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Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

Company name: AZOOM CO.,LTD
Listing: Tokyo Stock Exchange
Securities code: 3496
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Scheduled date of annual general meeting of shareholders: December 22, 2026
Scheduled date to commence dividend payments: December 23, 2026
Scheduled date to file annual securities report: December 17, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (For Institutional Investors and Analysts)

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

1. Consolidated financial results for the fiscal 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	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	17,044	26.4	3,059	17.1	3,054	17.1	2,217	21.1
September 30, 2025	13,479	27.9	2,613	43.0	2,607	42.7	1,831	42.2

Note: Comprehensive income For the fiscal year ended September 30, 2026: ¥2,228 million [21.7%]
For the fiscal year ended September 30, 2025: ¥1,830 million [42.4%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	180.18	179.77	32.1	32.8	18.0
September 30, 2025	153.62	151.64	34.7	36.1	19.4

Note: As of October 1, 2025, the Company has conducted a stock split at the ratio of two shares to one common share. Assuming that the stock split occurred at the beginning of the previous fiscal year, net income per share and net income per share adjusted for potential shares are calculated.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	9,707	7,006	72.1	567.48
September 30, 2025	8,894	6,831	76.7	555.68

Reference: Equity
As of September 30, 2026: ¥6,999 million
As of September 30, 2025: ¥6,819 million

Note: As of October 1, 2025, the Company has conducted a stock split at the ratio of two shares to one common share. Assuming that the stock split occurred at the beginning of the previous fiscal year, net assets per share are calculated.

(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
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	2,562	(619)	(2,060)	5,624
September 30, 2025	1,948	(459)	1,178	5,737

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2025	-	0.00	-	212.00	212.00	1,300	69.0	24.7
Fiscal year ended September 30, 2026	-	63.00	-	63.00	126.00	1,554	69.9	22.4
Fiscal year ending September 30, 2027 (Forecast)	-	70.00	-	70.00	140.00		62.8	

Note: 1 Whether or not there is a revision from the most recently announced dividend forecast: None
2 The Company has conducted a stock split at the ratio of two shares to one common stock effective October 1, 2025. For the fiscal year ended September 30, 2025, the actual amount of dividends before the share split is shown. The dividend per share for the fiscal years ending September 30, 2026 and September 30, 2027 (forecast) is the amount that takes into account the stock split.
3 Breakdown of year-end dividends for the fiscal year ending September 30, 2025: ordinary dividend 132.00 yen, commemorative dividend 80.00 yen

3. Forecast of consolidated financial results for the fiscal 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending March 31, 2027	10,000	28.1	1,640	18.3	1,640	18.7	1,120	12.5	90.80
Fiscal year ending September 30, 2027	22,000	29.1	4,000	30.7	4,000	30.9	2,750	24.0	223.94

*** Notes**

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

(2) 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

(3) 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	12,335,600 shares
As of September 30, 2025	12,272,400 shares

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

As of September 30, 2026	307 shares
As of September 30, 2025	226 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	12,307,803 shares
Fiscal year ended September 30, 2025	11,924,803 shares

Note: As of October 1, 2025, the Company has conducted a stock split at the ratio of two shares to one common share. “Total number of issued shares at the end of the period,” “number of treasury shares at the end of the period,” and “average number of shares outstanding during the period” are calculated on the assumption that the said share split was conducted at the beginning of the previous fiscal year

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[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	16,260	26.4	2,564	13.7	2,881	26.3	2,201	36.4
September 30, 2025	12,868	27.1	2,255	38.4	2,281	38.1	1,613	37.5

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2026	178.89	178.50
September 30, 2025	135.32	133.58

Note: As of October 1, 2025, the Company has conducted a stock split at the ratio of two shares to one common share. Assuming that the stock split occurred at the beginning of the previous fiscal year, net income per share and net income per share adjusted for potential shares are calculated.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	8,732	6,535	74.8	529.80
September 30, 2025	8,144	6,386	78.3	519.76

Reference: Equity
As of September 30, 2026: ¥6,535 million
As of September 30, 2025: ¥6,378 million

Note: As of October 1, 2025, the Company has conducted a stock split at the ratio of two shares to one common share. Assuming that the stock split occurred at the beginning of the previous fiscal year, net assets per share are calculated.

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company as of the date of release of this material and certain assumptions that the Company deems reasonable, and are not intended to be a promise by the Company to realize them. Actual financial results, etc. may differ substantially due to various factors.

1. Overview of Operating results, etc. 2
(1) Overview of Operating results for the Current period 2
(2) Overview of Current Financial positions 3
(3) Overview of cash flows for the current period 3
(4) Future outlook 4
(5) Basic Policy Regarding Profit Allocation and Dividends for the Current and Next Fiscal Years 4
2.Basic approach to the selection of accounting standards 4
3. Consolidated Financial Statements and Major Notes 5
(1) Consolidated Balance sheet 5
(2) Consolidated Statement of income and Consolidated Statement of comprehensive income 7
Consolidated Statement of Profit or Loss 7
Consolidated Statement of Comprehensive Income 8
(3) Consolidated Statement of changes in equity 9
(4) Consolidated Statement of cash flows 11
(5) Notes to Consolidated Financial Statements 12
(Notes on Going Concern Assumption) 12
(Notes when there have been significant changes in the amount of Shareholders' equity) 12
(Notes on segment information, etc.) 12
(Per-share information) 15
(Significant Subsequent Events) 16

1. Overview of Operating results, etc.

(1) Overview of the Current period's Operating results

During the Current consolidated fiscal year, Japan's economy is expected to experience a moderate recovery supported by improvements in the employment and income environment and the effects of various policies; however, downside risks to the economy due to the situation in the Middle East and the impact of natural disasters remain, and the impact on our Group of continued price increases and volatility in financial and capital markets remains uncertain. We will continue to monitor these developments closely and take appropriate measures.
Regarding the business environment surrounding our Group, in the parking lot industry, which is primarily related to the idle Assets utilization business, demand for referrals to monthly parking lots using the Internet has been increasing, and demand for monetizing vacant parking spaces in office buildings, condominium buildings for sale, and other properties continues to expand. Furthermore, an increasing number of users who previously searched for monthly parking lots through brick-and-mortar real estate brokerage firms are now accessing them via the Internet through the portal site operated by our company. In addition, advances in technology have changed the methods of managing and operating parking lots, and the digitalization of parking lot operations is progressing.
In the Visualization business, demand for the real estate images provided by our Group has been recovering, as corporate capital investment has shown signs of recovery. In addition, we are expanding the scale of our business by developing and producing virtual shops using VR technology as non-face-to-face sales tools.

Under these business conditions, with the aim of strengthening future earning power, we will continue to focus on training existing employees and recruiting new sales personnel, strengthening our sales structure to enable us to make proactive approaches to acquire new projects, investing to strengthen the systems for system development and graphic data production at our Vietnamese subsidiaries (AZOOM VIETNAM INC. and CGWORKS VIETNAM INC.), and developing new IT technologies so that sales activities can continue regardless of constraints such as remote work environments.

As a result, Net sales for the Current consolidated fiscal year were 17,044,969 thousand yen (up 26.4% YoY), Operating profit was 3,059,569 thousand yen (up 17.1% YoY), Ordinary profit was 3,054,658 thousand yen (up 17.1% YoY), and Profit attributable to owners of parent was 2,217,574 thousand yen (up 21.1% YoY).

Operating results by segment are as follows.

(i) Idle Assets Utilization Business

The Idle Assets utilization business segment primarily operates the "Monthly Parking Introduction Service," which introduces parking lots through "CarParking," a monthly parking lot portal site operated by the Company on the Internet (hereinafter referred to as "CarParking"), and the "Monthly Parking Lot Sublease Service," under which the Company master-leases (leases in bulk) vacant parking spaces from parking lot owners and subleases (rents out) them to users as monthly parking lots. During the current consolidated fiscal year, against the backdrop of an increase in users acquired via the Internet through CarParking, the Company continued to strengthen the sales capabilities of existing employees and promote operational efficiency through the use of IT. Both the number of master-leased units and the number of subleased units remained solid, with the number of parking lot inquiries during the current consolidated fiscal year reaching 483,557, the number of master-leased units (contracted units) as of the end of the current consolidated fiscal year reaching 44,884, and the number of subleased units (operating units) reaching 41,959. In addition, the number of contracts for the monthly parking lot-focused rent guarantee service provided by Teppeki Co., Ltd. also remained solid. Furthermore, in addition to the WEB reservation system "Smart Space Reservation," which supports customers in operating rental spaces, the Company released "Smart Meeting Room Pro," a WEB reservation system specializing in the operation of rental meeting rooms and halls, in April 2026, and has introduced the system to companies in various industries for projects requiring customization. In addition, Diverse Co., Ltd. operates a personnel placement business.

As a result, Net sales for the Current consolidated fiscal year were 16,767,749 thousand yen (up 26.7% from the Previous consolidated fiscal year), and segment profit was 3,029,923 thousand yen (up 16.8% from the Previous consolidated fiscal year).

(ii) Visualization business

The Visualization Business Segment utilizes specialized skills such as 3DCG technology to create and sell graphic data depicting Buildings, methods of using spaces, and completed images, thereby enabling the potential of real estate to be conveyed more visually, while also providing space design services using VR technology in accordance with customer requests. During the Current consolidated fiscal year, while focusing on strengthening the technical and sales capabilities of existing employees, we worked to expand our business foundation to enable a variety of sales proposals. Display companies, which place orders for the creation of graphic data, have experienced a steady market environment against the backdrop of vigorous private investment and continued inbound demand, including increased demand for the opening and renovation of customer-attracting facilities and corporate promotional investments, and the number of orders received increased.

As a result, Net sales for the Current consolidated fiscal year were 280,541 thousand yen (up 13.2% from the Previous consolidated fiscal year), and segment profit was 32,138 thousand yen (up 57.0% from the Previous consolidated fiscal year).

(2) Overview of Financial positions for the Current period

(Assets)

Current assets as of the end of the current consolidated fiscal year amounted to 7,543,064 thousand yen, an increase of 177,277 thousand yen compared with the end of the previous consolidated fiscal year. This was mainly attributable to Cash and deposits decreasing by 112,458 thousand yen due to the payment of dividends and taxes, etc., despite Profit attributable to owners of parent being recorded, and Prepaid expenses increasing by 281,540 thousand yen due to an increase in the number of monthly parking spaces under management. Non-current assets amounted to 2,149,314 thousand yen, an increase of 645,551 thousand yen compared with the end of the previous consolidated fiscal year. As a result, total Assets increased by 813,540 thousand yen compared with the end of the previous consolidated fiscal year, amounting to 9,707,854 thousand yen.

(Liabilities)

Current liabilities at the end of the current consolidated fiscal year amounted to 2,154,202 thousand yen, an increase of 514,051 thousand yen from the end of the previous consolidated fiscal year. The primary factors for this increase include a rise in deferred revenue (123,829 thousand yen) and contract liabilities (143,910 thousand yen) from monthly parking space sub-lease users—driven by an increase in the number of active parking spaces—as well as an increase of 103,511 thousand yen in accrued corporate taxes and similar items. Non-current liabilities amounted to 547,169 thousand yen, an increase of 124,232 thousand yen from the end of the previous consolidated fiscal year. Consequently, total liabilities increased by 638,284 thousand yen compared to the end of the previous consolidated fiscal year, reaching 2,701,371 thousand yen.

(Net assets)

At the end of the Current consolidated fiscal year, the total of Net assets amounted to 7,006,482 thousand yen, an increase of 175,256 thousand yen compared with the end of the Previous consolidated fiscal year. The main factors were a decrease of 2,077,976 thousand yen in Retained earnings due to the payment of dividends, while Retained earnings increased by the same amount as a result of recording Profit attributable to owners of parent of 2,217,574 thousand yen, resulting in an Equity to total assets ratio of 72.1% (76.7% at the end of the Previous consolidated fiscal year).

(3) Overview of Cash Flows for the Current Period

As of the end of the current consolidated fiscal year, cash and cash equivalents (hereinafter referred to as “funds”) amounted to 5,624,645 thousand yen, a decrease of 112,458 thousand yen from the end of the previous consolidated fiscal year. The respective Cash flows for the current consolidated fiscal year and the factors thereof are as follows.

(Cash flows from operating activities)

For the Current consolidated fiscal year, net cash provided by operating activities amounted to 2,562,259 thousand yen (net cash provided by operating activities in the Previous consolidated fiscal year was 1,948,529 thousand yen). This was mainly due to recording Net income before income taxes and other adjustments of 3,036,952 thousand yen, an increase in Prepaid expenses of 281,540 thousand yen accompanying an increase in the number of monthly parking spaces under contract, and cash outflow of 807,786 thousand yen due to payment of Income taxes.

(Cash flows from investing activities)

In the Current consolidated fiscal year, cash used as a result of investing activities amounted to 619,425 thousand yen (cash used in the Previous consolidated fiscal year amounted to 459,818 thousand yen). This was mainly due to Purchase of property, plant and equipment160,357 thousand yen and Purchase of intangible assets371,691 thousand yen associated with the opening of branches.

(Cash flows from financing activities)

During the Current consolidated fiscal year, funds used as a result of financing activities amounted to 2,060,465 thousand yen (the Previous consolidated fiscal year resulted in funds provided of 1,178,867 thousand yen). This was mainly due to expenditures of 2,077,553 thousand yen for the payment of dividends.

(4) Future outlook

Improvements in the employment and income environment and the effects of various policies are expected to support a moderate recovery in the economy, but downside risks to the economy resulting from the situation in the Middle East and the impact of natural disasters remain.

Against this backdrop, our Group will, in the idle Assets utilization business, leverage its accumulated parking lot operation expertise, including parking lot owner and user information, to strengthen the branding and customer attraction capabilities of its proprietary operating website, “Car Parking,” and work to increase the number of parking lot referrals, contracted spaces, and operating spaces. We will also improve productivity by working to enhance service quality and increase operational efficiency through the use of AI. In addition, we will work to increase the number of rent guarantee service contracts provided by Teppei Co., Ltd. In the visualization business, we will work to improve the quality of graphic data and increase the efficiency of the production process through the use of AI. We will also strengthen the production systems at both our Japan and Vietnam bases, expand orders for graphic data production, and enhance ongoing production support services provided by production teams dedicated to clients placing orders, which were introduced in the current fiscal year. In addition, we will work to increase the efficiency of development and operations through the use of AI, thereby improving system quality and development speed.

Accordingly, the consolidated financial results for the full fiscal year ending September 2027 are expected to be Net sales22,000,000 thousand yen (29.1% increase compared with the Current period), Operating profit4,000,000 thousand yen (30.7% increase compared with the Current period), Ordinary profit4,000,000 thousand yen (30.9% increase compared with the Current period), and Profit attributable to owners of parent2,750,000 thousand yen (24.0% increase compared with the Current period).

(5) Basic Policy on Profit Allocation and Dividends for the Current and Next Fiscal Years

We consider the enhancement of corporate value and the return of profits to our shareholders to be key management priorities. Regarding dividends, our fundamental policy is to provide stable and growing payouts, based on maintaining a consolidated dividend-on-equity (DOE) ratio of 20% or higher and a commitment to progressive dividends. In determining these, we take a comprehensive view of factors such as our business performance, financial position, and the retention of earnings necessary for future business development.

Based on this policy, we plan to set the year-end dividend for the current fiscal year at 63 yen per share.

For the next fiscal year, taking into account the aforementioned policy and our performance forecasts, we plan to pay an annual dividend of 140 yen per share (comprising an interim dividend of 70 yen and a year-end dividend of 70 yen).

2.Basic approach to the selection of accounting standards

Although the Company adopts Japanese standards, it will continue to closely monitor developments in the IFRS (International Financial Reporting Standards) system and respond appropriately.

3. Consolidated Financial Statements and Major Notes
(1) Consolidated Balance sheet

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	5,737,103	5,624,645
Accounts receivable - trade	218,374	240,079
Work in process	2,852	3,328
Real estate for sale	345,272	308,393
Prepaid expenses	999,480	1,281,020
Other	75,870	101,244
Allowance for doubtful accounts	(13,167)	(15,646)
Total current assets	7,365,787	7,543,064
Non-current assets		
Property, plant and equipment		
Building equipment and structures (net amount)	85,333	164,755
Tools, furniture and fixtures, net	33,247	86,217
Total property, plant and equipment	118,581	250,972
Intangible assets		
Goodwill	31,483	23,612
Software	181,204	327,433
Software in progress	326,944	423,363
Total intangible assets	539,631	774,409
Investments and other assets		
Guarantee deposits	342,286	437,810
Deferred tax assets	200,324	310,798
Other	326,535	401,174
Allowance for doubtful accounts	(23,595)	(25,851)
Total investments and other assets	845,550	1,123,932
Total non-current assets	1,503,763	2,149,314
Deferred assets		
Share issuance costs	24,762	15,474
Total deferred assets	24,762	15,474
Total assets	8,894,313	9,707,854

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - other	136,280	214,262
Income taxes payable	482,942	586,454
Accrued consumption taxes	177,827	171,939
Unearned revenue	418,969	542,798
Contract liabilities	151,973	295,883
Provision for bonuses	82,744	99,262
Current portion of long-term borrowings	30,060	30,643
Other	159,354	212,957
Total current liabilities	1,640,151	2,154,202
Non-current liabilities		
Long-term borrowings	42,356	34,213
Guarantee deposits received	300,868	407,674
Retirement benefit liability	20,913	24,522
Asset retirement obligations	58,797	80,758
Total non-current liabilities	422,936	547,169
Total liabilities	2,063,087	2,701,371
Net assets		
Shareholders' equity		
Share capital	300,233	316,626
Capital surplus	1,788,753	1,805,147
Retained earnings	4,728,219	4,867,816
Treasury shares	(172)	(571)
Total shareholders' equity	6,817,033	6,989,019
Accumulated other comprehensive income		
Foreign currency translation adjustment	2,392	10,806
Remeasurements of defined benefit plans	-	164
Total accumulated other comprehensive income	2,392	10,970
Share acquisition rights	7,740	-
Non-controlling interests	4,059	6,491
Total net assets	6,831,225	7,006,482
Total liabilities and net assets	8,894,313	9,707,854

(2) Consolidated Statement of income and Consolidated Statement of comprehensive income

(Consolidated Statement of income)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	13,479,945	17,044,969
Cost of sales	7,782,569	10,015,976
Gross profit	5,697,376	7,028,992
Selling, general and administrative expenses	3,083,916	3,969,423
Operating profit	2,613,460	3,059,569
Non-operating income		
Interest income	5,678	14,301
Other	-	54
Total non-operating income	5,678	14,356
Non-operating expenses		
Interest expenses	982	1,165
Foreign exchange losses	1,615	8,614
Amortization of share issuance costs	3,102	9,288
Listing expenses	5,474	-
Other	229	199
Total non-operating expenses	11,403	19,267
Ordinary profit	2,607,735	3,054,658
Extraordinary losses		
Loss on retirement of non-current assets	48,931	17,705
Total extraordinary losses	48,931	17,705
Profit before income taxes	2,558,803	3,036,952
Income taxes - current	737,816	927,697
Income taxes - deferred	(12,753)	(110,548)
Total income taxes	725,063	817,148
Profit	1,833,739	2,219,803
Profit attributable to non-controlling interests	1,902	2,229
Profit attributable to owners of parent	1,831,836	2,217,574

(Consolidated Statement of comprehensive income)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit	1,833,739	2,219,803
Other comprehensive income		
Foreign currency translation adjustment	(2,788)	8,414
Remeasurements of defined benefit plans, net of tax	-	164
Total other comprehensive income	(2,788)	8,578
Comprehensive income	1,830,951	2,228,381
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,829,048	2,226,152
Comprehensive income attributable to non-controlling interests	1,902	2,229

(3) Consolidated Statement of changes in equity

Fiscal year ended September 30, 2025

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income
Balance at beginning of period	66,543	792,259	3,044,095	(180,516)	3,722,382	5,181	-	5,181
Changes during period								
Issuance of new shares	233,689	233,689			467,379			
Disposal of treasury shares		762,804		180,655	943,460			
Dividends of surplus			(147,713)		(147,713)			
Purchase of treasury shares				(312)	(312)			
Profit attributable to owners of parent			1,831,836		1,831,836			
Net changes in items other than shareholders' equity						(2,788)		(2,788)
Total changes during period	233,689	996,494	1,684,123	180,343	3,094,651	(2,788)	-	(2,788)
Balance at end of period	300,233	1,788,753	4,728,219	(172)	6,817,033	2,392	-	2,392

	Share acquisition rights	Non-controlling interests	Total net assets
Balance at beginning of period	19,523	2,208	3,749,295
Changes during period			
Issuance of new shares			467,379
Disposal of treasury shares			943,460
Dividends of surplus			(147,713)
Purchase of treasury shares			(312)
Profit attributable to owners of parent			1,831,836
Net changes in items other than shareholders' equity	(11,783)	1,851	(12,720)
Total changes during period	(11,783)	1,851	3,081,930
Balance at end of period	7,740	4,059	6,831,225

Fiscal year ended September 30, 2026

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income
Balance at beginning of period	300,233	1,788,753	4,728,219	(172)	6,817,033	2,392	-	2,392
Changes during period								
Issuance of new shares	16,393	16,393			32,787			
Disposal of treasury shares								
Dividends of surplus			(2,077,976)		(2,077,976)			
Purchase of treasury shares				(398)	(398)			
Profit attributable to owners of parent			2,217,574		2,217,574			
Net changes in items other than shareholders' equity						8,414	164	8,578
Total changes during period	16,393	16,393	139,597	(398)	171,986	8,414	164	8,578
Balance at end of period	316,626	1,805,147	4,867,816	(571)	6,989,019	10,806	164	10,970

	Share acquisition rights	Non-controlling interests	Total net assets
Balance at beginning of period	7,740	4,059	6,831,225
Changes during period			
Issuance of new shares			32,787
Disposal of treasury shares			
Dividends of surplus			(2,077,976)
Purchase of treasury shares			(398)
Profit attributable to owners of parent			2,217,574
Net changes in items other than shareholders' equity	(7,740)	2,432	3,270
Total changes during period	(7,740)	2,432	175,256
Balance at end of period	-	6,491	7,006,482

(4) Consolidated Statement of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,558,803	3,036,952
Depreciation	171,048	186,968
Amortization of goodwill	7,870	7,870
Interest expenses	982	1,165
Loss on retirement of non-current assets	48,931	17,705
Decrease (increase) in trade receivables	(70,687)	(21,704)
Decrease (increase) in prepaid expenses	(290,902)	(281,540)
Decrease (increase) in real estate for sale	50,287	36,879
Increase (decrease) in unearned revenue	54,391	123,829
Increase (decrease) in contract liabilities	33,955	143,910
Decrease (increase) in guarantee deposits	(65,778)	(95,524)
Increase (decrease) in guarantee deposits received	40,595	106,805
Increase (decrease) in accounts payable - other	19,959	67,818
Increase (decrease) in accrued consumption taxes	(6,741)	(5,887)
Increase (decrease) in allowance for doubtful accounts	74	4,735
Increase (decrease) in provision for bonuses	13,808	16,518
Other, net	60,787	10,406
Subtotal	2,627,386	3,356,909
Interest and dividends received	5,678	14,302
Interest paid	(982)	(1,165)
Income taxes paid	(683,553)	(807,786)
Net cash provided by (used in) operating activities	1,948,529	2,562,259
Cash flows from investing activities		
Purchase of property, plant and equipment	(34,558)	(160,357)
Purchase of intangible assets	(304,833)	(371,691)
Payments of leasehold deposits	(120,574)	(109,215)
Other, net	147	21,839
Net cash provided by (used in) investing activities	(459,818)	(619,425)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	30,000
Repayments of long-term borrowings	(38,116)	(37,560)
Proceeds from issuance of shares	446,382	25,047
Proceeds from disposal of treasury shares	924,086	-
Dividends paid	(147,697)	(2,077,553)
Other, net	(5,787)	(398)
Net cash provided by (used in) financing activities	1,178,867	(2,060,465)
Effect of exchange rate change on cash and cash equivalents	(2,003)	5,172
Net increase (decrease) in cash and cash equivalents	2,665,574	(112,458)
Cash and cash equivalents at beginning of period	3,071,529	5,737,103
Cash and cash equivalents at end of period	5,737,103	5,624,645

(5) Notes to Consolidated Financial Statements

(Notes on Going Concern Assumption)

There are no applicable items.

(Notes when there have been significant changes in the amount of Shareholders' equity)

Not applicable.

(Notes on segment information, etc.)

Segment Information

1 Overview of Reporting Segments

The Group's reporting segments are those of the constituent units of the Group for which separate financial information is available and are subject to periodic review by management in order to determine the allocation of management resources and evaluate business performance.

The Group is comprised of segments based mainly on the characteristics of the services it provides, and the following two segments are the reporting segments.

The "Idle Asset Utilization Business" is engaged in the business of focusing on the monthly parking lot introduction service, which introduces parking lots through the monthly parking lot portal site operated by the Company on the Internet, and the monthly parking lot sublease service, in which the Company leases vacant parking lots from parking lot owners and subleases them to users as monthly parking lots.

In order to make it possible to convey the potential of real estate more visually, the "Visualization Business" utilizes specialized skills such as 3DCG technology to create and sell graphic data of how buildings and spaces are used and the completed image. In addition, we provide services that use VR technology to design spaces that meet customer requests.

2. Method of calculating the amount of sales, profits or losses, assets, and other items for each reporting segment

The accounting methods for the reported business segments are generally identical to those used in the preparation of consolidated financial statements.

Profit in the reporting segment is a figure based on operating income.

3. Information on the amount of sales, profits, assets and other items by reporting segment

The previous fiscal year (October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Reportable segments			Reconciling items	Per consolidated financial statements
	Idle asset utilization business	Visualization business	Total		
Sales					
Revenues from external customers	13,232,105	247,840	13,479,945	-	13,479,945
Transactions with other segments	3,922	-	3,922	(3,922)	-
Total	13,236,027	247,840	13,483,868	(3,922)	13,479,945
Segment profit	2,594,407	20,465	2,614,873	(1,413)	2,613,460
Segment Assets	3,859,399	106,206	3,965,606	4,928,707	8,894,313
Other items					
Depreciation	164,182	6,866	171,048	-	171,048
Amount of amortization of goodwill	7,870	-	7,870	-	7,870
Increase in property, plant and equipment and intangible assets	335,159	4,233	339,392	-	339,392

Note: 1 The adjustment amount for sales is the amount of elimination of inter-segment transaction volume, and the adjustment amount for segment profit is the amount of adjustment associated with the elimination of inter-segment transactions.

2 The sum of segment profit is consistent with operating income in the consolidated statements of income.

3 Segment asset adjustments are company-wide assets that have not been allocated to each reporting segment.

The current fiscal year (October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Reportable segments			Reconciling items	Per consolidated financial statements
	Idle asset utilization business	Visualization business	Total		
Sales					
Revenues from external customers	16,764,428	280,541	17,044,969	-	17,044,969
Transactions with other segments	3,320	-	3,320	(3,320)	-
Total	16,767,749	280,541	17,048,290	(3,320)	17,044,969
Segment profit	3,029,923	32,138	3,062,061	(2,492)	3,059,569
Segment Assets	4,912,232	139,114	5,051,346	4,656,507	9,707,854
Other items					
Depreciation	178,707	8,260	186,968	-	186,968
Amount of amortization of goodwill	7,870	-	7,870	-	7,870
Increase in property, plant and equipment and intangible assets	522,848	9,200	532,049	-	532,049

Note: 1 The adjustment amount for sales is the amount of elimination of inter-segment transaction volume, and the adjustment amount for segment profit is the amount of adjustment associated with the elimination of inter-segment transactions.

2 The sum of segment profit is consistent with operating income in the consolidated statements of income.

3 Segment asset adjustments are company-wide assets that have not been allocated to each reporting segment.

Related Information

The previous fiscal year (October 1, 2024 to September 30, 2025)

1 Product and Service Information

(Thousands of yen)

	Idle asset utilization business			Visualization business	Total
	Monthly Parking Referral Service	Monthly Parking Sublease Service	Other Services		
Revenues from external customers	453,910	12,292,177	486,017	247,840	13,479,945

2 Regional information

(1) Net sales

Since sales to external customers in Japan exceed 90% of sales in the consolidated statements of income, the description is omitted.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.

3 Key customer information

There is no mention of sales to external customers because there are no counterparties that account for more than 10% of sales in the consolidated statements of income.

The current fiscal year (October 1, 2025 to September 30, 2026)
1 Product and Service Information

(Thousands of yen)

	Idle asset utilization business			Visualization business	Total
	Monthly Parking Referral Service	Monthly Parking Sublease Service	Other Services		
Revenues from external customers	550,113	15,639,980	574,333	280,541	17,044,969

2 Regional information
(1) Net sales
Since sales to external customers in Japan exceed 90% of sales in the consolidated statements of income, the description is omitted.
(2) Property, plant and equipment
The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.
3 Key customer information
There is no mention of sales to external customers because there are no counterparties that account for more than 10% of sales in the consolidated statements of income.

Information on impairment losses on fixed assets by reporting segment
The previous fiscal year (October 1, 2024 to September 30, 2025)
Not applicable.

The current fiscal year (October 1, 2025 to September 30, 2026)
Not applicable.

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (October 1, 2024 to September 30, 2025)

	Idle asset utilization business	Visualization business	Total
Depreciation for the period	7,870	-	7,870
Balance at the end of the current fiscal year	31,483	-	31,483

The current fiscal year (October 1, 2025 to September 30, 2026)

	Idle asset utilization business	Visualization business	Total
Depreciation for the period	7,870	-	7,870
Balance at the end of the current fiscal year	23,612	-	23,612

Information on Negative Goodwill Accrual Gains by Reporting Segment
The previous fiscal year (October 1, 2024 to September 30, 2025)
Not applicable
.
The current fiscal year (October 1, 2025 to September 30, 2026)
Not applicable.

(Per-share information)

	Previous consolidated fiscal year (From October 1, 2024 To September 30, 2025)	Current consolidated fiscal year (From October 1, 2025 Through September 30, 2026)
Net assets per share amount	555.68 yen	567.48 yen
Basic earnings per share	153.62 yen	180.18 yen
Diluted earnings per share Net income	151.64 yen	179.77 yen

(Note) 1 The Company implemented a 2-for-1 stock split of its common shares, effective October 1, 2025. The figures for "net assets per share," "net income per share," and "diluted net income per share" have been calculated on the assumption that this stock split took place at the beginning of the previous consolidated fiscal year.

2 The basis for calculating Basic earnings per share and Diluted earnings per share is as follows.

	Previous consolidated fiscal year (From October 1, 2024 Through September 30, 2025)	Current consolidated fiscal year (From October 1, 2025 Through September 30, 2026)
Basic earnings per share		
Profit attributable to owners of parent (thousand yen)	1,831,836	2,217,574
Amounts not attributable to common shareholders (thousand yen)	-	-
Profit attributable to owners of parent pertaining to common shares (thousand yen)	1,831,836	2,217,574
Common stock's Average number of shares (shares)	11,924,803	12,307,803
Fully diluted per share Net income		
Profit attributable to owners of parent Adjustments (thousand yen)	-	-
Increase in common shares (shares)	155,347	27,557
(of which Share acquisition rights (shares))	(155,347)	(27,557)
Overview of potential shares not included in the calculation of Diluted earnings per share because they had no dilutive effect	Issued by consolidated subsidiary CGworks Co., Ltd. 1 type of stock option 3,350 units Type and number of target shares 3,350 common shares of a subsidiary	Issued by consolidated subsidiary CGworks Co., Ltd. One type of stock option 2,850 units Type and number of target shares 2,850 common shares of a subsidiary

(Significant subsequent events)

Not applicable.