Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Japanese GAAP)

November 13, 2026

Company name: Kanamic Network Co., Ltd. Stock exchange listings: JPX Prime
Securities code: 3939 URL https://www.kanamicnetwork.co.jp/
Representative: (Title) Representative Director and President (Name) Takuma Yamamoto
Contact person: (Title) Executive Officer, GM of the Management Department (Name) Masayoshi Sato (TEL) 03-5798-3955 (representative)
Scheduled date for the annual general meeting of shareholders: December 18, 2026 Scheduled dividend payment start date: December 21, 2026
Scheduled date for submission of the annual securities report: December 17, 2026
Supplemental material of results: Yes
Convening briefing of results: Yes (For securities analysts and institutional investors)

(Yen amounts are rounded down to millions)

1. Consolidated financial results for the fiscal year ended September 30, 2026 (October 1, 2025 – September 30, 2026)

(1) Consolidated Operating Results (Percentages indicate year-on-year changes)

	Net sales		EBITDA*		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	6,164	12.1	2,510	24.0	2,057	28.1	2,076	28.8	1,448	30.3
September 30, 2025	5,500	9.9	2,024	12.8	1,606	11.6	1,612	11.4	1,111	20.8

(Note) Comprehensive income: Fiscal year ended September 30, 2026 1,496 Millions of yen (33.3%); Fiscal year ended September 30, 2025 1,122 Millions of yen (21.9%)

	Net income per share	Diluted net income per share	Return on equity	Return on assets	Operating profit margin
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	30.52	―	27.7	29.0	33.4
September 30, 2025	23.42	―	26.2	25.4	29.2

(Reference) Equity in earnings of affiliates: Fiscal year ended September 30, 2026 ―Millions of yen; Fiscal year ended September 30, 2025 ―Millions of yen

*EBITDA＝Operating profit + depreciation (tangible and intangible fixed assets) + amortization of goodwill

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
Fiscal year ended	Millions of yen	Millions of yen	%	Yen
September 30, 2026	7,804	5,790	74.2	122.01
September 30, 2025	6,542	4,649	71.1	97.97

(Reference) Equity capital: Fiscal year ended September 30, 2026 5,790 Millions of yen; Fiscal year ended September 30, 2025 4,649 Millions of yen

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	2,208	△425	△664	4,462
September 30, 2025	1,292	△743	△651	3,327

2. Cash dividends

	Annual Dividend					Total Dividends (Total)	Dividend Payout Ratio (Consolidated)	Dividend on Net Assets (Consolidated)
	End of Q1	End of Q2	End of Q3	End of year	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
September 30, 2025	―	0.00	―	7.50	7.50	355	32.0	8.4
September 30, 2026	―	0.00	―	9.50	9.50	450	31.1	8.6
September 30, 2027 (forecast)	―	0.00	―	10.50	10.50		31.1	

3. Consolidated financial forecast for the fiscal year ending September 2027 (October 1, 2026 - September 30, 2027)

(Percentages indicate year-on-year changes)

	Net sales		EBITDA*		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Q2 (cumulative)	3,300	5.3	1,300	6.8	1,050	4.9	1,050	4.0	700	4.5	14.75
End of year	7,000	13.6	2,900	15.5	2,400	16.6	2,400	15.6	1,600	10.5	33.71

*EBITDA＝Operating profit + depreciation (tangible and intangible fixed assets) + amortization of goodwill

*Notes

(1) Significant changes in the scope of consolidation during the period: No

Newly included: － (Company name) －, Excluded: － (Company name) －

(2) Changes in accounting policies, changes in accounting estimates, and restatements

① Changes in accounting policies due to revisions to accounting standards, etc.: No
② Changes in accounting policies other than ①: No
③ Changes in accounting estimates: No
④ Restatement: No

(3) Number of issued shares (common stock)

① Number of issued and outstanding shares at the period end (including treasury stock)	Fiscal year ended September 30, 2026	48,132,000 shares	Fiscal year ended September 30, 2025	48,132,000 shares
② Number of treasury stock at the end of the period	Fiscal year ended September 30, 2026	674,706 shares	Fiscal year ended September 30, 2025	674,706 shares
③ Average number of shares during the period	Fiscal year ended September 30, 2026	47,457,294 shares	Fiscal year ended September 30, 2025	47,457,294 shares

(Reference) Summary of individual performance

1. Non-consolidated results for the fiscal year ended September 2026 (October 1, 2025 to September 30, 2026)

(1) Individual operating results (Percentages indicate year-on-year changes)

	Net sales		EBITDA※		Operating profit		Ordinary profit		Net income	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	4,096	14.0	2,193	25.1	1,923	28.6	1,962	28.4	1,368	28.5
September 30, 2025	3,592	6.6	1,753	9.7	1,495	9.3	1,528	9.7	1,065	7.3

	Net income per share	Diluted net income per share
Fiscal year ended	Yen	Yen
September 30, 2026	28.88	－
September 30, 2025	22.45	－

※EBITDA＝Operating profit + depreciation (tangible and intangible fixed assets) + amortization of goodwill

(2) Individual financial position

	Total assets	Net assets	Equity ratio	Net assets per share
Fiscal year ended	Millions of yen	Millions of yen	%	Yen
September 30, 2026	7,093	5,745	81.0	138.13
September 30, 2025	5,986	4,732	79.1	99.73

(Reference) Equity capital: Fiscal year ended September 30, 2026: 5,745 Millions of yen; Fiscal year ended September 30, 2025: 4,732 Millions of yen

2. Non-consolidated earnings forecast for the fiscal year ending September 2027 (October 1, 2026 - September 30, 2027)

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Q2 (cumulative)	2,200	5.4	1,000	3.7	700	4.8	14.75
End of year	4,600	12.3	2,200	12.1	1,500	9.6	31.61

※ Financial statements are not subject to audit by certified public accountants or auditing firms.

※ Explanation of the appropriate use of earnings forecasts and other special notes

The performance forecasts and other forward-looking statements contained in this document are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended to guarantee that they will be achieved. Actual performance may differ significantly due to a variety of factors. Please see "1. Overview of Business Results, etc. (4) Future Outlook" on page 4 of the attached document for information on the conditions underlying the performance forecasts and precautions for using the forecasts.

(Access to supplementary financial results explanations and financial results briefings)

The Company plans to hold a briefing for securities analysts and institutional investors on Monday, November 16, 2026. The materials to be used at the briefing will be posted on the Company's website promptly after the event.

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1. Overview of business performance, etc.

(1) Overview of business results for the current fiscal year

During the current consolidated fiscal year, the Japanese economy has been recovering gradually; however, the situation requires close monitoring due to the potential impact of developments in the Middle East.

In the environment surrounding our Group, the advent of a super-aging society has led to an increase in long-term care costs, the number of long-term care insurance service users, and the number of service providers, contributing to the continued growth of the long-term care sector as a whole. The 2024 revision to the long-term care insurance system places a greater emphasis on the integration of medical and long-term care services and the enhancement of operational efficiency. This includes the further development and promotion of "community-based integrated care systems" that bridge medical and long-term care; the implementation of "scientific long-term care" utilizing the LIFE (Long-term care Information and Forecast system) database; and a focus on supporting user independence and preventing the worsening of care needs through integrated approaches—such as combining rehabilitation and functional training with oral care and nutritional support. At the same time, the revision underscores the necessity of ensuring the sustainability of the long-term care sector by fostering better working environments—for instance, through improved compensation for care staff and enhanced productivity (supported by specific reimbursement incentives for the adoption of digital transformation, or "DX," in medical and long-term care settings).

Given this context, and as a provider of systems that facilitate integrated community care—bridging the medical and long-term care sectors—our Group participates in joint projects with various government ministries. We strive to ensure our system development aligns with national policy, while also preparing for revisions to the long-term care insurance system. By continuously implementing timely system updates, we aim to reduce the burden on users and enhance overall convenience. Through a pilot project under the Ministry of Internal Affairs and Communications' "IoT Service Creation Support Program," we are advancing the utilization and integration of data in the long-term care sector, centered on our "Kanamic Cloud Service." Furthermore, by supporting the "Tokyo Metropolitan Multi-Professional Collaboration Portal Site," we contribute to a framework for promoting home-based medical care that spans a broader, prefectural-level scope—surpassing the traditional municipal-level approach. In this way, the expertise in medical and long-term care coordination that we have cultivated through our "Kanamic Cloud Service" is actively contributing to regional care integration. In addition to these initiatives for the elderly, we are also working toward "multi-generational integrated care" by providing a "child-rearing support system" that helps local governments operate their child-rearing support programs more efficiently.

Furthermore, we have completed a project commissioned by the Ministry of Internal Affairs and Communications—a demonstration initiative focused on the deployment of a medical, nursing, and health information-sharing system in Singapore. This project confirmed that Japan's advanced digital transformation (DX) models in the medical, nursing, and health sectors are both applicable and beneficial to Singapore, a nation currently experiencing rapid population aging. In addition, in line with the "Japan-Singapore Strategic Partnership" joint statement issued by the leaders of both countries, we have signed a Memorandum of Understanding (MOU) with a local Singaporean elderly care provider to launch a pilot project for the joint development of AI-driven care solutions. Through this initiative, we will introduce our AI-based nursing care solutions—developed in Japan—into Singapore's care settings, creating an environment that allows frontline staff to focus more effectively on patient care. Looking ahead, we intend to use Singapore as a base to help address the social challenges faced by ASEAN nations—such as the shortage of medical and nursing personnel and rising healthcare costs—within the context of their own rapidly aging societies.

Furthermore, as our group's systems evolve into a platform-based model, we are conducting research aimed at providing solutions for patients, individuals requiring long-term care, and all healthcare and long-term care providers. This includes developing AI services that analyze the data collected from these individuals—treating it as "big data"—to uncover evidence required by national and local governments, insurance companies, and other stakeholders, thereby further promoting regional collaboration within the healthcare and long-term care sectors.

Furthermore, as a practical application of this AI technology, in September 2026, we launched the "Kanamic Easy AI Robot Series"—a new service in which AI agents handle administrative tasks for long-term care facilities—such as billing and accounting—leaving only the final approval to human staff. The first offerings in this series are the "Long-term Care Administration AI Robot" and the "Accounting AI Robot." This series comes standard with an "AI Agent Control Dashboard," which allows for the management of all AI robot operations from a single screen. Additionally, we provide an "FDE Service," in which engineers from our company and our group firm, Ruby Development Co., Ltd., work directly on-site as "Field-Embedded AI Development Engineers" (FDEs) to assist in developing and integrating AI agents tailored to the specific workflows of each individual client. Moving forward, we intend to expand the scope of these AI-driven solutions to cover areas such as human resources and payroll, front-desk operations, and management analysis, thereby continuing to contribute to the reduction of administrative burdens in the long-term care sector.

Under our group's growth strategy, "Kanamic Vision 2035," we are implementing various initiatives—balancing investments

in the organic growth of our existing businesses, strategic M&A, and shareholder returns—with the goal of becoming a truly global enterprise that leads the way in the digital transformation (DX) of the healthcare and long-term care sectors worldwide.

As a result, the financial performance for the current consolidated fiscal year was as follows: net sales were 6,164,539 thousand yen (an increase of 663,753 thousand yen, or 12.1%, compared to the previous consolidated fiscal year); operating profit was 2,057,769 thousand yen (an increase of 451,106 thousand yen, or 28.1%); ordinary profit was 2,076,856 thousand yen (an increase of 463,997 thousand yen, or 28.8%); and profit attributable to owners of the parent was 1,448,463 thousand yen (an increase of 336,934 thousand yen, or 30.3%).

The operating results by segment are as follows:

(Medical and nursing care cloud platform business)

Sales by service in this segment are as follows:

i Kanamic cloud service

Our service is primarily based on a recurring revenue model. By leveraging the recurring revenue generated from our existing client base while simultaneously securing a steady stream of new clients, we achieved total sales of 3,352,116 thousand yen (an increase of 355,049 thousand yen, or 11.8%, compared to the previous consolidated fiscal year).

ii Platform service

Regarding this service, our revenue base has remained stable, supported by website development projects commissioned by major long-term care providers, as well as the development, operation, and management of websites for care providers—an initiative facilitated through the Care Labor Stabilization Center (a public interest incorporated foundation). Furthermore, strong performance in our internet advertising service—which provides information related to long-term care—and our talent-matching service for the long-term care industry contributed to these results, bringing total sales to 482,760 thousand yen (an increase of 8,694 thousand yen, or 1.8%, compared to the previous consolidated fiscal year).

iii Other services

Regarding this service, net sales reached 257,624 thousand yen—an increase of 145,883 thousand yen (up 130.6%) over the previous consolidated fiscal year—driven by factors such as the undertaking of customized development projects for large-scale clients.

These results yielded segment net sales of 4,092,501 thousand yen (an increase of 509,626 thousand yen, or 14.2%, compared to the previous consolidated fiscal year) and segment profit of 1,930,249 thousand yen (an increase of 430,897 thousand yen, or 28.7%, compared to the previous consolidated fiscal year).

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(Healthy lifespan extension project)

Sales by service in this segment are as follows:

i Healthy lifespan extension service

Regarding this service, we operate and franchise 24-hour fitness gyms, providing services through these physical locations that contribute to extending healthy life expectancy. In our directly managed gyms, we saw a steady increase in the number of users at existing locations, as well as growth in both the number of locations and users due to new openings. Furthermore, our franchise operations also experienced an increase in revenue driven by new gym openings. As a result, total revenue reached 1,390,700 thousand yen (an increase of 203,149 thousand yen, or 17.1%, compared to the previous consolidated fiscal year).

This segment consists solely of the aforementioned service (i), and therefore, the segment's net sales are equal to the net sales from the "healthy lifespan extension" service. Furthermore, as a result of efforts to reduce store operating costs—including the digital transformation (DX) of store operations—segment profit reached 221,416 thousand yen (an increase of 64,439 thousand yen, or 41.1%, compared to the previous consolidated fiscal year).

(Solution development business)

Sales by service in this segment are as follows:

i Solution service

Regarding this service, in addition to the planning and development of web services using the Ruby programming language, we provide consulting and maintenance services for the implementation of backend systems—covering areas such as sales, inventory, and accounting management—for THE WORLD MANAGEMENT PTE LTD. While these services have performed steadily, we reallocated engineers within our group to strengthen the functionality of our AI services; as a result, net sales totaled 681,337 thousand yen (a decrease of 49,023 thousand yen, or 6.7%, compared to the previous consolidated fiscal year).

This segment consists solely of the aforementioned service (i). Segment profit—calculated by deducting cost of sales and selling, general and administrative expenses from the net sales of solution services—amounted to 9,709 thousand yen (a decrease of 67,676 thousand yen, or 87.5%, compared to the previous consolidated fiscal year), partly due to costs being incurred in advance for certain projects.

(Profit Overview)

In line with the increase in net sales, the cost of sales also rose by 184,690 thousand yen compared to the previous consolidated fiscal year, reaching 2,149,054 thousand yen. Consequently, gross profit amounted to 4,015,484 thousand yen (an increase of 479,063 thousand yen, or 13.5%, over the previous consolidated fiscal year). Furthermore, selling, general and administrative expenses increased by 27,956 thousand yen from the previous consolidated fiscal year, totaling 1,957,715 thousand yen. As a result, operating profit reached 2,057,769 thousand yen (an increase of 451,106 thousand yen, or 28.1%, over the previous consolidated fiscal year).

Non-operating income increased by 16,601 thousand yen compared to the previous consolidated fiscal year to 36,937 thousand yen, and non-operating expenses increased by 3,710 thousand yen compared to the previous consolidated fiscal year to 17,850 thousand yen. As a result, ordinary income was 2,076,856 thousand yen (an increase of 463,997 thousand yen, or 28.8%, compared to the previous consolidated fiscal year).

As a result of these factors, profit before income taxes was 2,076,856 thousand yen (an increase of 463,997 thousand yen, or 28.8%, compared to the previous consolidated fiscal year), total income taxes increased by 127,063 thousand yen compared to the previous consolidated fiscal year to 628,393 thousand yen, and profit attributable to owners of parent was 1,448,463 thousand yen (an increase of 336,934 thousand yen, or 30.3%, compared to the previous consolidated fiscal year).

(2) Overview of financial position for the current fiscal year

(Asset status)

Total assets at the end of the consolidated fiscal year under review increased by 1,262,018 thousand yen compared to the end of the previous consolidated fiscal year to 7,804,256 thousand yen. This was mainly due to an increase of 1,135,600 thousand yen in cash and deposits resulting from the accumulation of profit from operating activities.

(Liabilities status)

Liabilities at the end of the consolidated fiscal year under review increased by 121,085 thousand yen compared to the end of the previous consolidated fiscal year to 2,014,018 thousand yen. This was mainly due to long-term borrowings decreasing by 217,706 thousand yen due to repayment, while contract liabilities increased by 211,702 thousand yen following the receipt of advance payments from certain customers.

(Net assets)

Net assets at the end of the consolidated fiscal year under review increased by 1,140,933 thousand yen compared to the end of the previous consolidated fiscal year to 5,790,237 thousand yen. This was mainly due to retained earnings decreasing by 355,929 thousand yen due to the payment of dividends, while increasing by 1,448,463 thousand yen from the recording of profit attributable to owners of parent.

(3) Overview of cash flows for the current fiscal year

Cash and cash equivalents (hereinafter referred to as "funds") at the end of the consolidated fiscal year under review stood at 4,462,711 thousand yen.

(Cash flows from operating activities)

Funds provided by operating activities amounted to 2,208,643 thousand yen (compared with 1,292,904 thousand yen provided in the previous consolidated fiscal year). The main components of inflows were profit before income taxes of 2,076,856 thousand yen and depreciation, a non-cash item, of 354,159 thousand yen, while the main component of outflows was income taxes paid of 562,204 thousand yen.

(Cash flows from investing activities)

Funds used in investing activities amounted to 425,612 thousand yen (compared with 743,548 thousand yen used in the previous consolidated fiscal year). The main components of outflows were purchase of property, plant and equipment of 104,696 thousand yen associated with opening new locations for URBAN FIT Inc., and purchase of intangible assets of 314,588 thousand yen associated with adding new functions to the Kanamic Cloud Service.

(Cash flows from financing activities)

Funds used in financing activities amounted to 664,093 thousand yen (compared with 651,111 thousand yen used in the previous consolidated fiscal year). The main components of outflows were repayments of long-term borrowings of 274,428 thousand yen and dividends paid of 355,929 thousand yen.

(4) Future outlook

Regarding the future outlook, while continuing sales activities targeted at medical and nursing care providers through strengthened regional coordination and advancing business initiatives in cooperation with national and local governments to expand performance, we will also make system development investments and capital expenditures to increase the number of users of the Kanamic Cloud Service, add new functions, and facilitate implementation across major nursing care providers. In addition, we will actively open physical stores aimed at enhancing our data business to expand services that extend healthy life expectancy.

In light of the above, regarding the earnings forecast for the next fiscal year (fiscal year ending September 2027), we anticipate net sales of 7,000 million yen (an increase of 13.6% compared to the consolidated fiscal year under review), operating income of 2,400 million yen (an increase of 16.6% compared to the consolidated fiscal year under review), ordinary income of 2,400 million yen (an increase of 15.6% compared to the consolidated fiscal year under review), and profit attributable to owners of parent of 1,600 million yen (an increase of 10.5% compared to the consolidated fiscal year under review).

(5) Basic policy on profit distribution and dividends for the current and next fiscal years

i Dividends

The Company positions returning profit to shareholders as one of its key management priorities. In order to realize long-term profit returns to shareholders, we believe it is necessary to build up internal reserves and aggressively expand business operations in anticipation of changes in the operating environment. The Company is currently in a growth phase, and we believe that enriching internal reserves to strengthen our financial standing and make investments for business expansion will ultimately lead to the greatest return of profit to our shareholders. Meanwhile, regarding our dividend policy, while our intention is to respond flexibly in accordance with operating results and market trends by comprehensively evaluating both shareholder returns and the enrichment of internal reserves, our policy for the time being is to determine dividend amounts based on a dividend payout ratio of 30% or more.

Based on this policy, we plan to pay an ordinary year-end dividend of 9.50 yen per share for the fiscal year under review. As a result, the annual dividend for the fiscal year under review is scheduled to be 9.50 yen per share.

Regarding the dividend for the next fiscal year, taking into consideration our earnings forecast, we plan to pay a dividend of 10.50 yen per share (a year-end dividend of 10.50 yen).

ii Shareholder benefits

To enhance the investment appeal of our shares and encourage a broader base of investors to hold our shares, the Company has introduced both a lottery-based shareholder benefit program and a shareholder benefit program covering all shareholders.

The details of the shareholder benefit program for this fiscal year are as follows:

Lottery-based shareholder benefit program

Shareholders eligible for the lottery	Benefits
① Shareholders who hold 100 or more shares and are listed on the shareholder register as of September 30th of each year	10 lucky winners will receive a JCB gift card worth 200,000 yen
② Shareholders who have held 100 or more shares continuously for more than one year from the most recent end-of-term shareholder register (listed with the same shareholder number three or more times consecutively in the end-of-term and interim shareholder registers)	3 lucky winners will receive a JCB gift card worth 200,000 yen.

Shareholder benefits system for all shareholders

Eligible shareholders	Benefits
All shareholders who hold 100 shares or more and are listed on the shareholder register as of September 30th of each year	You will receive a complimentary gift certificate (worth 7,040 yen (tax included)) for Urban Fit 24, a fitness gym operated by our group company, Urban Fit Co., Ltd. The gift certificate is a facility experience ticket that includes rental towels, clothing, and shoes, and can be used by two people, including one accompanying person.

2. Basic principles regarding the selection of accounting standards

Our Group's policy is to continue preparing its consolidated financial statements in accordance with Japanese GAAP for the time being, taking into account both period-over-period comparability and comparability among companies.

Regarding the potential adoption of International Financial Reporting Standards (IFRS), we intend to respond appropriately based on an assessment of various domestic and international circumstances.

3. Consolidated financial statements and major notes

(1) Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	3,327,111	4,462,711
Accounts receivable - trade	212,489	197,184
Contract assets	2,248	―
Merchandise	763	709
Work in process	11,334	7,198
Supplies	332	2,672
Prepaid expenses	88,223	114,116
Current portion of long-term loans receivable	120,374	192,092
Other	△6,464	△8,480
Allowance for doubtful accounts	3,756,413	4,968,203
Total current assets		
Non-current assets		
Property, plant and equipment	670,666	712,022
Buildings, net	4,697	―
Vehicles, net	248,005	205,757
Tools, furniture and fixtures, net	73,242	93,996
Leased assets, net	996,612	1,011,776
Total property, plant and equipment		
Intangible assets	568,126	623,691
Software	95,434	118,545
Software in progress	793,637	720,404
Goodwill	76	76
Other	1,457,274	1,462,718
Total intangible assets		
Investments and other assets	63,284	77,527
Deferred tax assets	269,097	284,965
Other	△445	△934
Allowance for doubtful accounts	331,937	361,557
Total investments and other assets	2,785,824	2,836,052
Total non-current assets	6,542,237	7,804,256

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	36,400	45,988
Current portion of bonds payable	15,000	—
Current portion of long-term borrowings	274,428	217,706
Lease liabilities	15,039	20,479
Accounts payable - other	119,549	131,038
Accrued expenses	85,939	71,416
Income taxes payable	309,353	455,000
Accrued consumption taxes	78,263	120,266
Contract liabilities	290,087	501,790
Provision for bonuses	64,912	64,731
Asset retirement obligations	16,000	16,000
Other	55,021	87,659
Total current liabilities	1,359,996	1,732,079
Non-current liabilities		
Long-term borrowings	306,009	88,303
Lease liabilities	47,201	57,751
Deferred tax liabilities	76,431	28,676
Asset retirement obligations	102,495	106,407
Other	800	800
Total non-current liabilities	532,937	281,939
Total liabilities	1,892,933	2,014,018
Net assets		
Shareholders' equity		
Share capital	192,060	192,060
Capital surplus	132,060	132,060
Retained earnings	4,709,726	5,802,259
Treasury shares	△404,938	△404,938
Total shareholders' equity	4,628,907	5,721,440
Accumulated other comprehensive income		
Foreign currency translation adjustment	20,396	68,796
Total accumulated other comprehensive income	20,396	68,796
Total net assets	4,649,304	5,790,237
Total liabilities and net assets	6,542,237	7,804,256

(2) Consolidated statements of income and consolidated statements of comprehensive income

(Consolidated income statement)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	5,500,786	6,164,539
Cost of sales	1,964,364	2,149,054
Gross profit	3,536,421	4,015,484
Selling, general and administrative expenses	1,929,759	1,957,715
Operating profit	1,606,662	2,057,769
Non-operating income		
Interest income	4,390	8,673
Gain on sale of goods	2,997	2,037
Commission income	9,462	9,447
Subsidy income	1,071	3,946
Gain on sale of fixed assets	—	6,238
Other	2,414	6,593
Total non-operating income	20,336	36,937
Non-operating expenses		
Interest expenses	6,232	5,652
Foreign exchange losses	699	9,164
Loss on retirement of non-current assets	6,720	2,799
Miscellaneous losses	487	233
Total non-operating expenses	14,140	17,850
Ordinary profit	1,612,858	2,076,856
Profit before income taxes, etc.	1,612,858	2,076,856
Income taxes - current	507,143	690,390
Income taxes - deferred	△5,814	△61,997
Total income taxes	501,329	628,393
Profit	1,111,528	1,448,463
Profit attributable to owners of parent	1,111,528	1,448,463

(Consolidated statement of comprehensive income)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit	1,111,528	1,448,463
Other comprehensive income		
Foreign currency translation adjustment	11,433	48,399
Total other comprehensive income	11,433	48,399
Comprehensive income	1,122,962	1,496,863
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,122,962	1,496,863
Comprehensive income attributable to non-controlling interests	—	—

(3) Consolidated statement of changes in equity

Previous consolidated fiscal year (from October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	192,060	132,060	3,906,669	△404,938	3,825,850
Changes during period					
Dividends of surplus			△308,472		△308,472
Profit attributable to owners of parent			1,111,528		1,111,528
Net changes in items other than shareholders' equity					—
Total changes during period	—	—	803,056	—	803,056
Balance at end of period	192,060	132,060	4,709,726	△404,938	4,628,907

	Accumulated other comprehensive income		Total net assets
	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	8,963	8,963	3,834,813
Changes during period			
Dividends of surplus		—	△308,472
Profit attributable to owners of parent		—	1,111,528
Net changes in items other than shareholders' equity	11,433	11,433	11,433
Total changes during period	11,433	11,433	814,490
Balance at end of period	20,396	20,396	4,649,304

Current consolidated fiscal year (from October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	192,060	132,060	4,709,726	△404,938	4,628,907
Changes during period					
Dividends of surplus			△355,929		△355,929
Profit attributable to owners of parent			1,448,463		1,448,463
Net changes in items other than shareholders' equity					—
Total changes during period	—	—	1,092,533	—	1,092,533
Balance at end of period	192,060	132,060	5,802,259	△404,938	5,721,440

	Accumulated other comprehensive income		Total net assets
	Foreign currency translation adjustment	Foreign currency translation adjustment	
Balance at beginning of period	1,612,858	2,076,856	1,612,858
Changes during period	332,256	354,159	332,256
Dividends of surplus	85,108	98,519	85,108
Profit attributable to owners of parent	△4,149	2,491	△4,149
Net changes in items other than shareholders' equity	3,654	△643	3,654
Total changes during period	△4,390	△8,673	△4,390
Balance at end of period	6,232	5,652	6,232

(4) Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,612,858	2,076,856
Depreciation	332,256	354,159
Amortization of goodwill	85,108	98,519
Increase (decrease) in allowance for doubtful accounts	△4,149	2,491
Interest income	3,654	△643
Interest expenses	△4,390	△8,673
Loss (gain) on sale of non-current assets	6,232	5,652
Loss on retirement of non-current assets	—	△6,238
Decrease (increase) in accounts receivable - trade, and contract assets	6,720	2,799
Decrease (increase) in inventories	59,272	20,045
Increase (decrease) in trade payables	△4,928	1,850
Increase (decrease) in contract liabilities	△54,827	9,006
Increase (decrease) in provision for bonuses	△250,595	207,419
Other	△40,095	4,721
Subtotal	1,747,116	2,767,967
Interest received	4,126	8,422
Interest paid	△6,286	△5,541
Income taxes paid	△452,051	△562,204
Net cash provided by (used in) operating activities	1,292,904	2,208,643
Cash flows from investing activities		
Purchase of property, plant and equipment	△142,864	△104,696
Proceeds from sale of property, plant and equipment	—	9,887
Purchase of intangible assets	△235,834	△314,588
Purchase of shares of subsidiaries resulting in change in scope of consolidation	△355,141	—
Other	△9,707	△16,214
Net cash provided by (used in) investing activities	△743,548	△425,612
Cash flows from financing activities		
Repayments of long-term borrowings	△280,518	△274,428
Redemption of bonds	△50,000	△15,000
Repayments of lease liabilities	△12,121	△18,735
Dividends paid	△308,472	△355,929
Net cash provided by (used in) financing activities	△651,111	△664,093
Effect of exchange rate change on cash and cash equivalents	△1,183	16,661
Net increase (decrease) in cash and cash equivalents	△102,939	1,135,600
Cash and cash equivalents at beginning of period	3,430,050	3,327,111
Cash and cash equivalents at end of period	3,327,111	4,462,711

(5) Consolidated financial statements notes

(Notes regarding the going concern assumption)

Not applicable.

(Changes in Presentation)

(Consolidated Balance Sheet)

In the previous consolidated fiscal year, the following items—which were previously presented as separate line items—have been reclassified into "Other" for the current consolidated fiscal year, as they are no longer considered material in terms of amount: "Long-term loans receivable expected to be recovered within one year" (under "Current assets"); "Investments," "Long-term loans receivable," "Claims in bankruptcy or reorganization proceedings, etc.," "Long-term prepaid expenses," "Deposits and guarantee deposits," and "Insurance reserves" (under "Investments and other assets"); and "Deposits received" (under "Current liabilities"). The consolidated financial statements for the previous consolidated fiscal year have been reclassified to reflect these changes in presentation.

As a result, in the consolidated balance sheet for the previous consolidated fiscal year, the following amounts have been reclassified into their respective "Other" categories: 1,249 thousand yen for "Long-term loans receivable expected to be recovered within one year" (under "Current assets"); 500 thousand yen for "Investments," 23,549 thousand yen for "Long-term loans receivable," 445 thousand yen for "Claims in bankruptcy or reorganization proceedings, etc.," 4,955 thousand yen for "Long-term prepaid expenses," 217,789 thousand yen for "Deposits and guarantee deposits," and 21,858 thousand yen for "Insurance reserves" (under "Investments and other assets"); and 23,086 thousand yen for "Deposits received" (under "Current liabilities").

Furthermore, "Software in progress," which was included in "Software" under "Intangible assets" in the previous consolidated fiscal year, is presented as a separate line item from the current consolidated fiscal year to enhance the clarity of presentation. To reflect this change in presentation, the consolidated financial statements for the previous fiscal year have been reclassified.

As a result, in the consolidated balance sheet for the previous fiscal year, 663,560 thousand yen in "Software" under "Intangible assets" has been reclassified into "Software" of 568,126 thousand yen and "Software in progress" of 95,434 thousand yen.

(Consolidated Statement of Income)

"Subsidy income," which was included in "Other" under "Non-operating income" in the previous consolidated fiscal year, is now presented as a separate line item starting from the current consolidated fiscal year, as its monetary significance has increased. The consolidated financial statements for the previous consolidated fiscal year have been reclassified to reflect this change in presentation.

As a result, in the consolidated statement of income for the previous consolidated fiscal year, 1,071 thousand yen—previously included in "Other" under "Non-operating income"—has been reclassified as "Subsidy income."

(Consolidated Statement of Cash Flows)

In the previous consolidated fiscal year, the items "Payments for security deposits and guarantees," "Proceeds from recovery of security deposits and guarantees," "Proceeds from collection of long-term loans receivable," and "Payments for insurance fund contributions" were presented as separate line items. Due to their lack of material significance, these items are included under "Other" starting from the current consolidated fiscal year. The consolidated financial statements for the previous consolidated fiscal year have been reclassified to reflect this change in presentation.

As a result, in the consolidated statement of cash flows for the previous consolidated fiscal year, the following items—previously presented under "Cash flows from investing activities"—have been reclassified into "Other": "Payments for security deposits and guarantees" -27,845 thousand yen, "Proceeds from recovery of security deposits and guarantees" 18,111 thousand yen, "Proceeds from collection of long-term loans receivable" 1,500 thousand yen, and "Payments for insurance fund contributions" -1,473 thousand yen.

(Notes regarding segment information, etc.)

【Segment Information】

1. Reportable Segment Overview

The reportable segments of the Group are constituent units of the Group for which discrete financial information is available and which are subject to periodic review by the Board of Directors in order to make decisions regarding the allocation of management resources and assess performance.

The group's reporting segments consist of the following: the Medical, Nursing, and Health Cloud Platform business, which focuses on building information-sharing and healthcare platforms for the medical, nursing, and health sectors (along with related operations); the Healthy Longevity Promotion business, which aims to extend healthy lifespans by operating 24-hour fitness gyms (along with related operations); and the Solution Development business, which encompasses the planning and development of web services and various other systems—characterized by rapid development tailored to corporate needs—as well as consulting, implementation, and maintenance services for back-end systems such as sales, inventory, and accounting management (along with related operations).

2. Method of Calculating Net Sales, Profit or Loss, Assets, Liabilities, and Other Items by Reportable Segment

The accounting treatment methods applied to the reported business segments are consistent with the accounting policies adopted for preparing the consolidated financial statements.

Intersegment revenues and transfers are based on prevailing market prices.

3. Information on Net Sales, Profit or Loss, Assets, Liabilities, and Other Items by Reportable Segment

Previous consolidated fiscal year (from October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Reportable segments			Total	Reconciling items (*1)	Per consolidated financial statements (*2)
	Medical and nursing care cloud platform business	Healthy lifespan extension business	Solutions development business			
Sales						
Revenues from external customers	3,582,874	1,187,551	730,360	5,500,786	—	5,500,786
Transactions with other segments	9,417	—	56,854	66,272	△66,272	—
Net sales	3,592,292	1,187,551	787,214	5,567,058	△66,272	5,500,786
Operating profit (loss)	1,499,351	156,977	77,386	1,733,715	△127,052	1,606,662
Assets	4,594,046	1,500,065	580,486	6,674,598	△132,360	6,542,237
Liabilities	1,255,094	1,311,350	232,739	2,799,184	△906,250	1,892,933
Other items						
Depreciation	235,122	94,727	3,850	333,700	△1,444	332,256
Increase in property, plant and equipment and intangible assets	241,511	222,575	1,977	466,063	△17,620	448,443

(Note) 1. The breakdown of the adjustment amount is as follows:
The adjustment amount for segment profit of -127,052 thousand yen includes the elimination of intersegment transactions 3,838 thousand yen, the amortization of goodwill -85,108 thousand yen, and various expenses related to investments -45,782 thousand yen.
The adjustment amount for segment assets of -132,360 thousand yen includes goodwill 793,637 thousand yen and the elimination of intersegment transactions -925,998 thousand yen.
The adjustment amounts for segment liabilities, depreciation, and increases in property, plant and equipment and intangible assets consist entirely of the elimination of intersegment transactions.
2. Segment profit is reconciled with operating profit in the consolidated financial statements.

Current consolidated fiscal year (from October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Reportable segments			Total	Reconciling items (*1)	Per consolidated financial statements (*2)
	Medical and nursing care cloud platform business	Healthy lifespan extension business	Solutions development business			
Sales						
Revenues from external customers	4,092,501	1,390,700	681,337	6,164,539	—	6,164,539
Transactions with other segments	3,685	—	152,267	155,952	△155,952	—
Net sales	4,096,186	1,390,700	833,605	6,320,492	△155,952	6,164,539
Operating profit (loss)	1,930,249	221,416	9,709	2,161,375	△103,606	2,057,769
Assets	5,718,141	1,433,439	587,794	7,739,376	64,879	7,804,256
Liabilities	1,349,892	1,053,998	219,304	2,623,195	△609,177	2,014,018
Other items						
Depreciation	245,924	110,498	3,435	359,858	△5,699	354,159
Increase in property, plant and equipment and intangible assets	328,676	171,198	3,709	503,585	△50,297	453,287

(Note) 1. The breakdown of the adjustment amounts is as follows:
The adjustment amount for segment profit of -103,606 thousand yen includes -5,086 thousand yen for the elimination of intersegment transactions and -98,519 thousand yen for the amortization of goodwill.
The adjustment amount for segment assets of 64,879 thousand yen includes 720,404 thousand yen for goodwill and -655,524 thousand yen for the elimination of intersegment transactions.
The adjustment amounts for segment liabilities, depreciation, and increases in property, plant and equipment and intangible assets consist entirely of the elimination of intersegment transactions.
2. Segment profit is reconciled with operating profit as presented in the consolidated financial statements.

【Related Information】

Previous consolidated fiscal year (from October 1, 2024 to September 30, 2025)

1. Product and service information

Medical and nursing care cloud platform business

(Thousands of yen)

	Kanamic cloud service	Platform service	Other services	Total
Sales to external customers	2,997,067	474,066	111,740	3,582,874

Healthy lifespan extension business

(Thousands of yen)

	Healthy lifespan extension business	Total
Sales to external customers	1,187,551	1,187,551

Solution development business

(Thousands of yen)

	Solution service	Total
Sales to external customers	730,360	730,360

2. Regional information

(1) Net sales

This information has been omitted because sales to external customers in Japan exceed 90% of the net sales reported in the consolidated statement of income.

(2) Tangible fixed assets

This information has been omitted because the value of tangible fixed assets located in Japan exceeds 90% of the total tangible fixed assets shown on the consolidated balance sheet.

3. Information for each major customer

Information regarding major customers is omitted because sales to any single customer account for less than 10% of the total net sales reported in the consolidated statement of income.

Current consolidated fiscal year (from October 1, 2025 to September 30, 2026)

1. Product and service information

Medical and nursing care cloud platform business

(Thousands of yen)

	Kanamic cloud service	Platform service	Other services	Total
Sales to external customers	3,352,116	482,760	257,624	4,092,501

Healthy lifespan extension business

(Thousands of yen)

	Healthy lifespan extension business	Total
Sales to external customers	1,390,700	1,390,700

Solution development business

(Thousands of yen)

	Solution service	Total
Sales to external customers	681,337	681,337

2. Regional information

(1) Net sales

This information has been omitted because sales to external customers in Japan exceed 90% of the net sales reported in the consolidated statement of income.

(2) Tangible fixed assets

This information has been omitted because the value of tangible fixed assets located in Japan exceeds 90% of the total tangible fixed assets shown on the consolidated balance sheet.

3. Information for each major customer

Information regarding major customers is omitted because sales to any single customer account for less than 10% of the total net sales reported in the consolidated statement of income.

【Information on impairment losses on fixed assets by reportable segment】

Previous consolidated fiscal year (from October 1, 2024 to September 30, 2025)

Not applicable.

Current consolidated fiscal year (from October 1, 2025 to September 30, 2026)

Not applicable.

【Information on amortization and unamortized balance of goodwill by reportable segment】

Previous consolidated fiscal year (from October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Medical and nursing care cloud platform business	Healthy lifespan extension business	Solutions development business	Unallocated amounts and elimination	Total
Amortization of goodwill	—	17,217	67,890	—	85,108
Goodwill	—	116,221	677,416	—	793,637

(Note) Segment profit or loss for each reportable segment—as presented in "3. Information on Net Sales, Profit or Loss, Assets, Liabilities, and Other Items by Reportable Segment"—does not include the amortization of goodwill. Furthermore, segment assets for each reportable segment do not include the unamortized balance of goodwill.

Current consolidated fiscal year (from October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Medical and nursing care cloud platform business	Healthy lifespan extension business	Solutions development business	Unallocated amounts and elimination	Total
Amortization of goodwill	—	17,217	81,301	—	98,519
Goodwill	—	99,003	621,401	—	720,404

(Note) Segment profit or loss for each reportable segment—as presented in "3. Information on Net Sales, Profit or Loss, Assets, Liabilities, and Other Items by Reportable Segment"—does not include the amortization of goodwill. Furthermore, segment assets for each reportable segment do not include the unamortized balance of goodwill.

【Information on gains on negative goodwill by reportable segment】

Previous consolidated fiscal year (from October 1, 2024 to September 30, 2025)

Not applicable.

Current consolidated fiscal year (from October 1, 2025 to September 30, 2026)

Not applicable.

(Per share information)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net assets per share	97.97 yen	122.01 yen
Net income per share	23.42 yen	30.52 yen

(Note) 1. Diluted earnings per share is not presented, as there are no potential shares.

2. The basis for calculating earnings per share is as follows:

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net income per share		
Net income attributable to owners of parent (thousand yen)	1,111,528	1,448,463
Amount not attributable to common shareholders (thousand yen)	—	—
Net income attributable to shareholders of the parent company related to common stock (thousand yen)	1,111,528	1,448,463
Average number of common stocks during the period (shares)	47,457,294	47,457,294

3. The basis for calculating net assets per share is as follows:

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Total net assets (thousand yen)	4,649,304	5,790,237
Amount to be deducted from the total net assets (thousand yen)	—	—
(including stock acquisition rights (thousand yen))	(—)	(—)
Net assets at the end of the period related to common stock (thousand yen)	4,649,304	5,790,237
Number of common shares at the end of the period used to calculate net asset value per share (shares)	47,457,294	47,457,294

(Significant subsequent events)

Not applicable.