Translation

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Financial Results for the Fiscal Year Ended August 31, 2026 [IFRS] (Consolidated)

October 15, 2026

Listed Company Name: Last One Mile Co., Ltd. Listing Exchange: Tokyo Stock Exchange
Code Number: 9252 URL: https://lomgrp.co.jp/
Representative (Title): Representative Director, Chairman and CEO (Name) Makoto Watanabe
Contact Person (Title): Director and Executive Officer (Name) Kohei Ichikawa TEL: 050-1781-0250
Scheduled Date of Annual General Meeting of Shareholders: November 26, 2026
Scheduled Commencement Date of Dividend Payment: November 27, 2026
Scheduled Date to File Annual Securities Report: November 27, 2026
Preparation of Supplementary Materials for Financial Results: Yes
Financial Results Briefing Session: Yes (For institutional and individual investors)

(Amounts rounded to the nearest million yen)

1. Consolidated Results for the Fiscal Year Ended August 31, 2026 (September 1, 2025 to August 31, 2026)

(1) Consolidated Operating Results (Percentage figures indicate year-on-year change)

	Sales Revenue		Operating Profit		Profit before Tax		Net Profit		Net Profit Attributable to Owners of the Parent Company		Total Comprehensive Income for the Year	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
FY Ended Aug., 2026	19,789	27.6	1,983	72.5	1,924	70.9	1,268	88.1	1,268	88.1	1,319	96.1
FY Ended Aug., 2025	15,510	31.8	1,150	22.2	1,126	24.8	674	(18.3)	674	(18.3)	672	(17.6)

	Basic Net Profit per Share	Net Profit per Share after Dilution	Return on Equity Attributable to Owners of the Parent Company	Ratio of Profit before Tax to Total Assets	Ratio of Operating Profit to Sales Revenue
	Yen Sen	Yen Sen	%	%	%
FY Ended Aug., 2026	467.41	452.29	25.6	15.9	10.0
FY Ended Aug., 2025	252.16	241.51	17.5	10.7	7.4

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1 share for every 1.2 shares of common stock. "Basic Net Profit per Share" and "Net Profit per Share after Dilution" have been calculated assuming that this consolidation of shares occurred at the beginning of the previous consolidated fiscal year.

(2) Consolidated Financial Position

	Total Assets	Total Equity	Equity Attributable to Owners of the Parent Company	Ratio of Equity Attributable to Owners of the Parent Company	Equity Attributable to Owners of the Parent Company per Share
	Millions of yen	Millions of yen	Millions of yen	%	Yen Sen
FY Ended Aug., 2026	13,073	5,553	5,553	42.5	2,055.91
FY Ended Aug., 2025	11,187	4,354	4,354	38.9	1,616.43

(3) Consolidated Cash Flows

	Cash Flows from Operating Activities	Cash Flows from Investment 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
FY Ended Aug., 2026	2,094	(334)	(956)	3,867
FY Ended Aug., 2025	1,388	234	(1,082)	3,064

2. Dividend Status

	Annual Dividend					Total Dividends (Annual)	Payout Ratio (Consolidated)	Ratio of Dividends to Equity Attributable to Owners of the Parent Company (Consolidated)
	End of First Quarter	End of Second Quarter	End of Third Quarter	Year-End	Total			
	Yen Sen	Yen Sen	Yen Sen	Yen Sen	Yen Sen	Millions of yen	%	%
Fiscal Year Ended August, 2025	–	10.00	–	12.00	–	64	9.5	1.6
Fiscal Year Ended August, 2026	–	18.00	–	12.00	30.00	81	6.4	1.6
Fiscal Year Ending August, 2027 (Forecast)	–	18.00	–	18.00	36.00		7.1	

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1 share for every 1.2 shares of common stock. Dividends for the third quarter and earlier periods of the fiscal year ended August 31, 2025 reflect the actual dividend amounts prior to this consolidation of shares. Furthermore, since the annual dividend cannot be calculated by simply adding the interim and year-end dividends, it is indicated as "–".

3. Consolidated Earnings Forecast for the Fiscal Year Ending August 31, 2027 (September 1, 2026 to August 31, 2027)

(Percentage figures indicate year-on-year change)

	Sales Revenue		Operating Profit		Profit before Tax		Net Profit		Net Profit Attributable to Owners of the Parent Company		Basic Net Profit per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen Sen
Full Year	22,000	11.2	2,208	11.4	2,191	13.8	1,380	8.8	1,380	8.8	509.51

* Notes

(1) Significant Changes in the Scope of Consolidation during the Period: Yes

Newly Included: 1 Company (Company Name) Telvel Co., Ltd.; Excluded: 1 Company (Company Name) CITV Hikari Co., Ltd.

(2) Changes in Accounting Policies and Accounting Estimates

(i) Changes in Accounting Policies Required by IFRS : None

(ii) Changes in Accounting Policies Other Than (i) : None

(iii) Changes in Accounting Estimates : None

(3) Number of Shares Issued (Common Stock)

(i) Number of Shares Issued at End of Period (Including Treasury Stock)	FY Ended Aug. 2026	2,810,782 shares	FY Ended Aug. 2025	2,762,891 shares
(ii) Number of Shares of Treasury Stock at End of Period	FY Ended Aug. 2026	109,572 shares	FY Ended Aug. 2025	69,067 shares
(iii) Average Number of Shares Outstanding during the Period	FY Ended Aug. 2026	2,712,669 shares	FY Ended Aug. 2025	2,672,981 shares

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1 share for every 1.2 shares of common stock. "Number of Shares Issued at End of Period (Including Treasury Stock)," "Number of Shares of Treasury Stock at End of Period," and "Average Number of Shares Outstanding during the Period" have been calculated assuming that this consolidation of shares occurred at the beginning of the previous consolidated fiscal year.

* This summary of financial results is not subject to audit by a certified public accountant or an audit firm.

* Explanation Regarding the Appropriate Use of Performance Forecasts and Other Special Notes

(Cautionary Note Regarding Forward-Looking Statements)

1. The forward-looking statements regarding performance forecasts contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable. The Company does not guarantee the achievement of these forecasts. For details regarding forward-looking information, please refer to the attached materials (P.3 "1. Overview of Operating Results, etc. (4) Future Outlook").
2. As the Company aims, as the Last One Mile Group, to enhance corporate value across the Group as a whole, non-consolidated earnings forecasts have been omitted.

(Financial Results Briefing Session)

The Company plans to hold a financial results briefing session (at a venue and online) for institutional and individual investors on October 20, 2026.

In addition, a video of the financial results briefing session will be made available at a later date on the Company's website, YouTube channel, and X (formerly Twitter).

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1. Overview of Operating Results, etc.

(1) Overview of Operating Results for the Fiscal Year

During the current consolidated fiscal year (September 1, 2025 to August 31, 2026), the Japanese economy showed signs of recovery in personal consumption and capital investment. Looking ahead, improvements in the employment and income environment, along with the effects of various policies, are expected to support a gradual economic recovery. However, it is necessary to closely monitor the impact of the situation in the Middle East and natural disasters on the Japanese economy, and the outlook remains uncertain.

Meanwhile, although the total population is declining, the environment surrounding the Company is expected to remain stable because the number of households nationwide is on an increasing trend. Furthermore, the Group has pursued a business policy of creating new markets (blue oceans) by devising novel sales approaches for all products, regardless of industry or business type, and selling them on an exclusive basis. We have worked to strengthen existing businesses and establish new growth foundations.

Under these conditions, performance for the current consolidated fiscal year was as follows: sales revenue of ¥19,789,339 thousand (up 27.6% year-on-year), operating profit of ¥1,982,921 thousand (up 72.5% year-on-year), profit before tax of ¥1,924,163 thousand (up 70.9% year-on-year), and net profit attributable to owners of the parent company of ¥1,267,935 thousand (up 88.1% year-on-year). As the Group operates in a single segment, information by segment has been omitted.

(2) Overview of Financial Position for the Fiscal Year

(i) Status of Assets, Liabilities, and Equity

(Assets)

Total assets at the end of the current consolidated fiscal year amounted to ¥13,073,460 thousand, an increase of ¥1,886,646 thousand compared to the end of the previous fiscal year. The main factors were increases in cash and cash equivalents of ¥803,133 thousand, goodwill of ¥335,522 thousand, deferred tax assets of ¥138,991 thousand, trade receivables and other receivables of ¥169,752 thousand, and intangible assets of ¥138,042 thousand, among other factors.

(Liabilities)

Total liabilities at the end of the current consolidated fiscal year amounted to ¥7,520,024 thousand, an increase of ¥687,583 thousand compared to the end of the previous fiscal year. The main factors were increases in refund liabilities of ¥433,331 thousand, income taxes payable of ¥205,022 thousand, other current liabilities of ¥132,953 thousand, and deferred tax liabilities of ¥6,315 thousand, while bonds and loans payable (current liabilities) decreased by ¥239,392 thousand, among other factors.

(Equity)

Total equity at the end of the current consolidated fiscal year was ¥5,553,437 thousand, an increase of ¥1,199,063 thousand compared to the end of the previous fiscal year. The main factors were an increase of ¥1,187,299 thousand in retained earnings due mainly to the recording of net profit attributable to owners of the parent company, while treasury stock increased by ¥169,594 thousand.

(3) Overview of Cash Flows for the Fiscal Year

Cash and cash equivalents (hereinafter referred to as "Cash") for the current consolidated fiscal year increased by ¥803,133 thousand compared to the end of the previous fiscal year, reaching ¥3,867,007 thousand. The status of each cash flow and the factors affecting them for the current consolidated fiscal year are as follows.

(Cash Flows from Operating Activities)

Cash flows from operating activities during the current consolidated fiscal year resulted in a net inflow of ¥2,093,676 thousand (compared to a net inflow of ¥1,387,649 thousand in the previous fiscal year), reflecting, among other items, profit before tax of ¥1,924,163 thousand, corporate income tax paid of ¥662,608 thousand, an increase of ¥471,648 thousand in trade payables and other payables, depreciation and amortization of ¥423,238 thousand, and an increase of ¥123,024 thousand in trade receivables and other receivables.

(Cash Flows from Investment Activities)

Cash flows from investment activities during the current consolidated fiscal year resulted in a net outflow of ¥334,256 thousand (compared to a net inflow of ¥234,051 thousand in the previous fiscal year), reflecting, among other items, payments of ¥341,033 thousand for the acquisition of shares in subsidiaries, proceeds of ¥49,175 thousand from the redemption of

investment securities, payments of ¥34,430 thousand for long-term loans, and payments of ¥33,173 thousand for the acquisition of tangible fixed assets.

(Cash Flows from Financing Activities)

Cash flows from financing activities during the current consolidated fiscal year resulted in a net outflow of ¥956,288 thousand (compared to a net outflow of ¥1,082,159 thousand in the previous fiscal year), reflecting, among other items, payments of ¥650,458 thousand for repayment of long-term borrowings, proceeds of ¥470,000 thousand from long-term borrowings, a net decrease of ¥270,000 thousand in short-term borrowings, and payments of ¥252,624 thousand for purchase of treasury stock.

(4) Future Outlook

During the current consolidated fiscal year, the Japanese economy showed signs of recovery in personal consumption and capital investment. Looking ahead, improvements in the employment and income environment, along with the effects of various policies, are expected to support a gradual economic recovery. However, it is necessary to closely monitor the impact of the situation in the Middle East and natural disasters on the Japanese economy, and the outlook remains uncertain.

Under these conditions, the Group will focus primarily on growing recurring revenue by expanding the number of customers in its existing businesses, and will aim to expand its scale by pursuing M&A of businesses that have a high affinity with its existing businesses as well as businesses that offer novelty.

Accordingly, for the consolidated results for the fiscal year ending August 31, 2027, the Company forecasts sales revenue of ¥22,000 million (up 11.2% year-on-year), operating profit of ¥2,208 million (up 11.4% year-on-year), profit before tax of ¥2,191 million (up 13.8% year-on-year), net profit of ¥1,380 million (up 8.8% year-on-year), and net profit attributable to owners of the parent company of ¥1,380 million (up 8.8% year-on-year).

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

The Company recognizes returning profits to shareholders as one of its key management priorities. It intends to pay dividends after comprehensively considering necessary business investments for future sustainable growth, its financial position, operating results, and overall management conditions.

Based on this basic policy, as the full-year results for the fiscal year ended August 31, 2026 progressed generally as planned, the year-end dividend for the current fiscal year will be 12 yen per share (the interim dividend paid was 18 yen per share).

In addition, the Company has decided on a dividend forecast of 36 yen per share for the next fiscal year (interim dividend of 18 yen per share and year-end dividend of 18 yen per share).

2. Basic Approach to the Selection of Accounting Standards

The Group has voluntarily adopted International Financial Reporting Standards (hereinafter referred to as "IFRS") for the purposes of improving the international comparability of financial information in capital markets, among other objectives.

3. Consolidated Financial Statements and Major Notes

(1) Consolidated Statement of Financial Position

(Unit: Thousand yen)

	Previous Fiscal Year (August 31, 2025)	Current Fiscal Year (August 31, 2026)
Assets		
Current Assets		
Cash and Cash Equivalents	3,063,874	3,867,007
Trade Receivables and Other Receivables	2,303,372	2,473,124
Inventories	34,623	43,221
Other Financial Assets	85,606	189,702
Income Taxes Receivable	–	2,559
Other Current Assets	147,380	279,635
Total Current Assets	5,634,855	6,855,247
Non-Current Assets		
Tangible Fixed Assets	252,915	288,480
Right-of-Use Assets	1,690,816	1,750,463
Goodwill	2,047,409	2,382,931
Intangible Assets	737,832	875,874
Investment Property	61,544	59,952
Other Financial Assets	612,156	555,027
Deferred Tax Assets	137,361	276,353
Other Non-Current Assets	11,926	29,133
Total Non-Current Assets	5,551,960	6,218,213
Total Assets	11,186,814	13,073,460

(Unit: Thousand yen)

	Previous Fiscal Year (August 31, 2025)	Current Fiscal Year (August 31, 2026)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Trade Payables and Other Payables	1,669,564	1,785,174
Bonds and Loans Payable	812,043	572,651
Lease Liabilities	194,016	223,634
Income Taxes Payable	416,680	621,701
Refund Liabilities	347,258	780,589
Provisions	43,791	89,445
Other Current Liabilities	528,131	661,084
Total Current Liabilities	4,011,483	4,734,279
Non-Current Liabilities		
Bonds and Loans Payable	1,128,381	1,053,873
Lease Liabilities	1,509,299	1,563,259
Provisions	60,958	48,631
Deferred Tax Liabilities	109,019	115,334
Other Non-Current Liabilities	13,301	4,648
Total Non-Current Liabilities	2,820,958	2,785,745
Total Liabilities	6,832,441	7,520,024
Equity		
Capital	102,603	125,380
Capital Surplus	2,099,177	2,139,665
Retained Earnings	2,315,316	3,502,615
Treasury Stock	(228,718)	(398,312)
Other Components of Equity	65,996	184,089
Total Equity Attributable to Owners of the Parent Company	4,354,373	5,553,437
Noncontrolling Interest	1	–
Total Equity	4,354,374	5,553,437
Total Liabilities and Total Equity	11,186,814	13,073,460

(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income

Consolidated Statement of Income

(Unit: Thousand yen)

	Previous Fiscal Year (From September 1, 2024 to August 31, 2025)	Current Fiscal Year (From September 1, 2025 to August 31, 2026)
Sales Revenue	15,510,418	19,789,339
Cost of Sales	4,487,891	5,003,993
Gross Profit	11,022,527	14,785,346
Selling, General and Administrative Expenses	9,980,260	12,940,207
Other Income	119,617	175,873
Other Expenses	12,137	38,090
Operating Profit	1,149,747	1,982,921
Financial Income	29,209	29,440
Financial Expenses	52,861	88,198
Profit before Tax	1,126,094	1,924,163
Income Tax Expense	452,069	656,229
Net Profit	674,026	1,267,934
Attribution of Net Profit		
Owners of the Parent Company	674,026	1,267,935
Noncontrolling Interest	(1)	(1)
Net Profit	674,026	1,267,934
Net Profit per Share		
Basic Net Profit per Share (yen)	252.16	467.41
Net Profit per Share after Dilution (yen)	241.51	452.29

Consolidated Statement of Comprehensive Income

(Unit: Thousand yen)

	Previous Fiscal Year (From September 1, 2024 to August 31, 2025)	Current Fiscal Year (From September 1, 2025 to August 31, 2026)
Net Profit	674,026	1,267,934
Other Comprehensive Income		
Items not Reclassified to Net Income or Loss		
Remeasurement of Defined Benefit Plans	120	–
Equity Financial Assets Measured at Fair Value through Other Comprehensive Income	(1,824)	50,700
Total Other Comprehensive Income	(1,704)	50,700
Comprehensive Income for the Year	672,322	1,318,634
Attribution of Comprehensive Income for the Year		
Owners of the Parent Company	672,323	1,318,634
Noncontrolling Interest	(1)	(1)
Comprehensive Income for the Year	672,322	1,318,634

(3) Consolidated Statement of Changes in Equity

Previous Fiscal Year (From September 1, 2024 to August 31, 2025)

(Unit: Thousand yen)

	Equity Attributable to Owners of the Parent Company						Non-controlling Interest	Total Equity
	Capital	Capital Surplus	Retained Earnings	Treasury Stock	Other Components of Equity	Total		
Balance as of September 1, 2024	415,982	1,447,021	1,673,326	(248,997)	62,803	3,350,136	1	3,350,137
Net Profit	–	–	674,026	–	–	674,026	(1)	674,026
Other Comprehensive Income	–	–	–	–	(1,704)	(1,704)	–	(1,704)
Comprehensive Income for the Year	–	–	674,026	–	(1,704)	672,323	(1)	672,322
Issuance of New Shares	89,120	89,120	–	–	–	178,240	–	178,240
Acquisition of Treasury Stock	–	–	–	(85,641)	–	(85,641)	–	(85,641)
Dividends	–	–	(32,157)	–	–	(32,157)	–	(32,157)
Stock Compensation Transactions	–	–	–	–	5,474	5,474	–	5,474
Change in Stock Acquisition Rights	–	458	–	–	(458)	1	–	1
Transfer to Retained Earnings	–	–	120	–	(120)	–	–	–
Changes due to Share Exchange	–	160,078	–	105,920	–	265,998	–	265,998
Capital Reduction	(402,500)	402,500	–	–	–	–	–	–
Total Transactions with Owners, etc.	(313,380)	652,156	(32,037)	20,279	4,896	331,915	–	331,915
Balance as of August 31, 2025	102,603	2,099,177	2,315,316	(228,718)	65,996	4,354,373	1	4,354,374

Current Fiscal Year (From September 1, 2025 to August 31, 2026)

(Unit: Thousand yen)

	Equity Attributable to Owners of the Parent Company						Non-controlling Interest	Total Equity
	Capital	Capital Surplus	Retained Earnings	Treasury Stock	Other Components of Equity	Total		
Balance as of September 1, 2025	102,603	2,099,177	2,315,316	(228,718)	65,996	4,354,373	1	4,354,374
Net Profit	–	–	1,267,935	–	–	1,267,935	(1)	1,267,934
Other Comprehensive Income	–	–	–	–	50,700	50,700	–	50,700
Comprehensive Income for the Year	–	–	1,267,935	–	50,700	1,318,634	(1)	1,318,634
Issuance of New Shares	22,778	22,778	–	–	–	45,556	–	45,556
Acquisition of Treasury Stock	–	–	–	(252,624)	–	(252,624)	–	(252,624)
Disposal of Treasury Stock	–	23	–	181	–	204	–	204
Dividends	–	–	(80,636)	–	–	(80,636)	–	(80,636)
Stock Compensation Transactions	–	–	–	–	68,171	68,171	–	68,171
Change in Stock Acquisition Rights	–	550	–	–	(778)	(228)	–	(228)
Changes due to Share Exchange	–	17,137	–	82,849	–	99,986	–	99,986
Total Transactions with Owners, etc.	22,778	40,488	(80,636)	(169,594)	67,393	(119,571)	–	(119,571)
Balance as of August 31, 2026	125,380	2,139,665	3,502,615	(398,312)	184,089	5,553,437	–	5,553,437

(4) Consolidated Statement of Cash Flows

(Unit: Thousand yen)

	Previous Fiscal Year (From September 1, 2024 to August 31, 2025)	Current Fiscal Year (From September 1, 2025 to August 31, 2026)
Cash Flows from Operating Activities		
Profit before Tax	1,126,094	1,924,163
Depreciation and Amortization	376,726	423,238
Financial Income	(29,209)	(29,440)
Financial Expenses	52,861	88,198
Decrease (Increase) in Inventories	4,167	(7,509)
Decrease (Increase) in Trade Receivables and Other Receivables	(386,870)	(123,024)
Increase (Decrease) in Trade Payables and Other Payables	11,409	471,648
Increase (Decrease) in Provisions	43,538	38,192
Other Changes	356,453	22,993
Subtotal	1,555,171	2,808,459
Interest and Dividends Received	9,796	17,789
Interest Paid	(52,275)	(74,392)
Corporate Income Tax Paid	(160,268)	(662,608)
Corporate Income Tax Refund	35,225	4,428
Cash Flows from Operating Activities	1,387,649	2,093,676
Cash Flows from Investment Activities		
Proceeds from Sale of Tangible Fixed Assets	84,698	6,625
Payments for the Acquisition of Tangible Fixed Assets	(55,788)	(33,173)
Payments for the Acquisition of Intangible Assets	(8,032)	(4,402)
Net Decrease (Increase) in Short-Term Loans	45,536	(740)
Proceeds from Recovery of Security Deposits and Guarantee Deposits	1,952	9,561
Payments for Security Deposits and Guarantee Deposits	(42,704)	(20,220)
Proceeds from Collection of Long-Term Loans	70,486	9,589
Payments for Long-Term Loans	(86,000)	(34,430)
Proceeds from the Acquisition of Shares in Subsidiaries	128,898	–
Payments for the Acquisition of Shares in Subsidiaries	–	(341,033)
Proceeds from Sale of Shares in Subsidiaries	14,752	–
Proceeds from Sale of Investment Securities	80,473	24,773
Proceeds from Redemption of Investment Securities	–	49,175
Payments for the Acquisition of Investment Securities	(220)	(940)
Others	–	961
Cash Flows from Investment Activities	234,051	(334,256)

(Unit: Thousand yen)

	Previous Fiscal Year (From September 1, 2024 to August 31, 2025)	Current Fiscal Year (From September 1, 2025 to August 31, 2026)
Cash Flows from Financing Activities		
Net Increase (Decrease) in Short-Term Borrowings	(20,000)	(270,000)
Proceeds from Long-Term Borrowings	130,000	470,000
Payments for Repayment of Long-Term Borrowings	(897,943)	(650,458)
Payments for Repayment of Lease Liabilities	(194,606)	(211,650)
Proceeds from Issuance of Shares	31,415	45,327
Payments for Purchase of Treasury Stock	(85,641)	(252,624)
Payments for Redemption of Corporate Bonds	(14,000)	(6,000)
Dividends Paid	(31,383)	(80,883)
Cash Flows from Financing Activities	(1,082,159)	(956,288)
Net Increase (Decrease) in Cash and Cash Equivalents	539,540	803,133
Cash and Cash Equivalents at Beginning of Period	2,524,334	3,063,874
Cash and Cash Equivalents at End of Period	3,063,874	3,867,007

(5) Notes to Consolidated Financial Statements

(Notes on Going Concern Assumption)

There are no applicable matters.

(Segment Information)

As the Group operates in a single segment, the Last One Mile business, this disclosure has been omitted.

(Per Share Information)

(1) Basis for Calculating Basic Net Profit per Share

Basic net profit per share and the basis for its calculation are as follows.

	Previous Fiscal Year (From September 1, 2024 to August 31, 2025)	Current Fiscal Year (From September 1, 2025 to August 31, 2026)
Net Profit Attributable to Common Shareholders of the Parent Company		
Net Profit Attributable to Owners of the Parent Company (thousand yen)	674,026	1,267,935
Net Profit Not Attributable to Common Shareholders of the Parent Company (thousand yen)	–	–
Net Profit Used to Calculate Basic Net Profit per Share (thousand yen)	674,026	1,267,935
Average Number of Shares of Common Stock Outstanding during the Period (shares)	2,672,981	2,712,669
Basic Net Profit per Share (yen)	252.16	467.41

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1 share for every 1.2 shares of common stock. Basic net profit per share has been calculated assuming that this consolidation of shares occurred at the beginning of the previous consolidated fiscal year.

(2) Net Profit per Share after Dilution

Net profit per share after dilution and the basis for its calculation are as follows.

	Previous Fiscal Year (From September 1, 2024 to August 31, 2025)	Current Fiscal Year (From September 1, 2025 to August 31, 2026)
Net Profit Attributable to Common Shareholders after Dilution		
Net Profit Used to Calculate Basic Net Profit per Share (thousand yen)	674,026	1,267,935
Adjustment to Net Profit (thousand yen)	–	–
Net Profit Used to Calculate Net Profit per Share after Dilution (thousand yen)	674,026	1,267,935
Average Number of Shares of Common Stock Outstanding during the Period after Dilution		
Average Number of Shares of Common Stock Outstanding during the Period (shares)	2,672,981	2,712,669
Increase in Shares of Common Stock due to Stock Acquisition Rights (shares)	117,942	90,669
Average Number of Shares of Common Stock Outstanding during the Period after Dilution (shares)	2,790,923	2,803,338
Net Profit per Share after Dilution (yen)	241.51	452.29

(Note) The Company conducted a consolidation of shares on August 11, 2025, at a ratio of 1 share for every 1.2 shares of common stock. Net profit per share after dilution has been calculated assuming that this consolidation of shares occurred at the beginning of the previous consolidated fiscal year.

(Material Subsequent Events)

(Increase in Overdraft Limits)

At a meeting of the Board of Directors held on September 14, 2026, the Company resolved to increase the limits of its overdraft agreements and entered into amendment agreements on September 30, 2026.

(1) Purpose of the Agreements

Agreements for the purpose of securing working capital within the Group, improving cash flows, and enhancing capital efficiency

(2) Details of the Agreements

Counterparty	Mizuho Bank, Ltd.	Resona Bank, Limited
Limit before Increase	¥100,000 thousand	¥100,000 thousand
Limit after Increase	¥400,000 thousand	¥500,000 thousand
Date of Agreement	September 30, 2026	September 30, 2026
Collateral and Guarantees	Unsecured and unguaranteed	Unsecured and unguaranteed

(Borrowing of Funds)

At a meeting of the Board of Directors held on September 14, 2026, the Company resolved to borrow funds, entered into a loan agreement on September 30, 2026, and executed the borrowing on the same date.

(1) Purpose of the Borrowing

Borrowing for the purpose of securing working capital within the Group, improving cash flows, and enhancing capital efficiency

(2) Details of the Borrowing

Lender	Resona Bank, Limited
Type of Borrowing	Long-term borrowings
Amount	¥300,000 thousand
Interest Rate	Resona Bank TIBOR + 0.5%
Date of Agreement	September 30, 2026
Drawdown Date	September 30, 2026
Repayment Date	September 30, 2031
Collateral	Unsecured