Translation

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Summary of Consolidated Financial Results for the Year Ended September 30, 2026 (Based on Japanese GAAP)

November 9, 2026

Company name: LINKBAL INC
Stock exchange listing: Tokyo
Stock code: 6046 URL https://linkbal.co.jp
Representative: CEO & President Yoshihiro Kazumasa
Inquiries: Financial accounting Dept. Director Daisuke Matsuoka TEL 050(1741)2300
Scheduled date of ordinary general meeting of shareholders: December 25, 2026
Scheduled date to file Securities Report: December 22, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended September 30, 2026	1,003	10.7	(25)	–	(22)	–	(29)	–
Year ended September 30, 2025	906	(6.4)	(89)	–	(83)	–	(197)	–

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended September 30, 2026	(1.58)	–	(3.7)	(2.0)	(2.5)
Year ended September 30, 2025	(10.57)	–	(21.8)	(6.9)	(9.8)

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2026	1,117	784	70.2	41.80
As of September 30, 2025	1,120	810	72.3	43.23

(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
Year ended September 30, 2026	(12)	(2)	(9)	888
Year ended September 30, 2025	(121)	(33)	(3)	914

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended September 30, 2025	–	0.00	–	0.00	0.00	–	–	–
Year ended September 30, 2026	–	0.00	–	0.00	0.00	–	–	–
Year ending September 30, 2027 (Forecast)	–	0.00	–	0.00	0.00		–	

3. Forecast of consolidated financial results for the year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

Percentages indicate year-on-year changes

	Net sales		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	%	Yen
Full year	1,130	12.7	6	–	6	–	5	–	0.29

4. Notes

(1) Significant changes in the scope of consolidation during the year ended September 30, 2026: No

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	19,500,000 shares	As of September 30, 2025	19,500,000 shares

Number of treasury shares at the end of the period

As of September 30, 2026	729,096 shares	As of September 30, 2025	758,506 shares

Average number of shares during the period

Year ended September 30, 2026	18,763,169 shares	Year ended September 30, 2025	18,737,528 shares

Consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	914,254	888,926
Accounts receivable - trade	138,552	155,410
Advance payments to suppliers	800	5,649
Prepaid expenses	20,795	21,223
Income taxes refund receivable	514	425
Other	3,334	649
Allowance for doubtful accounts	(649)	(331)
Total current assets	1,077,603	1,071,954
Non-current assets		
Property, plant and equipment		
Buildings	26,151	25,225
Accumulated depreciation	(26,151)	(25,225)
Buildings, net	0	0
Tools, furniture and fixtures	16,776	17,476
Accumulated depreciation	(16,347)	(14,933)
Tools, furniture and fixtures, net	429	2,542
Total property, plant and equipment	429	2,542
Investments and other assets		
Guarantee deposits	2,200	2,520
Leasehold deposits	39,002	39,019
Long-term prepaid expenses	1,622	1,539
Distressed receivables	1,386	957
Allowance for doubtful accounts	(1,386)	(957)
Total investments and other assets	42,824	43,079
Total non-current assets	43,254	45,621
Total assets	1,120,857	1,117,576
Liabilities		
Current liabilities		
Accounts payable - trade	3,030	4,544
Current portion of long-term borrowings	9,988	23,316
Accounts payable - other	68,952	99,197
Accrued expenses	14,516	12,497
Income taxes payable	970	1,343
Accrued consumption taxes	7,232	16,111
Advances received	16,362	16,902
Deposits received	40,800	29,144
Provision for bonuses	12,350	11,372
Asset retirement obligations	–	13,400
Provision for loss on orders received	–	2,767
Provision for loss on store closings	–	6,000
Other	30	42
Total current liabilities	174,233	236,639

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Non-current liabilities		
Long-term borrowings	99,209	75,893
Asset retirement obligations	21,652	4,575
Deferred tax liabilities	23	–
Long-term guarantee deposits	15,500	15,900
Total non-current liabilities	136,384	96,368
Total liabilities	310,618	333,008
Net assets		
Shareholders' equity		
Share capital	50,000	50,000
Capital surplus	494,750	485,192
Retained earnings	615,792	586,124
Treasury shares	(350,306)	(336,748)
Total shareholders' equity	810,236	784,568
Share acquisition rights	3	–
Total net assets	810,239	784,568
Total liabilities and net assets	1,120,857	1,117,576

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	906,312	1,003,139
Cost of sales	217,660	250,180
Gross profit (loss)	688,652	752,959
Selling, general and administrative expenses	777,686	778,519
Operating profit (loss)	(89,033)	(25,560)
Non-operating income		
Interest income	1,530	2,779
Reversal of allowance for doubtful accounts	1,185	323
Subsidy income	3,300	510
Other	191	527
Total non-operating income	6,206	4,139
Non-operating expenses		
Interest expenses	810	796
Other	24	139
Total non-operating expenses	835	935
Ordinary profit (loss)	(83,662)	(22,355)
Extraordinary income		
Gain on reversal of share acquisition rights	798	3
Gain on liquidation of subsidiaries	1,404	–
Total extraordinary income	2,202	3
Extraordinary losses		
Impairment losses	120,594	–
Provision for loss on store closings	–	6,000
Total extraordinary losses	120,594	6,000
Profit (loss) before income taxes	(202,054)	(28,353)
Income taxes - current	1,076	1,337
Income taxes - deferred	(5,161)	(23)
Total income taxes	(4,085)	1,314
Profit (loss)	(197,968)	(29,667)
Profit (loss) attributable to owners of parent	(197,968)	(29,667)

Consolidated statements of comprehensive income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit (loss)	(197,968)	(29,667)
Comprehensive income	(197,968)	(29,667)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(197,968)	(29,667)

Consolidated statements of changes in equity

Fiscal year ended September 30, 2025

(Thousands of yen)

	Shareholders' equity					Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity		
Balance at beginning of period	50,000	499,630	813,761	(357,186)	1,006,205	624	1,006,829
Changes during period							
Loss attributable to owners of parent			(197,968)		(197,968)		(197,968)
Restricted stock		(4,880)		6,879	1,999		1,999
Net changes in items other than shareholders' equity						(621)	(621)
Total changes during period	–	(4,880)	(197,968)	6,879	(195,968)	(621)	(196,590)
Balance at end of period	50,000	494,750	615,792	(350,306)	810,236	3	810,239

Fiscal year ended September 30, 2026

(Thousands of yen)

	Shareholders' equity					Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity		
Balance at beginning of period	50,000	494,750	615,792	(350,306)	810,236	3	810,239
Changes during period							
Loss attributable to owners of parent			(29,667)		(29,667)		(29,667)
Restricted stock		(9,558)		13,558	3,999		3,999
Net changes in items other than shareholders' equity						(3)	(3)
Total changes during period		(9,558)	(29,667)	13,558	(25,667)	(3)	(25,670)
Balance at end of period	50,000	485,192	586,124	(336,748)	784,568	–	784,568

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Loss before income taxes	(202,054)	(28,353)
Depreciation	13,226	818
Impairment losses	120,594	–
Increase (decrease) in allowance for doubtful accounts	(730)	(746)
Increase (decrease) in provision for bonuses	(3,971)	(977)
Increase (decrease) in provision for loss on orders received	–	2,767
Increase (decrease) in provision for loss on store closings	–	6,000
Interest and dividend income	(1,530)	(2,779)
Interest expenses	810	796
Subsidy income	(3,300)	(510)
Loss (gain) on liquidation of subsidiaries	(1,404)	–
Gain on reversal of share acquisition rights	(798)	(3)
Decrease (increase) in trade receivables	(56,632)	(16,858)
Decrease (increase) in accounts receivable - other	–	2,590
Increase (decrease) in trade payables	(1,472)	1,513
Increase (decrease) in accounts payable - other	277	30,472
Increase (decrease) in accrued consumption taxes	(15,685)	8,878
Increase (decrease) in advances received	(2,512)	539
Increase (decrease) in deposits received	29,231	(11,656)
Other, net	2,613	(6,819)
Subtotal	(123,337)	(14,327)
Interest and dividends received	1,530	2,779
Interest paid	(810)	(796)
Subsidies received	3,300	510
Income taxes paid	(2,224)	(645)
Net cash provided by (used in) operating activities	(121,542)	(12,480)
Cash flows from investing activities		
Purchase of property, plant and equipment	(28,467)	(3,139)
Proceeds from sale of property, plant and equipment	127	296
Payments of leasehold deposits	(5,037)	(17)
Net cash provided by (used in) investing activities	(33,377)	(2,860)
Cash flows from financing activities		
Repayments of long-term borrowings	(3,324)	(9,988)
Net cash provided by (used in) financing activities	(3,324)	(9,988)
Net increase (decrease) in cash and cash equivalents	(158,243)	(25,328)
Cash and cash equivalents at beginning of period	1,072,498	914,254
Cash and cash equivalents at end of period	914,254	888,926