

Enrich  
the world  
with subscriptions

TEMONA. Inc.

Securities code: 3985

# Results Briefing Materials for the Fiscal Year Ended September 30, 2025 (FY2025)

November 2025

# Today's Agenda

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# 1 . Status of Response to System Failure Caused by Unauthorized Access

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# Status of Response to System Failure Caused by Unauthorized Access

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## **<Background>**

On Friday, October 24, 2025, while monitoring the server logs for our e-Commerce cart system Tamago Repeat, we detected abnormal access on some servers. We immediately conducted an investigation and identified traces suggesting unauthorized access by a third party on some servers. As a result, we implemented necessary countermeasures, including disconnecting the network from the servers. Additionally, to prevent the spread of further damage, we took such measures as temporarily isolating servers suspected of unauthorized access from the network.

## **< Current status of investigation and response >**

Currently, we have commissioned an investigation by an external specialist to determine the intrusion method and path as well as the scope of impact, including the potential for external leakage of data and other information.

## **< Impact of this incident on earnings >**

Since it is difficult to make a reasonable estimate of additional costs such as investigation expenses related to this incident, the consolidated earnings forecast for the FY2026 has not yet been determined. If it becomes clear that there will be a material impact on the Company's financial position and results of operations for FY2026, the Company will promptly disclose such information.

## 2 . Results Summary

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# Results Summary

- Net sales rose 0.4% year on year to ¥1,832 million mainly due to an increase in contract development revenue despite decreases in the total number of accounts.
- Operating profit remained in positive territory at ¥155 million, due in part to cost reductions by promoting in-house production and management efficiency.

## Net sales

¥**1.832** billion

(up 0.4% year on year)

## Operating profit

¥**155** million

(FY2024: (¥56 million))

## EPS

¥**6.88**

(FY2024: (¥36.84))

## ARR

¥**662** million

(down 6.4% year on year)

## GMV

¥**122.3** billion

(down 1.4% year on year)

## Total number of accounts

**935** accounts

(down 12.1% year on year)

\*ARR calculated as monthly recurring revenue in final month of fiscal year multiplied by 12.

# Statement of Income (Year on Year)

- Gross profit margin was 53.3%, an improvement of 2.0pt year on year due to the promotion of in-house production.
- Cost reductions made progress through the promotion of management efficiency including adequate personnel reallocation led to a return to profitability at the operating line.

(Unit: million yen)

	FY2024 Consolidated results		FY2025 Consolidated results		
	Result	Weighting (%)	Result	Weighting (%)	Change (%)
Net sales	1,825	100.0	1,832	100.0	0.4
Cost of sales	888	48.7	856	46.7	△3.7
Gross profit	937	51.3	976	53.3	4.2
SG&A expenses	993	54.4	820	44.8	△17.4
Operating profit	△56	△3.1	155	8.5	—
Non-operating income	2	0.1	5	0.3	117.8
Non-operating expenses	4	0.2	8	0.5	91.3
Ordinary profit	△58	△3.2	153	8.4	—
Extraordinary income	6	0.4	13	0.7	91.0
Extraordinary losses	256	14.0	8	0.5	△96.6
Profit before income taxes	△307	△16.8	157	8.6	—
Profit attributable to owners of the parent	△393	△21.6	73	4.0	—

# Statement of Income (Quarterly)

- In the EC Support Business, the number of accounts decreased, but customization projects in the enterprise area grew.
- In the Engineering Business, both contract development and SES remained strong.
- The Fintech Business is growing in terms of transaction volume, but its contribution to FY2025 sales was limited.
- Operating profit remained in positive territory due to cost reductions achieved by the promotion of in-house production and management efficiency.

(Unit: million yen)

(Number of persons is the number of permanent and non-permanent employees)

	FY25 1Q Consolidated		FY25 2Q Consolidated		FY25 3Q Consolidated		FY25 4Q Consolidated	
	Result	Weighting (%)	Result	Weighting (%)	Result	Weighting (%)	Result	Weighting (%)
Net sales	469	100.0	466	100.0	443	100.0	452	100.0
( E-Commerce Support Business )	365	77.8	357	76.6	345	78.0	344	76.0
( Engineering Business )	104	22.2	109	23.4	95	21.6	102	22.7
( Fintech Business )	—	—	0	0.1	1	0.4	5	1.2
Cost of sales	204	43.5	212	45.5	209	47.3	229	50.8
Gross profit	265	56.5	254	54.5	233	52.7	222	49.2
SG&A expenses	227	48.5	201	43.1	192	43.5	198	43.9
Operating profit	37	8.1	53	11.4	40	9.2	23	5.3
Permanent employees*1	127	—	113	—	112	—	115	—
Non-permanent employees*2	7	—	8	—	5	—	5	—

\*1 Number of regular employees and executive officers as of the last day of each quarter

\*2 Number of fixed-term employees, part-time employees, re-employed post-retirement employees, and dispatched employees as of the last day of each quarter



# Comparison between Revised Full-Year Consolidated Earnings Forecast and Results

- Net sales fell 1.9% to ¥1,832 million as growth was slower than expected, although the Engineering Business performed well.
- Operating profit and ordinary profit exceeded forecasts, increasing by 6.1% to ¥155 million and 5.0% to ¥153 million, respectively. This reflected lower-than-expected costs resulting from the promotion of management efficiency improvements including higher operational efficiency and adequate personnel reallocation.
- Regarding the consolidated earnings forecast for the FY2026, it remains undetermined as it is currently difficult to reasonably estimate. Consequently, a portion of deferred tax assets was reversed, resulting in the recognition of ¥45 million in income taxes-deferred. Therefore, profit attributable to owners of the parent decreased by 14.9% to ¥73 million.

## ● Comparison between FY25 Results and Revised Forecast

(Unit: million yen)

	FY25 Full-year consolidated earnings results	FY25 Full-year consolidated earnings forecast (5/14/2025_Revised forecast)	Comparison	
	Result	Forecast	Change (yen)	Change (%)
Net sales	1,832	1,867	△34	△1.9%
Operating profit	155	146	8	6.1%
Ordinary profit	153	145	7	5.0%
Profit attributable to owners of the parent	73	86	△12	△14.9%

# Balance Sheet (Year on Year)

- Cash and deposits increased by ¥321 million due to the execution of loans and an increase in cash flow from operating activities resulting from the return to profitability.

(Unit: million yen)

	FY24 year-end consolidated	FY25 year-end consolidated	Change
Cash and deposits	910	1,231	321
Accounts receivable-trade and Contract assets	199	158	△41
Other current assets	67	112	45
<b>Total current assets</b>	<b>1,177</b>	<b>1,502</b>	<b>325</b>
Property, plant, and equipment	27	57	30
Intangible assets	206	164	△42
Investments and other assets	130	41	△88
<b>Total non-current assets</b>	<b>364</b>	<b>263</b>	<b>△100</b>
<b>Total assets</b>	<b>1,541</b>	<b>1,766</b>	<b>224</b>

	FY24 year-end consolidated	FY25 year-end consolidated	Change
Accounts payable-trade	47	67	20
Other current liabilities	492	538	45
Non-current liabilities	301	392	91
<b>Total liabilities</b>	<b>840</b>	<b>998</b>	<b>157</b>
Capital stock	386	386	0
Capital surplus	377	378	0
Retained earnings	481	555	73
Treasury shares	△582	△579	2
Stock acquisition rights	34	23	△10
Non-controlling interests	2	2	0
<b>Total net assets</b>	<b>700</b>	<b>767</b>	<b>67</b>
<b>Total liabilities and net assets</b>	<b>1,541</b>	<b>1,766</b>	<b>224</b>

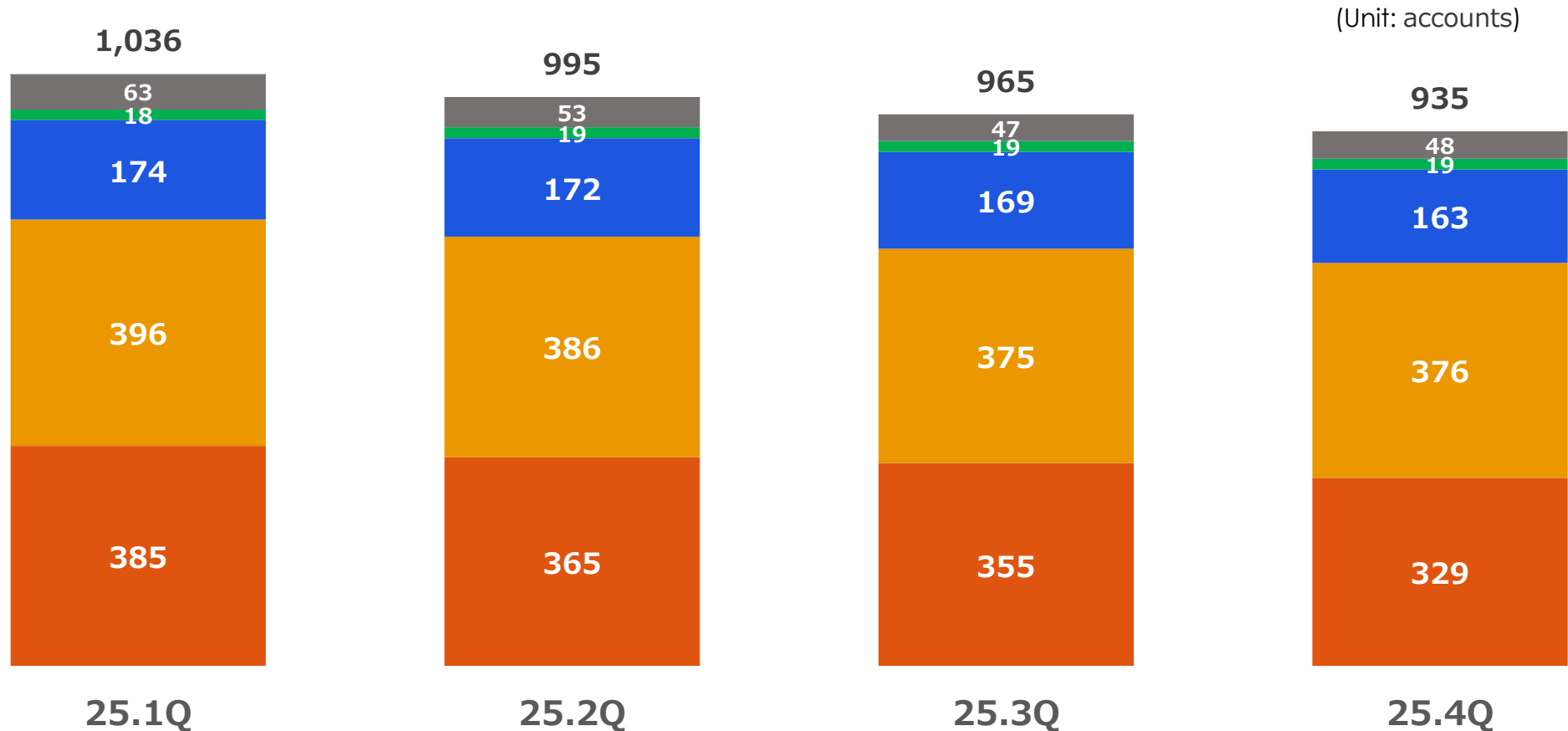
## 3 . Results by Service

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# Number of Accounts (Quarterly)

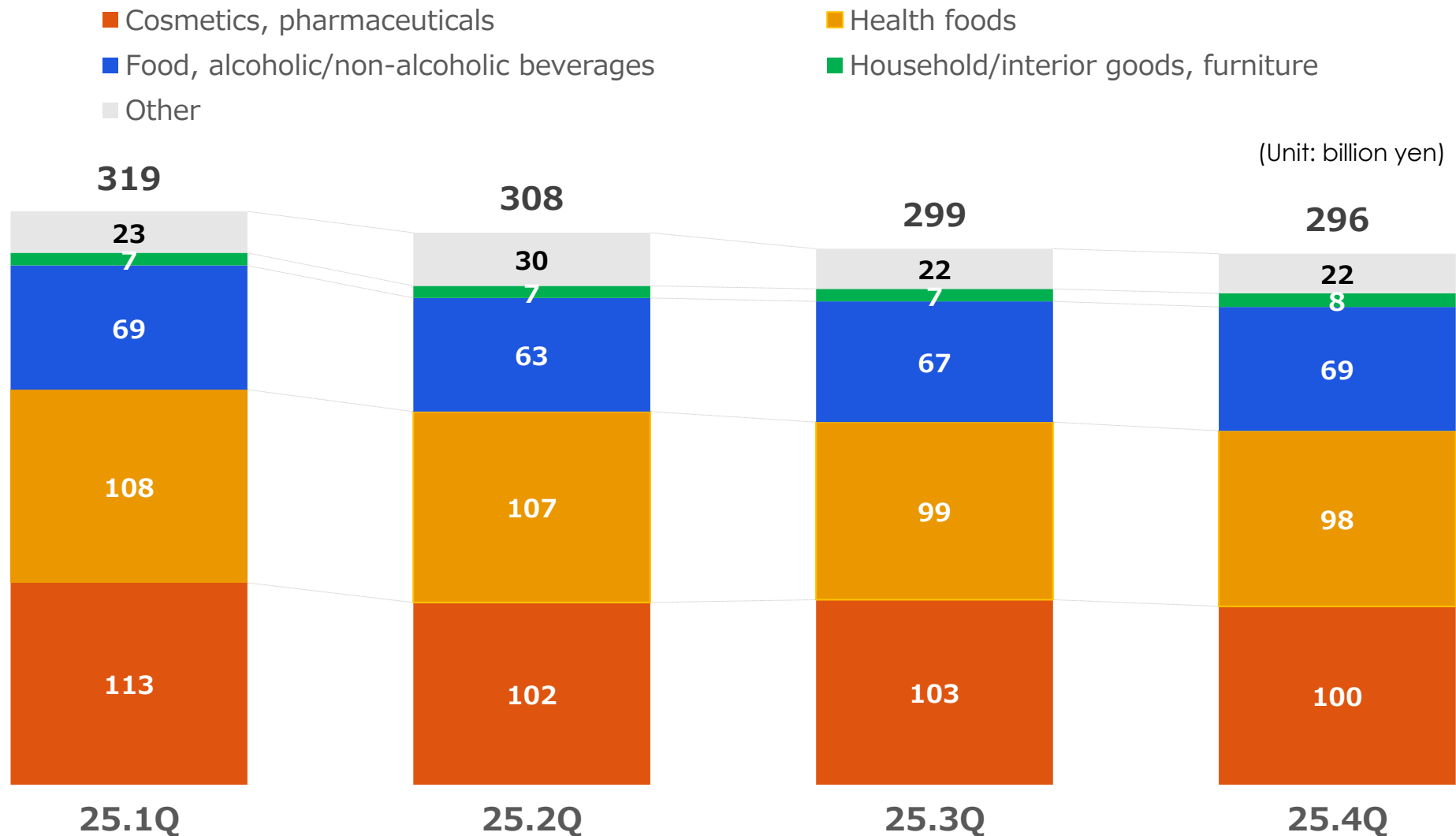
- The number of accounts continues to decline for Subsc-Store.
- The number of accounts for Tamago Repeat is on a downtrend, but the rate of decline is contracting.

■ Subsc-Store ■ Tamago Repeat ■ Subsc-@ ■ Subsc-Store B2B ■ Other



# GMV by Client Segment (Quarterly)

- Despite a decrease in the number of accounts, the amount for each quarter remained around ¥30.0 billion.

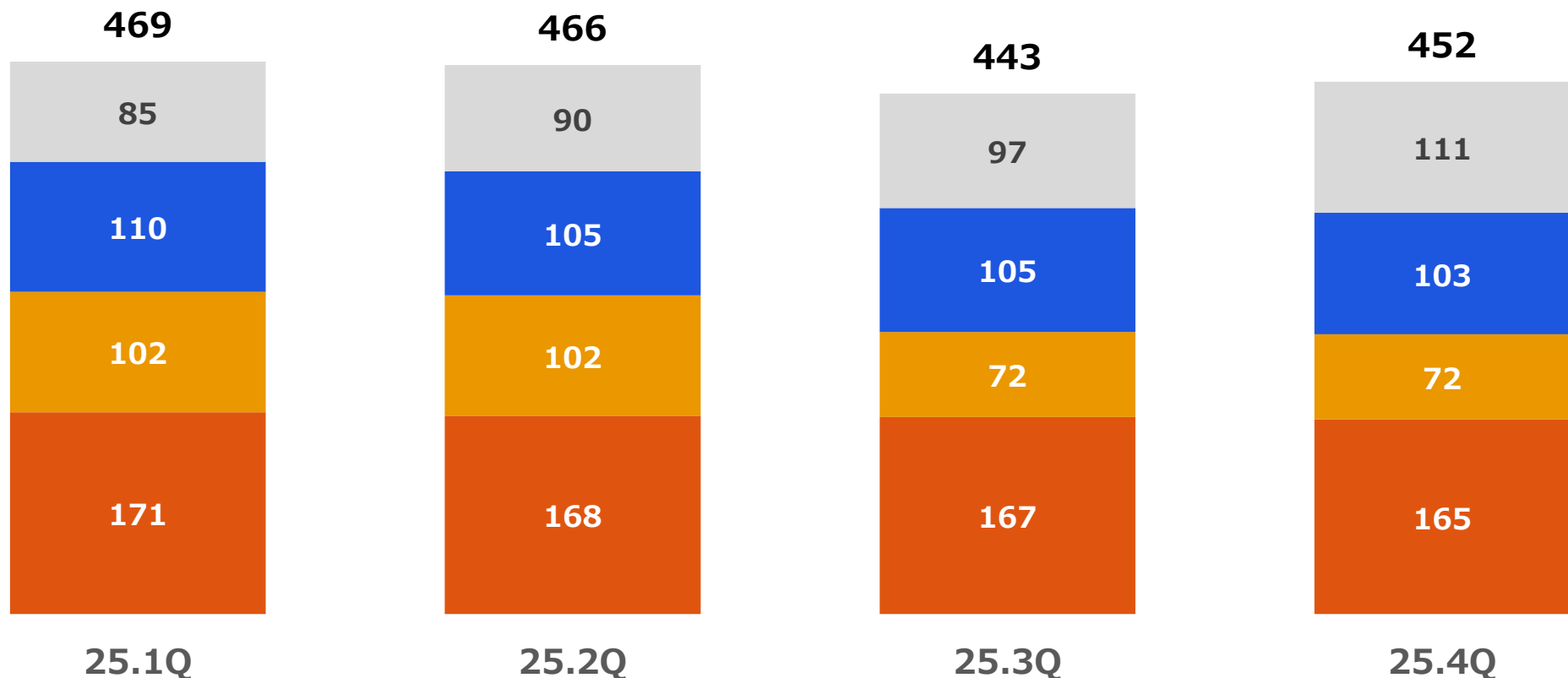


# Changes by Nature of Revenue (Quarterly)

- Recurring revenue is declining due in part to a decrease in the number of accounts for Subsc-Store and Tamago Repeat.
- Other revenue is on an uptrend due to factors such as an increase in clients for system engineering services.

■ Recurring revenue ■ Contract development revenue ■ Settlement fee revenue ■ Other revenue

(Unit: million yen)



## 4 . Management Policy for FY2026

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# Change in Management Structure

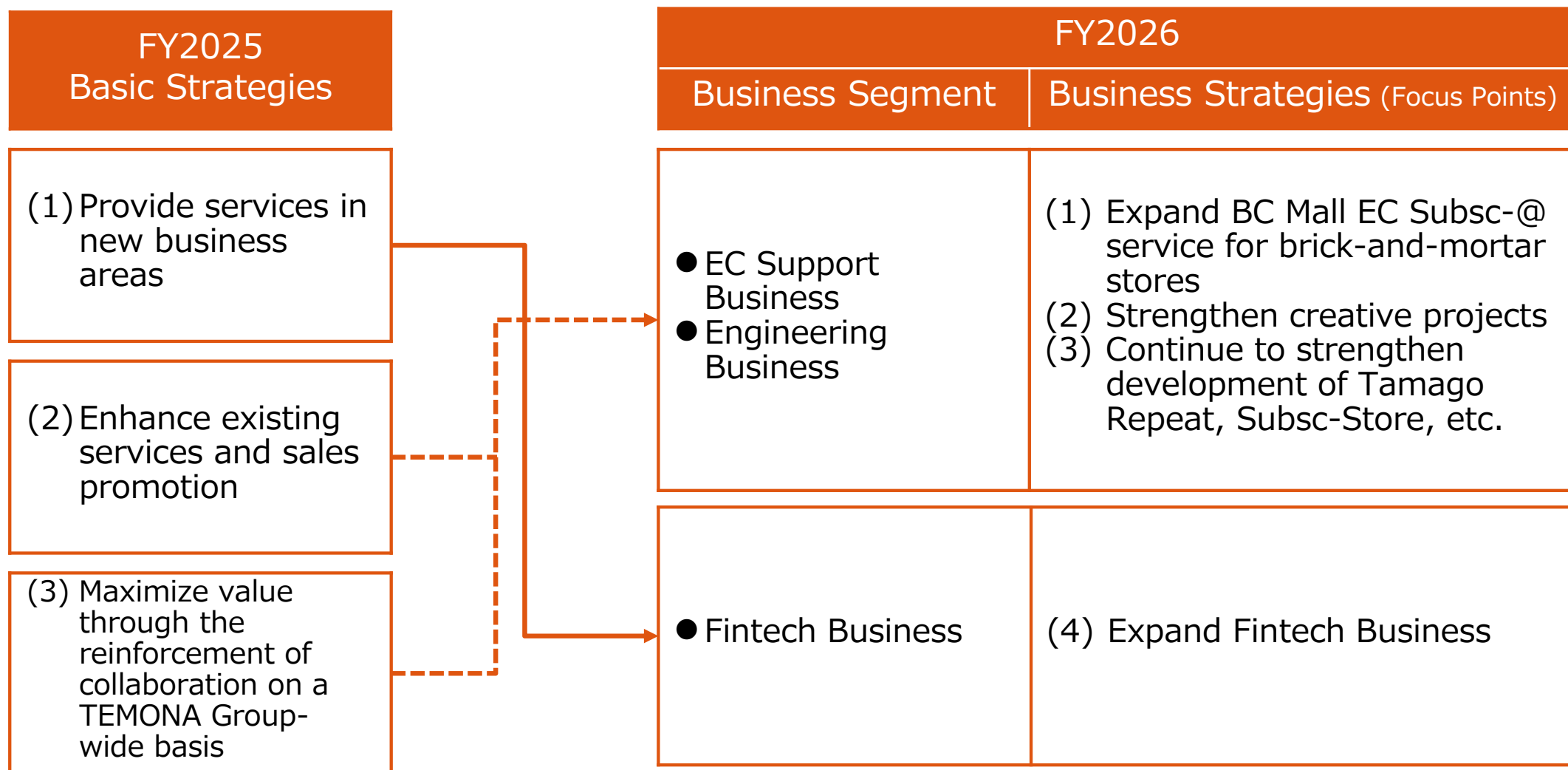
Effective October 1, 2025, we have transitioned to a dual representative director structure under Hayato Sagawa and Wataru Honda. This structure is designed to swiftly respond to changes in the business environment and achieve the sustainable growth of the Group while further enhancing corporate value.

Role	Name	Area of responsibility
President & Representative Director	Wataru Honda	EC Support Business Engineering Business
Chairman & Representative Director	Hayato Sagawa	Fintech Business



# Management Policy for FY2026

While continuing the policy for FY2025, we will accelerate strategic execution by clarifying key focus areas, aiming to expand revenue and improve profitability.



# Strategies for EC Support Business and Engineering Business (Focus Points)

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## (1) Expand BC Mall EC Subsc-@ service for brick-and-mortar stores

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- We will aim to increase added value by combining services, such as actively incorporating products (mainly health food and beauty products) handled by Subsc-Store and Tamago Repeat franchisees (customers) into BC Mall, a brick-and-mortar store market provided by TEMONA (ongoing from second half of FY2025).
- TEMONA will actively participate in the BC Mall business flow, focusing on bridging manufacturers and dealers with Subsc-@ franchisees and thus aim to expand BC Mall's GMV.

## (2) Strengthen creative projects

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- With the integration of engineering function with Sackle from April 2025, creative projects previously handled solely by Sackle's engineers are now handled by the entire Group.

## (3) Continue to strengthen development of Tamago Repeat, Subsc-Store etc.

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- We will continue updating the functions of the services we provide, such as the cart system Subsc-Store, Tamago Repeat and the peripheral service ECield, driving development that contributes to reducing operational costs and increasing sales for franchisees across each product.

# Strategy for Fintech Business (Focus Points)

## (4) Expand Fintech Business

We will continue to promote Subsc-Credit, subscription service that provides equipment essential for business operations. We have launched Ashiba Subsc, a specialized version of this service tailored for scaffolding used at construction sites, aiming for further business expansion.



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お知らせ 導入事例 足場サブスクの特徴 足場サブスクの想い 取り扱い資材一覧 リースやローンとの比較 ご利用の流れ

お問い合わせ

＼ 足場購入の新常識 ／

自社所有・返却・交換を選択可能、

**足場を月額サブスクで！**

メーカー定価の60%OFF～を月額分割で購入可能

東証上場グループ企業運営



# TEMONA

サブスクで世の中を豊かに

# Appendix

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# 1 . About Us

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# Company Overview

The expansion of subscriptions will help to realize a prosperous world in which many businesses will continue to provide essential, high-value services and pursue customer satisfaction.  
Our Purpose is to “enrich the world with subscriptions” by supporting businesses with our subscription-specific technology and expertise.

## About the Company

Company name	TEMONA. Inc.
Established	October 2008
Capital	¥386.92 million
Representative	Hayato Sagawa, chairman & representative director Wataru Honda, president & representative director
Headquarters	3-2-3 Shibuya, Shibuya-ku, Tokyo
Employees	115 (as of September 30, 2025)

## Main services provided

サブスクストア



サブスクストア B2B

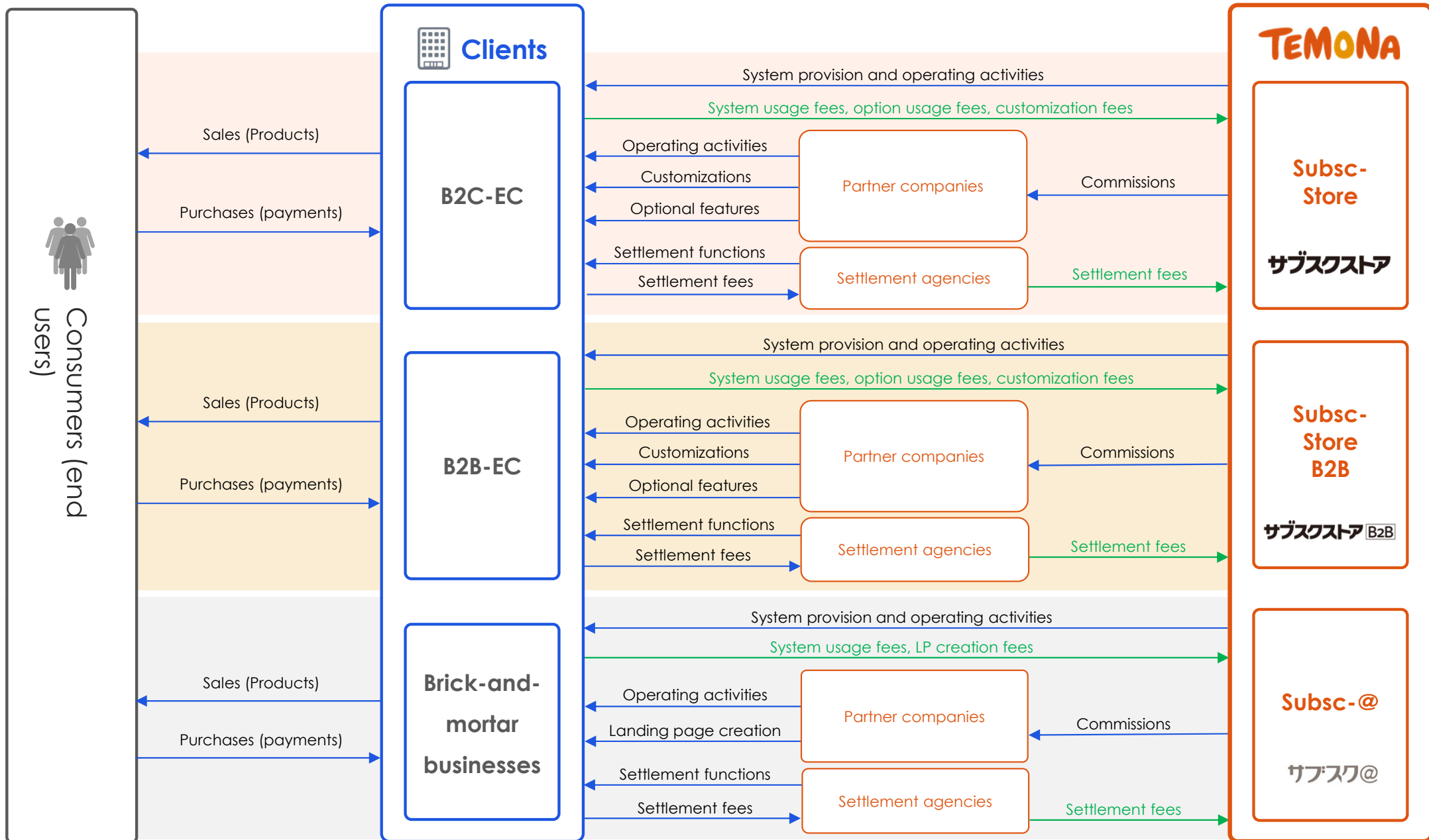


サブスクワ@





# Business System Chart



# Service Overview: Subsc-Store

サービス一覧 ▾ サブスク成功ノウハウ ▾

サブスクストア

定期通販カートの特徴 料金プラン 導入事例 導入までの流れ よくあるご質問 お問い合わせ > 資料請求 >

市場シェア No.1 ※1  
年間取引総額 1,523 億円 ※2  
導入アカウント数 1,000 以上 ※3

サブスク・D2C・定期通販/単品通販やるなら  
業界シェアNo.1の  
サブスクストア

売上げアップと業務効率化を専任コンサルタントが支援

お問い合わせ > 資料請求 >

B2B向け 定期通販カート サービスはこちら >

Subsc-Store is a cloud-based system that enables users to centrally manage regular purchase systems/carts for the kind of product and customer management required for single-item e-commerce, D2C, and subscription businesses.

## サブスクストア

※対象:「サブスクストア」「たまごリポート」「ヒキアゲール」「サブスクストアB2B」の合計アカウント数

Pricing plans (not incl. tax)	
Standard Plan	¥49,800 per month
Premium Plan	¥79,800 per month
Expert Plan	Varies depending on development work required

# Service Overview: Tamago Repeat Tamashii

## できないことは、 もう何もない。

マニアックすぎて使い手を選ぶ、  
プロ事業者専用D2Cリピート通販システム

資料請求・お問い合わせ



Tamago Repeat Tamashii is a cloud-based mail-order system that is tailor-made for subscription business. By modernizing aging functions of the previous Tamago Repeat, making speed improvements, and adding technological functions, it will solve all the problems of the single-item mail-order sales and the D2C business.

Pricing plan (not incl. tax)	
ASP Plan	¥49,800 per month
Gold Plan	¥79,800 per month



# Service Overview: Subsc-Store B2B



The screenshot shows the Subsc-Store B2B dashboard. It includes a sidebar with navigation links, a main content area with a 'ダッシュボード' (Dashboard) section, and a '注文/契約ステータス' (Order/Contract Status) table. The dashboard displays key metrics like '本日注文/契約' (Today's Orders/Contracts) and '本日出荷予定' (Today's Shipments). The status table lists various stages of orders and contracts, such as '未入金' (Not Paid), '出荷待ち' (Waiting for Shipment), and '出荷済み' (Shipped).

サービス一覧 ▾ サブスク成功ノウハウ ▾

機能概要 導入事例 ご利用の流れ よくあるご質問 お問い合わせ・資料請求 >

サブスクストア B2B

面倒なBtoB取引業務をWeb化！

BtoB EC、法人・卸の  
受発注業務を効率化！  
やるなら  
サブスクストア B2B

お問い合わせ・資料請求 >

B2C向け  
定期通販カート  
サービスはこちら >

Subsc-Store is a one-stop operations support tool for B2B subscription businesses in a wide range of industries. Suitable for wholesale, professional and consulting services, property rental, maintenance services, group membership fee subscriptions, etc.

サブスクストア B2B

Pricing plan (not incl. tax)

¥79,800 per month



## Service Overview: Subsc-@

The screenshot displays the Subsc-@ website and its mobile app interface. The website header includes navigation links: 「サブスク@」とは, サブスク@ができること, セミナー, 導入事例, お問い合わせ, and 資料請求. The main banner features the text: 店舗事業者向けサブスク・ECサービス, サブスク@, 導入数 1000店舗以上の, and 店舗でしか買えない商品や施術チケットの販売ができます. Below this, three laurel wreath icons highlight achievements: 1,000店舗以上の開設実績, 1店舗月商 1,400万円の売上実績, and 全国10社以上のメーカー・ディーラー様と提携. The mobile app interface shows a category selection screen with the text: CATEGORY, OFFICIAL PARTNER, HOLISTIC cures, and [ホリスティックキュアーズ].

Subsc-@ is a cloud system dedicated to supporting brick-and-mortar store subscriptions. Features include subscriber perk and discount voucher issuance, subscriber management, payment settlement, and store visit reservations, as well as notifications to encourage subscribers to visit stores.

サブスク@

Pricing plan

Please contact us for details

# Service Overview: Subsc-Credit

## サブスククレジット



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### サブスク特化型ファイナンス

# サブスクで キャッシュフロー改善

機器サブスク導入

レンタル、所有を  
選択可能

在庫資金化



Subsc-Credit is a subscription settlement scheme for companies. It is a subscription service that provides equipment necessary for business operations at brick-and-mortar stores, offering value tailored to a wide variety of business types and business phases.

# Disclaimer

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Information provided in these briefing materials includes forward-looking statements based on plans, estimates, and forecasts regarding our business and industry trends as of the time of writing.

Such forward-looking statements are inherently subject to various risks and uncertainties. Known and unknown risks, uncertainties, and other factors may cause actual performance and financial results in future periods to differ materially from projections of future performance or results expressed in the forward-looking statements.

The actual performance and financial results of the Company in future periods may differ materially from the forward-looking statements contained in these briefing materials.

The forward-looking statements set forth by the Company in these briefing materials are based on information available as of Nov 28, 2025. The Company undertakes no obligation to update or revise forward-looking statements to reflect future events and circumstances.

This translation of the original Japanese document is provided for informational purposes only. If there are any discrepancies between this and the original, the original Japanese document prevails.

## Contact

Email: [ir@temona.co.jp](mailto:ir@temona.co.jp)  
URL: <https://temona.co.jp/contact/>

# TEMONA

サブスクで世の中を豊かに