Translation

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October 13, 2026

Summary of Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Under Japanese GAAP)

Company name: coconala Inc.
Listing exchange: Tokyo Stock Exchange
Securities code: 4176
URL: https://coconala.co.jp/
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Scheduled date for next general meeting of shareholders: November 25, 2026

Scheduled date for commencing dividend payments: -

Scheduled date for filing of annual securities report: November 19, 2026

Preparation of supplementary materials on financial results: Yes
Holding of financial results briefing session: Yes

(Amounts are rounded down to the nearest million yen, unless otherwise noted.)

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

(1) Consolidated Operating Results

(Percentage figures represent year-on-year changes)

	Sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended August 31, 2026	10,316	9.6	492	92.4	502	121.0	380	24.0
Fiscal year ended August 31, 2025	9,410	42.8	256	(16.0)	227	0.7	306	25.9

(Note) Comprehensive income Fiscal year ended August 31, 2026: 380 million yen [45.3%]
Fiscal year ended August 31, 2025: 262 million yen [149.5%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Return on assets	Operating profit /sales
	Yen	Yen	%	%	%
Fiscal year ended August 31, 2026	16.95	16.58	17.5	7.6	4.8
Fiscal year ended August 31, 2025	13.07	12.77	14.6	3.1	2.7

(Reference) Equity in earnings of affiliates: Fiscal year ended August 31, 2026: – million yen
Fiscal year ended August 31, 2025: (0) million yen

(2) Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Fiscal year ended August 31, 2026	6,822	2,812	34.2	104.09
Fiscal year ended August 31, 2025	6,325	2,417	31.8	89.10

(Reference) Total shareholders' equity: As of August 31, 2026: 2,334 million yen
As of August 31, 2025: 2,011 million yen

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended August 31, 2026	832	(275)	(93)	3,399
Fiscal year ended August 31, 2025	255	(481)	(742)	2,936

2. Cash Dividends

	Annual dividends per share					Total dividends	Payout ratio (Consolidated)	Dividend / net assets (Consolidated)
	End of Q1	End of Q2	End of Q3	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended August 31, 2025	–	0.00	–	0.00	0.00	–	–	–
Fiscal year ended August 31, 2026	–	0.00	–	0.00	0.00	–	–	–
Fiscal year ending August 31, 2027 (Forecast)	–	0.00	–	0.00	0.00		–	

3. Forecast of Consolidated Financial Results for the Fiscal Year Ending August 31, 2027 (from September 1, 2026 to August 31, 2027)

(Percentage figures represent year-on-year changes)

	Sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	13,000	26.0	600	21.8	600	19.5	480	26.2	21.41

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes
Newly consolidated: 1 company (FrameCareer Inc.)
Excluded from consolidation: None
(Note) For details, please refer to “Changes in Scope of Consolidation and Scope of Application of Equity Method” on page 14 of the attachment.

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior financial statements
(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
(ii) Changes in accounting policies other than those in i. above: None
(iii) Changes in accounting estimates: None
(iv) Restatement of prior period financial statement: None

(3) Number of issued shares (common shares)
(i) Total number of issued shares at the end of the period (including treasury shares)

As of August 31, 2026	24,076,900 shares
As of August 31, 2025	24,047,300 shares

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

As of August 31, 2026	1,654,390 shares
As of August 31, 2025	1,468,853 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended August 31, 2026	22,448,756 shares
Fiscal year ended August 31, 2025	23,477,235 shares

(Reference) Overview of Non-consolidated Financial Results

1. Non-consolidated Financial Results for the Fiscal Year Ended August 31, 2026
(from September 1, 2025 to August 31, 2026)

(1) Non-consolidated Operating Results (Percentage figures represent year-on-year changes)

	Sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended August 31, 2026	6,523	9.0	530	35.2	562	40.7	461	7.0
Fiscal year ended August 31, 2025	5,984	13.1	392	(15.4)	400	(14.8)	431	47.2

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal year ended August 31, 2026	20.54	20.09
Fiscal year ended August 31, 2025	18.36	17.94

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Fiscal year ended August 31, 2026	6,431	3,063	40.3	115.49
Fiscal year ended August 31, 2025	5,868	2,587	37.3	96.85

(Reference) Total shareholders' equity: As of August 31, 2026: 2,589 million yen
As of August 31, 2025: 2,186 million yen

* This summary of financial results is not subject to audit procedures by a public accountant or audit corporation.

* Explanation regarding appropriate use of earnings forecasts, and other notes

The earnings outlook and other forward-looking statements contained in this document are based on information currently available to and certain assumptions that are deemed to be reasonable by the Company. Accordingly, such statements should not be construed as a guarantee of achieving the results by the Company. Actual results, etc. may materially differ from the forecast due to various factors.

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1. Qualitative Information on the Financial Results for the Period under Review

(1) Overview of Operating Results

The Group, with the vision of 'Building a world where each of us can live ‘our own story’', is developing the EC service marketplace 'coconala Skill Market' as well as agent-type services such as 'coconala tech' and 'coconala Assist'. The Group aims to become a one-of-a-kind service platform that matches all types of transactions that occur on a daily basis.

In the inter-personal and inter-enterprise services targeted by the Group, while the potential market size is extremely large at approximately 37 trillion yen (estimated by The Japan Research Institute, Limited), the ratio of online transactions is estimated to be around 1% (value estimated by InfoCom Research). The Company believes that the market for online service transactions is very important also for society, as significant changes in lifestyles are occurring due to the advent of the era of 100-year lifespans and work-style reform.

Furthermore, with the spread of generative AI and AI agents, the means by which individuals and companies search for and order services are changing, and the Group views this as a change that will lead to new transaction opportunities.

During the current fiscal year, in 'coconala Skill Market,' the Company renewed its categories with the aim of developing areas where individuals with generative AI-related skills can play a more active role. In addition, as the first service provision platform in Japan to do so, the Company began offering the ChatGPT app 'coconala for ChatGPT' and initiated support for Anthropic's 'Claude,' thereby promoting the creation of new transaction opportunities driven by AI. In 'Agent,' the Company acquired FrameCareer Inc., which operates a SES (System Engineering Service) business, as a subsidiary on March 2, 2026, expanding the scale of its business. In addition, the Company promoted the use of AI both for customers and internally, striving to streamline service provision and improve productivity.

As a result, the Company posted gross merchandise value of 16,884,989 thousand yen (down 2.0% year-on-year), sales of 10,316,614 thousand yen (up 9.6% year-on-year), operating profit of 492,704 thousand yen (up 92.4% year-on-year), ordinary profit of 502,200 thousand yen (up 121.0% year-on-year), and profit attributable to owners of parent of 380,465 thousand yen (up 24.0% year-on-year).

Operating results by segment are as follows.

(i) Marketplace

In 'Marketplace,' 'coconala Skill Market,' 'coconala Job Requests,' and 'coconala Legal Consultation' grew steadily. In 'coconala Skill Market,' the Company renewed its service categories to improve convenience for purchasers and further expand listings. In addition, in June 2026, the Company began offering 'coconala for ChatGPT' and the 'Ordering AI Assistant' to support the organization of order details, and in August 2026, it began supporting 'Claude,' thereby advancing the development of new customer acquisition and ordering channels through generative AI.
As a result, sales amounted to 5,666,144 thousand yen (down 1.0% year-on-year), while segment profit amounted to 392,267 thousand yen (down 29.4% year-on-year).

(ii) Agent

In 'Agent,' 'coconala Assist' continued to grow, and sales at coconala tech Inc. also expanded due to improvements in sales efficiency. Furthermore, the Company acquired FrameCareer Inc., which operates a SES business, as a subsidiary in March 2026, and is striving to improve business processes and productivity using AI in all of its businesses.
As a result, sales amounted to 4,650,469 thousand yen (up 26.0% year-on-year), and segment profit amounted to 100,436 thousand yen (segment loss of 278,923 thousand yen in the previous fiscal year).

(2) Financial Position

(i) Status of assets, liabilities and net assets

(Assets)

Total assets at the end of the fiscal year increased by 497,438 thousand yen from the end of the previous fiscal year to 6,822,672 thousand yen.
This was primarily due to an increase of 463,585 thousand yen in cash and deposits, as well as an increase of 98,492 thousand yen in goodwill resulting from the consolidation of FrameCareer Inc.

(Liabilities)

Total liabilities at the end of the fiscal year increased by 102,002 thousand yen from the end of the previous fiscal year to 4,009,974 thousand yen.
This was primarily due to an increase of 139,762 thousand yen in accounts payable - other.

(Net assets)

Total net assets at the end of the fiscal year increased by 395,436 thousand yen from the end of the previous fiscal year to 2,812,698 thousand yen.

This was primarily due to an increase of 380,465 thousand yen in retained earnings.

(3) Cash Flows

Cash and cash equivalents as of the end of the fiscal year ended August 31, 2026, were 3,399,586 thousand yen. The status and factors for each cash flow are as follows:

(Cash flows from operating activities)

Net cash provided by operating activities was 832,536 thousand yen (compared to 255,082 thousand yen provided in the previous fiscal year). This was mainly due to the recording of profit before income taxes of 502,200 thousand yen, an increase in accounts payable - other of 125,000 thousand yen, and amortization of goodwill of 97,750 thousand yen.

(Cash flows from investing activities)

Net cash used in investing activities was 275,041 thousand yen (compared to 481,589 thousand yen used in the previous fiscal year). This was mainly due to expenditures of 186,249 thousand yen for the purchase of shares of subsidiaries resulting in change in scope of consolidation, and expenditures of 50,072 thousand yen for the purchase of investment securities.

(Cash flows from financing activities)

Net cash used in financing activities was 93,908 thousand yen (compared to 742,816 thousand yen used in the previous fiscal year). This was mainly due to proceeds from long-term borrowings of 250,000 thousand yen, offset by repayments of long-term borrowings of 226,576 thousand yen and purchase of treasury shares of 99,981 thousand yen.

(4) Future Outlook

The Group will continue to invest in product development, business development, M&A, and marketing to achieve high growth rates from a medium- to long-term perspective, rather than focusing on short-term profit growth. For the fiscal year ending August 31, 2027, we forecast net sales of 13,000,000 thousand yen (up 26.0% year-on-year), operating profit of 600,000 thousand yen (up 21.8% year-on-year), ordinary profit of 600,000 thousand yen (up 19.5% year-on-year), and profit attributable to owners of parent of 480,000 thousand yen (up 26.2% year-on-year).

2. Basic Principle on the Choice of Accounting Standards

For the time being, the Group makes it a policy to prepare its consolidated financial statements based on Japanese GAAP, in view of the comparability for the period covered by the consolidated financial statements and inter-company comparability.

With regard to the application of the International Financial Reporting Standards (IFRS), the Company intends to respond to the application in an appropriate manner, taking into account the situations of various factors both in and outside Japan.

3. Consolidated Financial Statements and Significant Notes Thereto

(1) Consolidated Balance Sheets

(Thousands of yen)

	Previous fiscal year (As of August 31, 2025)	Current fiscal year (As of August 31, 2026)
Assets		
Current assets		
Cash and deposits	2,936,000	3,399,586
Accounts receivable - trade	874,589	944,601
Prepaid expenses	187,444	132,902
Other	250,107	162,102
Total current assets	4,248,143	4,639,193
Non-current assets		
Property, plant and equipment		
Buildings	261,483	261,794
Tools, furniture and fixtures	106,358	104,046
Construction in progress	－	24,750
Accumulated depreciation	(188,945)	(240,439)
Total property, plant and equipment	178,896	150,151
Intangible assets		
Software	15,331	23,305
Goodwill	919,735	1,018,228
Customer-related assets	317,335	256,364
Total intangible assets	1,252,402	1,297,897
Investments and other assets		
Investment securities	－	50,072
Long-term prepaid expenses	5,156	17,564
Guarantee deposits	500,227	480,347
Deferred tax assets	134,530	138,187
Other	3,778	48,178
Total investments and other assets	643,693	734,350
Total non-current assets	2,074,992	2,182,399
Deferred assets		
Share issuance costs	587	－
Bond issuance costs	1,511	1,079
Total deferred assets	2,098	1,079
Total assets	6,325,234	6,822,672

(Thousands of yen)

	Previous fiscal year (As of August 31, 2025)	Current fiscal year (As of August 31, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	270,457	309,661
Accounts payable - other	446,226	585,989
Accrued expenses	75,532	39,937
Income taxes payable	57,098	103,176
Advances received	722,364	674,915
Deposits received	882,360	790,860
Current portion of long-term borrowings	209,988	247,220
Current portion of bonds payable	20,000	20,000
Provision for bonuses	2,224	34,092
Provision for point card certificates	2,320	1,982
Provision for coupons	8,742	8,932
Other	80,918	110,602
Total current liabilities	2,778,232	2,927,370
Non-current liabilities		
Bonds payable	60,000	40,000
Long-term borrowings	934,201	923,768
Deferred tax liabilities	98,543	81,753
Asset retirement obligations	36,995	37,082
Total non-current liabilities	1,129,739	1,082,604
Total liabilities	3,907,972	4,009,974
Net assets		
Shareholders' equity		
Share capital	1,255,356	1,258,268
Capital surplus	1,019,123	1,021,060
Retained earnings	255,323	635,789
Treasury shares	(518,109)	(581,116)
Total shareholders' equity	2,011,693	2,334,001
Share acquisition rights	401,116	473,908
Non-controlling interests	4,452	4,787
Total net assets	2,417,262	2,812,698
Total liabilities and net assets	6,325,234	6,822,672

(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

(Consolidated Statements of Income)

(Thousands of yen)

	Previous fiscal year (September 1, 2024 - August 31, 2025)	Current fiscal year (September 1, 2025 - August 31, 2026)
Sales	9,410,783	10,316,614
Cost of sales	3,286,934	3,849,405
Gross profit	6,123,848	6,467,208
Selling, general and administrative expenses	5,867,727	5,974,504
Operating profit	256,121	492,704
Non-operating income		
Interest income	4,930	7,345
Income from refund	2,174	2,331
Miscellaneous income	3,047	－
Compensation income	4,395	3,758
Consulting fee income	7,727	－
Gain on adjustment of debt accounts	－	4,253
Difference in consumption taxes	－	9,173
Other	4,528	6,022
Total non-operating income	26,804	32,884
Non-operating expenses		
Interest expenses	14,697	18,666
Loss on valuation of investment securities	30,000	－
Share of loss of entities accounted for using equity method	207	－
Other	10,743	4,720
Total non-operating expenses	55,648	23,387
Ordinary profit	227,276	502,200
Extraordinary losses		
Loss on sales of shares of subsidiaries	1,409	－
Total extraordinary losses	1,409	－
Profit before income taxes	225,867	502,200
Income taxes - current	86,883	137,017
Income taxes - deferred	(120,926)	(15,617)
Total income taxes	(34,042)	121,399
Profit	259,909	380,801
Profit (loss) attributable to non-controlling interests	(46,995)	335
Profit attributable to owners of parent	306,904	380,465

Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Previous fiscal year (September 1, 2024 - August 31, 2025)	Current fiscal year (September 1, 2025 - August 31, 2026)
Profit	259,909	380,801
Other comprehensive income		
Valuation difference on available-for-sale securities	2,240	―
Total other comprehensive income	2,240	―
Comprehensive income	262,149	380,801
(Details)		
Comprehensive income attributable to owners of parent	306,918	380,465
Comprehensive income attributable to non-controlling interests	(44,768)	335

(3) Consolidated Statements of Changes in Equity

Fiscal Year Ended August 31, 2025 (September 1, 2024 to August 31, 2025)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,244,957	2,390,553	(1,433,410)	–	2,202,100
Changes during period					
Issuance of new shares (Exercise of share acquisition rights)	5,411	5,411			10,822
Issuance of new shares (Restricted stock compensation)	4,988	4,988			9,976
Profit attributable to owners of parent			306,904		306,904
Purchase of treasury shares				(518,109)	(518,109)
Disposal of treasury shares					
Compensation for deficit		(1,381,828)	1,381,828		
Net changes in items other than shareholders' equity					
Total changes during period	10,399	(1,371,429)	1,688,733	(518,109)	(190,406)
Balance at end of period	1,255,356	1,019,123	255,323	(518,109)	2,011,693

	Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	107	107	243,423	1,340,454	3,786,085
Changes during period					
Issuance of new shares (Exercise of share acquisition rights)					10,822
Issuance of new shares (Restricted stock compensation)					9,976
Profit attributable to owners of parent					306,904
Purchase of treasury shares					(518,109)
Disposal of treasury shares					
Compensation for deficit					
Net changes in items other than shareholders' equity	(107)	(107)	157,692	(1,336,001)	(1,178,416)
Total changes during period	(107)	(107)	157,692	(1,336,001)	(1,368,823)
Balance at end of period	–	–	401,116	4,452	2,417,262

Fiscal Year Ended August 31, 2026 (September 1, 2025 to August 31, 2026)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,255,356	1,019,123	255,323	(518,109)	2,011,693
Changes during period					
Issuance of new shares (Exercise of share acquisition rights)	2,912	2,912			5,824
Issuance of new shares (Restricted stock compensation)					
Profit attributable to owners of parent			380,465		380,465
Purchase of treasury shares				(99,981)	(99,981)
Disposal of treasury shares		(974)		36,974	35,999
Compensation for deficit					
Net changes in items other than shareholders' equity					
Total changes during period	2,912	1,937	380,465	(63,007)	322,308
Balance at end of period	1,258,268	1,021,060	635,789	(581,116)	2,334,001

	Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	–	–	401,116	4,452	2,417,262
Changes during period					
Issuance of new shares (Exercise of share acquisition rights)					5,824
Issuance of new shares (Restricted stock compensation)					
Profit attributable to owners of parent					380,465
Purchase of treasury shares					(99,981)
Disposal of treasury shares					35,999
Compensation for deficit					
Net changes in items other than shareholders' equity			72,792	335	73,127
Total changes during period			72,792	335	395,436
Balance at end of period	–	–	473,908	4,787	2,812,698

(4) Consolidated Statement of Cash Flows

(Thousands of yen)

	Previous fiscal year (September 1, 2024 - August 31, 2025)	Current fiscal year (September 1, 2025 - August 31, 2026)
Cash flows from operating activities		
Profit before income taxes	225,867	502,200
Depreciation	64,651	84,742
Amortization of deferred assets	3,954	1,018
Amortization of goodwill	87,938	97,750
Amortization of customer-related assets	60,971	60,971
Amortization of guarantee deposits	10,623	19,930
Loss (gain) on valuation of investment securities	30,000	－
Share-based payment expenses	164,916	89,568
Interest income	(4,930)	(7,345)
Interest expenses	14,784	18,753
Equity in losses of affiliates	207	－
Loss (gain) on sales of shares of subsidiaries	1,409	－
Decrease (increase) in trade receivables	56,260	(33,499)
Decrease (increase) in prepaid expenses	(95,563)	53,063
Decrease (increase) in long-term prepaid expenses	4,759	11,592
Increase (decrease) in notes and accounts payable - trade	(105,057)	39,203
Increase (decrease) in accounts payable - other	(4,072)	125,000
Increase (decrease) in accrued expenses	(22,147)	(44,154)
Increase (decrease) in income taxes payable - factor based tax	(11,647)	5,718
Increase (decrease) in consumption taxes payable	(60,423)	14,089
Increase (decrease) in advances received	107,067	(47,448)
Increase (decrease) in deposits received	(178,985)	(91,829)
Increase (decrease) in provision for bonuses	2,224	19,993
Increase (decrease) in provision for point card certificates	401	(337)
Increase (decrease) in provision for coupons	2,754	189
Decrease (increase) in other current assets	(285)	23,590
Decrease (increase) in other current liabilities	(58)	－
Other	6,838	(1,225)
Subtotal	362,460	941,538
Interest received	4,930	7,345
Interest paid	(14,697)	(18,666)
Proceeds from insurance funds	17,500	－
Income taxes paid	(115,110)	(97,680)
Cash flows from operating activities	255,082	832,536
Cash flows from investing activities		
Purchase of property, plant and equipment	(5,979)	(42,793)
Purchase of intangible assets	(10,737)	(17,212)
Purchase of investment securities	－	(50,072)
Payments of guarantee deposits	(268,647)	－
Proceeds from refund of guarantee deposits	58,571	21,286
Payments for purchase of shares of subsidiaries resulting in change in scope of consolidation	－	(186,249)
Payments for sales of shares of subsidiaries resulting in change in scope of consolidation	(254,795)	－
Cash flows from investing activities	(481,589)	(275,041)

	(Thousands of yen)	
	Previous fiscal year (September 1, 2024 - August 31, 2025)	Current fiscal year (September 1, 2025 - August 31, 2026)
Cash flows from financing activities		
Proceeds from long-term borrowings	―	250,000
Repayments of long-term borrowings	(215,786)	(226,576)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	10,822	2,502
Proceeds from issuance of share acquisition rights	257	145
Redemption of bonds	(20,000)	(20,000)
Purchase of treasury shares	(518,109)	(99,981)
Cash flows from financing activities	(742,816)	(93,908)
Net increase (decrease) in cash and cash equivalents	(969,322)	463,585
Cash and cash equivalents at beginning of period	3,905,323	2,936,000
Cash and cash equivalents at end of period	2,936,000	3,399,586

(5) Notes to Consolidated Financial Statements

(Segment Information, Etc.)

[Segment information]

1. Overview of reportable segments

The Group's reportable segments are components of the Group for which discrete financial information is available and which are regularly reviewed by the Board of Directors in order to make decisions on the allocation of management resources and to evaluate their performance.

The Group has business divisions for each service, and each division formulates comprehensive strategies for its services and develops its business activities.

Accordingly, the Group is composed of segments based on services, which are organized based on business divisions, and has two reportable segments: "Marketplace" and "Agent."

The "Marketplace" segment operates services such as "coconala Skill Market," a skills marketplace for buying and selling services based on individual knowledge, skills, and experience, and "coconala Legal Consultation," a search media where users can find a lawyer that suits their needs.

The "Agent" segment operates services such as "coconala tech," which connects IT freelancers with business consignment projects from companies, "coconala Assist," a monthly subscription service where talented assistants support businesses, and "coconala Pro," which creates matching between top creators and companies.

(Changes in Reportable Segments)

In the previous fiscal year, the Company transferred all shares held in its consolidated subsidiary, CREST Skill Partners Inc. (formerly coconala Skill Partners Inc.); therefore, CREST Skill Partners Inc. (formerly coconala Skill Partners Inc.) and its subsidiary, CSP No.1 Investment Limited Partnership, have been excluded from the scope of consolidation. As a result, the "Other" category has been abolished from the current fiscal year.

2. Method of calculating amounts of operating revenue, profit or loss, and other items for each reportable segment

The accounting methods for the reported business segments are the same as those adopted for the preparation of the consolidated financial statements.

Profit of reportable segments is based on operating profit or operating loss.

3. Information on sales, profit or loss, and other items for each reportable segment, and breakdown of revenue

Previous fiscal year (from September 1, 2024 to August 31, 2025)

(Thousands of yen)

	Reportable segments			Other (Note 1)	Total (Note 2)
	Marketplace	Agent	Total		
Sales					
Goods transferred at a point in time	4,982,395	–	4,982,395	–	4,982,395
Goods transferred over a certain period	738,323	3,690,065	4,428,388	–	4,428,388
Revenue from contracts with customers	5,720,718	3,690,065	9,410,783	–	9,410,783
Other revenue	–	–	–	–	-
Revenues from external customers	5,720,718	3,690,065	9,410,783	–	9,410,783
Intersegment operating revenue or transfers	–	–	–	–	–
Total	5,720,718	3,690,065	9,410,783	-	9,410,783
Segment profit (loss)	555,411	(278,923)	276,488	(20,367)	256,121
Other items					
Depreciation	32,174	32,477	64,651	–	64,651
Amortization of goodwill	–	87,938	87,938	–	87,938
Amortization of customer-related assets	–	60,971	60,971	–	60,971

(Note) 1. The "Other" category represents business segments that are not included in the reportable segments and includes the investment business.

2. Total amount of segment profit (loss) corresponds to operating profit described in the consolidated statement of income.

3. The amounts of segment assets and liabilities are not indicated as they are not regularly provided to the Company’s highest decision-making body and are not subject to review in the determination of allocation of management resources and evaluation of performances.

Current fiscal year (from September 1, 2025 to August 31, 2026)

(Thousands of yen)

	Reportable segments			Total (Note 1)
	Marketplace	Agent	Total	
Sales				
Goods transferred at a point in time	4,816,909	—	4,816,909	4,816,909
Goods transferred over a certain period	849,235	4,650,469	5,499,705	5,499,705
Revenue from contracts with customers	5,666,144	4,650,469	10,316,614	10,316,614
Other revenue	—	—	—	—
Revenues from external customers	5,666,144	4,650,469	10,316,614	10,316,614
Intersegment operating revenue or transfers	—	—	—	—
Total	5,666,144	4,650,469	10,316,614	10,316,614
Segment profit (loss)	392,267	100,436	492,704	492,704
Other items				
Depreciation	51,160	33,582	84,742	84,742
Amortization of goodwill	—	97,750	97,750	97,750
Amortization of customer-related assets	—	60,971	60,971	60,971

(Note) 1. Total amount of segment profit (loss) corresponds to operating profit described in the consolidated statement of income.

2. The amounts of segment assets and liabilities are not indicated as they are not regularly provided to the Company's highest decision-making body and are not subject to review in the determination of allocation of management resources and evaluation of performances.

4. Reconciliation of differences between total reportable segment amounts and amounts recorded in the consolidated financial statements (matters related to reconciliation of differences)

Not applicable.

(Notes on Going Concern Assumption)

Not applicable.

(Notes on Consolidated Statement of Cash Flows)

* The relationship between the balance of cash and cash equivalents at the end of the period and the amount of items listed in the consolidated balance sheets is as follows.

	Previous fiscal year (September 1, 2024 - August 31, 2025)	Current fiscal year (September 1, 2025 - August 31, 2026)
Cash and deposits	2,936,000 thousand yen	3,399,586 thousand yen
Cash and cash equivalents	2,936,000	3,399,586

(Notes on per share information)

	Previous fiscal year (September 1, 2024 - August 31, 2025)	Current fiscal year (September 1, 2025 - August 31, 2026)
Net assets per share	89.10 yen	104.09 yen
Basic earnings per share	13.07 yen	16.95 yen
Diluted earnings per share	12.77 yen	16.58 yen

(Note) The basis for calculating basic earnings per share and diluted earnings per share is as follows.

	Previous fiscal year (September 1, 2024 - August 31, 2025)	Current fiscal year (September 1, 2025 - August 31, 2026)
Basic earnings per share		
Profit attributable to owners of parent (thousands of yen)	306,904	380,465
Amount not attributable to common shareholders (thousands of yen)	-	-
Profit attributable to owners of parent related to common shares (thousands of yen)	306,904	380,465
Average number of common shares outstanding during the period (shares)	23,477,235	22,448,756
Diluted earnings per share		
Adjustment to profit attributable to owners of parent (thousands of yen)	-	-
Increase in number of common shares (shares)	553,741	502,215
Outline of shares not included in the calculation of diluted earnings per share because they do not have a dilutive effect	3 types of share acquisition rights (13,543 share acquisition rights (1,354,300 common shares))	4 types of share acquisition rights (133,084 share acquisition rights (1,471,366 common shares))

(Changes in Scope of Consolidation and Scope of Application of Equity Method)

In the fiscal year ended August 31, 2026, we have included FrameCareer Inc. in the scope of consolidation due to the acquisition of its shares.

(Notes on Significant Subsequent Events)
(Business Combination by Acquisition)
At the Board of Directors meeting held on October 7, 2026, the Company resolved to acquire the shares of Acrosstudio Inc. (hereinafter referred to as the "Target Company") to make it a subsidiary, and concluded a share transfer agreement on the same date. The execution date of the share transfer is scheduled for October 30, 2026.

1. Overview of Business Combination
   (1) Name and Business Description of the Acquired Company
   Name of the Acquired Company: Acrosstudio Inc.
   Business Description: AI consulting and AI development
   (2) Main Reasons for the Business Combination
   The Company introduced a company system effective September 1, 2026, and established an AI Company as one of its divisions. The Target Company is an AI implementation-type consulting firm that provides integrated services, including consulting capabilities for issue identification, AI implementation capabilities for building production systems, and FDE (Forward Deployed Engineer) type support that accompanies clients until the solution is established and internalized at their sites. By making the Target Company a subsidiary and positioning it as the core of the AI Company, the Company aims to combine its implementation capabilities with the Group's customer and human resource bases. This will expand the business domain into AI BPO services in addition to AI consulting and AI development/introduction support, thereby enhancing the Group's corporate value.
   (3) Date of Business Combination
   October 30, 2026 (scheduled)
   (4) Legal Form of Business Combination
   Share acquisition with cash as consideration
   (5) Name of the Combined Company
   No change.
   (6) Ratio of Voting Rights Acquired
   51%
   (7) Main Basis for Determining the Acquiring Company
   This is due to the Company acquiring 51% of the voting rights of the acquired company for cash consideration.

2. Acquisition cost of the acquired company and breakdown by type of consideration
   Acquisition consideration: Cash and deposits 867 million yen
   Acquisition cost: 867 million yen

3. Content and amount of major acquisition-related expenses
   Advisory fees, etc. (estimated amount): 5 million yen

4. Amount of goodwill incurred, reason for occurrence, amortization method, and amortization period
   Not determined at this time.

5. Amount of assets accepted and liabilities assumed on the date of business combination, and their major breakdown
   Not determined at this time.