

## Document and entity information

	Mar 2026	Dec 2025
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date		2026-01-30
Company name		ACOM CO.,LTD.
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		85720
URL		<a href="https://www.acom.co.jp/corp/ir/">https://www.acom.co.jp/corp/ir/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2026-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		木下 政孝
Inquiries		
Title		広報・IR室長
Name		田仲 将人
Tel		03-6865-6474
Other		
Dividend payable date (as planned)		-
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		国内機関投資家・アナリスト向け
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2025	Dec 2024
Quarterly operating results		

Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Operating revenues		
Operating revenues	251,268	236,825
% change	6.1	8.1
Operating profit		
Operating profit	81,984	74,679
% change	9.8	11.7
Ordinary profit		
Ordinary profit	82,196	74,965
% change	9.6	11.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	68,688	46,915
% change	46.4	12.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	70,924	60,756
Change in comprehensive income	16.7	8.7
Other consolidated operating results		
Basic earnings per share (Yen)	43.84	29.95
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2025	Mar 2025
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	1,556,888	1,486,409
Net assets	751,968	709,035
Capital adequacy ratio (%)	44.6	44.0
Note to consolidated financial positions		
Owner's equity	694,274	653,561
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Dec 2025
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Mar 2026	Dec 2025	Mar 2025
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-
Second quarter			
Result	10.00	-	7.00
Third quarter			

Result	-	-
Year end		
Result		7.00
Forecast	10.00	
Upper	-	
Lower	-	
Annual		
Result		14.00
Forecast	20.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

		Mar 2026
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3 . 2026年3月期の 連結業績予想（2025 年4月1日～2026年 3月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Operating revenues		
Operating revenues		
Forecast		331,800
Upper		-
Lower		-
% change		
Forecast		4.4
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		88,600
Upper		-
Lower		-
% change		
Forecast		51.3
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		88,900
Upper		-
Lower		-
% change		
Forecast		50.9
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		72,200
Upper		-
Lower		-

% change	
Forecast	124.8
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	46.09
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Dec 2025
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	-
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2025
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2025
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-

Retrospective restatement

-

Note to changes in accounting policies, accounting estimates and retrospective restatement

Note to changes in accounting policies, accounting estimates and retrospective restatement

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## Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2025	Mar 2025	Dec 2024
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	1,566,614,098	1,566,614,098	
Number of treasury stock at the end of fiscal year	190	120	
Average number of shares	1,566,613,955		1,566,613,978
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.