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Non-consolidated Financial Results for the Nine Months of the Fiscal Year Ending September 30, 2025 (Under Japanese GAAP)

August 13, 2025

Company name:	ROXX, inc.
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	241A
URL:	https://roxx.co.jp
Representative:	Taro Nakajima, Representative Director and Chief Executive Officer
Contact:	Toshiki Takase, Chief Administrative Officer
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Scheduled date for dividend payment:	None
Supplementary materials for financial summaries:	Yes
Financial results briefing:	Yes

(Amounts of less than one million yen are rounded down.)

1. Non-consolidated Financial Results for the Nine Months of the Fiscal Year Ending September 30, 2025 (from October 01, 2024 to June 30, 2025)

(1) Operating results (Cumulative)

(Percentage indicate YoY changes)

	Net sales		Operating profit (loss)		Ordinary profit (loss)		Profit (loss)	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended June 30, 2025	3,275	35.2	(743)	-	(768)	-	(769)	-
June 30, 2024	2,423	-	(511)	-	(514)	-	(516)	-

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2025	(105.86)	-
June 30, 2024	(75.99)	-

(Note) 1. The Company has not prepared quarterly financial statements for the third quarter of the fiscal year ending September 2024; therefore, figures for the third quarter of the fiscal year ending September 2024, the YoY changes for the same quarter of the previous year, and the YoY changes for the first quarter of the fiscal year ending September 2025 are not presented.

2. Diluted earnings per share for the third quarter of the fiscal year ending September 2025 are not presented because there was a net loss per share for the quarter.

(2) Financial positions

	Total assets	Net assets	Equity-to-asset ratio
	Million yen	Million yen	%
As of June 30, 2025	3,980	134	3.3
September 30, 2024	3,696	904	24.4

(Reference) Owner's equity 3rd quarter of the fiscal year ending September 2025: 132 million yen; Fiscal year ending September 2024: 902 million yen

2. Cash dividends

	Annual dividends per share				
	End of first quarter	End of second quarter	At the end of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2024	-	0.00	-	0.00	0.00
Fiscal year ending September 30, 2025	-	0.00	-		
Fiscal year ending September 30, 2025 (Forecast)				0.00	0.00

(Note) Presence or absence of revisions from the most recently announced dividend forecast: None

3. Non-consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2025 (from October 01, 2024 to September 30, 2025)

(Percentages indicate YoY changes)

	Net sales		Operating profit (loss)		Ordinary profit (loss)		Profit (loss)		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Fiscal year ending September 30, 2025	4,520	30.0	(742)	-	(792)	-	1,156	-	158.94

(Note) Correction of financial forecast from the most recent financial forecast: Yes

* Notes

(1) Application of accounting procedures specific to the preparation of quarterly financial statements : None

(2) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard : Yes

(ii) Changes in accounting policies other than (i) above : None

(iii) Changes in accounting estimates : None

(iv) Retrospective restatement : None

(3) Number of shares issued (common stock)

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

As of June 30, 2025	7,273,170 shares
As of September 30, 2024	7,273,170 shares

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

As of June 30, 2025	- shares
As of September 30, 2024	- shares

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

Nine months ended June 30, 2025	7,273,170 shares
Nine months ended June 30, 2024	6,791,741 shares

* Review by certified public accountants or audit corporations of the attached quarterly financial statements: None

* Notes on the appropriate use of forecasts and other special items

Forward-looking statements such as performance forecasts contained in this document are based on information currently available to the Company and on certain assumptions deemed reasonable. Actual results may differ significantly due to various factors.

Quarterly Non-consolidated Financial Statements
(1) Quarterly Non-consolidated Balance Sheets

(Unit: Thousands of yen)

	Previous fiscal year (September 30, 2024)	For the nine months ended (June 30, 2025)
Assets		
Current assets		
Cash and deposits	2,594,956	2,602,915
Accounts receivable - trade	520,112	656,871
Trade accounts receivable	328,317	327,275
Advance payments to suppliers	20,642	22,789
Prepaid expenses	93,809	123,430
Others	6,867	6,886
Allowance for doubtful accounts	(5,306)	(14,505)
Total current assets	3,559,399	3,725,663
Non-current assets		
Property, plant and equipment		
Buildings	15,679	15,679
Tools, furniture and fixtures	59,855	72,175
Accumulated depreciation	(37,041)	(51,080)
Total property, plant and equipment	38,492	36,774
Investments and other assets		
Investment securities	995	995
Leasehold and guarantee deposits	93,665	216,218
Long-term prepaid expenses	3,781	378
Distressed receivables	605	1,848
Allowance for doubtful accounts	(605)	(1,848)
Total investments and other assets	98,442	217,591
Total non-current assets	136,935	254,366
Total assets	3,696,334	3,980,029

(Unit: Thousands of yen)

	Previous fiscal year (September 30, 2024)	For the nine months ended (June 30, 2025)
Liabilities		
Current liabilities		
Trade accounts payable	585,920	654,054
Current portion of long-term borrowings	602,537	1,239,155
Accounts payable - other	300,970	351,388
Income taxes payable	38,298	23,176
Accrued expenses	91,668	94,466
Contract liabilities	57,027	101,384
Accrued consumption taxes	108,641	10,700
Refund liability	46,910	59,730
Other	5,453	6,181
Total current liabilities	1,837,428	2,540,236
Non-current liabilities		
Long-term borrowings	954,847	1,305,700
Total non-current liabilities	954,847	1,305,700
Total liabilities	2,792,275	3,845,936
Net assets		
Shareholders' equity		
Share capital	644,443	644,443
Capital surplus	2,825,877	2,825,877
Retained earnings	(2,567,560)	(3,337,525)
Total shareholders' equity	902,759	132,794
Share acquisition rights	1,298	1,298
Total net assets	904,058	134,093
Total liabilities and net assets	3,696,334	3,980,029

(2) Quarterly Non-consolidated Statements of Income
Nine months ended

(Unit: Thousands of yen)

	For the nine months ended in the previous third quarter From October 1, 2023 As of June 30, 2024	For the nine months ended From October 1, 2024 until June 30, 2025
Net sales	2,423,439	3,275,563
Cost of sales	332,454	568,851
Gross profit	2,090,985	2,706,712
Selling, general and administrative expenses	2,602,828	3,449,975
Operating profit (loss)	(511,842)	(743,263)
Non-operating income		
Subsidy income	-	16,485
Point redemption income	11,710	1,711
Others	1,963	1,132
Total non-operating income	13,674	19,329
Non-operating expenses		
Interest expenses	13,764	44,312
Share issuance costs	1,972	-
Other	495	-
Total non-operating expenses	16,231	44,312
Ordinary profit (loss)	(514,400)	(768,247)
Profit (loss) before income taxes	(514,400)	(768,247)
Income taxes - current	1,717	1,717
Total income taxes	1,717	1,717
Profit (loss)	(516,118)	(769,964)