August 14, 2026

Consolidated Financial Results for the First Six Months of the Fiscal Year Ending December 31, 2026 (Under Japanese GAAP)

Company name: YMIRLINK, Inc.
Listing: Tokyo Stock Exchange
Securities code: 4372
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Scheduled date to file interim report: August 14, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (For analysts and institutional investors, individual investors)

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

1. Consolidated financial results for the first six months (interim period) of the fiscal year ending December 31, 2026 (January 1, 2026 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	1,682	14.2	321	13.3	327	15.3	228	21.7
June 30, 2025	1,472	―	283	―	283	―	187	―

Note: Comprehensive income
As of June 30, 2026: ¥228 million (21.7%)
As of June 30, 2025: ¥187 million (- %)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	59.55	–
June 30, 2025	48.91	–

Notes: 1. Because the financial statements have been prepared on a consolidated basis starting from the end of the fiscal year ended December 31, 2024, the year-on-year rate of change for the first six months of the fiscal year ended December 31, 2025 is not included in this statement.
2. The diluted earnings per share are not listed, as there are no dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	3,750	3,156	84.2
December 31, 2025	3,576	3,000	83.9

Reference: Equity

As of June 30, 2026: ¥ 3,156 million

As of December 31, 2025: ¥ 3,000 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 December 31, 2025	–	0.00	–	19.00	19.00
Fiscal year ending December 31, 2026	–	0.00			
Fiscal year ending December 31, 2026 (Forecast)			–	20.00	20.00

Notes: Revisions to recently announced dividend forecasts: None

3. Consolidated earnings forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Basic earnings		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending December 31, 2026	3,360	10.0	530	(21.0)	533	(20.6)	365	0.9	95.48

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

* **Notes**

(1) Important changes to the scope of consolidation in the period under review: None

(2) Adoption of accounting treatment specific to the preparation of the interim 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) Number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	3,892,600 shares
As of December 31, 2025	3,892,600 shares

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

As of June 30, 2026	61,237 shares
As of December 31, 2025	61,637 shares

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

Six months ended June 30, 2026	3,831,067 shares
Six months ended June 30, 2025	3,831,465 shares

* Review conducted by certified public accountants or an audit corporation for interim financial statements: None

* Proper use of earnings forecasts, and other special matters

(Note regarding projections, etc.)

This communication contains financial forecasts and other projections. These projections are forward-looking statements that are based on the information that is currently available and on the assumptions that the company seems to be reasonable. Accordingly, there can be no assurance that the prospective results are indicative of the future performance of the company. Actual results are subject to a variety of factors and may vary greatly. For information on the assumptions on which result forecasts are based and precautions when using the results forecasts, refer to page 3 of the attached material "1. Financial Overview, (3) Explanation Concerning Results Forecast and Other Future Forecast Information."

(Itinerary for results briefing for investors and how to obtain a results summary)

We are planning to hold an online briefing for institutional investors on August 25 (Tue), 2026, and for individual investors on August 26 (Weds). Additionally, the results summary will be disclosed on TDnet on August 14 (Fri), 2026, with a financial results explanatory video being created separately and scheduled to be posted to our website on a later date.

○ Attached Material Contents

1. Financial overview

(1) Operating results summary for the interim period under review

Despite a modest ongoing recovery, the economic outlook in Japan remains uncertain in the first six months of the fiscal year under review due to the continuing impact of the uncertainty surrounding the international situation.

In such circumstances, the Group has continued to proactively undertake initiatives to grow its SaaS business and increase perceived value for customers.

During the first six months of the fiscal year under review, we implemented a functional update to the “Cuenote Safety Confirmation Service” in May 2026. This update was designed to strengthen security by recording operation logs for the admin screen and displaying the last sign-in date and time. Also, our consolidated subsidiary ROC Inc. began selling the book "The Complete Guide to New SNS Marketing Strategies: A Blueprint for Growing Your Business through SNS" in June.

The following is a summary of net sales by service type.

・Cuenote SaaS subscriptions (service usage) sales and software maintenance sales: recurring revenue

In the first six months of the fiscal year under review, net sales were 1,551,802,000 yen (year-on-year increase of 12.6%) due to continued implementation across a growing number of enterprise companies in addition to an increase in the number of deliveries, while fixed-term contracts during the period amounted to 263,332,000 yen (year-on-year increase of 11.1%).

・Cuenote SaaS sales for newly contracted customers (that include the fees for initial use registration, customization, and proxy acquisition of security certificates, etc.) and software license sales (on-premise): one-time revenue

Consolidated net sales for the first six months of the fiscal year under review were 16,217,000 yen (year-on-year 28.4% decrease), due to factors including a decline in customization sales.

・Social media operation outsourcing revenue, initial design fees for social media accounts, social media spot advertising, in-house development support training, and lectures: recurring and one-time revenue

Consolidated net sales for the first six months of the fiscal year under review were 114,266,000 yen (year-on-year 58.2% increase), as social media operation outsourcing services continued to grow steadily.

In light of the above, consolidated business performance for the first six months of the fiscal year under review resulted in net sales of 1,682,286,000 yen (year-on-year 14.2% increase), operating profit of 321,595,000 yen (year-on-year 13.3% increase), ordinary profit of 327,130,000 yen (year-on-year 15.3% increase), and net profit attributable to the owners of parent of 228,147,000 yen (year-on-year 21.7% increase).

Please note that we have omitted segment breakdown information as the Group’s messaging solution business is in a single segment.

(2) Financial position summary for the interim period under review

(i) Status of assets, liabilities, and net assets

(Assets)

Compared to the end of the previous fiscal year, total consolidated assets at the end of the first six months of the fiscal year under review increased by 174,448,000 yen to 3,750,480,000 yen. This is mainly due to an increase in cash and deposits of 150,529,000 yen, an increase in accounts receivable of 17,384,000 yen due to factors including an increase in the number of contract customers, and an increase in deferred tax assets of 34,666,000 yen, offsetting a 21,645,000-yen decrease due to depreciation expense on tools, furniture and fixtures.

(Liabilities)

Compared to the end of the previous fiscal year, total consolidated liabilities for the first six months of the fiscal year under review increased by 18,623,000 yen to 594,226,000 yen. This is mainly due to a decrease of 57,264,000 yen in accrued expenses following the payment of bonuses, a decrease of 20,427,000 yen in accounts payable, and a decrease of 9,714,000 yen in advances received, offsetting an increase of 108,173,000 yen in provision for bonuses and an increase of 10,887,000 yen in accounts payable - other.

(Net assets)

Compared to the end of the previous fiscal year, total consolidated net assets in the first six months of the fiscal year under review increased by 155,824,000 yen to 3,156,254,000 yen. This is due to an increase of 228,147,000 yen in retained earnings from the recording of interim profit attributable to the owners of parent, offset by a decrease of 72,788,000 yen in retained earnings due to the payment of dividends, etc.

(ii) Cash flow status

Compared to the end of the previous fiscal year, cash and cash equivalents for the first six months of the fiscal year under review increased by 150,529,000 yen to 2,731,616,000 yen.

The consolidated status of each type of cash flow in the first six months of the fiscal year under review and the reasons thereof are as shown below.

(Cash flows from operating activities)

Cash flows from operating activities saw earnings of 249,532,000 yen (compared to earnings of 139,901,000 yen in the same period of the previous year).

This is largely due to an increase in trade receivables of 17,384,000 yen, a decrease in trade payables of 20,427,000 yen, an increase in accounts payable - other of 10,887,000 yen, a decrease in accrued expenses of 57,264,000 yen, an increase in provision for bonuses of 108,173,000 yen, 139,851,000 yen paid as income taxes, profit before income taxes of 327,130,000 yen, and depreciation expenses of 52,009,000 yen.

(Cash flows from investing activities)

Cash flows from investing activities saw expenditures of 26,245,000 yen (compared to expenditures of 129,670,000 yen in the same period of the previous year).

This is mainly due to the purchase of property, plant and equipment amounting to 26,136,000 yen and the purchase of intangible assets amounting to 108,000 yen.

(Cash flows from financing activities)

Cash flows from financing activities saw expenditures of 72,757,000 yen (compared to expenditures of 269,828,000 yen in the same period of the previous year).

This is due to dividends paid amounting to 72,757,000 yen.

(3) Explanation concerning consolidated results forecast and other future forecast information

There is no change in the results forecast for the year ending December 31, 2026 from that published in the “Summary of financial results for the year ended December 31, 2025” dated February 13, 2026.

2. Interim consolidated financial statements and main notes

(1) Interim consolidated balance sheet

(Unit: 1,000 yen)

	Previous consolidated fiscal year (December 31, 2025)	First six months of the fiscal year under review (June 30, 2026)
Assets		
Current assets		
Cash and deposits	2,581,086	2,731,616
Accounts receivable - trade	417,727	435,111
Raw materials	2,134	1,422
Prepaid expenses	84,611	87,480
Other	8,448	3,338
Allowance for doubtful accounts	(1,971)	(707)
Total current assets	3,092,037	3,258,261
Non-current assets		
Property, plant and equipment		
Buildings	29,959	32,389
Tools, furniture and fixtures	204,808	183,162
Total property, plant and equipment	234,767	215,552
Intangible assets		
Trademarks	-	829
Software	13,857	36,695
Software in progress	28,747	-
Other	93	93
Total intangible assets	42,697	37,618
Investments and other assets		
Leasehold and guarantee deposits	89,576	89,576
Long-term prepaid expenses	79,180	77,032
Deferred tax assets	37,774	72,440
Total investments and other assets	206,531	239,049
Total non-current assets	483,995	492,219
Total assets	3,576,032	3,750,480
Liabilities		
Current liabilities		
Accounts payable - trade	89,496	69,068
Accounts payable - other	29,590	40,477
Accrued expenses	167,757	110,493
Advances received	74,386	64,671
Income taxes payable	152,468	144,643
Accrued consumption taxes	45,776	48,431
Provision for bonuses	-	108,173
Other	16,127	8,267
Total current liabilities	575,603	594,226
Total liabilities	575,603	594,226
Net assets		
Shareholders’ equity		
Share capital	273,853	273,853
Capital surplus	191,427	191,354
Retained earnings	2,618,081	2,773,440
Treasury shares	(82,933)	(82,395)
Total shareholders’ equity	3,000,429	3,156,254
Total net assets	3,000,429	3,156,254
Total liabilities and net assets	3,576,032	3,750,480

(2) Interim consolidated income statement and interim consolidated statement of comprehensive income

(Consolidated income statement for the first six months of the fiscal year)

(Unit: 1,000 yen)

	First six months of the previous fiscal year (from January 1, 2025 to June 30, 2025)	First six months of the fiscal year under review (from January 1, 2026 to June 30, 2026)
Net sales	1,472,748	1,682,286
Cost of sales	515,027	612,670
Gross profit	957,720	1,069,615
Selling, general and administrative expenses	* 673,883	* 748,019
Operating profit	283,837	321,595
Non-operating income		
Interest income	1,193	5,411
Other	2	123
Total non-operating income	1,195	5,535
Non-operating expenses		
Interest expenses	137	-
Commission expenses	552	-
Loss on extinguishment of share-based payment expenses	567	-
Total non-operating expenses	1,257	-
Ordinary profit	283,775	327,130
Profit before income taxes	283,775	327,130
Income taxes - current	110,830	133,649
Income taxes - deferred	(14,468)	(34,666)
Total income taxes	96,362	98,983
Profit	187,413	228,147
Profit attributable to owners of parent	187,413	228,147

(Consolidated statement of comprehensive income for the first six months of the fiscal year)

(Unit: 1,000 yen)

	First six months of the previous fiscal year (from January 1, 2025 to June 30, 2025)	First six months of the fiscal year under review (from January 1, 2026 to June 30, 2026)
Profit	187,413	228,147
Comprehensive income	187,413	228,147
(Breakdown)		
Comprehensive income attributable to owners of parent	187,413	228,147

(3) Interim consolidated statement of cash flows

(Unit: 1,000 yen)

	First six months of the previous fiscal year (from January 1, 2025 to June 30, 2025)	First six months of the fiscal year under review (from January 1, 2026 to June 30, 2026)
Cash flows from operating activities		
Profit before income taxes	283,775	327,130
Depreciation expenses	46,789	52,009
Amortization of goodwill	10,816	-
Increase (decrease) in allowance for doubtful accounts	(31)	(1,263)
Interest income	(1,193)	(5,411)
Interest expenses	137	-
Decrease (increase) in trade receivables	(14,448)	(17,384)
Decrease (increase) in inventories	(244)	1,045
Increase (decrease) in trade payables	1,987	(20,427)
Increase (decrease) in accrued consumption taxes	(15,004)	2,654
Increase (decrease) in accounts payable - other	(35,810)	10,887
Increase (decrease) in accrued expenses	(84,827)	(57,264)
Decrease (increase) in prepaid expenses	382	(2,869)
Decrease (increase) in long-term prepaid expenses	(18,039)	2,147
Increase (decrease) in provision for bonuses	56,826	108,173
Other	(21,434)	(12,609)
Subtotal	209,681	386,819
Interest received	1,010	2,564
Interest paid	(137)	-
Income taxes paid	(70,653)	(139,851)
Net cash provided by (used in) operating activities	139,901	249,532
Cash flows from investing activities		
Purchase of property, plant and equipment	(119,474)	(26,136)
Purchase of intangible assets	(10,296)	(108)
Other	100	-
Net cash provided by (used in) investing activities	(129,670)	(26,245)
Cash flows from financing activities		
Repayments of short-term borrowings	(9,040)	-
Repayments of long-term borrowings	(50,040)	-
Dividends paid	(210,746)	(72,757)
Net cash provided by (used in) financing activities	(269,828)	(72,757)
Net increase (decrease) in cash and cash equivalents	(259,597)	150,529
Cash and cash equivalents at beginning of period	2,540,460	2,581,086
Cash and cash equivalents at end of period	* 2,280,862	* 2,731,616

(4) Notes concerning the interim consolidated financial statements

(Notes on segment information, etc.)

[Segment information]

We have omitted this section as the Group's messaging solution business is in a single segment.

(Notes on remarkable changes in shareholder equity amounts if there are any)

N/A

(Notes on being a going concern)

N/A

(Notes on interim consolidated income statement)

*The main items of selling, general and administrative expenses and their amounts are as set out below.

	First six months of the previous fiscal year (from January 1, 2025 to June 30, 2025)	First six months of the fiscal year under review (from January 1, 2026 to June 30, 2026)
Payroll and allowances	267,241,000 yen	283,781,000 yen
Rent expenses on land and buildings	40,848,000	41,265,000
Legal welfare expenses	51,459,000	61,205,000
Provision for bonuses	35,843,000	69,563,000
Depreciation expenses	8,309,000	10,711,000

(Notes on interim consolidated statement of cash flows)

*The relationship between the cash and cash equivalents at the end of the interim period and the amounts recorded in the account titles in the interim balance sheet are as set out below.

	First six months of the previous fiscal year (from January 1, 2025 to June 30, 2025)	First six months of the fiscal year under review (from January 1, 2026 to June 30, 2026)
Cash and deposits	2,280,862,000 yen	2,731,616,000 yen
Cash and cash equivalents	2,280,862,000	2,731,616,000