August 6, 2026

Consolidated Financial Results for the Nine Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Needs Well Inc.
Listing: Tokyo Stock Exchange
Securities code: 3992
URL: https://www.needswell.com/
Representative: Hajime Matsuoka, President and CEO
Inquiries: Chinami Arai, Director and Executive Officer
Scheduled date of commencing dividend payments: –
Preparation of supplementary material on quarterly financial results: Yes
Holding of quarterly financial results briefing: No

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

1. Consolidated financial results for the nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine Months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	7,826	5.9	842	△9.8	854	△9.5	565	△10.0
June 30, 2025	7,387	3.0	934	4.3	944	2.7	628	△5.1

Note: Comprehensive income For the nine months ended June 30, 2026: ¥589 million (16.7%)
For the nine months ended June 30, 2025: ¥707 million (0.4%)

2. In the previous fiscal year, shareholder benefit expenses were recognized in the fourth quarter. In the current fiscal year, however, the recognition of these expenses was completed within the cumulative period up to the current quarter.

	Profit per share	Diluted earnings per share
Nine Months ended	Yen	Yen
June 30, 2026	14.94	–
June 30, 2025	16.60	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	6,466	4,913	75.8
September 30, 2025	6,513	4,773	73.1

Reference: Equity
As of June 30, 2026: ¥4,905 million
As of September 30, 2025: ¥4,762 million

2. Dividends

	Annual dividends per share				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	–	0.00	–	12.00	12.00
Fiscal year ending September 30, 2026	–	0.00	–		
Fiscal year ending September 30, 2026 (Forecast)			–	14.00	14.00

Note: Revisions to the forecast of cash dividends most recently announced: None
Fiscal Year ending Sept. 30, 2026 (Forecast) Year-End Dividend Breakdown: Ordinary Dividend ¥12.00, Commemorative Dividend ¥2.00

3. Consolidated financial forecast for the fiscal 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		Basic earnings per share
Fiscal year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
September 30, 2026	11,000	9.6	1,380	19.4	1,380	18.0	920	3.8	24.32

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

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: – companies (Company name) –
Excluded: – companies (Company name) –

(2) Adoption of accounting treatment specific to the preparation of Quarterly consolidated financial statements : Yes

(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 (ordinary shares)

(i) Number of issued and outstanding shares at the period end (including treasury stock)

As of June 30, 2026	40,699,200 shares
As of September 30, 2025	40,699,200 shares

(ii) Number of treasury stock at the period end

As of June 30, 2026	2,839,344 shares
As of September 30, 2025	2,825,098 shares

(iii) Average number of shares during the period (cumulative)

Nine months ended June 30, 2026	37,865,305 shares
Nine months ended June 30, 2025	37,886,975 shares

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

* Proper use of earnings forecasts, and other special matters

(Notes on forward-looking statements)

Financial results forecasts and other forward-looking statements provided in these materials are based on information available to the Company and certain other assumptions deemed reasonable as of the date of publication of this document, and do not represent any guarantee that the Company will achieve these results. Actual financial results and other aspects of business performance may differ significantly from these forecasts owing to various factors.

2. Quarterly consolidated financial statements and major notes

(1) Quarterly consolidated balance sheet

(Thousands of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	2,760,544	2,952,279
Notes and accounts receivable - trade, and contract assets	2,253,475	1,990,253
Merchandise	1,568	2,469
Prepaid expenses	62,476	102,885
Other	6,283	6,941
Allowance for doubtful accounts	△236	△210
Total current assets	5,084,111	5,054,618
Non-current assets		
Property, plant and equipment		
Buildings and structures	58,261	58,611
Accumulated depreciation	△16,894	△20,101
Buildings and structures, net	41,367	38,509
Furniture and Fixtures	57,555	60,117
Accumulated depreciation	△42,167	△43,958
Furniture and Fixtures, net	15,387	16,158
Land	10,347	10,347
Total property, plant and equipment	67,101	65,015
Intangible assets		
Software	39,833	59,320
Software in progress	16,234	20,300
Goodwill	261,919	226,864
Customer-related intangible assets	315,957	288,344
Other	418	409
Total intangible assets	634,363	595,239
Investments and other assets		
Investment securities	304,554	340,802
Long-term prepaid expenses	42,362	29,012
Deferred tax assets	162,948	151,849
Leasehold and guarantee deposits	137,698	153,838
Insurance funds	76,547	76,547
Other	3,673	15
Total investments and other assets	727,784	752,065
Total non-current assets	1,429,249	1,412,321
Total assets	6,513,361	6,466,939

(Thousands of yen)

	As of September 30, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	396,524	465,338
Current portion of long-term borrowings	6,726	5,712
Accounts payable - other	330,728	217,212
Accrued expenses	10,784	307,212
Income taxes payable	352,163	64,854
Accrued consumption taxes	117,490	116,884
Contract liabilities	11,885	14,967
Deposits received	48,896	51,240
Provision for bonuses	304,320	164,920
Provision for bonuses for directors (and other officers)	11,810	9,285
Total current liabilities	1,591,329	1,417,628
Non-current liabilities		
Long-term borrowings	23,578	19,294
Retirement benefit liability	16,109	17,167
Deferred tax liabilities	109,289	99,738
Total non-current liabilities	148,977	136,200
Total liabilities	1,740,306	1,553,828
Net assets		
Shareholders' equity		
Share capital	908,446	908,446
Capital surplus	796,409	799,258
Retained earnings	3,758,173	3,869,480
Treasury shares	△798,845	△796,094
Total shareholders' equity	4,664,185	4,781,091
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	98,790	123,939
Total accumulated other comprehensive income	98,790	123,939
Non-controlling interests	10,079	8,080
Total net assets	4,773,055	4,913,111
Total liabilities and net assets	6,513,361	6,466,939

(2) Quarterly consolidated statement of income and Quarterly consolidated statement of comprehensive income

(Quarterly consolidated statement of income)

(Nine Months Ended June 30)

(Thousands of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Net sales	7,387,389	7,826,540
Cost of sales	5,716,981	5,999,206
Gross profit	1,670,408	1,827,333
Selling, general and administrative expenses	735,952	984,468
Operating profit	934,455	842,865
Non-operating income		
Interest income	961	2,809
Dividend income	8,891	4,050
Subsidy income	10,000	7,540
Surrender value of insurance policies	―	1,900
Miscellaneous income	496	735
Total non-operating income	20,349	17,035
Non-operating expenses		
Interest expenses	313	245
Loss on extinguishment of Share-based remuneration expenses	9,695	5,089
Miscellaneous losses	616	406
Total non-operating expenses	10,625	5,742
Ordinary profit	944,178	854,159
Extraordinary income		
Gain on sale of golf club membership	―	4,660
Total extraordinary income	―	4,660
Profit before income taxes	944,178	858,819
Income taxes	314,093	294,589
Profit	630,085	564,230
Profit (loss) attributable to non-controlling interests	1,184	△1,566
Profit attributable to owners of parent	628,900	565,796

(Quarterly l consolidated statement of comprehensive income)

(Nine Months Ended June 30)

(Thousands of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Profit	630,085	564,230
Other comprehensive income		
Valuation difference on available-for-sale securities	77,239	25,148
Total other comprehensive income	77,239	25,148
Comprehensive income	707,324	589,378
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	706,139	590,945
Comprehensive income attributable to non-controlling interests	1,184	△1,566

(3) Notes to Quarterly consolidated financial statements

(Notes on accounting treatment specific to the preparation of Quarterly consolidated financial statements)

(Calculation of tax expenses)

Tax expenses are reasonably determined based on the amount of profit before income taxes for the nine months ended June 30, 2025, and multiplied by the effective tax rate after applying tax effect accounting, estimated for the entire fiscal year ending September 30, 2026.

(Notes on segment information, etc.)

This information is omitted because the Group operates a single segment, the information service business, which primarily involves software development and related auxiliary services.

(Notes in the event of significant changes in shareholders' equity)

Not applicable.

(Notes on going concern assumption)

Not applicable.

(Notes on Quarterly Consolidated Statement of Cash Flows)

The quarterly consolidated statement of cash flows for the nine months period ended June 30, 2026, has not been prepared. However, the depreciation expenses for the same period (including amortization of intangible assets excluding goodwill), as well as the amount of goodwill amortization, are as follows.

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Depreciation	55,468 thousand yen	52,807 thousand yen
Amortization of goodwill	40,611 thousand yen	35,055 thousand yen