Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Non-consolidated Financial Results for the Nine Months of the Fiscal Year Ending September 30, 2026 (Under Japanese GAAP)

August 13, 2026

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: Takasé Toshiki, Chief Administrative Officer
TEL: +81 3 6777 7070

Scheduled date for dividend payment: -
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, 2026 (from October 01, 2025 to June 30, 2026)

(1) Operating results (Cumulative)

(Percentage indicate YoY changes)

	Net sales		Operating profit (loss)		Ordinary profit (loss)		Profit (loss)	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	3,221	(1.7)	(399)	-	(487)	-	(491)	-
June 30, 2025	3,275	35.2	(743)	-	(768)	-	(769)	-

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	(67.57)	-
June 30, 2025	(105.86)	-

(Note) Diluted earnings per share is not presented because, although potential shares exist, the Company recorded a quarterly net loss per share.

(2) Financial positions

	Total assets	Net assets	Equity-to-asset ratio
As of	Million yen	Million yen	%
June 30, 2026	4,222	1,481	34.7
September 30, 2025	5,625	1,955	34.7

(Reference) Owner's equity Third quarter of fiscal year ending September 2026 1,465 million yen Fiscal year ending September 2025 1,954 million yen

2. Cash dividends

	Annual dividends per share				
	End of the first quarter	End of the second quarter	End of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	-	0.00	-	0.00	0.00
Fiscal year ending September 30, 2026	-	0.00	-		
Fiscal year ending				0.00	0.00

September 30, 2026 (Forecast)					

(Note) Whether there has been any revision to the most recently announced dividend forecast: No

3. Non-consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2026 (from October 01, 2025 to September 30, 2026)

(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, 2026	5,000	10.8	45	-	1	-	1	(99.9)	0.14

(Note) Correction of financial forecast from the most recent financial forecast : None

※ 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 : None

(ii) Changes in accounting policies other than (i) : 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, 2026	7,283,170 shares
As of September 30, 2025	7,273,170 shares

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

As of June 30, 2026	- shares
As of September 30, 2025	- shares

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

Nine months ended June 30, 2026	7,278,554 shares
Nine months ended June 30, 2025	7,273,170 shares

* Review of the attached quarterly financial statements by a certified public accountant or audit corporation: None

※ Explanation concerning the appropriate use of Forecasts, and other special notes

The forward-looking statements, including performance forecasts, contained in this document are based on information currently available to the Company and certain assumptions that the Company considers reasonable. Actual performance and other results may differ significantly due to various factors. For the conditions underlying the Forecasts and precautions regarding the use of the Forecasts, please refer to page 3 of the attached materials, “1. Qualitative Information on the Current Quarterly Financial Results (3) Explanation Regarding Forecasts and Other Forward-Looking Information.”

○Table of Contents of Attached Materials

1. Qualitative Information on the Current Quarterly Financial Results 2
(1) Explanation concerning Operating results 2
(2) Explanation regarding Financial positions 2
(3) Explanation Regarding Forecasts and Other Forward-Looking Information 2
2. Quarterly Financial Statements and Major Notes 3
(1) Quarterly Balance sheet 3
(2) Quarterly Statement of income 5
Third-quarter cumulative period 5
(3) Notes to the Quarterly Financial Statements 6
(Notes on Going Concern) 6
(Notes regarding the Statement of cash flows) 6
(Notes when there were significant changes in the amount of Shareholders' equity) 6
(Notes on Segment Information, etc.) 6
(Significant subsequent events) 6

1.Qualitative Information on Current Quarterly Financial Results

(1) Explanation of Operating Results

During the Current third-quarter cumulative period, the Japanese economy remained on a moderate recovery trend, with the employment environment continuing to improve and, although the income environment was affected by rising prices, personal consumption showing signs of recovery. Meanwhile, the outlook remains uncertain due to fluctuations in the financial and capital markets and concerns over a downturn in the global economy.

In the human resources services market, corporate demand for recruitment has remained firm against the backdrop of a structural labor shortage; however, recently, there has been some weakness in the trend of new job openings, while job seekers' job search activities have also shown signs of settling down.

Under these circumstances, we have operated "Z Career," a career-change platform for non-desk workers, with the mission of "Creating Turning Points in the Times." During the Current third-quarter consolidated cumulative period, in addition to continuing to improve matching accuracy and optimize recruitment processes through the use of AI technology, we focused on enhancing the functions of and expanding the adoption of AI-related products, including the "Z Career AI Interviewer." Through these initiatives, we worked to create optimal matches between job seekers and companies and improve productivity across overall recruitment activities.

As a result, Net sales for the Current third-quarter cumulative period were 3,221,007 thousand yen (down 1.7% YoY), operating loss was 399,283 thousand yen (the Previous corresponding period recorded a loss of 743,263 thousand yen), ordinary loss was 487,272 thousand yen (the Previous corresponding period recorded a loss of 768,247 thousand yen), and quarterly net loss was 491,811 thousand yen (the Previous corresponding period recorded a loss of 769,964 thousand yen).

As the Company operates in a single HR tech business segment, results by segment are not presented.

(2) Explanation of Financial positions

(Financial positions)

(Assets)

As of the end of the Current third-quarter accounting period, Total assets amounted to 4,222,798 thousand yen (a decrease of 1,402,554 thousand yen compared with the end of the Previous fiscal year).

Current assets were 3,437,566 thousand yen (a decrease of 1,840,760 thousand yen compared with the end of the previous fiscal year). This was mainly due to a decrease of 2,065,389 thousand yen in Cash and deposits, despite an increase of 427,833 thousand yen in Accounts receivable - trade.

Non-current assets were 785,231 thousand yen (an increase of 438,205 thousand yen compared with the end of the previous fiscal year). This was mainly due to increases of 165,000 thousand yen in Investment securities, 142,997 thousand yen in Software in progress, 108,632 thousand yen in Buildings, and 89,269 thousand yen in Tools, furniture and fixtures, despite a decrease of 93,081 thousand yen in Leasehold and guarantee deposits.

(Liabilities)

As of the end of the Current third-quarter accounting period, Liabilities were 2,741,517 thousand yen (a decrease of 928,608 thousand yen compared with the end of the Previous fiscal year).

Current liabilities amounted to 1,993,217 thousand yen (a decrease of 695,958 thousand yen from the end of the previous fiscal year). This was mainly due to a decrease of 316,297 thousand yen in Current portion of long-term borrowings and a decrease of 238,954 thousand yen in Trade accounts payable.

Non-current liabilities were 748,300 thousand yen (a decrease of 232,650 thousand yen compared with the end of the previous fiscal year). This was due to a decrease of 232,650 thousand yen in Long-term borrowings.

(Net assets)

At the end of the Current third-quarter accounting period, Net assets were 1,481,280 thousand yen (a decrease of 473,945 thousand yen compared with the end of the previous fiscal year). This was mainly due to a decrease of 491,811 thousand yen in Retained earnings resulting from the quarterly net loss, despite an increase of 14,465 thousand yen in Share acquisition rights.

(3) Explanation Regarding Forward-Looking Information Such as Forecasts

There are no changes to the Forecasts for the fiscal year ending September 2026 from the figures announced on November 11, 2025.

However, during the Current third-quarter cumulative period, although Net sales centered on our core services remained strong, Non-operating expenses, including penalties associated with the office relocation that occurred in the second quarter, had an impact on profits.

Furthermore, in the fourth quarter, we are approaching the closing and acceptance (revenue recognition) timing for multiple large-scale projects and newly added projects, and full-year results may be affected depending on their success or failure and progress.

Currently, we are conducting a detailed review of the progress of these major projects and their impact on full-year results. Going forward, if it is determined that revisions to the full-year Forecasts are necessary, we will promptly make timely disclosures as soon as they are finalized.

2.Quarterly Financial Statements and Major Notes
(1) Quarterly Balance sheet

(Unit: Thousands of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	4,030,176	1,964,787
Accounts receivable - trade	678,308	1,106,141
Trade accounts receivable	364,856	177,670
Advance payments to suppliers	47,244	45,456
Prepaid expenses	166,201	100,174
Other	5,876	62,406
Allowance for doubtful accounts	(14,337)	(19,069)
Total current assets	5,278,327	3,437,566
Non-current assets		
Property, plant and equipment		
Buildings	15,679	124,311
Tools, furniture and fixtures	69,550	158,820
Accumulated depreciation	(85,230)	(88,936)
Total property, plant and equipment	-	194,196
Intangible assets		
Software	-	29,020
Software in progress	-	142,997
Intangible Total non-current assets	-	172,017
Investments and other assets		
Investment securities	995	165,995
Leasehold and guarantee deposits	346,030	252,949
Long-term prepaid expenses	-	72
Distressed receivables	1,848	3,410
Allowance for doubtful accounts	(1,848)	(3,410)
Total investments and other assets	347,025	419,017
Total non-current assets	347,025	785,231
Total assets	5,625,353	4,222,798

(Unit: Thousands of yen)

	As of September 30, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Trade accounts payable	664,609	425,654
Current portion of long-term borrowings	1,373,897	1,057,600
Accounts payable - other	382,871	303,008
Income taxes payable	120,964	-
Accrued expenses	72,576	124,825
Contract liabilities	10,408	35,178
Accrued consumption taxes	30,681	-
Refund liability	27,402	40,608
Other	5,764	6,342
Total current liabilities	2,689,176	1,993,217
Non-current liabilities		
Long-term borrowings	980,950	748,300
Total non-current liabilities	980,950	748,300
Total liabilities	3,670,126	2,741,517
Net assets		
Shareholders' equity		
Share capital	644,443	11,700
Capital surplus	2,825,877	1,945,822
Retained earnings	(1,516,197)	(491,811)
Total shareholders' equity	1,954,122	1,465,711
Share acquisition rights	1,104	15,569
Total net assets	1,955,226	1,481,280
Total liabilities and net assets	5,625,353	4,222,798

(2) Quarterly Statement of income

Third-quarter cumulative period

(Unit: Thousands of yen)

	Previous nine-month cumulative period (For the nine months ended June 30, 2025)	For the nine months ended June 30, 2026
Net sales	3,275,563	3,221,007
Cost of sales	568,851	653,777
Gross profit	2,706,712	2,567,229
Selling, general and administrative expenses	3,449,975	2,966,513
Operating profit (loss)	(743,263)	(399,283)
Non-operating income		
Interest income	1,087	2,484
Subsidy income	16,485	5,000
Point redemption income	1,711	777
Gain on sale of non-current assets	-	2,350
Other	44	422
Total non-operating income	19,329	11,034
Non-operating expenses		
Interest expenses	44,312	40,923
Miscellaneous losses	-	99
Cancellation penalty	-	58,000
Total non-operating expenses	44,312	99,023
Ordinary profit (loss)	(768,247)	(487,272)
Profit (loss) before income taxes	(768,247)	(487,272)
Income taxes - current	1,717	4,538
Total income taxes	1,717	4,538
Profit (loss)	(769,964)	(491,811)

(3) Notes to Quarterly Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes concerning Statement of cash flows)

The quarterly Statement of cash flows for the Current third-quarter cumulative period has not been prepared. Depreciation for the third-quarter cumulative period is as follows.

(Unit: Thousands of yen)

	For the nine months ended June 30, 2025	For the nine months ended June 30, 2026
Depreciation	14,038	18,821

(Notes on significant changes in the amount of Shareholders' equity)

Previous third-quarter cumulative period (For the nine months ended June 30, 2025)

1 Dividends paid

Not applicable.

2 Among dividends with a record date falling within the Current third-quarter cumulative period, those for which the effective date of the dividends falls after the end of the Current third-quarter accounting period

Not applicable.

3 Significant changes in Shareholders' equity

Not applicable.

For the nine months ended June 30, 2026

1 Dividends paid

Not applicable.

2 Among dividends for which the record date falls within the Current third-quarter cumulative period, those for which the effective date of the dividends is after the end of the Current third-quarter accounting period

Not applicable.

3 Significant changes in Shareholders' equity

(Reduction in the amounts of Share capital and Legal capital surplus and appropriation of surplus)

The Company reduced the amounts of Share capital and Legal capital surplus and disposed of surplus based on the resolution adopted at the 12th Annual General Meeting of Shareholders held on December 26, 2025, for the purpose of improving its financial structure. Specifically, effective February 25, 2026, the Company reduced Share capital and Legal capital surplus by 1,516,197 thousand yen, transferred these reductions to other Capital surplus, and transferred the increased other Capital surplus of 1,516,197 thousand yen to Retained earnings brought forward to appropriate it to cover the deficit in Retained earnings brought forward.

Furthermore, as this matter involves a reduction in Share capital and Legal capital surplus without changing the total number of issued shares, it will not affect the number of issued shares or Net assets per share.

In addition, the reduction in the amounts of Share capital and Legal capital surplus represents a transfer between account items under Net assets on the Balance sheet and does not result in any change in the amount of our Net assets.

(Notes on segment information, etc.)

[Segment Information]

Previous third-quarter cumulative period (From October 1, 2024 to June 30, 2025)

As the Company operates in a single segment, the HR tech business, the information is omitted.

For the nine months ended June 30, 2026

As the Company operates in a single segment, the HR tech business, this information has been omitted.

(Significant subsequent events)

Not applicable.