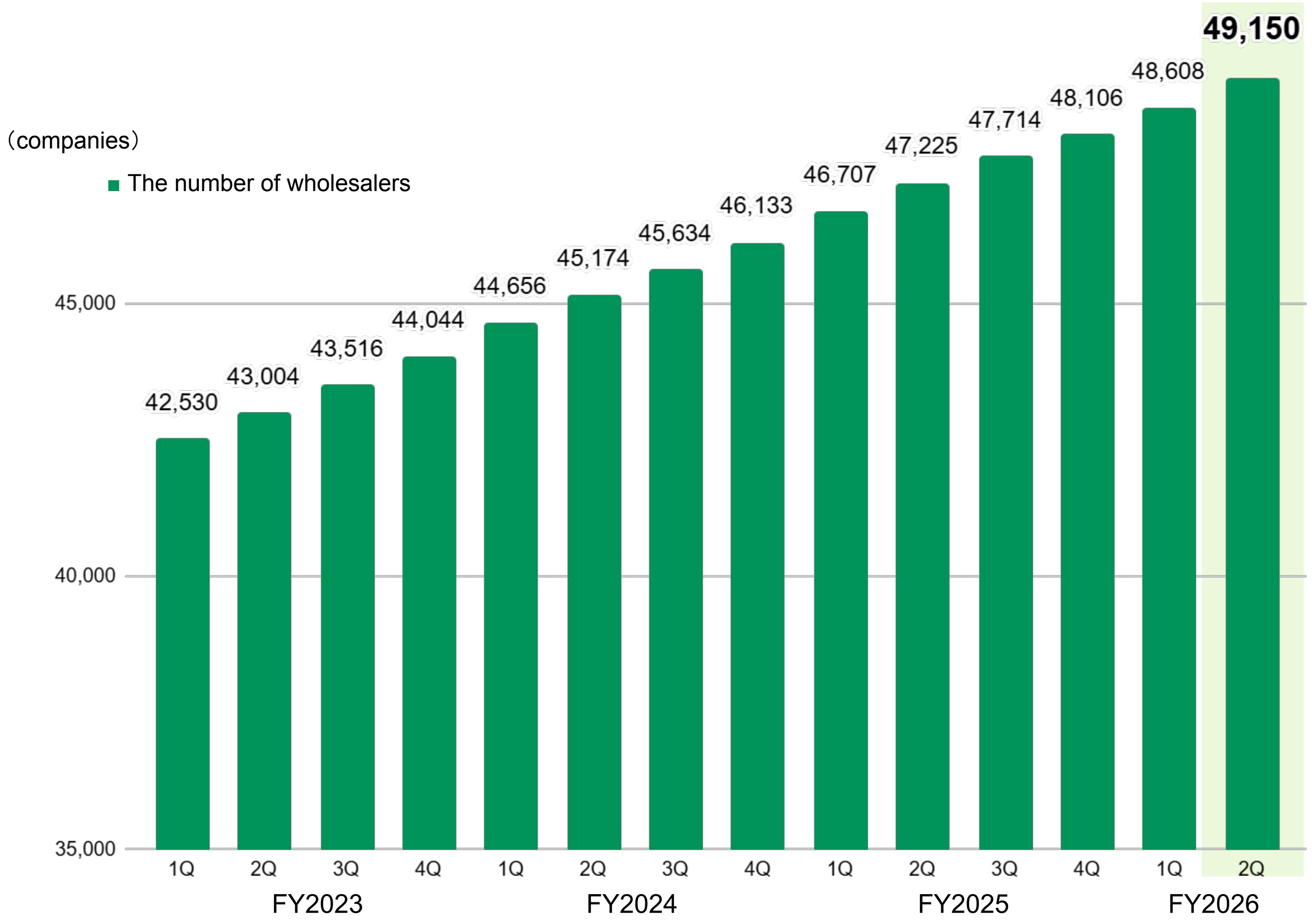
Ordering

受発注 BUYER



Ordering

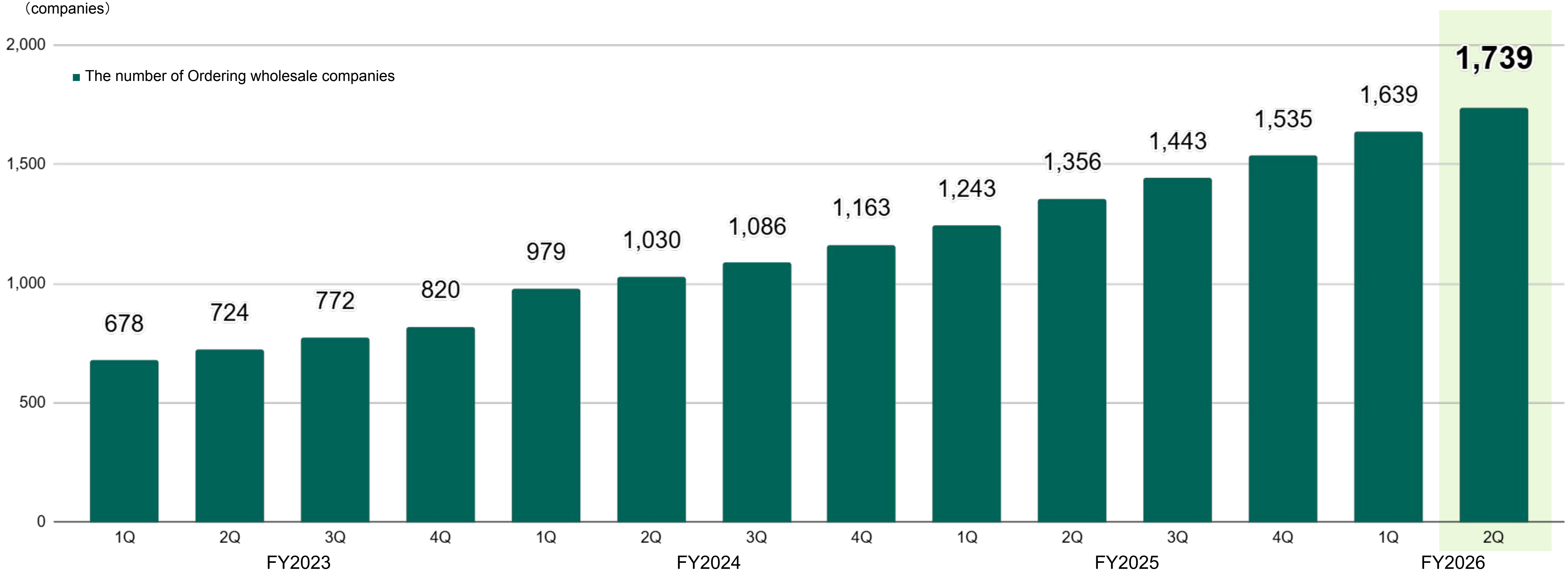
受発注 WHOLESALE



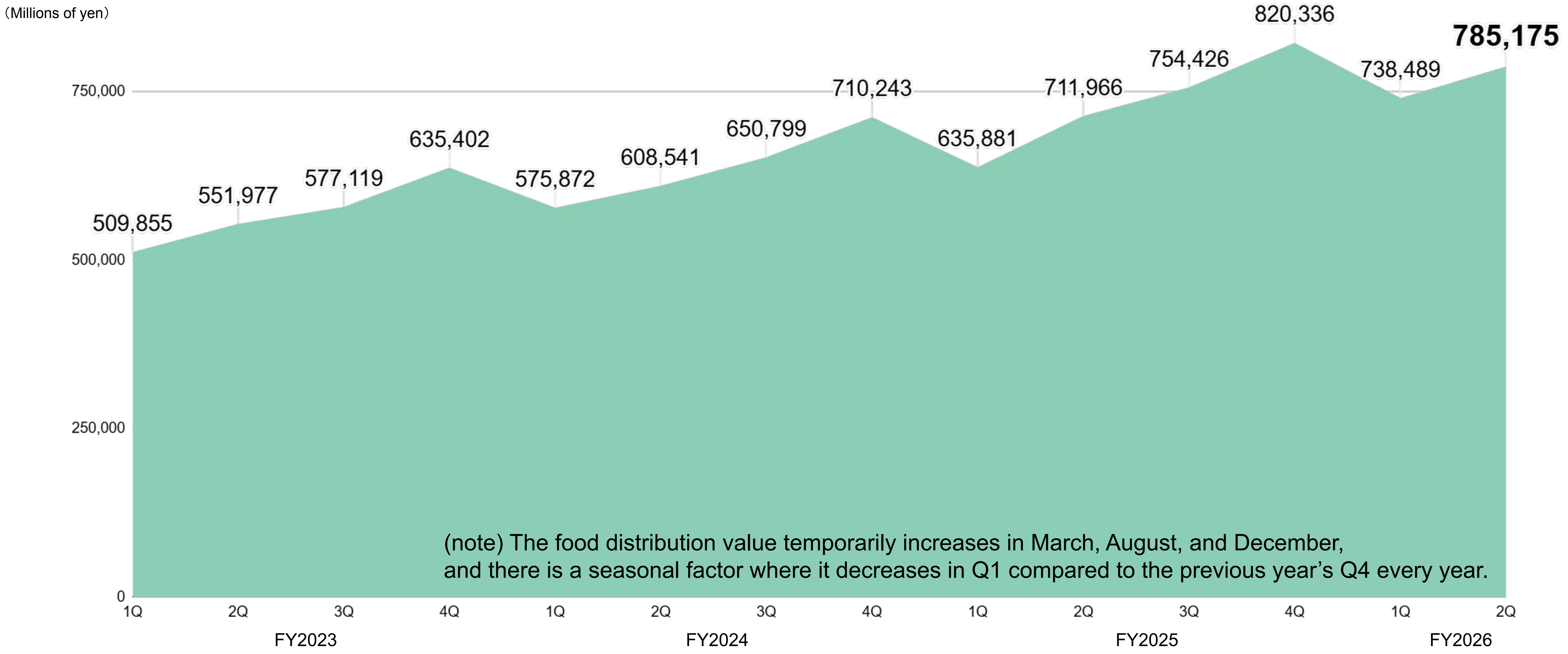
FOOD Business The Number of User Companies Trends

Ordering Light

受発注ライト TANOMU WHOLESALE

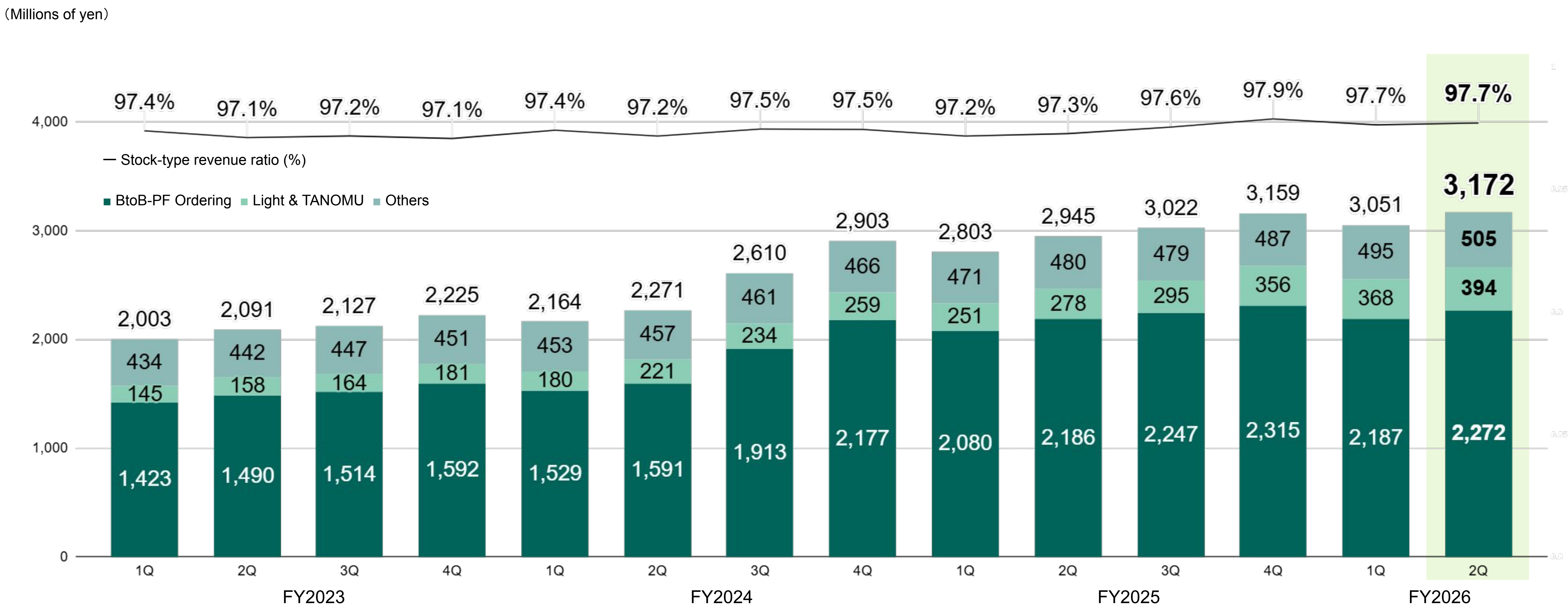


FOOD Business Distribution Amount (Reference)

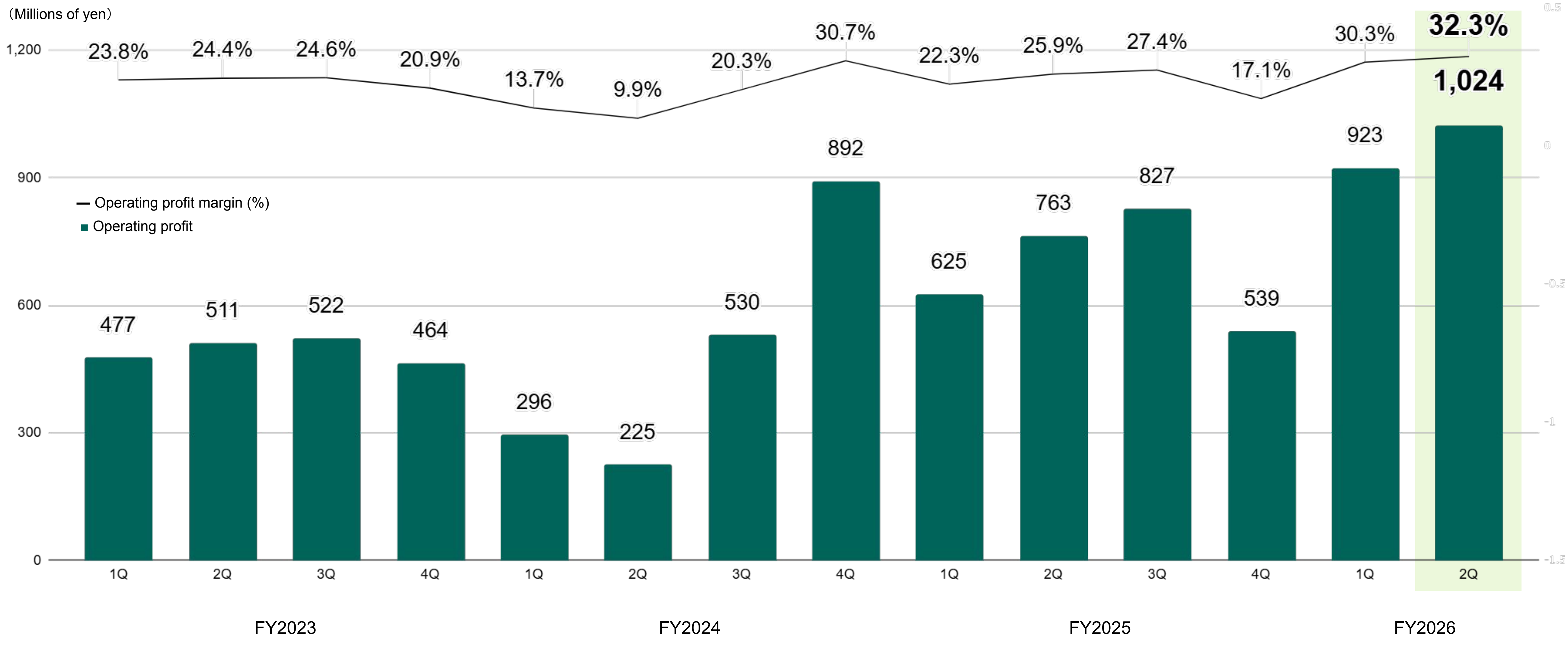


(note) The food distribution value temporarily increases in March, August, and December, and there is a seasonal factor where it decreases in Q1 compared to the previous year's Q4 every year.

FOOD Business Sales Trends



FOOD Business Operating Profit Trends

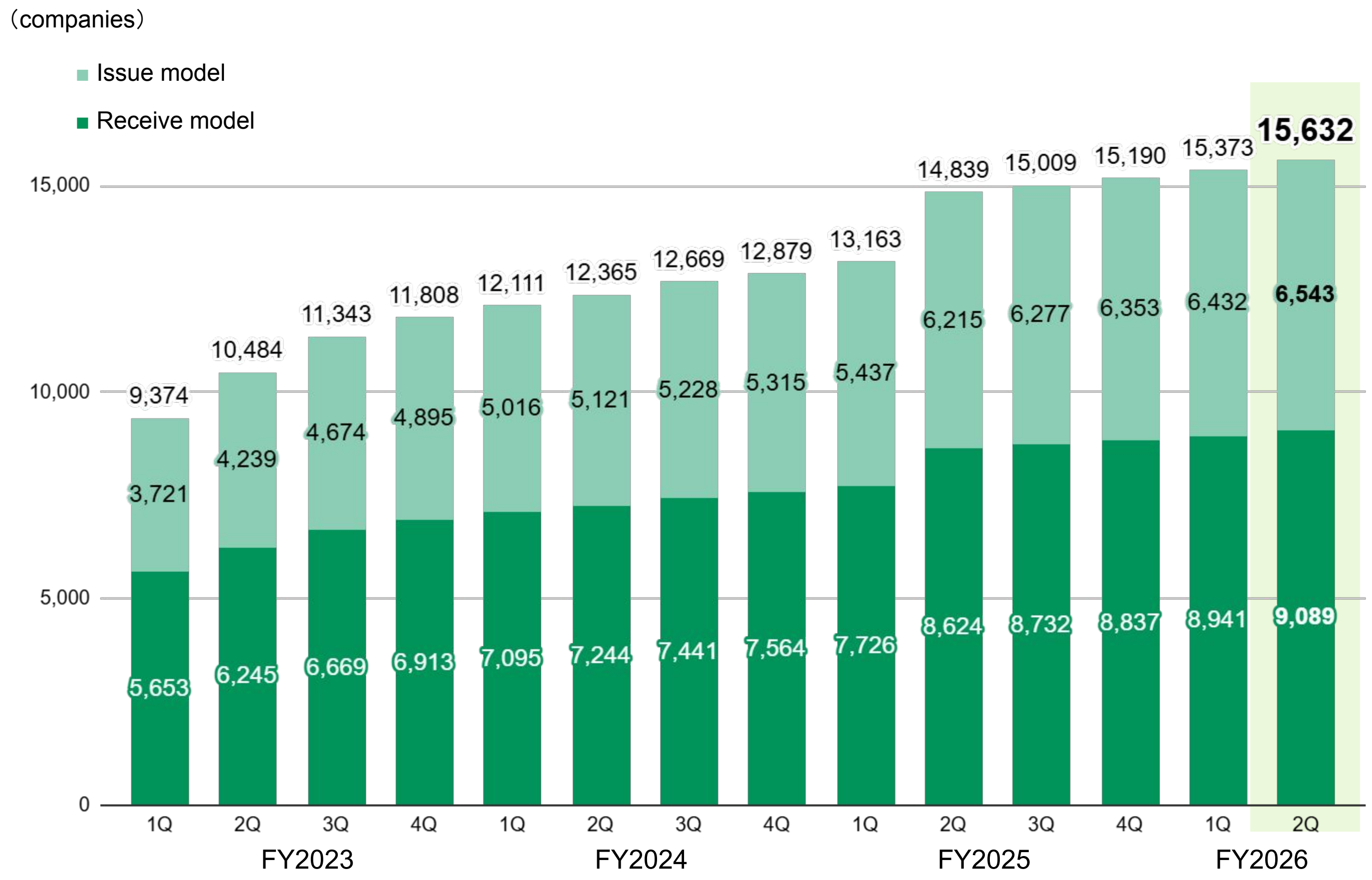


Segment Information
(2) BtoB-PF ES Business

ES Business The Number of User Companies Trends

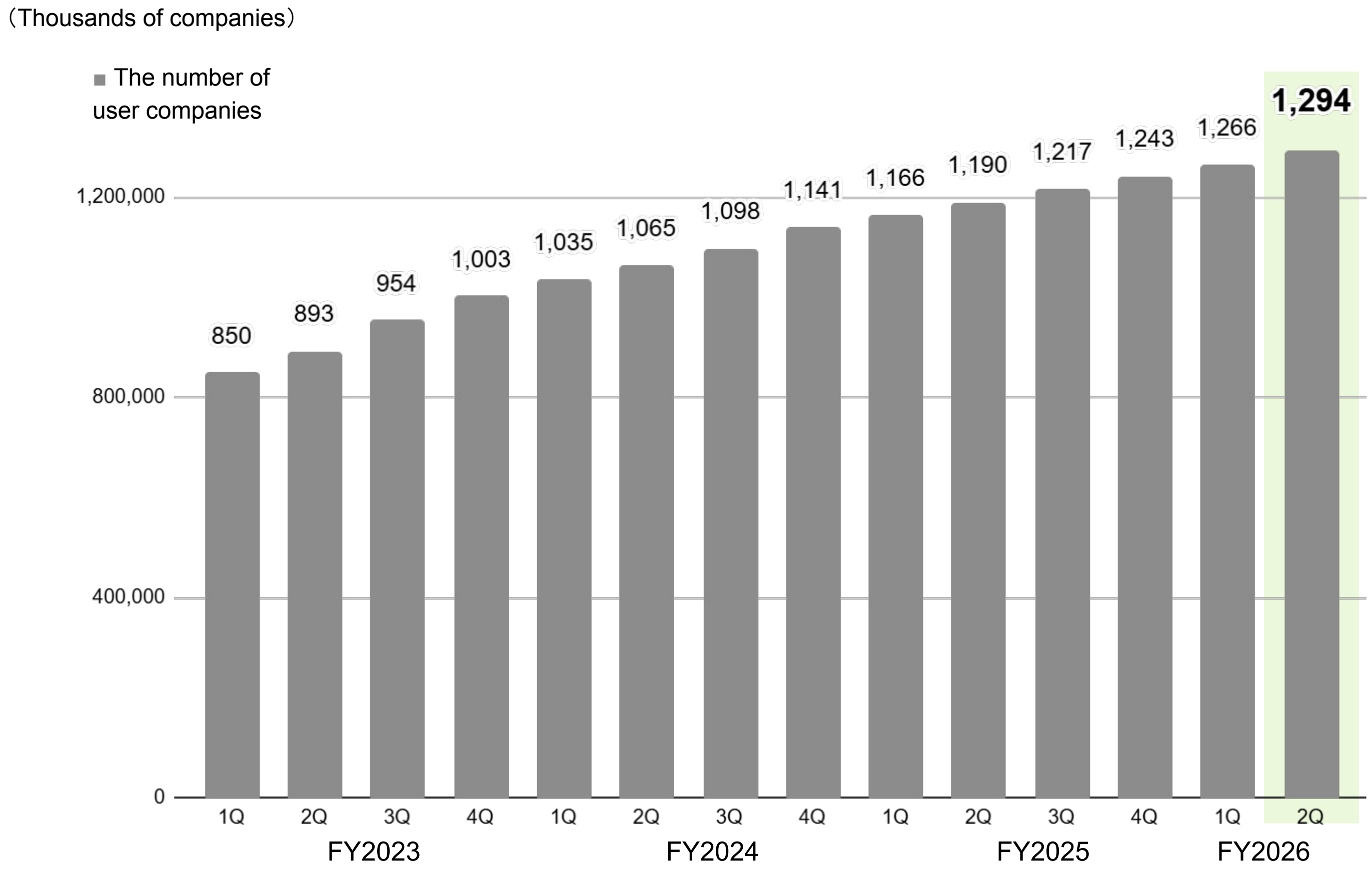
Invoicing

請求書 PAYING USER



Invoicing

請求書 USER

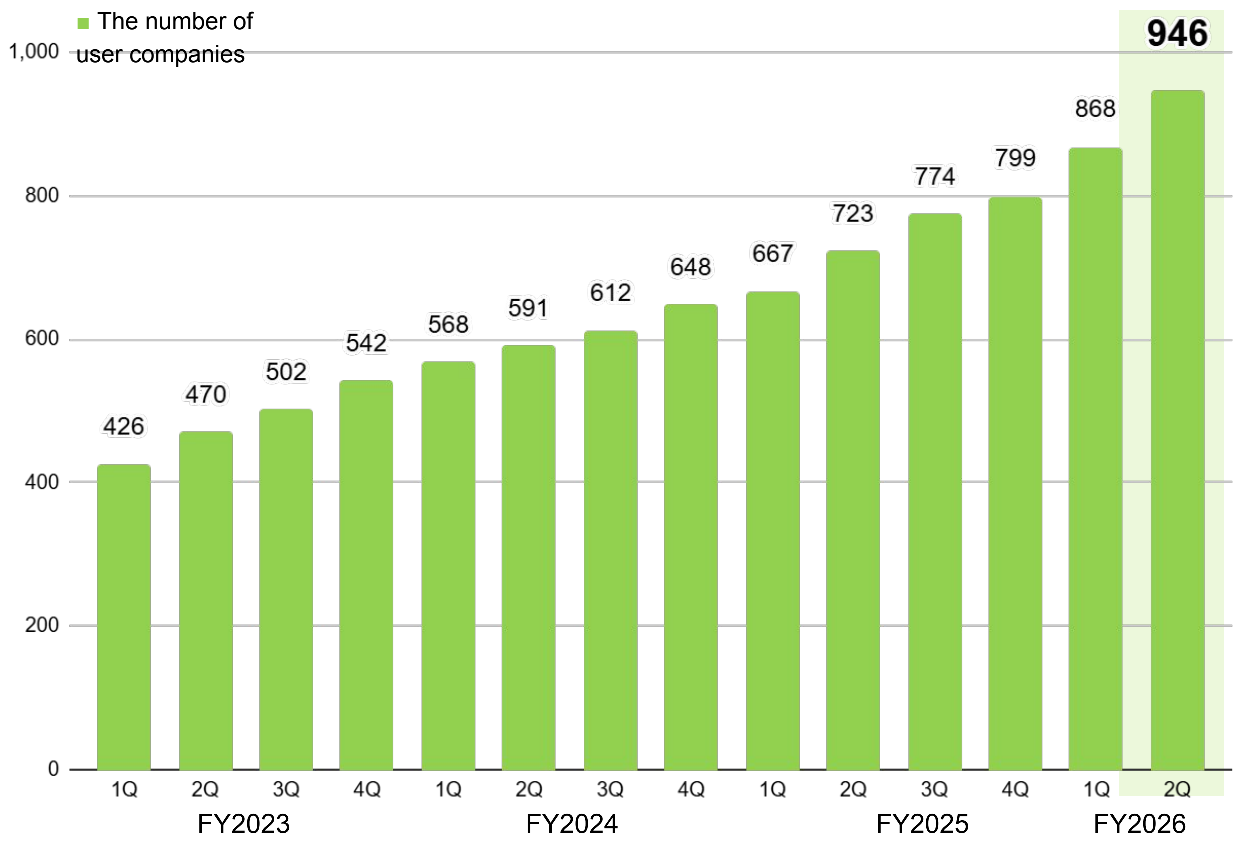


(Note) Invoicing Paying User Companies: Increases in companies enabled for both the Receive model and Issue model following the basic fee revision in April 2025 (Q2 period).

ES Business The Number of User Companies Trends

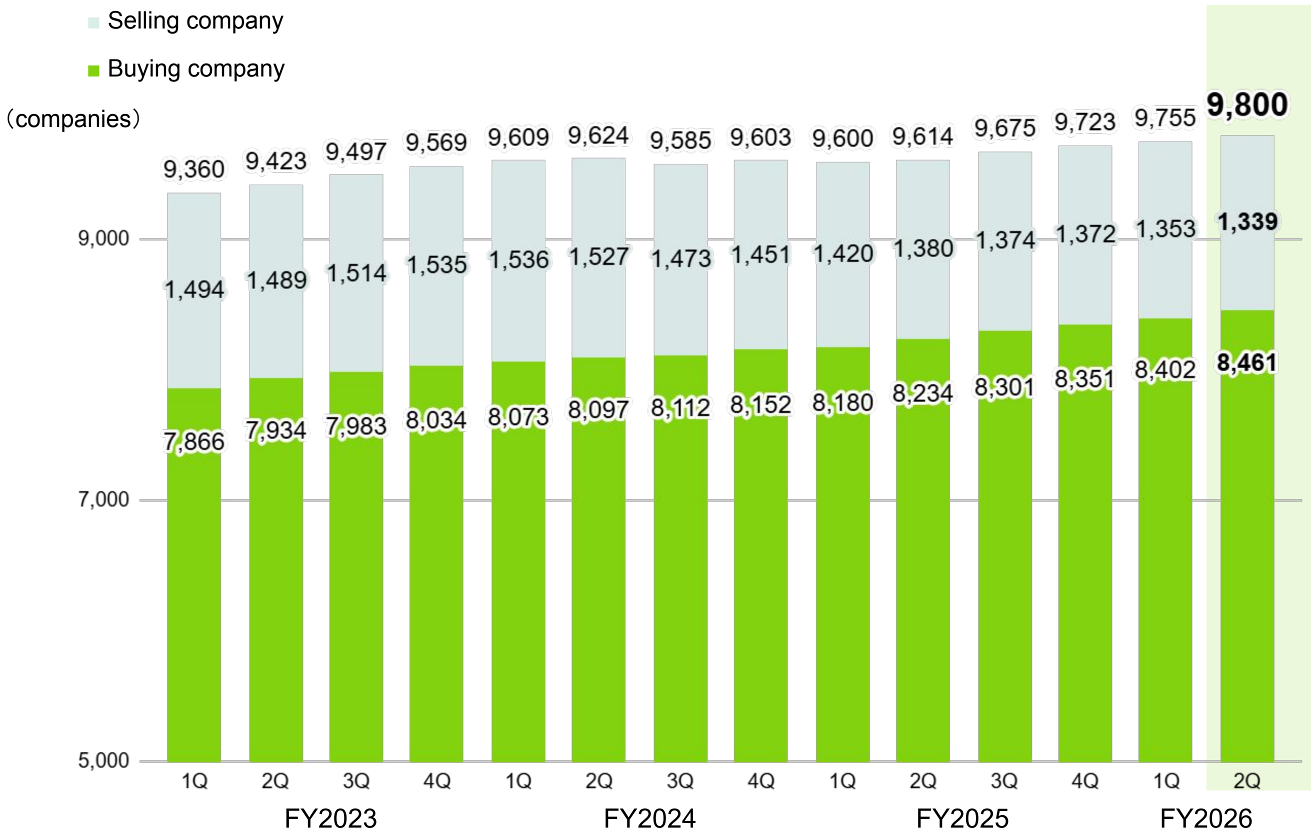
Contract
契約書 PAYING USER

（companies）



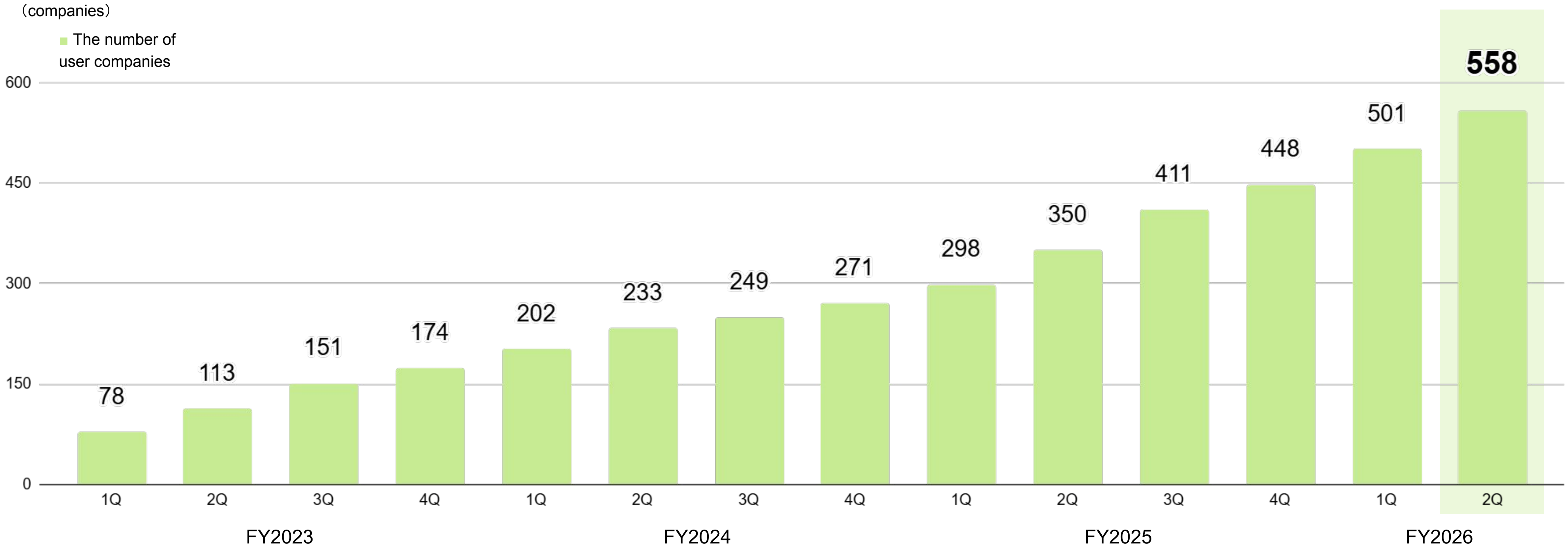
Matching
商 談 PAYING USER & USER

（companies）

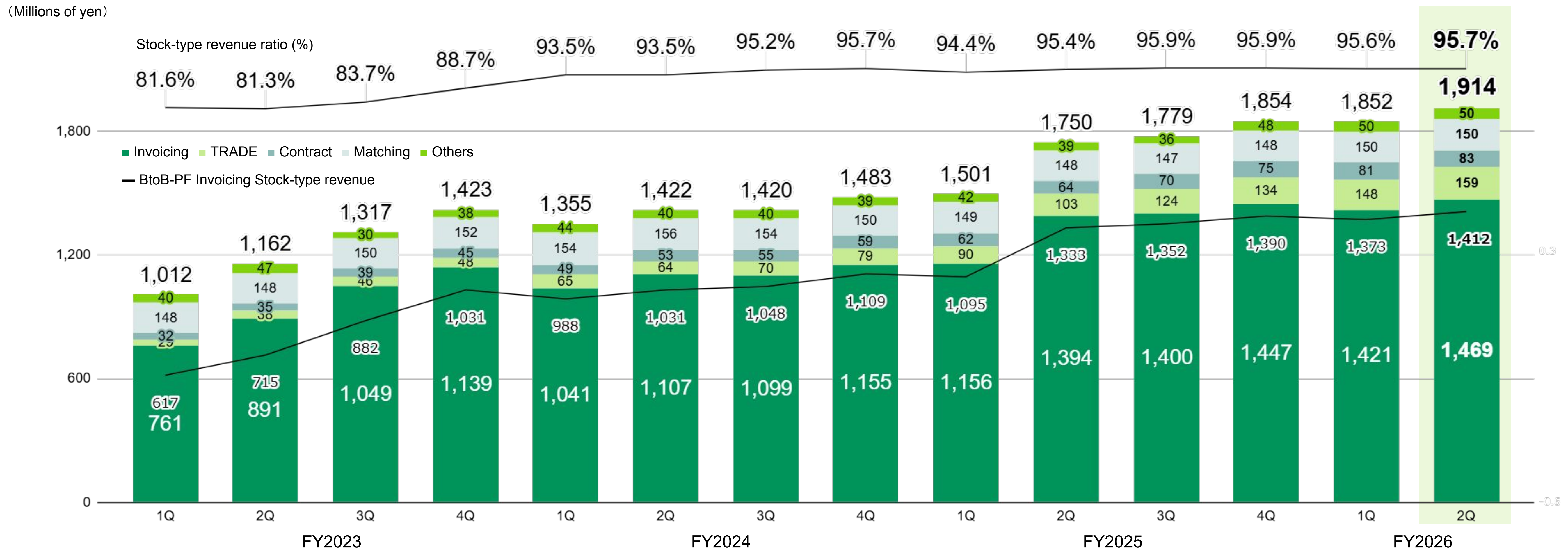


ES Business The Number of User Companies Trends

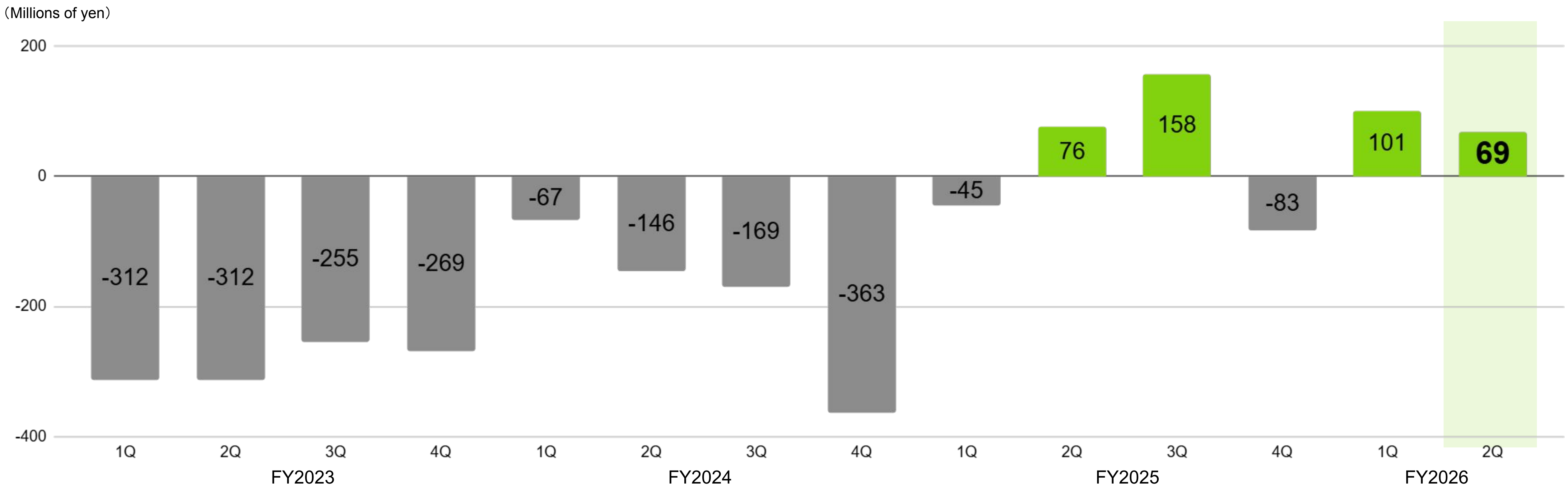
TRADE PAYING USER



ES Business Sales Trends

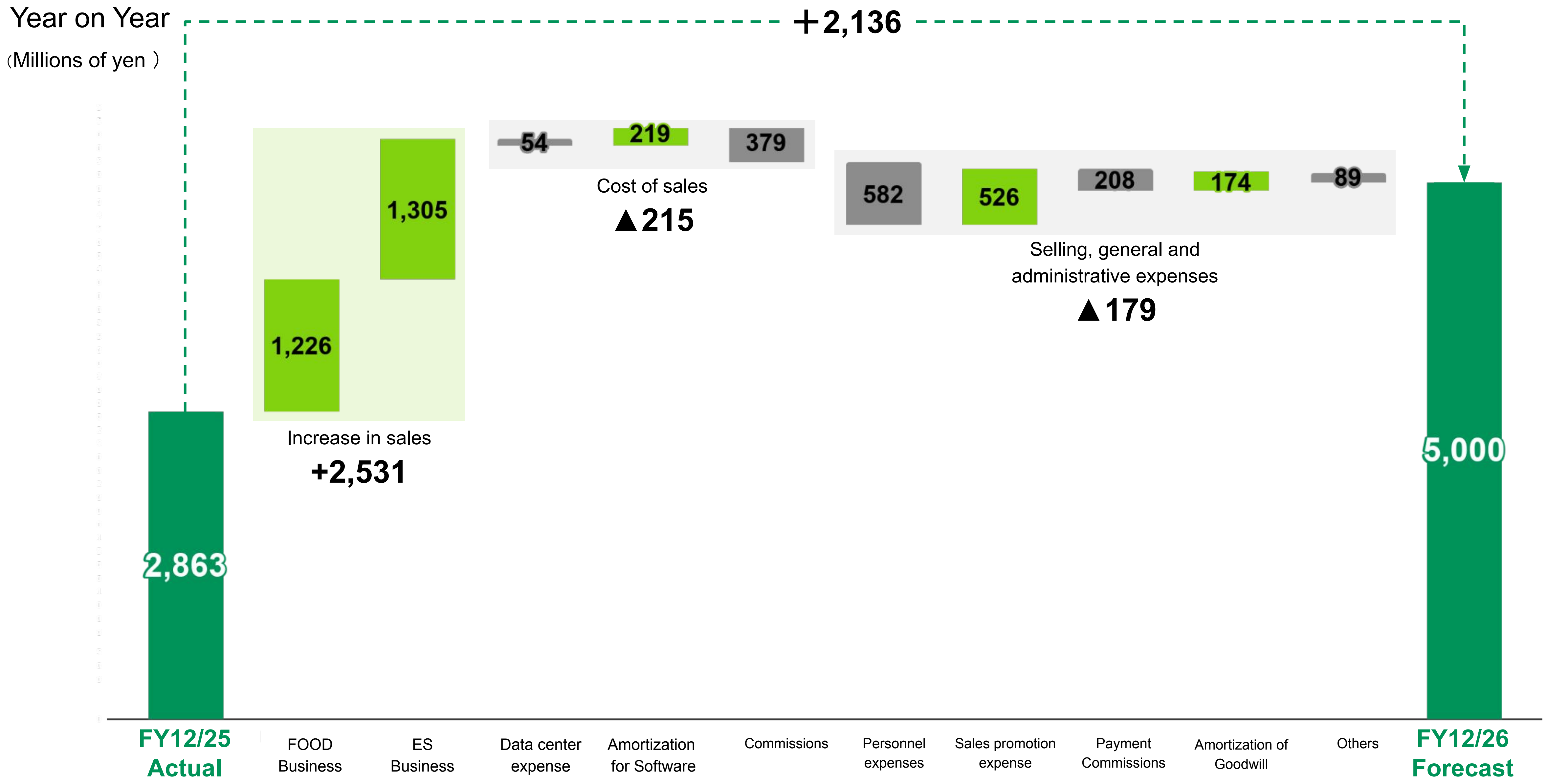


ES Business Operating Profit Trends



Consolidated Business Forecasts for FY12/26

FY12/26 Factors of Increase/Decrease in Operating Profit



Consolidated Business Forecasts for FY12/26 (Details)

(Millions of yen / %: Year-on-year change)

	FY12/25 Actual		FY12/26 Forecast	
	Full-Year	YoY	Full-Year	YoY
【Net sales】	**18,817**	**20.4%**	**21,348**	**13.5%**
BtoB-PF FOOD	**11,930**	19.9%	**13,157**	10.3%
BtoB-PF ES	**6,886**	21.2%	**8,191**	19.0%
【Cost of sales】	**5,058**	**-15.4%**	**5,273**	**4.3%**
BtoB-PF FOOD	**2,556**	-25.1%	**2,797**	9.4%
BtoB-PF ES	**2,502**	-2.5%	**2,475**	-1.1%
【Gross Profit】	**13,758**	**42.5%**	**16,075**	**16.8%**
BtoB-PF FOOD	**9,374**	43.5%	**10,359**	10.5%
BtoB-PF ES	**4,384**	40.7%	**5,715**	30.4%
【SG&A】	**10,895**	**28.9%**	**11,075**	**1.7%**
BtoB-PF FOOD	**6,617**	44.2%	**6,205**	-6.2%
BtoB-PF ES	**4,277**	10.7%	**4,869**	13.8%
【Operating Profit】	**2,863**	**138.6%**	**5,000**	**74.6%**
BtoB-PF FOOD	**2,757**	41.8%	**4,154**	50.7%
BtoB-PF ES	**106**	-	**845**	695.9%
【Ordinary Profit】	**2,836**	**138.9%**	**4,835**	**70.5%**
【Profit attributable to owners of parent】	**1,922**	**193.3%**	**3,097**	**61.1%**

	FY12/25 Actual	FY12/26 Forecast
Gross profit margin	**73.1%**	**75.3%**
BtoB-PF FOOD	78.6%	78.7%
BtoB-PF ES	63.7%	69.8%
Operating Profit Margin	**15.2%**	**23.4%**
BtoB-PF FOOD	23.1%	31.6%
BtoB-PF ES	1.5%	10.3%
Ordinary Profit Margin	15.1%	22.6%

- **Net sales**

  BtoB-PF FOOD

  BtoB Platform Ordering: The number of new user companies and the number of restaurants of foodindustry buyers (restaurant chains, hotels, inns, meals, etc.) seeking to digitalize their operations are expected to increase, and system-usage revenue and set-up sales are expected to increase. "TANOMU": Sales of system-usage fees are expected to increase due to the expansion of the number of user companies. The year-on-year change in fiscal 2025 results includes the impact of revised order rates in 2024.

  BtoB-PF ES

  "BtoB Platform Invoicing": In addition to an increase in the number of new user companies centered on major companies, which are our strengths, in addition to steady progress in the use of existing major clients and their OpCos with many business partners, we expect system-usage fee sales and set-up sales to increase due to the implementation of rate revisions in April 2025. "BtoB Platform TRADE": Sales of system-usage fees are expected to increase due to the expansion of user companies.

- **Cost of sales, Gross profit**

  The postal service for BtoB Platform Invoicing, the scanning service for this order, and the customer referral service for this TRADE will increase, but the ongoing restraint in data-center expenses will contribute to the limited increase in cost of sales as a whole, so gross profit is expected to increase significantly.

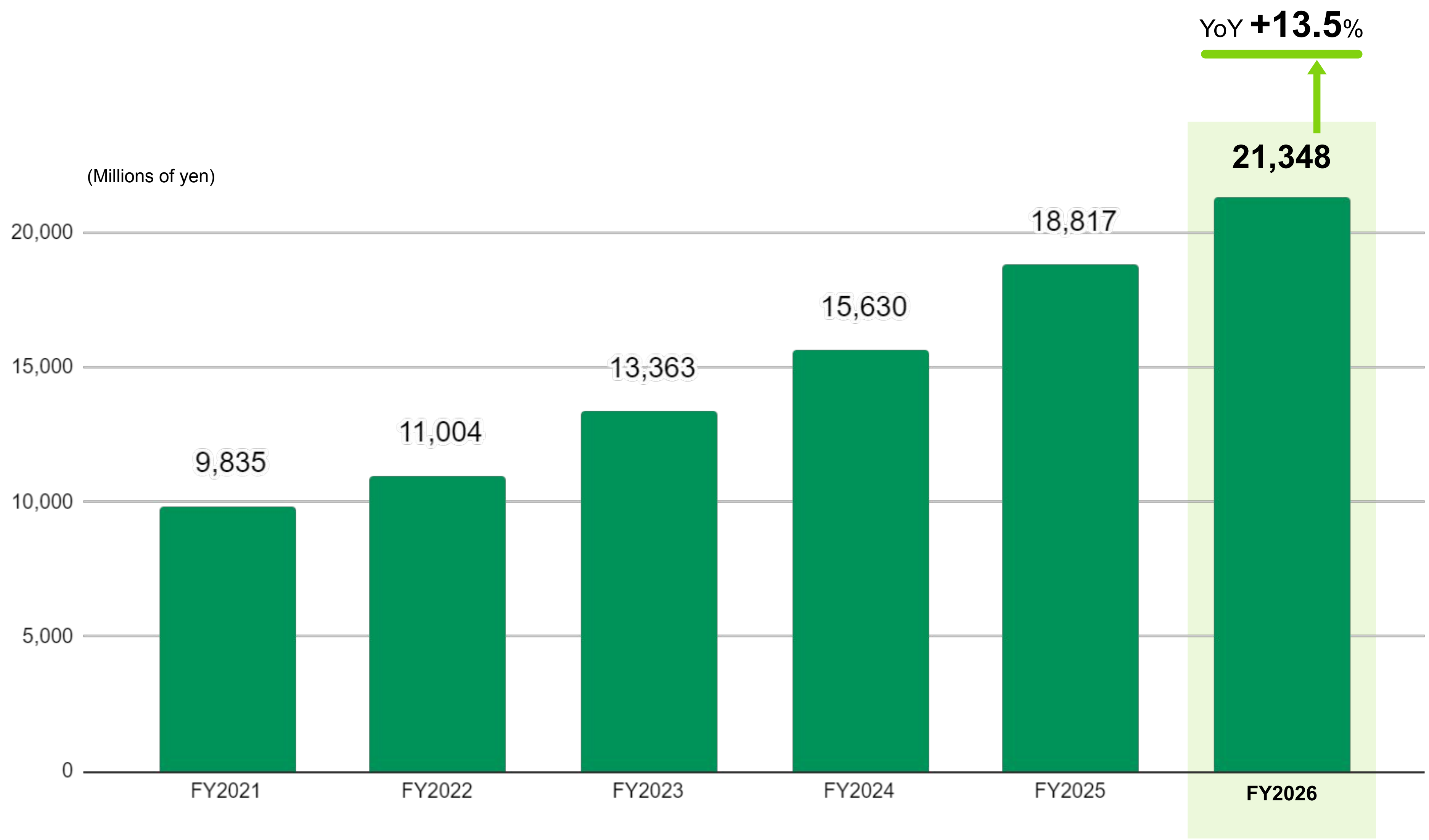
- **SG&A expenses**

  Personnel expenses are expected to grow due to an improved wages system and wages level aimed at investing in human capital. On the other hand, promotion expenses are expected to decline due to the completion of concentrated investment in large-scale branding measures implemented in the previous year's 4Q. As a result, the overall increase in SG&A expenses is expected to be limited.

- **Operating profit, Ordinary profit**

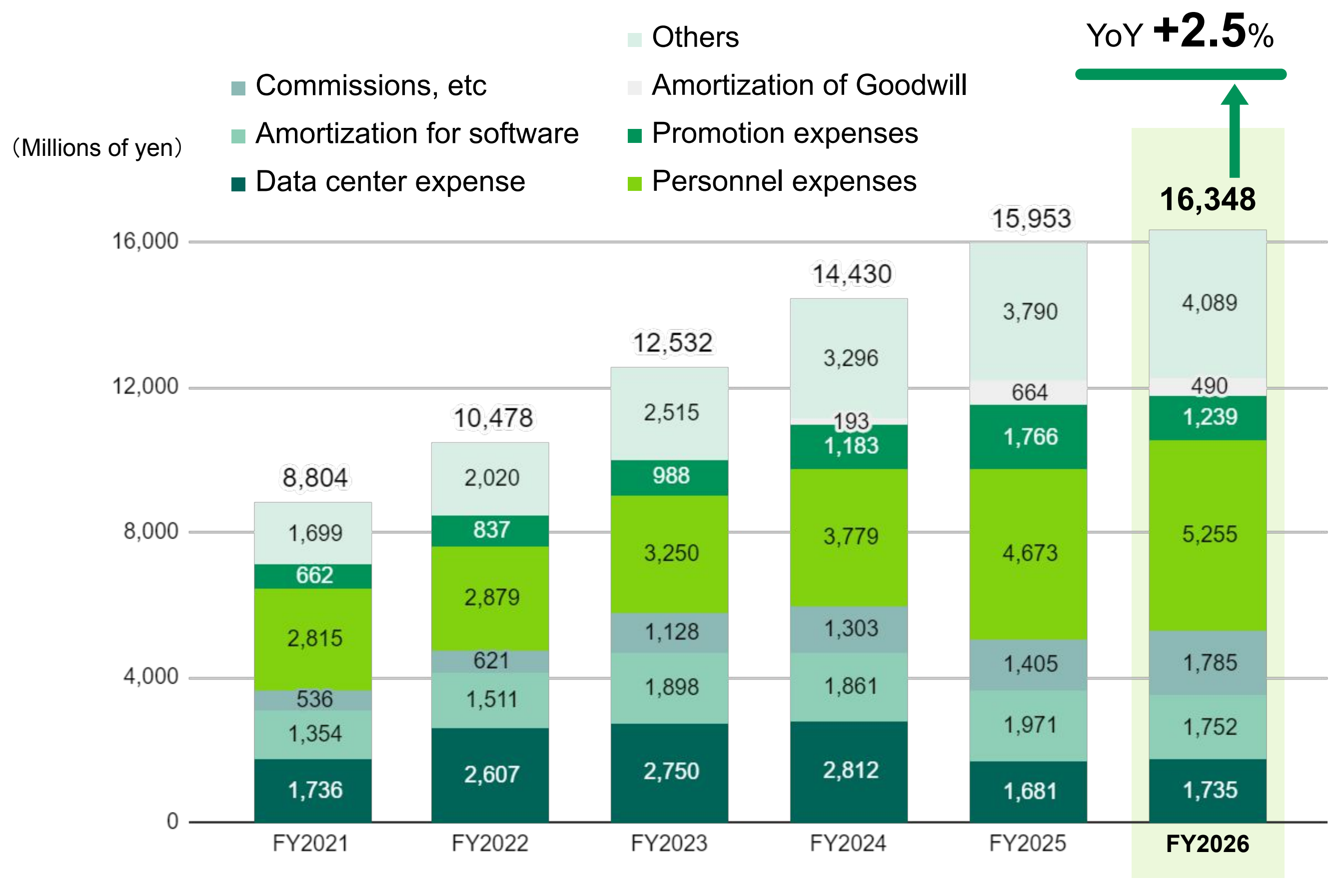
  The steady increase in net sales is expected to absorb the increase in cost of sales and SG&A expenses, resulting in a significant increase in profits.

FY12/26 Consolidated Business Forecasts (Net Sales Trends)

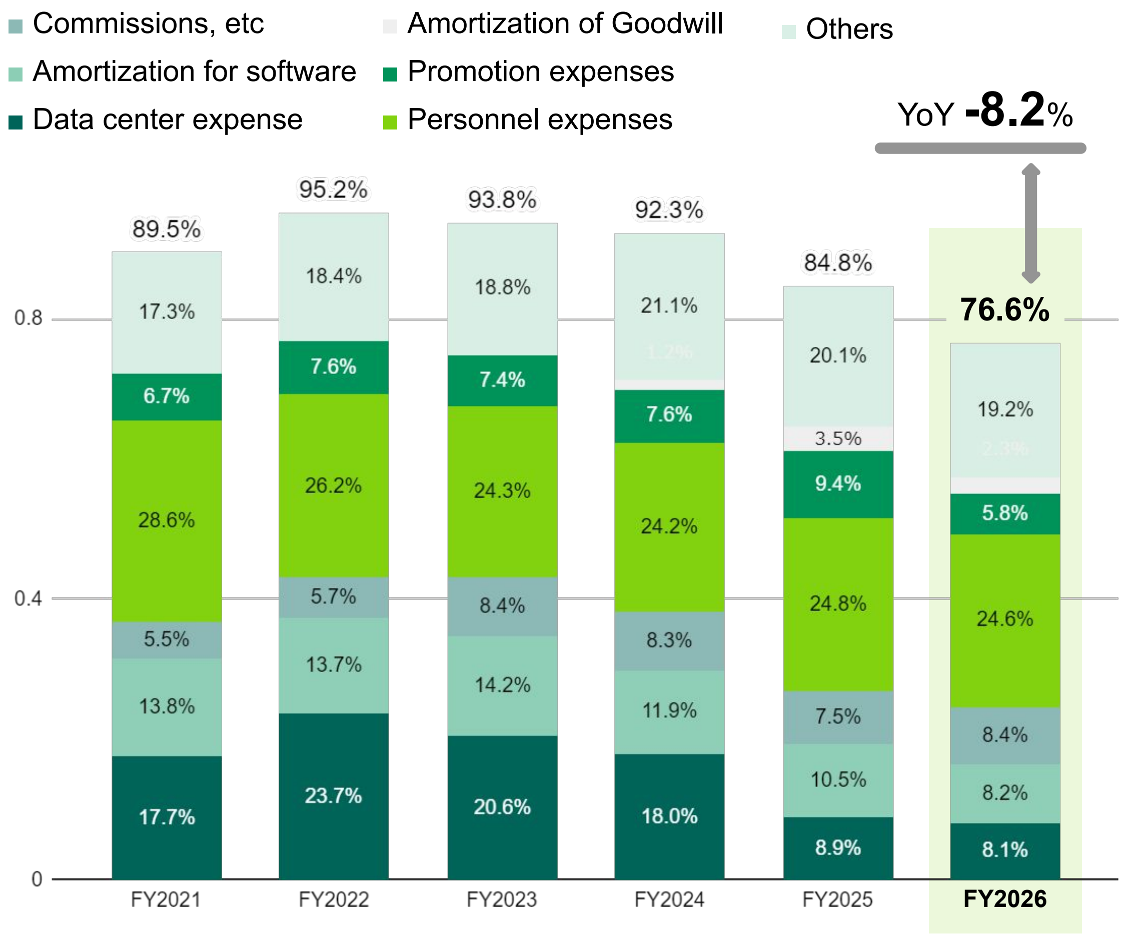


FY12/26 Cost of Sales and SG&A Expenses Trends

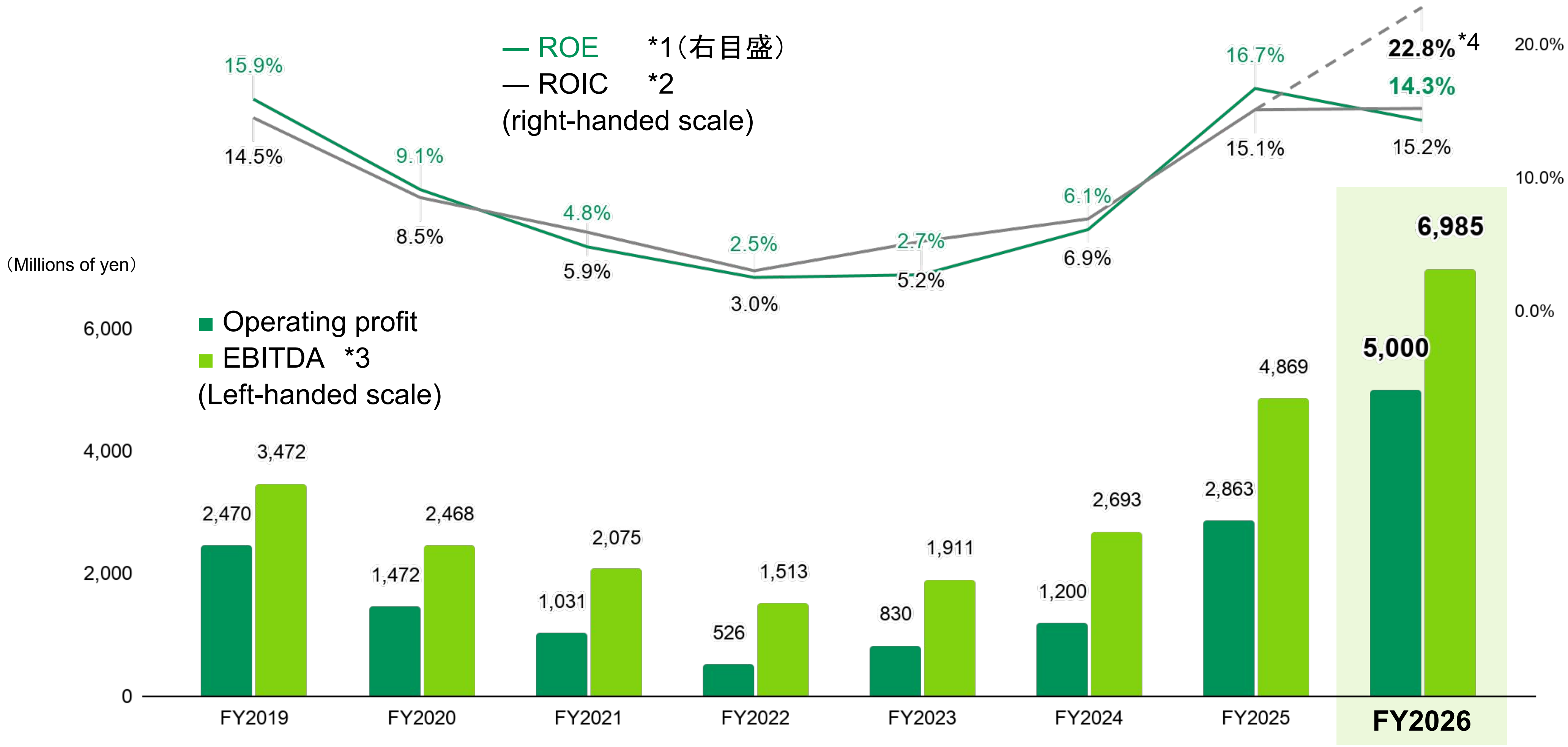
Cost of Sales and SG&A Expenses Trends



Cost of Sales and SG&A Expenses Composition Ratio



ROE,ROIC and EBITDA Changes



*1ROE = Profit attributable to owners of parent ÷Average equity during the period

*2 ROIC = NOPAT (Net Operating Profit After Tax) ÷Average invested capital during the period*Interest-bearing debt + Shareholders' equity

*3 EBITDA = Operating profit + Depreciation + Amortization of Goodwill

*4 The adjusted ROIC, calculated by excluding unused cash and deposits from invested capital, is 22.8%.

Company Profile

as of end-Jun 2026

COMPANY PROFILE

Company name	Infomart Corporation
Date of Foundation	13th February 1998
Business Content	Operation of BtoB Platform (Business to Business EC Trade Platform)
Company Address (Head Office)	13th Floor, Shiodome Shibarikyu Building, 1-2-3 Kaigan, Minato-ku,Tokyo, 105-0022, Japan
Representative	Shin Kimura, President and CEO
Capital Fund	4.9 billion 69.18 million yen
Number of employees	924 personnel (consolidated), 897 personnel (non-consolidated)
Group companies	Tanomu Inc. (Shibuya-ku, Tokyo) Restartz Co., Ltd. (Minato-ku, Tokyo) invox Inc. (Shinjuku-ku, Tokyo)
URL	https://corp.infomart.co.jp/en
Stock exchange listings	Tokyo Stock Exchange Prime Market
Stock code	2492

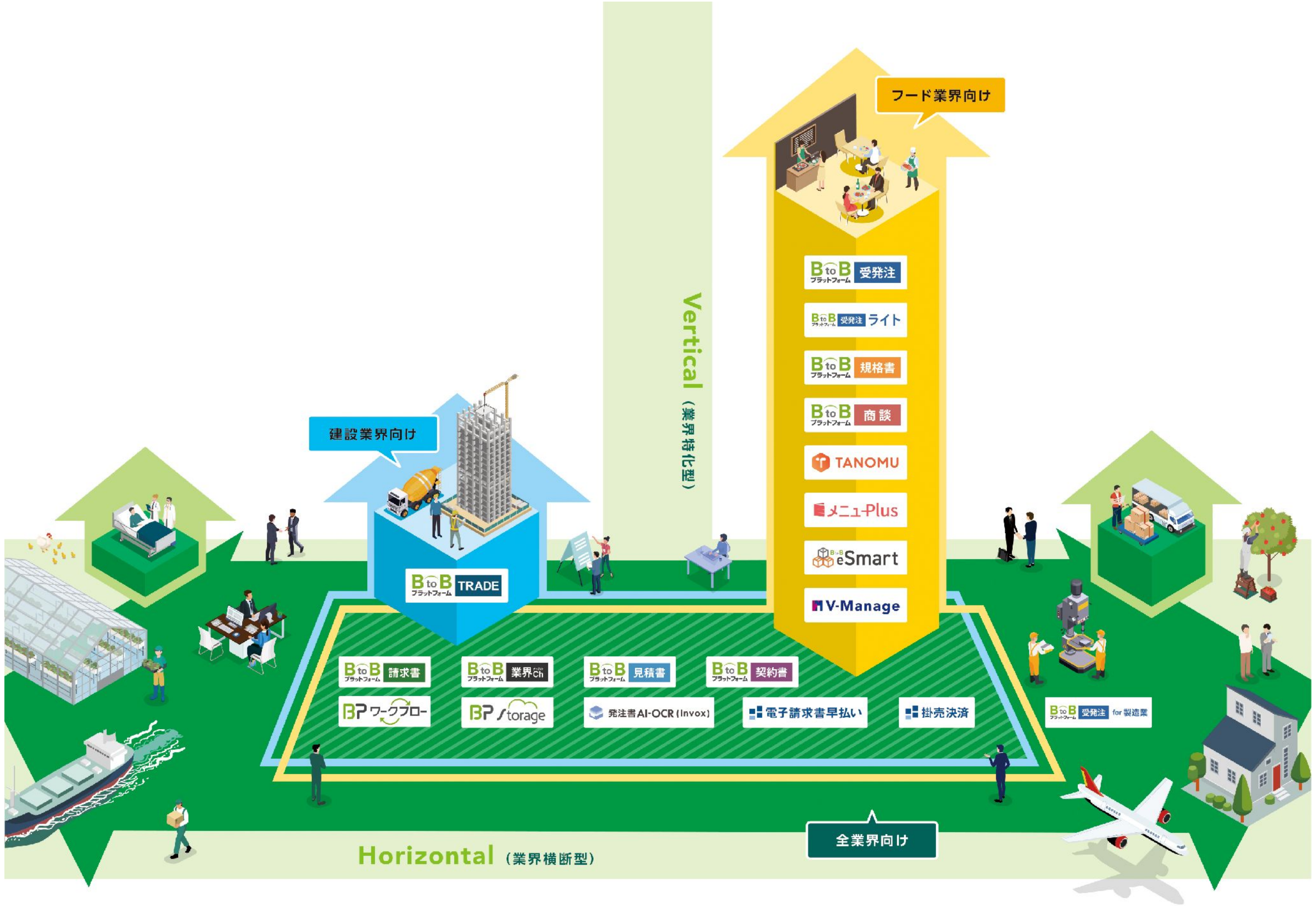
- Sales Offices

Sapporo Sales Office	Showa Building Higashikan 6F, 5-8, Oodori-nishi, Chuo-ku, Sapporo-shi, Hokkaido,060-0042,Japan
Nagoya Sales Office	Nishiki Maruemu Building 5F, 3-1-30 Nishiki, Naka-ku, Nagoya-shi, Aichi, 460-0003,Japan
Osaka Sales Office	Shin-Osaka Ekimae Chuo Building 6F, 5-4-20 Nishinakajima, Yodogawa-ku, Osaka-shi, Osaka 532-0011,Japan
Fukuoka Sales Office & Digitalization Promotion Center	Fukuoka Asahi Building 7F, 2-1-1 Hakata Ekimae, Hakata-ku, Fukuoka-shi, Fukuoka, 812-0011,Japan
Okinawa Sales Office	Mirco Naha Building 7F, 1-19-27 Matsuo, Naha-shi, Okinawa, 900-0014,Japan
Sangenjaya lab	Keihan Setagaya Building 3F, 1-18-10 Wakabayashi, Setagaya-ku, Tokyo, 154-0023,Japan
Fukuoka Support Center	Hakata Fukami Park Building 6F, 4-14-1, Hakata Ekimae, Hakata-ku, Fukuoka-shi, Fukuoka, 812-0011,Japan

Company Introduction

HISTORY

- **1998** 株式会社インフォマートを設立
- 「FOODS Info Mart」のサービス開始
(現:BtoBプラットフォーム 商談)
- **1999** 福岡に福岡カスタマーセンターを開設
- **2000** 一般社団法人日本フードサービス協会と
外食産業界向け JF FOODS Info Mart
事業の共同事業開始
- **2003** 「ASP受発注システム」のサービス開始
(現:BtoBプラットフォーム 受発注)
- **2005** 「FOODS信頼ネット」のサービス開始
(現:BtoBプラットフォーム 規格書)
- **2006** 東京証券取引所マザーズ上場
- **2009** 「ASP受注・営業システム」のサービス開始
(現:BtoBプラットフォーム 受発注ライト)
- **2013** 大阪に西日本営業所を開設
- **2015** 「ASP請求書システム」のサービス稼働開始
(現:BtoBプラットフォーム 請求書)
- 東京証券取引所市場第一部に市場変更
- **2016** 「BtoBプラットフォーム」に
サービスブランド名を変更、提供開始
- **2017** 「BtoBプラットフォーム 業界チャネル」の
サービス開始
- 「BtoBプラットフォーム 見積書」の
サービス開始
- **2018** 「BtoBプラットフォーム 契約書」の
サービス開始
- **2020** BtoBファイナンス「電子請求書早払い」の
サービス開始
- 「BtoBプラットフォーム 受発注 for 製造業」
のサービス開始
- **2021** 「BtoBプラットフォーム TRADE」の
サービス開始
- 串カツ田中HD(現:ユニシアHD)と合弁会社
「株式会社Restartz」を設立
- **2022** 東京証券取引所プライム市場に移行
- Restartz「V-Manage」のサービス開始
- **2023** BtoBファイナンス「掛売決済」の
サービス開始
- **2024** 株式会社タノムを連結子会社化
- 北海道に札幌営業所を開設
- 沖縄に沖縄営業所を開設
- 東京に三軒茶屋ラボを開設
- 愛知に名古屋営業所を開設
- **2025** 「TANOMU」のサービス提供開始
- **2026** 株式会社invoxを持分法適用関連会社化
- 第一生命ホールディングス株式会社(現:株式
会社第一ライフグループ)との資本業務提携
契約締結
- 福岡に福岡営業所・デジタル化推進センター
を開設



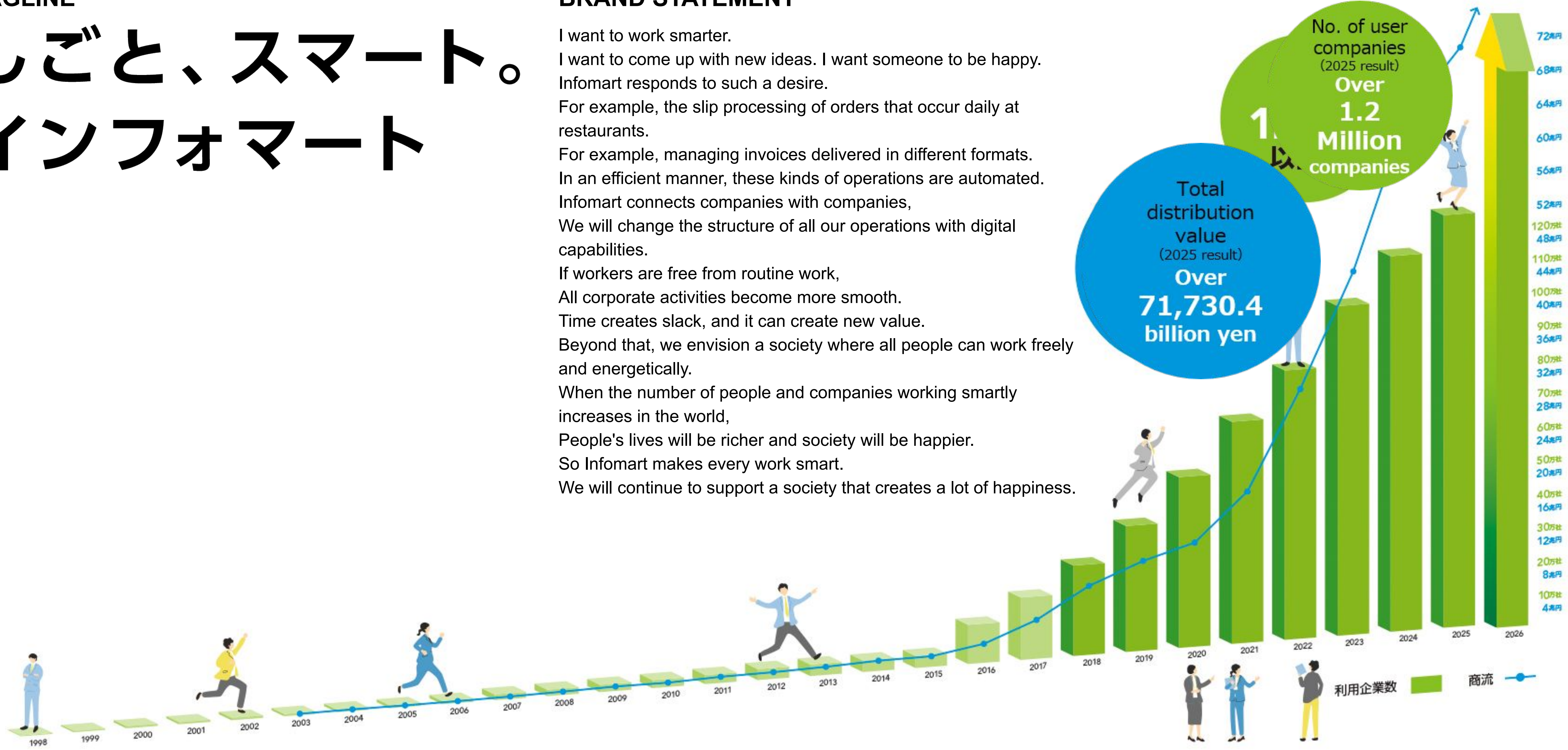
Company Introduction

TAGLINE

しごと、スマート。
インフォマート

BRAND STATEMENT

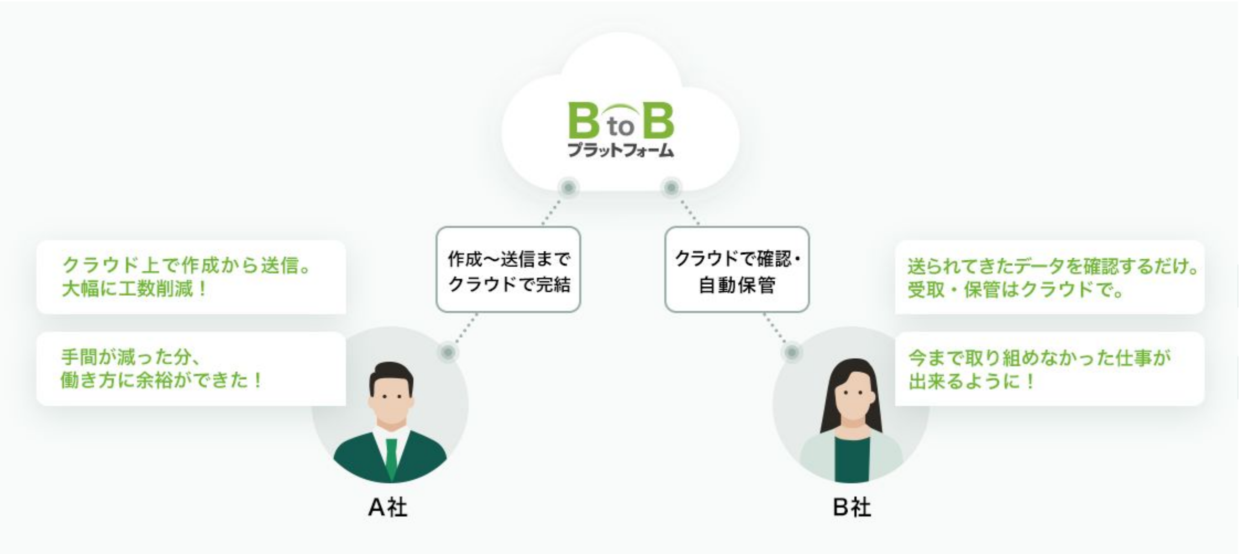
I want to work smarter.
I want to come up with new ideas. I want someone to be happy.
Infomart responds to such a desire.
For example, the slip processing of orders that occur daily at restaurants.
For example, managing invoices delivered in different formats.
In an efficient manner, these kinds of operations are automated.
Infomart connects companies with companies,
We will change the structure of all our operations with digital capabilities.
If workers are free from routine work,
All corporate activities become more smooth.
Time creates slack, and it can create new value.
Beyond that, we envision a society where all people can work freely and energetically.
When the number of people and companies working smartly increases in the world,
People's lives will be richer and society will be happier.
So Infomart makes every work smart.
We will continue to support a society that creates a lot of happiness.



Business Overview

BtoBプラットフォーム

"BtoB Platform" is the collective name for all services Infomart has developed and provided. BtoB Platform includes an extensive lineup of services designed to meet the needs of various industries and workplaces, including for restaurants and foodstuff suppliers and back-office operations of companies. The common theme for all BtoB Platform services is that parties involved in BtoB transactions use the same service to issue, manage, and store electronic forms. Companies that have adopted "BtoB Platform" are freed from such complex tasks as dealing with forms in different formats or storing them, and can enhance their operational efficiency. Further, because they no longer have to use e-mail or other means of communication to send or receive the forms, they can easily manage the forms involved in purchase transactions. Accounts are issued to corporations and business divisions rather than to individuals, so even in case of personnel changes, such as managers, new managers can easily take over the account and continue managing the forms.



Characteristics of BtoB Platform

Standardization

Rather than customizing each customer, the standardized system will be used by many companies to improve the efficiency of creation and management through standardization of documents.

digitalization

All documents are created and managed in a cloud system. Using the data obtained from digitalized documents, we can improve the sophistication and speed of management decisions.

Low price

Even as transaction volume on the BtoB Platform increases, usage fees are capped, ensuring cost predictability. It also reduces paper slips and physical storage space, delivering high cost-effectiveness.

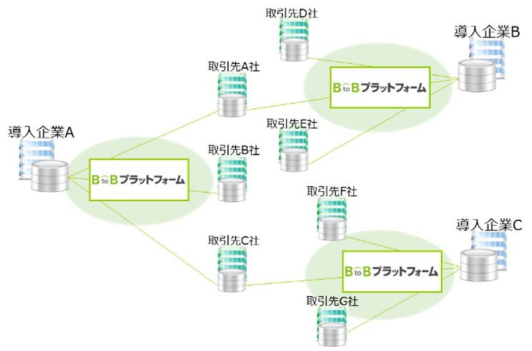
Business model

Stock-type business

① High renewal rate of use
=Customers' natural choice

② Stable earnings
= 90% or more of sales are monthly system usage fees; profit margins rise once the number of user companies exceeds the break-even point.

Network



Service Introduction

BtoB-PF FOOD business

BtoBプラットフォーム 受発注

Digital ordering platform for restaurants (mainly restaurant chains).

Electronic ordering between restaurants, wholesalers, and manufacturers. Significant efficiency was achieved from orders received and placed by telephone and fax.

BtoBプラットフォーム 規格書

Product specification platform for food safety and security management.

Electronic management of product specification sheets in a unified format for allergens, origin information, etc., which used to be managed in different formats.

BtoBプラットフォーム 受発注ライト / TANOMU

Order digitalization and batch order management tool for wholesale companies.

Order management and sales promotion guides from small and medium-sized individual stores can also be digitalized. TANOMU can place orders using LINE.

V-Manage

Restaurant Operations Management Tool.

Use the app to create manuals, manage, and consolidate reports on store instructions, task tracking, new employee training, and hygiene management.

BtoB-PF ES business

BtoBプラットフォーム 請求書

Electronic invoicing platform to digitalize (digitalize) invoices.

Significantly improves time-consuming, costly, and labor-intensive accounting tasks and enables DX for accounting and management Compatible with the Electronic Bookkeeping Act and Invoice System.

BtoBプラットフォーム 契約書

Electronic contract platform for safe and secure contract management.

It also incorporates an internal workflow function to further improve the convenience of business-to-business transactions and achieve paperless operations.

BtoBプラットフォーム TRADE

Platform for digitalizing quotations, purchase orders, delivery slips, and acceptance inspection forms with business partners.

Seamlessly complete a series of business transactions between companies by linking with BtoB Platform Invoicing and BtoB Platform Contract.

BtoBプラットフォーム 商談

Japan's largest business-use food ingredients negotiation platform.

Offers one-stop services ranging from the development of business partners to business negotiations, estimates, ordering and receipt, and settlement.

Service fee structure

as of end-Jun 2026

		Fees (excluding taxes)		
BtoB-PF FOOD business	BtoB プラットフォーム 受発注	<Buyer Company> 《Monthly usage fee》 ・Head office : JPY18,000 ・Store : JPY1,500 《Initial fee》 from JPY300,000 (depending on store count)	<Seller Company> 《Monthly usage fee》 ・More than JPY100,000 to JPY 2.5 million : 1.10% of the monthly order amount ・More than JPY2.5 million to JPY10 million : 0.40% of the monthly order amount ・More than JPY10 million to JPY50 million : 0.20% of the monthly order amount ・More than JPY50 million to JPY75 million : 0.05% of the monthly order amount ・Over JPY75 million ~ : JPY150,000 ・Adding IDs : JPY800 per ID	
	BtoB プラットフォーム 規格書	<Buyer Company> 《Monthly system usage fee》JPY50,000 《Initial fee》 from JPY300,000	<Wholesaler Ordering Function> 《Monthly system usage fee》JPY35,000 《Initial fee》 from JPY300,000	<Wholesaler Ordering Seller Function> 《Monthly system usage fee》 ・Fixed fee : JPY35,000 or JPY50,000 ・Pay-for-use : JPY3,000 to JPY20,000
	BtoB プラットフォーム 受発注 ライト	<Seller Company> 《Monthly usage fee》 ・Up to JPY10 million : 1.2% of the monthly order amount ・More than JPY10 million to JPY100 million : 0.5% of the monthly order amount ・Over JPY100 million ~ : 0.1% of the monthly order amount 《Initial fee》 estimate separately		
	TANOMU	<Seller Company> 《Monthly usage fee》 JPY30,000 ～ JPY500,000 《Initial fee》 JPY100,000 ～ JPY300,000 (Depends on orders/receivable quantity)		
	V-Manage	<Buyer Company> 《Monthly usage fee》 ・Store : JPY5,000 《Initial fee》 from JPY300,000		

Service fee structure

as of end-Jun 2026

		Fees (excluding taxes)	
BtoB-PF ES business	BtoB プラットフォーム 請求書	《Monthly system usage fee》〔Basic fee〕JPY35,000 +〔Pay-for-use fee①〕Number of invoices received per month (Up to 50 invoices included in the basic fee) ・51 to 1,000 invoices: JPY100 per invoice ・1,001 transactions and over: JPY90 per transaction +〔Pay-for-use fee②〕Number of invoices issued per month (Up to 100 invoices included in the basic fee) ・101 to 1,000 invoices: JPY60 per invoice ・1,001 invoices or more: JPY50 per invoice 《Initial fee》from JPY100,000	
	BtoB プラットフォーム 契約書	<Gold Plan> 《Monthly system usage fee》 〔Basic fee〕JPY30,000 +〔Pay-for-use fee〕 Number of contract issued and received per month ・Up to 100 contracts are included in the fixed fee. ・101 or more: JPY50 per contract ・In-house storage: Unlimited 《Initial fee》estimate separately	<Silver Plan> 《Monthly system usage fee》 〔Basic fee〕JPY10,000 +〔Pay-for-use fee〕 Number of contract issued and received per month ・1 or more: JPY50 per contract ・In-house storage: Up to 3 contracts per month 《Initial fee》estimate separately
	BtoB プラットフォーム 商談	<Buyer Company> 〔Fixed fee〕JPY5,000	<Seller Company> 〔Fixed fee〕JPY25,000

The contents of this document are the economic conditions generally recognized as of July 31, 2026.
Such statements have been prepared based on conditions in society and on certain assumptions deemed reasonable by us,
The information is subject to change without prior notice due to changes in the business environment or other factors.
Customers are asked to make their final investment decisions.
This document was prepared by Infomart Corporation.