Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

October 30, 2026

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

Company name: Infomart Corporation
Listing: Tokyo Stock Exchange
Securities code: 2492
URL: https://corp.infomart.co.jp/
Representative: Shin Kimura, President and CEO
Inquiries: Katsuyuki Araki, Director, Senior Executive Officer, Finance, Accounting & IR Division
Telephone: +81-3-5777-1710
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended September 30,2026 (from January 1, 2026 to September 30,2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA*		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	%	Millions of yen	%
September 30, 2026	15,253	10.5	4,850	23.0	3,393	40.9	3,259	36.0	1,973	31.4
September 30, 2025	13,803	22.8	3,943	119.4	2,407	258.6	2,396	262.3	1,501	181.5

Note: Comprehensive income For the nine months ended September 30, 2026: ¥1,992 million [31.5%]
For the nine months ended September 30, 2025: ¥1,515 million [205.9%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	7.66	-
September 30, 2025	6.63	-

Note: Diluted earnings per share is not presented in the above table, because there are no potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	33,673	30,089	89.2
December 31, 2025	18,172	12,180	66.8

Reference: Equity
As of September 30,2026: ¥30,044 million
As of December 31, 2025: ¥12,142 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	-	2.23	-	3.21	5.44
Fiscal year ending December 31, 2026	-	3.29	-		
Fiscal year ending December 31, 2026 (Forecast)				3.29	6.58

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

3. Forecast of consolidated financial results for the year ending December 31, 2026 (from January 1,2026 to December 31,2026)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA*		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	21,348	13.5	6,985	43.5	5,000	74.6	4,835	70.5	3,097	61.1	11.92

*EBITDA = Operating profit + Depreciation + Amortization of Goodwill

Note: Revisions to the earnings forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Company name:K&C Factory Co., Ltd.)
Excluded: - (Company name:-)
For details, please refer to the attachment on page 11, entitled "2. Quarterly Consolidated Financial Statements and Significant Notes Thereto, (4) Notes to Quarterly Consolidated Financial Statements (Notes on Changes in Scope of Consolidation and Scope of Application of Equity Method)."

(2) Adoption of accounting treatment specific to the preparation of quarterly 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) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	267,507,864 shares
As of December 31, 2025	259,431,200 shares

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

As of September 30, 2026	921,759 shares
As of December 31, 2025	33,049,536 shares

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

Nine months ended September 30, 2026	257,734,802 shares
Nine months ended September 30, 2025	226,381,667 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
Forward-looking statements, including the consolidated forecasts stated in these materials, are based on information currently available to the Company and certain assumptions deemed reasonable. Actual results may differ significantly from the consolidated forecasts due to various factors.
For the assumptions used for the forecast of financial results, please refer to the attachment on page 4, entitled "1. Overview of Operating Results and Others, (3) Explanation on Future Forecast Information Including Consolidated Earnings Forecast".

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1. Overview of Operating Results and Others

(1) Overview of Operating Results

For the Nine-month Period (January 1 to September 30, 2026), the Japanese economy continued on a moderate recovery trend. Uncertainty remained due to persistently high energy and raw materials prices, ongoing inflation and the impact of interest rate hikes following changes in monetary policy. However, the economy was supported by firm corporate capital investment demand, particularly in AI and semiconductor-related fields.

The domestic BtoB-EC (business-to-business electronic commerce) market, in which the Group mainly operates, grew 8.9% year on year to 560.1 trillion yen. The EC penetration rate, which is the ratio of electronic commerce to total commercial transactions excluding other services, rose 2.8 percentage points year on year to 45.9% (Ministry of Economy, Trade and Industry, "FY2025 E-Commerce Market Survey Compiled").

In this environment, the Group worked on its medium-term management policies: "strengthening the core business (BtoB Platform)," "continuing the trend of increased revenue and profit and returning to high profitability," and "expanding synergies with and monetizing investees." As a result, the number of user companies of each BtoB Platform service grew steadily. As of the end of the third quarter (end of September 2026), the number of user companies of the BtoB Platform as a whole (Note 1) was 1,326,714, an increase of 75,545 from the end of the previous consolidated fiscal year. Net sales for the Nine-month Period were 15,253 million yen, an increase of 1,449 million yen (10.5%) year on year.

Cost of sales decreased slightly year on year overall. Data center expenses decreased following the completion of the full migration of the remaining servers in the third quarter of 2026, which followed the major cloud migration in the third quarter of 2024.
In addition, for the invoice business, we determined that the investment in system development is expected to be recovered based on future revenue projections and other factors, and therefore recorded the related development expenses as assets, which resulted in a decrease in amortization expenses. Customer referral fees increased temporarily due to initiatives to strengthen our sales partners in order to acquire new contracts.

Selling expenses and general and administrative expenses increased slightly overall year on year. While personnel expenses increased due to improvements in the wage structure and wage levels aimed at enhancing human capital, amortization of goodwill related to Tanomu Inc. decreased.

In terms of profit, the steady increase in net sales absorbed the increase in selling expenses and general and administrative expenses. EBITDA (Note 2) was 4,850 million yen, an increase of 906 million yen (23.0%) year on year; operating profit was 3,393 million yen, an increase of 985 million yen (40.9%) year on year; ordinary profit was 3,259 million yen, an increase of 863 million yen (36.0%) year on year; and profit attributable to owners of parent was 1,973 million yen, an increase of 472 million yen (31.4%) year on year.

(Note 1) The number of companies in the "BtoB Platform" as a whole is the total number of paid and free-to-use companies registered with "BtoB Platform", excluding duplicate entries.
(Note 2) EBITDA (earnings before interest, taxes and depreciation) is calculated by adding depreciation and goodwill depreciation to operating profit.

The performance of each business segment is as follows.

① BtoB-PF FOOD Business

For "BtoB Platform Ordering," usage increased among companies promoting operational efficiency through digitalization (restaurant chains, hotels, Japanese inns, food service providers, etc.) and their business sites. As of the end of the third quarter, the number of buyer companies was 4,494 (an increase of 183 from the end of the previous consolidated fiscal year), and the number of seller companies was 49,683 (an increase of 1,577 over the same period) (Note 3).

Usage of "TANOMU" (which promotes digitalization between food wholesalers and independent restaurants) expanded as a result of strengthened sales activities. As of the end of the third quarter, the number of order-receiving wholesale companies for "BtoB Platform Ordering Light" and "TANOMU" was 1,810 (an increase of 275 from the end of the previous consolidated fiscal year) (Note 3).

As of the end of the third quarter, "BtoB Platform Standards Database" had 1,097 companies using the buyer function (an increase of 35 from the end of the previous consolidated fiscal year), 704 companies using the wholesaler function (a decrease of 2 over the same period), and 9,075 companies using the manufacturer function (an increase of 24 over the same period) (Note 3).

As a result, net sales of the "BtoB-PF FOOD Business" for the Nine-month Period were 9,504 million yen, an increase of 732 million yen (8.4%) year on year, as system usage fees increased with the growth in the number of user companies and the expansion of transaction volume. Operating profit was 3,087 million yen, an increase of 869 million yen (39.2%) year on year, as the steady increase in net sales absorbed the increases in cost of sales and selling expenses and general and administrative expenses.

② BtoB-PF ES Business

For "BtoB Platform Invoicing," new adoptions continued, mainly among large companies and their group companies that are promoting digitalization even after the introduction of The Invoice System, and the number of user companies of both the receiving model and the issuing model increased. As of the end of the third quarter, the number of companies using "BtoB Platform Invoicing" was 1,318,384 (an increase of 75,608 from the end of the previous consolidated fiscal year) (Note 3). Of these, the number of receiving-side contracted companies was 9,185 (an increase of 348 over the same period) and the number of issuing-side contracted companies was 6,587 (an increase of 234 over the same period), for a total of 15,772 (an increase of 582 over the same period) (Note 3). Among existing user companies, utilization of "BtoB Platform Invoicing" (digitalization of invoices) also progressed steadily, mainly at large companies with many business partners. Usage of "BtoB Platform TRADE" (a DX platform that manages everything from quotations to ordering and invoicing in the cloud) expanded as a result of strengthened sales activities, and the number of paying companies as of the end of the third quarter was 599 (an increase of 151 from the end of the previous consolidated fiscal year) (Note 3).

For "BtoB Platform Matching," usage by restaurants and others continued to increase. As of the end of the third quarter, the number of buyer companies was 8,520 (an increase of 169 over the same period), and the number of seller companies was 1,291 (a decrease of 81 over the same period) (Note 3).

As a result, net sales of the "BtoB-PF ES Business" for the Nine-month Period were 5,749 million yen, an increase of 717 million yen (14.3%) year on year, as system usage fees increased due to the growth in the number of user companies as well as the price revision of "BtoB Platform Invoicing" effective April 2025. Operating profit was 306 million yen, an increase of 116 million yen (61.6%) year on year, due to the increase in net sales and the reduction in data center costs, among other factors.

(Note 3) The number of companies by segment represents the total number of companies using the system.

(2) Overview of Financial Position

① Financial Position

Total assets as of the end of the third quarter (end of September 2026) were 33,673 million yen (an increase of 15,501 million yen from the end of the previous consolidated fiscal year).

Current assets were 22,294 million yen (an increase of 12,177 million yen from the end of the previous consolidated fiscal year). The main factors behind the increase were increases of 11,442 million yen in cash and deposits and 502 million yen in prepaid expenses.

Non-current assets were 11,379 million yen (an increase of 3,323 million yen from the end of the previous consolidated fiscal year). The main factors behind the increase were increases of 2,158 million yen in shares of subsidiaries and associates, 223 million yen in leasehold deposits and 616 million yen in software in progress.

Total liabilities as of the end of the third quarter (end of September 2026) were 3,584 million yen (a decrease of 2,407 million yen from the end of the previous consolidated fiscal year).

Current liabilities were 3,372 million yen (a decrease of 2,562 million yen from the end of the previous consolidated fiscal year). The main factors behind the decrease were decreases of 1,529 million yen in short-term borrowings, 265 million yen in income taxes payable, 263 million yen in accounts payable - other and 262 million yen in provision for bonuses.

Non-current liabilities were 211 million yen (an increase of 155 million yen from the end of the previous consolidated fiscal year). The main factors behind the increase were increases of 100 million yen in long-term accounts payable - other and 44 million yen in long-term borrowings.

Net assets were 30,089 million yen (an increase of 17,908 million yen from the end of the previous consolidated fiscal year). The main factors behind the increase were increases of 14,762 million yen in capital surplus and 1,756 million yen in share capital, and a decrease of 968 million yen in treasury shares.

② Cash Flows

The balance of cash and cash equivalents (hereinafter, "funds") as of the end of the third quarter was 17,598 million yen, an increase of 11,442 million yen from the end of the previous consolidated fiscal year.

The status of each type of cash flow and the main factors behind them are as follows.

(Cash Flows from Operating Activities)

Net cash provided by operating activities was 2,152 million yen (compared with 2,886 million yen provided in the same period of the previous year). The main inflows were profit before income taxes of 3,152 million yen, depreciation of 1,088 million yen and amortization of goodwill of 367 million yen, while the main outflows were income taxes paid of 1,186 million yen, a decrease in provision for bonuses of 302 million yen, an increase in trade receivables of 189 million yen and an increase in prepaid expenses of 525 million yen.

(Cash Flows from Investing Activities)
Net cash used in investing activities was 5,027 million yen (compared with 2,732 million yen used in the same period of the previous year). The main outflows were 1,929 million yen for the purchase of shares of subsidiaries and associates, 465 million yen for the purchase of shares of subsidiaries resulting in a change in the scope of consolidation, and 1,829 million yen for the purchase of intangible assets associated with the development of systems such as the BtoB Platform.
(Cash Flows from Financing Activities)
Net cash provided by financing activities was 14,317 million yen (compared with 289 million yen provided in the same period of the previous year). Inflows consisted of 13,973 million yen in proceeds from the disposal of treasury shares and 3,495 million yen in proceeds from the issuance of shares, while the main outflows were a net decrease in short-term borrowings of 1,590 million yen and dividends paid of 1,562 million yen.

(3) Explanation on Future Forecast Information Including Consolidated Earnings Forecast

For the fiscal year ending December 2026 (FY2026), net sales are expected to continue growing, driven by expanded usage in both the BtoB-PF FOOD Business and the BtoB-PF ES Business.

In the BtoB-PF FOOD Business, BtoB Platform Ordering is expected to see an increase in system usage fee sales and setup sales, as the number of new user companies grows among buyer companies in the food industry seeking to digitalize their operations (restaurant chains, hotels, Japanese inns, food service providers, etc.) and their stores. In addition, usage of TANOMU is expected to expand, leading to an increase in system usage fee sales.

In the BtoB-PF ES Business, BtoB Platform Invoicing is expected to see an increase in system usage fee sales and setup sales, owing to growth in the number of new user companies, centered on large enterprises, which is one of the Company's strengths, and steady progress in usage by existing large enterprises with many business partners and their group companies, in addition to the price revision implemented in April 2025. In addition, usage of BtoB Platform TRADE is expected to expand, leading to an increase in system usage fee sales.

As a result, total net sales are expected to reach 21,348 million yen (up 13.5% from the previous consolidated fiscal year).

Regarding cost of sales, although fees for the mailing agency service of BtoB Platform Invoicing, the scanning service of BtoB Platform Ordering, and customer referrals for BtoB Platform TRADE are expected to increase, the continued containment of data center costs will contribute to limiting the overall increase in cost of sales; consequently, gross profit is expected to increase significantly.

Selling, general and administrative expenses are expected to increase due to higher personnel expenses resulting from improvements to the wage structure and wage levels aimed at enhancing human capital. On the other hand, sales promotion expenses are expected to decrease following the completion of the concentrated investment in large-scale branding initiatives implemented in the fourth quarter of the previous year. As a result, the overall increase in selling, general and administrative expenses is expected to be limited.

Consequently, the steady growth in net sales is expected to absorb the increases in cost of sales and selling, general and administrative expenses, resulting in significant profit growth, with EBITDA of 6,985 million yen (up 43.5% year on year), operating profit of 5,000 million yen (up 74.6% year on year), ordinary profit of 4,835 million yen (up 70.5% year on year), and profit attributable to owners of parent of 3,097 million yen (up 61.1% year on year).

There are no changes to the above consolidated earnings forecast from the previously announced figures (announced on February 13, 2026).

2. Quarterly Consolidated Financial Statements and Significant Notes Thereto

(1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	6,155,368	17,598,177
Accounts receivable – trade	3,378,248	3,631,172
Supplies	2,580	7,879
Prepaid expenses	511,580	1,014,270
Other	76,444	50,584
Allowance for doubtful accounts	(7,702)	(7,996)
Total current assets	10,116,520	22,294,088
Non-current assets		
Property, plant and equipment		
Land	-	639
Buildings, net	131,806	156,529
Tools, furniture and fixtures, net	56,415	56,565
Total property, plant and equipment	188,222	213,734
Intangible assets		
Software	3,674,850	3,879,761
Software in progress	640,413	1,256,754
Goodwill	1,593,784	1,807,302
Other	12,050	11,395
Total intangible assets	5,921,098	6,955,213
Investments and other assets		
Shares of subsidiaries and associates	-	2,158,946
Investment securities	439,132	581,603
Deferred tax assets	888,111	600,077
Leasehold deposits	413,710	636,750
Long-term time deposits	200,000	200,000
Other	5,228	32,990
Total investments and other assets	1,946,182	4,210,369
Total non-current assets	8,055,503	11,379,317
Total assets	18,172,023	33,673,405

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	148,630	155,108
Short-term borrowings	2,270,000	740,457
Accounts payable - other	947,263	683,749
Income taxes payable	812,428	546,659
Provision for bonuses	637,473	375,384
Contract liabilities	319,209	328,574
Other	799,832	542,659
Total current liabilities	5,934,838	3,372,593
Non-current liabilities		
Long-term borrowings	-	44,857
Asset retirement obligations	56,296	66,633
Long-term accounts payable - other	-	100,000
Total non-current liabilities	56,296	211,490
Total liabilities	5,991,135	3,584,083
Net assets		
Shareholders' equity		
Share capital	3,212,512	4,969,187
Capital surplus	3,147,884	17,910,048
Retained earnings	6,777,628	7,181,096
Treasury shares	(995,885)	(27,748)
Total shareholders' equity	12,142,140	30,032,584
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	-	11,822
Total valuation and translation adjustments	-	11,822
Non-controlling interests	38,747	44,915
Total net assets	12,180,888	30,089,322
Total liabilities and net assets	18,172,023	33,673,405

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

(Quarterly Consolidated Statements of Income)

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Net sales	13,803,694	15,253,680
Cost of sales	3,710,805	3,675,047
Gross profit	10,092,888	11,578,632
Selling, general and administrative expenses	7,684,919	8,185,082
Operating profit	2,407,968	3,393,550
Non-operating income		
Interest income	3,884	27,887
Gain on forfeiture of unclaimed dividends	30	25
Gain on investments in investment partnerships	-	3,796
Other	671	1,866
Total non-operating income	4,586	33,575
Non-operating expenses		
Commission expenses	-	15,017
Interest expenses	15,784	20,209
Share issuance costs	-	*1 17,612
Loss on investments in investment partnerships	394	-
Share of loss of entities accounted for using equity method	-	114,498
Total non-operating expenses	16,179	167,338
Ordinary profit	2,396,375	3,259,787
Extraordinary losses		
Loss on valuation of investment securities	-	*2 107,782
Total extraordinary losses	-	107,782
Profit before income taxes	2,396,375	3,152,004
Income taxes - current	813,402	888,447
Income taxes - deferred	67,763	282,816
Total income taxes	881,165	1,171,263
Profit	1,515,210	1,980,740
Profit attributable to non-controlling interests	14,027	7,540
Profit attributable to owners of parent	1,501,182	1,973,200

(Quarterly Consolidated Statements of Comprehensive Income)

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Profit	1,515,210	1,980,740
Other comprehensive income		
Valuation difference on available-for-sale securities	-	11,822
Total other comprehensive income	-	11,822
Comprehensive income	1,515,210	1,992,563
(Breakdown)		
Comprehensive income attributable to owners of parent	1,501,182	1,985,023
Comprehensive income attributable to non-controlling interests	14,027	7,540

(3) Quarterly Consolidated Statements of Cash Flows

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,396,375	3,152,004
Depreciation	993,852	1,088,777
Amortization of goodwill	542,147	367,796
Increase (decrease) in allowance for doubtful accounts	(5,378)	(309)
Increase (decrease) in provision for bonuses	(186,795)	(302,820)
Interest income	(3,884)	(27,887)
Interest expenses	15,784	20,209
Share of loss (profit) of entities accounted for using equity method	-	114,498
Loss (gain) on investments in investment partnerships	394	(3,796)
Share issuance costs	-	17,612
Loss (gain) on valuation of investment securities	-	107,782
Decrease (increase) in trade receivables	(468,124)	(189,798)
Decrease (increase) in prepaid expenses	(165,493)	(525,934)
Increase (decrease) in trade payables	58,477	5,377
Increase (decrease) in contract liabilities	65,356	9,365
Increase (decrease) in accrued consumption taxes	160,788	(147,966)
Other	(88,860)	(348,773)
Subtotal	3,314,641	3,336,139
Interest received	2,902	23,678
Interest paid	(17,249)	(20,541)
Income taxes paid	(413,994)	(1,186,463)
Cash flows from operating activities	2,886,300	2,152,812
Cash flows from investing activities		
Purchase of shares of subsidiaries and associates	-	(1,929,853)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	*2 (1,303,921)	*2 (465,951)
Purchase of investment securities	(6,910)	(535,509)
Proceeds from redemption of investment securities	5,559	-
Purchase of property, plant and equipment	(15,542)	(42,831)
Purchase of intangible assets	(1,209,853)	(1,829,063)
Payments of leasehold and guarantee deposits	(202,592)	(225,040)
Proceeds from refund of leasehold deposits	1,195	2,000
Payments for asset retirement obligations	(524)	(1,026)
Cash flows from investing activities	(2,732,590)	(5,027,275)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	1,000,000	(1,590,000)
Dividends paid	(710,792)	(1,562,090)
Proceeds from issuance of shares	-	3,495,735
Purchase of treasury shares	-	(15)
Proceeds from disposal of treasury shares	-	13,973,642
Cash flows from financing activities	289,207	14,317,272
Net increase (decrease) in cash and cash equivalents	442,917	11,442,808
Cash and cash equivalents at beginning of period	4,311,437	6,155,368
Cash and cash equivalents at end of period	*1 4,754,354	*1 17,598,177

(4) Notes to Quarterly Consolidated Financial Statements

(Notes on Segment Information, etc.)

[Segment Information]

I. Nine months ended September 30, 2025

1. Information on net sales and profits or losses by Reportable segments

(Thousands of yen)

	Reportable segments			Adjustments (Note 1)	Amount stated in quarterly consolidated statements of income (Note 2)
	BtoB-PF FOOD	BtoB-PF ES	Total		
Net sales					
Sales to external customers	8,771,756	5,031,938	13,803,694	-	13,803,694
Intersegment sales or transfers	-	-	-	-	-
Total	8,771,756	5,031,938	13,803,694	-	13,803,694
Segment profit	2,217,842	189,669	2,407,511	457	2,407,968

(Note 1) The adjustment of 457 thousand yen to segment profit or loss consists of eliminations of intersegment transactions, etc.

(Note 2) Segment profit or loss is reconciled with operating profit in the quarterly consolidated statements of income.

2. Information on impairment losses on non-current assets, goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

In the "BtoB-PF FOOD" segment, the Company acquired additional shares of Tanomu Inc. during the nine-month period of the previous fiscal year. The increase in goodwill resulting from this event was 1,162 million yen.

II. Nine months ended September 30, 2026

1. Information on net sales and profits or losses by Reportable segments

(Thousands of yen)

	Reportable segments			Adjustments	Amount stated in quarterly consolidated statements of income (Note)
	BtoB-PF FOOD	BtoB-PF ES	Total		
Net sales					
Sales to external customers	9,504,204	5,749,476	15,253,680	-	15,253,680
Intersegment sales or transfers	-	-	-	-	-
Total	9,504,204	5,749,476	15,253,680	-	15,253,680
Segment profit	3,087,033	306,516	3,393,550	-	3,393,550

(Note) Segment profit or loss is reconciled with operating profit in the quarterly consolidated statements of income.

2. Information on impairment losses on non-current assets, goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

In the "BtoB-PF FOOD" segment, the Company acquired shares of K&C Factory Co., Ltd. during the nine-month period of the current fiscal year. The increase in goodwill resulting from this event was 581 million yen.

(Notes on Significant Changes in the Amount of Shareholders' Equity)

On March 2, 2026, the Company issued new shares and disposed of treasury shares through a third-party allotment to Dai-ichi Life Holdings, Inc. (which changed its trade name to Daiichi Life Group, Inc. effective April 1, 2026).

As a result, share capital and legal capital surplus each increased by 1,756,674 thousand yen during the nine-month period of the current fiscal year. In addition, due to the disposal of 32,049,536 treasury shares, treasury shares decreased by 965,752 thousand yen, and other capital surplus increased by 12,975,795 thousand yen as a result of the gain on disposal of treasury shares.

Mainly as a result of these factors, as of the end of the third quarter of the current fiscal year, share capital amounted to 4,969,187 thousand yen, capital surplus to 17,910,048 thousand yen, and treasury shares to 27,748 thousand yen.

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

(1) Changes in the scope of consolidation

During the nine-month period of the current fiscal year, K&C Factory Co., Ltd. has been included in the scope of consolidation following the acquisition of its shares.

(2) Changes in the scope of the equity method

During the nine-month period of the current fiscal year, invox Inc. has been included in the scope of application of the equity method, as the Company's ownership interest increased to 33.4% following the additional acquisition of its shares.

The third-quarter closing date of invox Inc. is August 31. In preparing the quarterly consolidated financial statements, the financial statements as of its quarterly closing date are used. However, necessary adjustments for consolidation are made for significant transactions that occur between that date and the quarterly consolidated closing date.

(Notes on Going Concern Assumption)

Not applicable.

(Notes on Quarterly Consolidated Statements of Income)

*1 Share issuance costs

Nine months ended September 30, 2025

Not applicable.

Nine months ended September 30, 2026

These costs arose from the issuance of new shares and disposal of treasury shares through a third-party allotment to Daiichi Life Group, Inc.

*2 Loss on valuation of investment securities

Nine months ended September 30, 2025

Not applicable.

Nine months ended September 30, 2026

Impairment losses were recognized on investment securities held by the Company whose net asset value had declined significantly.

(Notes on Quarterly Consolidated Statements of Cash Flows)

*1 Relationship between the quarter-end balance of cash and cash equivalents and the amounts of items presented in the quarterly consolidated balance sheet

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Cash and deposits	4,754,354	17,598,177
Cash and cash equivalents	4,754,354	17,598,177

*2 Assets and liabilities of a company newly consolidated as a subsidiary through the acquisition of shares

Nine months ended September 30, 2025

Not applicable.

The 1,303,921 thousand yen recorded as purchase of shares of subsidiaries resulting in change in scope of consolidation in the nine-month period of the previous fiscal year represents the payment for the additional acquisition of shares equivalent to 46.6% of Tanomu Inc., which the Company had included in the scope of consolidation in FY2024 after acquiring shares equivalent to 50.4% of its voting rights. Since the acquisition of shares in the nine-month period of the previous fiscal year and the acquisition of shares of the same company in FY2024 constitute a single business combination, they are treated as one transaction and, in the same manner as the payment for the acquisition of the company's shares in FY2024, presented as purchase of shares of subsidiaries resulting in change in scope of consolidation.

Nine months ended September 30, 2026

The breakdown of assets and liabilities at the commencement of consolidation of K&C Factory Co., Ltd., newly consolidated through the acquisition of shares, and the relationship between the acquisition cost of the shares and the payment (net) for the acquisition are as follows.

(Thousands of yen)

Current assets	84,739
Non-current assets	53,378
Goodwill	581,314
Current liabilities	(96,743)
Non-current liabilities	(48,237)
Non-controlling interests	1,372
Acquisition cost of K&C Factory Co., Ltd.	575,824
Cash and cash equivalents	(9,872)
Accounts payable - other	(100,000)
Net: Purchase of shares of subsidiaries resulting in change in scope of consolidation	465,951

(Business Combinations)

(Business combination through acquisition)

The Company entered into a share transfer agreement on September 15, 2026 to acquire shares of K&C Factory Co., Ltd., and acquired the shares on September 30, 2026. As a result, K&C Factory Co., Ltd. became a consolidated subsidiary of the Company.

(1) Overview of the business combination

① Name and business description of the acquiree

Name of the acquiree: K&C Factory Co., Ltd.

Business description: Solutions business including the sale and operation of "Pikaichi Navi" a management system for restaurants, help desk business, and system development.

② Main reasons for the business combination

Under its philosophy of "contributing to society together with our customers through businesses that are useful to, needed by, and appreciated by the world" the Company operates the "BtoB Platform" which connects companies through a digital platform, and promotes the digitalization of commercial transactions through "DtoD (Data to Data)" Since its founding, the Company has developed services for the food service industry in its food business, centered on its ordering service, which improves operational efficiency by connecting ordering operations between eateries, hotels, restaurants, etc. and food wholesalers on the platform. In addition, in the investment and alliance policy announced with the financial results for the second quarter of FY2026, the Company set forth, as part of its growth strategy, increasing average revenue per user (ARPU) by expanding the value provided by its services for restaurants and expanding net sales through business acquisitions in the food business field, and is promoting these initiatives. This investment is in line with this policy and is part of the Company's investments for business growth.

Through this, in addition to ordering, purchasing/cost management, and other areas that have been strengths of the Company's food business, the Company will also cover the management of FL costs (food costs + personnel expenses) relative to store sales, thereby supporting further sophistication and efficiency of back-office operations in restaurant management. Going forward, by linking the services, customer bases, and data of both companies, the Company aims to improve the efficiency and sophistication of restaurant management and to build a next-generation management support platform utilizing data and AI.

③ Date of the business combination

September 30, 2026

④ Legal form of the business combination

Acquisition of shares

⑤ Name of the company after the business combination

No change.

⑥ Percentage of voting rights acquired

Percentage of voting rights held immediately before the date of the business combination	-%
Percentage of voting rights acquired on the date of the business combination	80.0%
Percentage of voting rights after the acquisition	80.0%

⑦ Main basis for determining the acquirer

The Company acquired the shares in exchange for cash consideration.

(2) Period of the acquiree's operating results included in the quarterly consolidated statements of income for the cumulative quarterly period

Since only the balance sheet has been consolidated, the acquiree's operating results are not included in the nine-month period of the current fiscal year.

(3) Acquisition cost of the acquiree and breakdown by type of consideration

Consideration for acquisition: Consideration for shares acquired on the date of the business combination (cash)	
575 million yen	
Acquisition cost	575 million yen

(4) Details and amounts of major acquisition-related costs

Advisory fees, etc.	25 million yen

(5) Goodwill, reason for recognizing goodwill, amortization method and amortization term

① Amount of goodwill arising

581 million yen

The above amount is provisionally calculated, as the allocation of the acquisition cost has not been completed because the period from the date of the business combination to the closing date was short and the identification of identifiable assets and liabilities and the estimation of their fair values as of the date of the business combination have not been completed.

② Reason for recognizing goodwill

Excess earning power expected from future business development.

③ Amortization method and amortization term

Straight-line amortization over 9 years

(6) Amounts of assets acquired and liabilities assumed on the date of the business combination and their major breakdown

Current assets	84 million yen
Non-current assets	53 million yen
Total assets	138 million yen
Current liabilities	96 million yen
Non-current liabilities	48 million yen
Total liabilities	144 million yen

As the allocation of the acquisition cost has not been completed, the amounts of assets acquired and liabilities assumed are provisionally calculated amounts.