(Securities Code: 3939)
December 1, 2026
(Start date of measures for electronic provision: November 26, 2026)

To Our Shareholders

4-20-3 Ebisu, Shibuya-ku, Tokyo
Yebisu Garden Place Tower 31F
Kanamic Network Co., LTD
President and Representative Director Takuma Yamamoto

Notice of Convocation of the 26th Annual General Meeting of Shareholders

We would like to express our appreciation for your continued support.

You are hereby notified that the 26th Annual General Meeting of Shareholders of Kanamic Network Co., LTD (the "Company") will be held as described below.

In convening this General Meeting of Shareholders, the Company has taken measures for electronic provision of the information contained in the Reference Documents for the General Meeting of Shareholders, etc. (matters subject to measures for electronic provision), and has posted this information on each of the following websites. Please access any of these websites to review the information.

[The Company's website]
https://www.kanamicnetwork.co.jp/

(Please access the Company's website above and select "IR Information", "IR Library" and "General Meeting of Shareholders Materials" from the menu, in that order.)

[Website for General Meeting of Shareholders materials]
https://d.sokai.jp/3939/teiji/

[Tokyo Stock Exchange website (Listed Company Search)]
https://www2.jpx.co.jp/tseHpFront/JJK010010Action.do?Show=Show

(Please access the TSE website above, enter "Kanamic Network" in "Issue name (company name)" or the Company's securities code "3939" in "Code" and search, then select "Basic information" and "Documents for public inspection/PR information" in that order, and review the information under "Notice of General Shareholders Meeting / Informational Materials for a General Shareholders Meeting" in "Documents for public inspection.")

If you are unable to attend the meeting on the day, you may exercise your voting rights in writing or via the Internet, etc. (see the "Guide to Exercising Voting Rights" below). Please review the Reference Documents for the General Meeting of Shareholders and exercise your voting rights by 6:00 p.m. on Thursday, December 17, 2026.

Yours faithfully.

Details

1.	Date and time	Friday, December 18, 2026 at 10:00 a.m. (reception opens at 9:00 a.m.)
2.	Venue	4-20-3 Ebisu, Shibuya-ku, Tokyo SPACE6, Yebisu Garden Place Tower 4F (Please refer to the "Guide Map to the Venue of the General Meeting of Shareholders" at the end of this notice.)
3.	Purpose of the meeting	
	Matters to be reported	The Business Report, the Consolidated Financial Statements and the Non-consolidated Financial Statements for the 26th fiscal year (from October 1, 2025 to September 30, 2026), and the results of the audits by the Accounting Auditor and the Audit & Supervisory Board
	Matters to be resolved	
	Proposal 1	Appropriation of Surplus
	Proposal 2	Election of Four (4) Directors

End

If any revisions are made to the matters subject to measures for electronic provision, a notice to that effect and the matters before and after the revision will be posted on the Company's website, the website for General Meeting of Shareholders materials and the Tokyo Stock Exchange website shown above.



Guide to Exercising Voting Rights

The right to vote at the General Meeting of Shareholders is an important right of all shareholders.
Please review the Reference Documents for the General Meeting of Shareholders below and exercise your voting rights.
There are three ways to exercise your voting rights, as follows.



Attending the General Meeting

Please submit the Voting Rights Exercise Form sent together with this notice at the reception desk of the venue.

Date and time

Friday, December 18, 2026 10:00 a.m. (Reception opens at 9:00 a.m.)



Voting in writing (by mail)

Please indicate your approval or disapproval of each proposal on the Voting Rights Exercise Form sent together with this notice and post it without affixing a stamp.

Deadline

Thursday, December 17, 2026 Forms arriving by 6:00 p.m.



Voting via the Internet, etc.

Please enter your approval or disapproval of each proposal by following the "Guide to Exercising Voting Rights via the Internet, etc." below.

Deadline

Thursday, December 17, 2026 Entries completed by 6:00 p.m.

How to Fill in the Voting Rights Exercise Form



※議決権行使書用紙はイメージです。

If you exercise your voting rights both in writing (by mail) and via the Internet, etc., the vote exercised via the Internet, etc. will be treated as the valid vote. If you exercise your voting rights more than once via the Internet, etc., the last vote exercised will be treated as the valid vote. If no approval or disapproval of a proposal is indicated on a Voting Rights Exercise Form submitted in writing (by mail), it will be treated as an indication of approval.

Guide to Exercising Voting Rights via the Internet, etc.

Scanning the QR code

You can log in to the voting website without entering the login ID and temporary password shown on the Voting Rights Exercise Form.



For questions about voting online by PC or smartphone, please contact the help desk on the right.

Entering the login ID and temporary password

Voting website **https://evote.tr.mufg.jp/**



Mitsubishi UFJ Trust and Banking Corporation, Stock Transfer Agency Division, Help Desk

0120-173-027

(Toll-free within Japan / Hours: 9:00 to 21:00)

Institutional investors may use the Electronic Voting Platform for institutional investors operated by ICJ, Inc.

Reference Documents for the General Meeting of Shareholders

Proposal No. 1: Appropriation of Surplus

The Company's basic dividend policy is to make a comprehensive judgment on the return of profits to shareholders and the enhancement of internal reserves, and to respond flexibly in accordance with business performance and market trends.

Based on this dividend policy, and taking into consideration the business performance for the fiscal year under review and other factors, the Company proposes the year-end dividend for the 26th fiscal year as follows.

1. Type of dividend property
   Cash
2. Allotment of dividend property to shareholders and total amount thereof
   ¥9.50 per share of the Company's common stock Total amount: ¥450,844,293
3. Effective date of dividends of surplus
   December 21, 2026

Proposal No. 2: Election of Four (4) Directors

The terms of office of all four (4) Directors will expire at the conclusion of this General Meeting of Shareholders.

Accordingly, the Company proposes the election of four (4) Directors.

The candidates for Director are as follows.

No.	Name Date of birth	Career summary, position and responsibilities, and significant concurrent positions	Number of the Company's shares owned
1	Takuma Yamamoto February 11, 1978	Apr. 2000 Joined Fujitsu Systems Solutions Limited (currently Fujitsu Limited) May 2005 Joined the Company Managing Director of the Company Jan. 2007 Senior Managing Director of the Company Apr. 2011 Joint Research Fellow, Institute of Gerontology, The University of Tokyo Apr. 2012 Visiting Researcher, National Cancer Center Sept. 2014 President and Representative Director of the Company (current position) May 2022 Chairman and Director of Urban Fit Co., Ltd. (current position) Aug. 2023 President and Representative Director of Ruby Development Inc. (current position) Nov. 2024 President / Managing Director of THE WORLD MANAGEMENT PTE LTD (current position) (Significant concurrent positions) President and Representative Director of Ruby Development Inc. THE WORLD MANAGEMENT PTE LTD President / Managing Director	6,689,600 shares
	(Reasons for nomination as a candidate for Director) Mr. Takuma Yamamoto has been engaged in the management of the Company since joining it and has a wealth of experience and achievements. He currently leads the management of the Company as President and Representative Director. He has also steadily addressed a variety of management issues that contribute to enhancing corporate value through the formulation of management policies, business direction, sales strategies, development plans and numerical targets. As his strong leadership can be expected to continue, the Company has nominated him as a candidate for Director.		

No.	Name Date of birth	Career summary, position and responsibilities, and significant concurrent positions	Number of the Company's shares owned
2	Keiji Yamamoto July 8, 1982	Apr. 2005 Joined amanaimages inc. (currently amana inc.) Nov. 2008 Joined the Company Feb. 2014 Director and General Manager of Planning and Production Office of the Company Mar. 2014 Director and General Manager of Planning and Production Department of the Company Sept. 2014 Managing Director and General Manager of Planning and Production Department of the Company Dec. 2019 Executive Vice President and Director, General Manager of Sales Department and General Manager of Planning and Production Department of the Company May 2022 President and Representative Director of Urban Fit Co., Ltd. (current position) Nov. 2024 Director of THE WORLD MANAGEMENT PTE LTD Dec. 2024 Executive Vice President and Director, General Manager of Planning and Production Department of the Company Dec. 2025 Executive Vice President and Representative Director of the Company (current position) (Significant concurrent positions) President and Representative Director of Urban Fit Co., Ltd.	727,600 shares
	(Reasons for nomination as a candidate for Director) Mr. Keiji Yamamoto has been engaged in the planning and production division since joining the Company and has a wealth of experience and knowledge of the content business. As Executive Vice President and Representative Director, he currently contributes to building content services and strengthening the user interface of the Company's systems. The Company has judged that this experience and these achievements can be utilized in its management and has nominated him as a candidate for Director.		

<table>
<tr><td rowspan="2">3</td><td>Kazuo Futagawa
December 2, 1956</td><td>Apr. 1980 Joined the Ministry of Health and Welfare (currently the Ministry of Health, Labour and Welfare)
Sept. 2012 Director-General, Minister's Secretariat, Ministry of Health, Labour and Welfare
July 2014 Director-General, Health Policy Bureau, Ministry of Health, Labour and Welfare
Oct. 2015 Vice-Minister of Health, Labour and Welfare
July 2017 Retired as Vice-Minister of Health, Labour and Welfare
Aug. 2018 Policy Counselor, Office for Social Security Reform, Cabinet Secretariat
June 2020 Outside Director of Toray Industries, Inc.
Dec. 2020 Outside Director of the Company (current position)

(Significant concurrent positions)
-</td><td>100 shares</td></tr>
<tr><td colspan="3">(Reasons for nomination as a candidate for Outside Director and expected roles)
Mr. Kazuo Futagawa has a wealth of experience and deep insight as a government official in the fields of medical and nursing care, health, social security and the working environment. The Company has therefore judged that he will provide useful opinions on its management as an Outside Director.</td></tr>
</table>

No.	Name Date of birth	Career summary, position and responsibilities, and significant concurrent positions	Number of the Company's shares owned
4	Keiko Takegawa April 23, 1958	Apr. 1981 Joined the Prime Minister's Office (currently the Cabinet Office) July 2008 Deputy Director-General, Minister's Secretariat, Cabinet Office (in charge of policies on cohesive society) July 2009 Deputy Director-General, Minister's Secretariat, Cabinet Office (in charge of the Gender Equality Bureau) Dec. 2012 Director, Public Relations Office, Minister's Secretariat, Cabinet Office July 2014 Director-General, Gender Equality Bureau, Cabinet Office Apr. 2019 Professor, Showa Women's University June 2019 Outside Audit & Supervisory Board Member of Mitsui Mining & Smelting Co., Ltd. (currently MITSUI KINZOKU COMPANY, LIMITED) June 2019 Outside Director of Nippon Telegraph and Telephone Corporation (currently NTT, Inc.) Apr. 2020 Dean, Faculty of Global Business, Showa Women's University Apr. 2020 Director, Institute of Women's Culture, Showa Women's University (current position) Apr. 2021 Specially Appointed Professor, Showa Women's University (current position) Apr. 2021 Outside Director of Sekisui House, Ltd. June 2021 Outside Director of Mitsui Mining & Smelting Co., Ltd. (currently MITSUI KINZOKU COMPANY, LIMITED) (current position) Dec. 2025 Outside Director of the Company (current position) (Significant concurrent positions) Director, Institute of Women's Culture, Showa Women's University Specially Appointed Professor, Showa Women's University Outside Director of MITSUI KINZOKU COMPANY, LIMITED	700 shares

	(Reasons for nomination as a candidate for Outside Director and expected roles) Ms. Keiko Takegawa has a wealth of experience and deep insight in various fields related to the sustainability strategy promoted by the Company, including her experience as a government official in planning and implementing policies such as the promotion of women's participation and advancement, and her knowledge as an educator. The Company has therefore judged that she will provide useful opinions on its management as an Outside Director.

(Notes)
1. There are no special interests between any of the candidates and the Company.
2. Mr. Kazuo Futagawa and Ms. Keiko Takegawa are candidates for Outside Director.
3. The Company has registered Mr. Kazuo Futagawa and Ms. Keiko Takegawa as independent officers as stipulated in Article 436-2 of the Securities Listing Regulations of Tokyo Stock Exchange, Inc. If this proposal is approved and adopted and Mr. Kazuo Futagawa and Ms. Keiko Takegawa are elected, the Company plans to continue to designate both of them as independent officers.
4. Pursuant to Article 427, Paragraph 1 of the Companies Act, the Company has entered into limited liability agreements with Mr. Kazuo Futagawa and Ms. Keiko Takegawa that limit their liability for damages under Article 423, Paragraph 1 of the Companies Act to the total of the amounts stipulated in the items of Article 425, Paragraph 1 of the Companies Act, provided that they have performed their duties in good faith and without gross negligence. If this proposal is approved and adopted and Mr. Kazuo Futagawa and Ms. Keiko Takegawa are elected, the Company plans to continue these limited liability agreements with both of them.
5. The Company has entered into a directors and officers liability insurance contract with an insurance company as stipulated in Article 430-3, Paragraph 1 of the Companies Act. The contract covers damages that may arise from the insured persons, including the Company's Directors, bearing liability for the execution of their duties or receiving claims in pursuit of such liability. If the candidates are elected and assume office as Directors, they will be insured under the insurance contract. The Company plans to renew the insurance contract with the same content at the next renewal.
6. Mr. Kazuo Futagawa will have served as an Outside Director for six years at the conclusion of this General Meeting of Shareholders. Ms. Keiko Takegawa will have served as an Outside Director for one year at the conclusion of this General Meeting of Shareholders.
7. The number of the Company's shares owned by each candidate for Director is the number of shares as of the end of September 2026.

(Reference) Main expertise and experience of Directors

(1) The main expertise and experience of the Company's candidates for Director are as follows.

	Name	Skills					
		Corporate management / management experience	Core business and industry experience	IT / DX	Finance / accounting	Legal / risk management	ESG (Environment, social, governance)
	Takuma Yamamoto	○	○	○	○	○	○
	Keiji Yamamoto	○	○	○			○
	Kazuo Futagawa	○	○			○	○
	Keiko Takegawa	○	○			○	○

* The items particularly expected of each person are shown. The table above does not represent all of the knowledge and experience each person has.

(2) The attributes and committee memberships of the current Directors are as follows.

	Name	Gender	Outside officer	Nomination Committee	Remuneration Committee
Directors	Takuma Yamamoto	Male		○	○
	Keiji Yamamoto	Male			
	Kazuo Futagawa	Male	Outside	○	○
	Keiko Takegawa	Female	Outside	○	○

* As the Company is not a company with a nominating committee, etc. (Article 2, Item 12 of the Companies Act), the Nomination Committee and Remuneration Committee shown above are voluntary bodies.

End

Business Report

(From October 1, 2025 to September 30, 2026)

1. Matters concerning the current status of the corporate group

(1) Progress and results of operations

During the fiscal year under review, the Japanese economy recovered moderately, although the impact of the situation in the Middle East requires close attention.

In the environment surrounding the Group, with the arrival of a super-aged society, nursing care expenses, the number of users of long-term care insurance services and the number of service providers have been increasing, and the nursing care business as a whole continues to expand. The fiscal 2024 revision of the long-term care insurance system calls for even closer coordination between medical and nursing care and greater efficiency in the nursing care business, including the further deepening and promotion of the community-based integrated care system that links medical and nursing care, science-based nursing care utilizing LIFE, and support for independence and prevention of increasing severity through integrated efforts in rehabilitation and functional training, oral care and nutrition. At the same time, the revision also calls for the sustainability of the nursing care business, including the creation of comfortable working environments through improved compensation for care workers and higher productivity (additional fees related to medical DX and nursing care DX).

Under these circumstances, as the Group provides systems that realize community-based integrated care linking medical and nursing care, it participates in joint projects with government ministries and agencies and strives to be a system development company that moves in the same direction as national policy. It also prepares for revisions to the long-term care insurance system, continuously updates its systems in a timely manner, and improves user convenience by reducing the burden on system users. Through the demonstration experiment of the "IoT Service Creation Support Project" of the Ministry of Internal Affairs and Communications, the Group is promoting the utilization and linkage of various nursing care data centered on the "Kanamic Cloud Service." Through the "Tokyo Multidisciplinary Collaboration Portal Site," the Group is also contributing to a system for promoting home medical care at the prefectural level, which covers a wider area than conventional municipalities. In these ways, the know-how in medical and nursing care collaboration cultivated through the Group's "Kanamic Cloud Service" is contributing to regional medical and nursing care collaboration. Together with these support services for the elderly, as an initiative toward realizing multi-generational integrated care, the Group contributes to the efficient operation of local governments' child-rearing support services through its "Child-rearing Support System."

In addition, the Group completed the Ministry of Internal Affairs and Communications project "Contract for Demonstration toward the Deployment of a Medical, Nursing Care and Health Information Sharing System in Singapore," and verified that Japan's advanced DX model in the medical, nursing care and health fields is applicable and useful in Singapore, where the population is aging rapidly. Furthermore, based on the "Japan-Singapore Strategic Partnership" joint statement by the prime ministers of the two countries, the Group partnered with a local elderly care provider in Singapore and signed an MOU to start a pilot project for the joint development of AI-based care solutions. Through this, the Group will introduce the AI-based nursing care operation solutions it has cultivated in Japan to nursing care sites in Singapore and build an environment in which frontline staff can focus more on patient care. In the future, using Singapore as a base, the Group will contribute to solving social issues faced by ASEAN countries in super-aged societies, such as shortages of medical and nursing care personnel and rising medical costs.

In addition, as the Group's systems evolve into a platform, the Group is also conducting research activities to further promote regional collaboration in the medical and nursing care fields and to provide solutions to patients, persons requiring nursing care and all medical and nursing care providers, through the development of AI services and other services that analyze the information obtained on patients, persons requiring nursing care and others as big data and find the evidence needed by the national and local governments, insurance companies and others.

Furthermore, as a practical application of such AI technology, in September 2026 the Group announced the "Kanamic Easy AI Robot Series," a new service in which AI agents carry out administrative work such as billing and accounting at nursing care offices and people only give approval, and began providing "Nursing Care Administration AI Robot" and "Accounting AI Robot" as the first releases. The series comes standard with the "AI Agent Control Dashboard," which allows the operating status of the AI Robots to be managed on a single screen. The Group also provides the "FDE Service," in which engineers of the Company and its group company Ruby Development Inc. work at customers' sites as FDEs (forward deployed engineers who develop AI on site) and support the development and integration of AI agents tailored to each customer's operations. The Group will continue to expand the scope of operations covered, such as labor and payroll, reception services and management analysis, and contribute to reducing the administrative burden at nursing care sites.

Under the Group's growth strategy "Kanamic Vision 2035," the Group is implementing various measures to become a truly global company that leads medical and nursing care DX worldwide, while balancing investment in the organic growth of existing businesses, strategic M&A and shareholder returns.

As a result, for the fiscal year under review, net sales were 6,164 million yen (up 663

million yen, or 12.1%, year on year), operating profit was 2,057 million yen (up 451 million yen or 28.1%, year on year), ordinary profit was 2,076 million yen (up 463 million yen, or 28.8%, year on year), and profit attributable to owners of parent was 1,448 million yen (up 336 million yen, or 30.3%, year on year).

Operating results by segment are as follows.

[Medical and Nursing Care Cloud Platform Business]
Net sales by service in this segment are as follows.

i Kanamic Cloud Service

This service is mainly a recurring-revenue business. As a result of continuing to acquire new customers on top of the recurring revenue from existing customers, net sales were 3,352 million yen (up 355 million yen, or 11.8%, year on year).

ii Platform Service

In this service, website construction work commissioned by major nursing care providers and the contracted production, operation and management of websites for nursing care providers through the Care Work Foundation form a stable revenue base. In addition, the Internet advertising service that provides nursing care-related information and the human resources matching service for the nursing care industry performed well. As a result, net sales were 482 million yen (up 8 million yen, or 1.8%, year on year).

iii Other Services

In this service, net sales were 257 million yen (up 145 million yen, or 130.6%, year on year), due to contracted customized development for major customers and other factors.

As a result, segment net sales were 4,092 million yen (up 509 million yen, or 14.2%, year on year) and segment profit was 1,930 million yen (up 430 million yen, or 28.7%, year on year).

[Healthy Life Expectancy Extension Business]
Net sales by service in this segment are as follows.

i Healthy Life Expectancy Extension Service

This service operates and franchises 24-hour fitness gyms and provides services that contribute to extending healthy life expectancy through these physical stores. At directly managed stores, the number of users at existing stores increased steadily, and the number of stores and users increased as a result of new store openings. In addition, sales from new franchise store openings increased. As a result, net sales were 1,390 million yen (up 203 million yen, or 17.1%, year on year).

This segment consists only of service i above, and segment net sales are the same as the net sales of the Healthy Life Expectancy Extension Service. As a result

of efforts to reduce store operating costs, including the DX of store operations, segment profit was 221 million yen (up 64 million yen, or 41.1%, year on year).

[Solution Development Business]

Net sales by service in this segment are as follows.

i Solution Service

In addition to services relating to the planning and development of web services using the Ruby language, this service provides implementation consulting and maintenance services by THE WORLD MANAGEMENT PTE LTD for back-end systems such as sales management, inventory management and accounting management. While these services remained solid, the allocation of engineers within the Group was reviewed in order to strengthen the functions of AI services. As a result, net sales were 681 million yen (down 49 million yen, or 6.7%, year on year).

This segment consists only of service i above, and segment net sales are the same as the net sales of the Solution Service. Segment profit was 9 million yen (down 67 million yen, or 87.5%, year on year), due to costs being incurred in advance for some projects and other factors.

(2) Capital investment

Capital investment in the fiscal year under review totaled 453 million yen. This mainly consisted of 298 million yen for enhancing software functions and 17 million yen for capital investment and other items in the Kanamic Cloud Service, and 81 million yen for capital investment and other items relating to new store openings in the Healthy Life Expectancy Extension Service.

(3) Financing

There are no matters to be noted.

(4) Issues to be addressed

In recent years, various issues facing stakeholders in the medical and nursing care industry have become apparent. First, issues faced by families and by elderly patients and persons requiring nursing care include the loss of employment due to nursing care, in which caregivers have to leave their jobs to care for family members, and the weakening of family ties. Next, issues faced by nursing care providers include a shortage of human resources across the industry, the difficulty of recruiting care managers and other staff, and the fact that the details of their services are not conveyed to patients and their families. In addition, small and medium-sized nursing care providers in particular, which account for a large part of the industry, face various issues associated with their business scale, such as capital investment, cash flow management and settlement of funds. Issues faced by hospital doctors and home-visit doctors include excessively heavy workloads and delays in the use of effective drugs and in responding to patients due to a lack of patient information.

Furthermore, issues for nurses and care workers include a decline in service quality due to a lack of information on the latest treatments and a lack of knowledge and experience.

The Group regards overcoming these issues faced by the medical and nursing care industry as a whole as its own issue, and is taking the following measures.

① Expansion of the cloud service business

The Group's cloud service is a nursing care billing and business management system that realizes multidisciplinary collaboration, enabling communication within the system for coordination among local governments, medical care, nursing and nursing care. It has been provided since 2000, when the long-term care insurance system came into effect, and has contributed to realizing the "community-based integrated care" that the national government aims for. The introduction of the system makes it possible to realize community-based integrated care through information sharing among doctors, nurses, care managers, care workers and others, improving the quality of services and the efficiency of operations.

Going forward, the Group considers it an issue to establish sales offices one by one, starting with regions where the need for nursing care services is high, to provide services rooted in the community, and to create an effective and stable nursing care environment for patients and their families, thereby avoiding the problem of people leaving their jobs to care for family members, encouraging young people's participation in society and revitalizing family ties themselves.

In addition, by further promoting regional collaboration, the Group will improve convenience for users across the medical and nursing care industry, including patients, persons requiring nursing care and all medical and nursing care providers, and contribute to building an information-sharing platform. To enable appropriate medical and nursing care at each stage, from acute care to convalescent care and home medical care, the Group's policy is to continue its system development efforts so that it can respond appropriately to changes in patients' needs at each stage.

② Expansion of new business areas

i Content business

Within the Group's Kanamic Cloud Service, the Group provides useful information related to medical and nursing care as content and earns advertising revenue. The advertising provided by the Company delivers useful information in a timely manner to people involved in medical and nursing care. Its introduction enables medical and nursing care professionals to obtain the latest information on pharmaceuticals, nursing care-related equipment and other items, contributing to improving the quality of medical and nursing care.

Going forward, as home medical and nursing care spreads, the need for

information through advertising is expected to increase further. To provide a wider range of information, the Group believes it needs to cooperate with major advertising agencies, gather a wide range of advertisers, and become an information provision system that is even more useful to medical and nursing care professionals.

ii Big data analysis business

The Group has accumulated a vast amount of medical and nursing care data obtained through the provision of the Kanamic Cloud Service.

Going forward, as society continues to age due to longer average life expectancy and a declining birthrate, the Group will contribute to creating an environment in which nursing care can be provided better and more efficiently, through a business that analyzes the big data accumulated in the cloud using AI technologies, including generative AI and large language models.

iii Overseas expansion

For the Group to sustain its current pace of growth over the long term, it needs to develop overseas markets, mainly in Asia, where strong demand for the Kanamic Cloud Service is expected in the future. In developing overseas markets, the Group considers it essential to build a management structure with a global perspective and to establish a financial strategy and group governance that can respond to market changes and appropriately allocate the Company's management capital. In addition, to support the execution of its overseas strategy, the Group recognizes as issues the "building of a human resource base," such as the creation of "global human resources" and "creative human resources," as well as non-continuous investment, including overseas M&A and capital alliances, the global introduction of mechanisms to properly measure such investment, and the proactive acquisition of resources that the Company lacks.

iv Fintech-related business

The Group provides an efficient billing management service through the Kanamic Cloud Service. However, in the nursing care business, many conventional and inefficient processes remain in operations related to the settlement of long-term care benefit payments.

Going forward, in addition to billing management, the Group will add services such as cash flow management and new means of settlement to its service lineup and contribute to greater efficiency in settlement-related operations.

③ Building a healthcare platform

The Group has worked to realize efficient "community-based integrated care" through the Kanamic Cloud Service, to expand its platform service functions by providing various information through the service, and to improve the quality of its services. Going forward, not only through IT-based services but also as a data business utilizing physical

stores, the Group will promote the building of a healthcare platform that encompasses IT services and physical store businesses, and medical, nursing care and child-rearing businesses and health businesses, such as the Healthy Life Expectancy Extension Service and medical, nursing care and pharmacy-related services, and will aim to realize its vision of "Contributing to people and society with the 'cloud that embraces life.'"

④ Active use of M&A

The Group actively considers M&A as one of the methods of reinforcing and expanding its "business content," "business areas" and "business tools," on the premise of its vision of "Contributing to people and society with the 'cloud that embraces life.'" The Group will seek to realize its vision and achieve continuous growth through the promotion of M&A as well as the creation of new businesses and the expansion of existing businesses.

⑤ Strengthening the information management system

The Group holds information on a large number of patients and persons requiring nursing care in the Kanamic Cloud Service it provides, and recognizes that information management, including the protection of personal information, is an important management issue. The Company obtained the "PrivacyMark" in May 2006 and certification under the "Information Disclosure Certification System for ASP/SaaS Handling Medical Information" in December 2017. The Company will continue to strengthen its information management system through regular in-house training, the improvement of security systems and other measures.

⑥ Strengthening the system infrastructure

As the Group operates its business mainly on the Internet using the cloud, it recognizes that ensuring the stable operation of the systems used to provide its services is an important management issue. In addition, as the elderly population is expected to increase over the long term and the number of persons requiring nursing care will increase accordingly, server resources will be needed to prepare for an increase in the number of users. In view of its importance, the Group's policy is to continue its efforts to strengthen its system infrastructure in order to ensure continuous stable operation.

⑦ Strengthening corporate governance and the internal management system

The Group is currently in a growth stage and recognizes that further strengthening corporate governance and its internal management system is an important management issue for establishing a business foundation that allows continuous growth. As its business expands, the Group will work to further enhance its internal management system and strengthen the appropriateness of its operations, the reliability of its financial reporting and its compliance system.

⑧ Recruitment and development of human resources

The Group believes that recruiting and developing excellent human resources is important for continuous growth.

In particular, markets related to the aging society are expanding further and many business opportunities are arising, and the Group needs to secure the personnel required for sales and support associated with the establishment of new sales offices in response.

The Group also needs to secure personnel for system development in response to revisions to the long-term care insurance system and other systems.

The Group will therefore focus on recruiting and developing such human resources.

We would like to ask our shareholders for their continued support and encouragement.

(5) Assets and profit and loss for the last three fiscal years

① Assets and profit and loss of the corporate group

Category		23rd term (FY2023)	24th term (FY2024)	25th term (FY2025)	26th term (FY2026) (Current consolidated fiscal year)
Net sales	(thousand yen)	3,746,460	5,007,468	5,500,786	6,164,539
Ordinary profit	(thousand yen)	1,107,012	1,447,993	1,612,858	2,076,856
Profit attributable to owners of parent	(thousand yen)	763,100	919,989	1,111,528	1,448,463
Profit per share	(yen)	16.08	19.38	23.42	30.52
Total assets	(thousand yen)	5,653,058	6,175,564	6,542,237	7,804,256
Net assets	(thousand yen)	3,174,949	3,834,813	4,649,304	5,790,237
Net assets per share	(yen)	66.88	80.81	97.97	122.01

(Note) Profit per share is calculated based on the average number of shares outstanding during the period, excluding treasury shares. Net assets per share is calculated based on the number of shares outstanding at the end of the period, excluding treasury shares.

② Assets and profit and loss of the Company

Category		23rd term (FY2023)	24th term (FY2024)	25th term (FY2025)	26th term (FY2026) (Current fiscal year)
Net sales	(thousand yen)	2,849,752	3,370,713	3,592,292	4,096,186
Ordinary profit	(thousand yen)	1,202,170	1,393,479	1,528,689	1,962,838
Profit	(thousand yen)	847,936	992,514	1,065,375	1,368,620
Profit per share	(yen)	17.86	20.91	22.45	28.84
Total assets	(thousand yen)	5,038,584	5,757,921	5,986,667	7,093,766
Net assets	(thousand yen)	3,244,408	3,975,827	4,732,730	5,745,420
Net assets per share	(yen)	68.34	83.78	99.73	121.07

(Note) Profit per share is calculated based on the average number of shares outstanding during the period, excluding treasury shares. Net assets per share is calculated based on the number of shares outstanding at the end of the period, excluding treasury shares.

(6) Principal parent company and subsidiaries

① Parent company

Not applicable.

② Principal subsidiaries

Company name	Share capital	The Company's ratio of voting rights	Principal business
Urban Fit Co., Ltd.	40,000 thousand yen	100.0%	Operation of fitness gyms
Ruby Development Inc.	45,500 thousand yen	100.0%	Planning and development of web services
Kanamic (Dalian) Technology Co., Ltd.	10,000 thousand yen	100.0%	System development
THE WORLD MANAGEMENT PTE LTD	S$50 thousand	100.0%	IT consulting

(7) Principal business (as of September 30, 2026)

Business	Principal services
Medical and Nursing Care Cloud Platform Business	- Kanamic Cloud Service - Platform Service - Other Services
Healthy Life Expectancy Extension Business	- Healthy Life Expectancy Extension Service
Solution Development Business	- Solution Service

(8) Principal offices (as of September 30, 2026)

① The Company

Name	Location
Head office	Shibuya-ku, Tokyo
Osaka Sales Office	Kita-ku, Osaka
Fukuoka Sales Office	Hakata-ku, Fukuoka
Nagoya Sales Office	Naka-ku, Nagoya
Hiroshima Sales Office	Naka-ku, Hiroshima
Okinawa Sales Office	Naha
Hokkaido Sales Office	Sapporo

② Subsidiaries

Name	Location
Urban Fit Co., Ltd.	Kita-ku, Osaka
Ruby Development Inc.	Shibuya-ku, Tokyo
Kanamic (Dalian) Technology Co., Ltd.	Dalian, Liaoning Province, People's Republic of China
THE WORLD MANAGEMENT PTE LTD	Republic of Singapore

(9) Employees (as of September 30, 2026)

① Employees of the corporate group

Segment name	Number of employees	Change from the end of the previous fiscal year
Medical and Nursing Care Cloud Platform Business	88	Up 5
Healthy Life Expectancy Extension Business	188	Up 34
Solution Development Business	69	Down 4
Total	345	Up 35

(Note) The number of employees does not include temporary employees.

② Employees of the Company

Number of employees	Change from the end of the previous fiscal year
73	Up 5

(Note) The number of employees does not include temporary employees.(10) Principal lenders (as of September 30, 2026)

Lender	Amount borrowed
Mizuho Bank, Ltd.	45,000 thousand yen
Sumitomo Mitsui Banking Corporation	45,000 thousand yen
MUFG Bank, Ltd.	160,000 thousand yen

(Note) Lenders are listed in Japanese syllabary order.

2. Matters concerning shares of the Company (as of September 30, 2026)

(1) Total number of authorized shares 158,400,000 shares

(2) Total number of issued shares 48,132,000 shares

(3) Number of shareholders 13,992

(4) Major shareholders

Shareholder name	Number of shares held	Shareholding ratio (%)
SHO Co., Ltd.	13,680,000	28.82
Takuma Yamamoto	6,689,600	14.09
Custody Bank of Japan, Ltd. (Trust Account)	3,500,700	7.37
The Master Trust Bank of Japan, Ltd. (Trust Account)	3,127,000	6.58
CACEIS BANK/QUINTET LUXEMBOURG SUB AC / UCITS CUSTOMERS ACCOUNT	2,213,900	4.66
Yoko Yamamoto	1,405,600	2.96
Hikari Tsushin KK Investment Limited Partnership	953,300	2.00
Minoru Yamamoto	905,600	1.90
THE BANK OF NEW YORK MELLON 140040	792,000	1.66
Keiji Yamamoto	727,600	1.53

(Note) The shareholding ratio is calculated excluding treasury shares (674,706 shares).

(5) Shares delivered to the Company's officers as consideration for the execution of duties during the fiscal year under review

Not applicable.

3. Matters concerning share acquisition rights, etc. of the Company

(1) Share acquisition rights, etc. held by the Company's officers that were delivered as consideration for the execution of duties

Not applicable.

(2) Share acquisition rights, etc. delivered to the Company's employees, etc. as consideration for the execution of duties during the fiscal year under review

Not applicable.

(3) Other important matters concerning share acquisition rights, etc.

Not applicable.

4. Matters concerning the Company's officers

(1) Names, etc. of Directors and Audit & Supervisory Board Members

Position	Name	Responsibilities and significant concurrent positions
President and Representative Director	Takuma Yamamoto	President and Representative Director of Ruby Development Inc. THE WORLD MANAGEMENT PTE LTD President/ Managing Director
Executive Vice President and Representative Director	Keiji Yamamoto	President and Representative Director of Urban Fit Co., Ltd.
Director	Kazuo Futagawa	-
Director	Keiko Takegawa	Director, Institute of Women's Culture, Showa Women's University Specially Appointed Professor, Showa Women's University Outside Director of MITSUI KINZOKU COMPANY, LIMITED
Full-time Audit & Supervisory Board Member	Yoshikazu Nemoto	-
Audit & Supervisory Board Member	Tsunehisa Chiba	Attorney-at-law, Gotanda Law Office
Audit & Supervisory Board Member	Iwao Hirano	Representative, Hirano Certified Public Accountant Office Advisor, Nexus Holdings Co., Ltd. SKYLARK HOLDINGS CO., LTD. Outside Director (Audit and Supervisory Committee Member)

(Notes) 1. Directors Kazuo Futagawa and Keiko Takegawa are Outside Directors.

2. Audit & Supervisory Board Members Yoshikazu Nemoto and Iwao Hirano are Outside Audit & Supervisory Board Members.

3. Audit & Supervisory Board Member Tsunehisa Chiba is qualified as an attorney-at-law and enhances the effectiveness of audits by drawing on expertise and a wealth of experience, mainly in legal affairs.

4. Audit & Supervisory Board Member Iwao Hirano is qualified as a certified public accountant and enhances the effectiveness of audits by drawing on expertise and a wealth of experience, mainly in accounting.

5. At the conclusion of the 25th Annual General Meeting of Shareholders held on December 18, 2025, Directors Minoru Yamamoto, Yoko Yamamoto, Ryuta Ishikawa, Kenya Wakabayashi and Tadao Kakizoe retired upon the expiration of their terms of office, and Audit & Supervisory Board Member

Toshio Imatani resigned.

6. At the 25th Annual General Meeting of Shareholders held on December 18, 2025, Keiko Takegawa was newly elected as a Director and Iwao Hirano was newly elected as an Audit & Supervisory Board Member, and each assumed office.
7. The Company has designated Directors Kazuo Futagawa and Keiko Takegawa, Full-time Audit & Supervisory Board Member Yoshikazu Nemoto and Audit & Supervisory Board Member Iwao Hirano as independent officers in accordance with the rules of the Tokyo Stock Exchange and has notified the Exchange accordingly.

(2) Outline of the limited liability agreements

Pursuant to Article 427, Paragraph 1 of the Companies Act, the Company has entered into agreements with its Outside Directors and Audit & Supervisory Board Members that limit their liability for damages under Article 423, Paragraph 1 of the Companies Act.

The maximum amount of liability for damages under these agreements is the amount stipulated by laws and regulations. This limitation of liability applies only when the Outside Director or Audit & Supervisory Board Member concerned has acted in good faith and without gross negligence in performing the duties that gave rise to the liability.

(3) Outline, etc. of the directors and officers liability insurance contract

The Company has entered into a directors and officers liability insurance contract with an insurance company as stipulated in Article 430-3, Paragraph 1 of the Companies Act. The insured persons under the contract are the Company's Directors and Audit & Supervisory Board Members, and the insured persons do not bear the insurance premiums. The contract covers damages that may arise from the insured persons bearing liability for the execution of their duties or receiving claims in pursuit of such liability.

(4) Remuneration, etc. of Directors and Audit & Supervisory Board Members

① Policy, etc. on determining the details of officers' remuneration, etc.

At the meeting of the Board of Directors held on November 15, 2021, the Company resolved a policy on determining the details of remuneration, etc. for individual Directors. The Board of Directors has also judged that the remuneration, etc. for individual Directors for the fiscal year under review is in line with the policy, because the method of determining the details of the remuneration, etc. and the details of the remuneration, etc. determined are consistent with the policy resolved by the Board of Directors.

An outline of the policy on determining the details of remuneration, etc. for individual Directors is as follows.

1. Basic policy

The basic policy is that the remuneration of the Company's Directors shall function fully as an incentive to achieve a sustainable increase in corporate value, and that the

remuneration of each Director shall be set at an appropriate level in light of his or her responsibilities, contribution to management, position and other factors.
The remuneration of Directors shall consist of fixed remuneration (monetary remuneration) as basic remuneration and remuneration in the Company's own shares (non-monetary remuneration). However, the remuneration of Outside Directors shall consist only of fixed remuneration (monetary remuneration) in view of their responsibilities.

2. Policy on determining the amount of fixed remuneration (monetary remuneration) for each individual

The amount of fixed remuneration (monetary remuneration) for the Company's Directors shall be determined comprehensively in accordance with their responsibilities, contribution to management and position, while taking into consideration the Company's business performance and the level of employee salaries.
The fixed remuneration (monetary remuneration) of Directors shall be paid monthly by dividing the annual amount, within the limit of Directors' remuneration determined by resolution of the General Meeting of Shareholders.

3. Policy on determining the amount, etc. of remuneration in the Company's own shares (non-monetary remuneration) for each individual

For the purpose of providing an incentive to increase corporate value over the medium to long term, the Company's own shares shall be granted to the Company's Directors (excluding Outside Directors) within the upper limit of remuneration approved by the General Meeting of Shareholders.
The amount and number of the Company's own shares granted as remuneration to each Director (excluding Outside Directors), their ratio to the amount of fixed remuneration, and the timing and conditions of payment shall be determined by the Board of Directors, taking into consideration each Director's position, responsibilities, years in office, performance and other factors.

4. Matters concerning the determination of the details of remuneration, etc. for individual Directors

The specific details of the amount of remuneration for each individual shall be delegated to the President and Representative Director based on a resolution of the Board of Directors, and shall be determined by a voluntary body equivalent to a remuneration committee chaired by the President and Representative Director so delegated (consisting of three members in total: the chairperson (President and Representative Director) and two members (Outside Directors)). The authority of the voluntary body equivalent to a remuneration committee shall be to determine the

amount of fixed remuneration for each Director.

② Total amount, etc. of remuneration, etc. for the fiscal year under review

Category	Total remuneration	Total by type of remuneration		Number of eligible officers
		Basic	Non-monetary	
Directors (of which, Outside Directors)	134 million yen (12 million yen)	134 million yen (12 million yen)	- (-)	9 (3)
Audit & Supervisory Board Members (of which, Outside Members)	21 million yen (15 million yen)	21 million yen (15 million yen)	- (-)	4 (3)
Total (of which, outside officers)	155 million yen (27 million yen)	155 million yen (27 million yen)	- (-)	13 (6)

(Notes) 1. The total amount of remuneration, etc. for Directors does not include the employee salaries of Directors who concurrently serve as employees.

2. The limit of remuneration for Directors was resolved at the 15th Annual General Meeting of Shareholders held on December 24, 2015 to be no more than 500 million yen per year (not including employee salaries). The number of Directors at the conclusion of that General Meeting of Shareholders was nine. Separately from monetary remuneration, the amount of share-based remuneration was resolved at the 21st Annual General Meeting of Shareholders held on December 22, 2021 to be no more than 90 million yen per year (Outside Directors are not eligible). The number of Directors (excluding Outside Directors) at the conclusion of that General Meeting of Shareholders was six.

3. The limit of remuneration for Audit & Supervisory Board Members was resolved at the 15th Annual General Meeting of Shareholders held on December 24, 2015 to be no more than 30 million yen per year. The number of Audit & Supervisory Board Members at the conclusion of that General Meeting of Shareholders was three.

4. The Board of Directors has delegated the determination of the amount of remuneration for each Director to the President and Representative Director, and the amount of remuneration for each Director is determined by a voluntary body equivalent to a remuneration committee chaired by the President and Representative Director. The delegation is intended to contribute to building an appropriate management structure and ensuring the transparency of management. The voluntary body equivalent to a remuneration committee consists of three members in total: the chairperson (Takuma Yamamoto, President and Representative Director) and two members (Kazuo Futagawa, Outside Director, and Keiko Takegawa, Outside Director).

(5) Matters concerning outside officers

① Relationship between the Company and other corporations, etc. where significant concurrent positions are held

Director Keiko Takegawa is Director of the Institute of Women's Culture and Specially Appointed Professor at Showa Women's University and Outside Director of MITSUI KINZOKU COMPANY, LIMITED. There are no special relationships between the

Company and these organizations.
Audit & Supervisory Board Member Iwao Hirano is Representative of Hirano Certified Public Accountant Office, Advisor to Nexus Holdings Co., Ltd. and Outside Director (Audit and Supervisory Committee Member) of SKYLARK HOLDINGS CO., LTD. There are no special relationships between the Company and these organizations.

② Main activities of outside officers during the fiscal year under review

Name	Position	Attendance, remarks and outline of duties performed in relation to the roles expected of Outside Directors
Kazuo Futagawa	Outside Director	Attended all 13 meetings of the Board of Directors held during the fiscal year under review and actively made meaningful remarks on management in general. Fulfilled the role appropriately, including by making remarks based on the knowledge and perspective cultivated as a government official in the fields of medical and nursing care, health, social security and the working environment.
Keiko Takegawa	Outside Director	Attended all 10 meetings of the Board of Directors held during the fiscal year under review after assuming office on December 18, 2025 and actively made meaningful remarks on management in general. Fulfilled the role appropriately, including by making remarks based on experience as a government official in planning and implementing policies such as the promotion of women's participation and advancement, and knowledge as an educator.
Yoshikazu Nemoto	Outside Audit & Supervisory Board Member	Attended all 13 meetings of the Board of Directors and all 15 meetings of the Audit & Supervisory Board held during the fiscal year under review and made remarks as appropriate based on the knowledge and perspective cultivated through financial administration and accounting and treasury operations at an incorporated administrative agency.
Iwao Hirano	Outside Audit & Supervisory Board Member	Attended all 10 meetings of the Board of Directors and all 10 meetings of the Audit & Supervisory Board held during the fiscal year under review after assuming office on December 18, 2025 and made remarks as appropriate based on insight into finance and accounting in general cultivated through expertise and experience as a certified public accountant.

5. Accounting Auditor

(1) Name of the Accounting Auditor

Grant Thornton Taiyo LLC

(Note) KPMG AZSA LLC, which was the Company's Accounting Auditor, retired upon the expiration of its term of office at the conclusion of the 25th Annual General Meeting of Shareholders held on December 18, 2025. At the same General Meeting of Shareholders, Grant Thornton Taiyo LLC was newly elected as Accounting Auditor and assumed office.

(2) Amount of remuneration, etc. for the Accounting Auditor for the fiscal year under review

Amount of remuneration, etc. for the Accounting Auditor for the fiscal year under review	29,000 thousand yen
Total amount of money and other property benefits payable by the Company and its subsidiaries to the Accounting Auditor	29,000 thousand yen

(Notes) 1. The audit agreement between the Company and the Accounting Auditor does not clearly distinguish between the amount of audit fees, etc. for audits under the Companies Act and those for audits under the Financial Instruments and Exchange Act, and they cannot be distinguished in practice. The amount of remuneration, etc. for the Accounting Auditor for the fiscal year under review therefore shows the total of these amounts.

2. The Audit & Supervisory Board has consented to the amount of remuneration, etc. for the Accounting Auditor after conducting the necessary verification of whether the content of the Accounting Auditor's audit plan, the status of performance of accounting audit duties, the basis for calculating the estimated remuneration and other matters are appropriate.

3. In addition to the above, the Company paid 6,000 thousand yen to KPMG AZSA LLC, the former Accounting Auditor, as consideration for the preparation of an assurance report on the design of internal controls based on International Standard on Assurance Engagements 3402 / Statement on Standards for Attestation Engagements No. 16 of the American Institute of Certified Public Accountants (SOC1).

(3) Policy on decisions to dismiss or not reappoint the Accounting Auditor

If the Accounting Auditor is deemed to fall under any of the items of Article 340, Paragraph 1 of the Companies Act and the Audit & Supervisory Board judges that prompt dismissal is necessary, the Audit & Supervisory Board will dismiss the Accounting Auditor with the consent of all Audit & Supervisory Board Members. In this case, an Audit & Supervisory Board Member selected by the Audit & Supervisory Board will report the dismissal of the Accounting Auditor and the reasons for the dismissal at the first General Meeting of Shareholders convened after the dismissal.

In addition, apart from cases arising from the Company's circumstances, if it is deemed difficult for the Accounting Auditor to conduct proper audits based on a comprehensive judgment, the Audit & Supervisory Board will determine by resolution the content of a proposal on the dismissal or non-reappointment of the Accounting Auditor to be submitted to the General Meeting of Shareholders.

Consolidated Balance Sheet

(As of September 30, 2026)

(Thousands of yen)

Item	Amount	Item	Amount
(Assets)		(Liabilities)	
Current assets	**4,968,203**	**Current liabilities**	**1,732,079**
Cash and deposits	4,462,711	Accounts payable - trade	45,988
Accounts receivable - trade	197,184	Current portion of long-term borrowings	217,706
Merchandise	709	Lease liabilities	20,479
Work in process	7,198	Accounts payable - other	131,038
Supplies	2,672	Accrued expenses	71,416
Prepaid expenses	114,116	Income taxes payable	455,000
Other	192,092	Accrued consumption taxes	120,266
Allowance for doubtful accounts	△8,480	Contract liabilities	501,790
Non-current assets	**2,836,052**	Provision for bonuses	64,731
Property, plant and equipment	**1,011,776**	Asset retirement obligations	16,000
Buildings	712,022	Other	87,659
Tools, furniture and fixtures	205,757	**Non-current liabilities**	**281,939**
Leased assets	93,996	Long-term borrowings	88,303
Intangible assets	**1,462,718**	Lease liabilities	57,751
Software	623,691	Deferred tax liabilities	28,676
Software in progress	118,545	Asset retirement obligations	106,407
Goodwill	720,404	Other	800
Other	76	**Total liabilities**	**2,014,018**
Investments and other assets	**361,557**	(Net assets)	
Deferred tax assets	77,527	**Shareholders' equity**	**5,721,440**
Other	284,965	Share capital	192,060
Allowance for doubtful accounts	△934	Capital surplus	132,060
		Retained earnings	5,802,259
		Treasury shares	△404,938
		Accumulated other comprehensive income	**68,796**
		Foreign currency translation adjustment	68,796
		Total net assets	**5,790,237**
Total assets	**7,804,256**	**Total liabilities and net assets**	**7,804,256**

Consolidated Statement of Income

(From October 1, 2025 to September 30, 2026)

(Thousands of yen)

Item	Amount	
Net sales		**6,164,539**
Cost of sales		**2,149,054**
Gross profit		**4,015,484**
Selling, general and administrative expenses		**1,957,715**
Operating profit		**2,057,769**
Non-operating income		
Interest income	8,673	
Gain on sale of goods	2,037	
Commission income	9,447	
Subsidy income	3,946	
Gain on sale of non-current assets	6,238	
Other	6,593	36,937
Non-operating expenses		
Interest expenses	5,652	
Foreign exchange losses	9,164	
Loss on retirement of non-current assets	2,799	
Other	233	17,850
Ordinary profit		**2,076,856**
Profit before income taxes		**2,076,856**
Income taxes - current	690,390	
Income taxes - deferred	△61,997	628,393
Profit		**1,448,463**
Profit attributable to owners of parent		**1,448,463**

Balance Sheet

(As of September 30, 2026)

(Thousands of yen)

Item	Amount	Item	Amount
(Assets)		(Liabilities)	
Current assets	**4,464,634**	**Current liabilities**	**1,282,216**
Cash and deposits	3,778,526	Accounts payable - trade	32,252
Accounts receivable - trade	146,160	Current portion of long-term borrowings	195,000
Work in process	746	Accounts payable - other	110,845
Supplies	1,308	Accrued expenses	23,895
Prepaid expenses	59,984	Income taxes payable	382,242
Current portion of long-term loans to affiliates	299,999	Accrued consumption taxes	85,460
Other	185,941	Contract liabilities	320,739
Allowance for doubtful accounts	△8,033	Deposits received	9,533
Non-current assets	**2,629,132**	Provision for bonuses	34,200
Property, plant and equipment	**76,878**	Asset retirement obligations	16,000
Buildings	14,082	Other	72,046
Tools, furniture and fixtures	62,796	**Non-current liabilities**	**66,130**
Intangible assets	**744,314**	Long-term borrowings	55,000
Software	628,808	Asset retirement obligations	10,330
Software in progress	115,429	Other	800
Other	76	**Total liabilities**	**1,348,346**
Investments and other assets	**1,807,938**	(Net assets)	
Shares of affiliates	1,382,132	**Shareholders' equity**	**5,745,420**
Investments in capital	500	**Share capital**	**192,060**
Investments in capital of affiliates	10,000	**Capital surplus**	**132,060**
Long-term loans to affiliates	290,833	Legal capital surplus	132,060
Claims in bankruptcy, etc.	934	**Retained earnings**	**5,826,239**
Long-term prepaid expenses	1,656	Legal retained earnings	220
Deferred tax assets	50,903	Other retained earnings	5,826,019
Other	71,913	Retained earnings brought forward	5,826,019
Allowance for doubtful accounts	△934	**Treasury shares**	**△404,938**
		Total net assets	**5,745,420**
Total assets	**7,093,766**	**Total liabilities and net assets**	**7,093,766**

Statement of Income

(From October 1, 2025 to September 30, 2026)

(Thousands of yen)

Item	Amount	
Net sales		**4,096,186**
Cost of sales		**889,334**
Gross profit		**3,206,852**
Selling, general and administrative expenses		**1,283,341**
Operating profit		**1,923,510**
Non-operating income		
Interest income	17,090	
Management guidance fees	26,400	
Gain on sale of goods	1,874	
Gain on sale of non-current assets	6,238	
Other	1,567	53,170
Non-operating expenses		
Interest expenses	3,236	
Foreign exchange losses	8,627	
Loss on retirement of non-current assets	1,776	
Other	202	13,842
Ordinary profit		**1,962,838**
Profit before income taxes		**1,962,838**
Income taxes - current	596,696	
Income taxes - deferred	△2,478	594,218
Profit		**1,368,620**

Accounting Auditor's Audit Report on the Consolidated Financial Statements

Independent Auditor's Report

November 18, 2026

Kanamic Network Co., LTD

To the Board of Directors

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner Engagement Partner	Certified Public Accountant	Hidetoshi Nakano
Designated Limited Liability Partner Engagement Partner	Certified Public Accountant	Ken Kajino

Audit Opinion

Pursuant to Article 444, Paragraph 4 of the Companies Act, we have audited the consolidated financial statements of Kanamic Network Co., LTD for the consolidated fiscal year from October 1, 2025 to September 30, 2026, namely the consolidated balance sheet, the consolidated statement of income, the consolidated statement of changes in equity and the notes to consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the corporate group consisting of Kanamic Network Co., LTD and its consolidated subsidiaries for the period covered by the consolidated financial statements, in conformity with accounting principles generally accepted in Japan.

Basis for the Audit Opinion

We conducted our audit in accordance with auditing standards generally accepted in Japan. Our responsibilities under those standards are described in "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements." We are independent of the Company and its consolidated subsidiaries in accordance with the provisions on professional ethics in Japan (including the provisions applicable to audits of financial statements of public interest entities), and we have fulfilled our other ethical responsibilities as auditors. We believe that we have obtained sufficient and appropriate audit evidence to provide a basis for our opinion.

Other Information

The other information comprises the business report and its supplementary schedules. Management is responsible for preparing and disclosing the other information. The Audit & Supervisory Board Members and the Audit & Supervisory Board are responsible for overseeing the Directors' execution of duties in designing and operating the reporting process for the other information.

Our audit opinion on the consolidated financial statements does not cover the other information, and we do not express an opinion on the other information.

Our responsibility in the audit of the consolidated financial statements is to read the other information and, in doing so, to consider whether there are material inconsistencies between the other information and the consolidated financial statements or the knowledge we obtained in the audit, and to pay attention to whether there are any indications of material misstatement in the other information apart from such material inconsistencies.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report with regard to the other information.

Responsibilities of Management, the Audit & Supervisory Board Members and the Audit & Supervisory Board for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in conformity with accounting principles generally accepted in Japan. This includes designing and operating such internal control as management determines is necessary to enable the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing whether it is appropriate to prepare the consolidated financial statements on a going concern basis and, where it is necessary to disclose matters related to going concern in accordance with accounting principles generally accepted in Japan, for disclosing those matters.

The Audit & Supervisory Board Members and the Audit & Supervisory Board are responsible for overseeing the Directors' execution of duties in designing and operating the financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

The auditor's responsibility is to obtain reasonable assurance, based on the audit performed, about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to express an opinion on the consolidated financial statements from an independent standpoint in the audit report. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of the consolidated financial statements.

In accordance with auditing standards generally accepted in Japan, the auditor exercises professional judgment and maintains professional skepticism throughout the audit, and performs the following.

- Identify and assess the risks of material misstatement, whether due to fraud or error. Design and perform audit procedures responsive to the risks of material misstatement. The selection and application of audit procedures are at the auditor's judgment. In addition, obtain sufficient and appropriate audit evidence to provide a basis for the opinion.
- The purpose of an audit of the consolidated financial statements is not to express an opinion on the effectiveness of internal control; however, in making risk assessments, the auditor considers internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of the accounting policies adopted by management and the method of their application, as well as the reasonableness of accounting estimates made by management and the adequacy of related notes.
- Conclude on whether it is appropriate for management to prepare the consolidated financial statements on a going concern basis and, based on the audit evidence obtained, whether a material uncertainty exists with regard to events or conditions that may cast significant doubt on the going concern assumption. If a material uncertainty regarding the going concern assumption exists, the auditor is required to draw attention in the audit report to the notes to the consolidated financial statements or, if the notes to the consolidated financial statements regarding the material uncertainty are inadequate, to express a qualified opinion with exceptions on the consolidated financial statements. The auditor's conclusions are based on the audit evidence obtained up to the date of the audit report, but future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate whether the presentation of and notes to the consolidated financial statements are in conformity with accounting principles generally accepted in Japan, as well as the presentation, structure and content of the consolidated financial statements, including the related notes, and whether the consolidated financial statements fairly present the underlying transactions and accounting events.
- Plan and perform the audit of the consolidated financial statements to obtain sufficient and appropriate audit evidence regarding the financial information of the Company and its consolidated subsidiaries as a basis for expressing an opinion on the consolidated financial statements. The auditor is responsible for the direction, supervision and review of the audit of the consolidated financial statements. The auditor remains solely responsible for the audit opinion.

The auditor reports to the Audit & Supervisory Board Members and the Audit & Supervisory Board on the planned scope and timing of the audit, significant audit findings, including any significant deficiencies in internal control identified during the audit, and other matters required by auditing standards.

The auditor reports to the Audit & Supervisory Board Members and the Audit & Supervisory Board that it has complied with the provisions on professional ethics in Japan regarding independence, and on matters that may reasonably be thought to bear on the auditor's independence and, where applicable, measures taken to eliminate

threats or safeguards applied to reduce threats to an acceptable level.

Interests

There are no interests between the Company and its consolidated subsidiaries and our firm or its engagement partners that are required to be disclosed under the provisions of the Certified Public Accountants Act.

End

Accounting Auditor's Audit Report on the Non-consolidated Financial Statements

Independent Auditor's Report

November 18, 2026

Kanamic Network Co., LTD

To the Board of Directors

Grant Thornton Taiyo LLC

Tokyo Office

Designated Limited Liability Partner Engagement Partner	Certified Public Accountant	Hidetoshi Nakano
Designated Limited Liability Partner Engagement Partner	Certified Public Accountant	Ken Kajino

Audit Opinion

Pursuant to Article 436, Paragraph 2, Item 1 of the Companies Act, we have audited the non-consolidated financial statements of Kanamic Network Co., LTD for the 26th fiscal year from October 1, 2025 to September 30, 2026, namely the balance sheet, the statement of income, the statement of changes in equity and the notes to non-consolidated financial statements, and the supplementary schedules thereto (hereinafter the "Financial Statements, etc.").

In our opinion, the Financial Statements, etc. referred to above present fairly, in all material respects, the financial position and results of operations for the period covered by the Financial Statements, etc., in conformity with accounting principles generally accepted in Japan.

Basis for the Audit Opinion

We conducted our audit in accordance with auditing standards generally accepted in Japan. Our responsibilities under those standards are described in "Auditor's Responsibilities for the Audit of the Financial Statements, etc." We are independent of the Company in accordance with the provisions on professional ethics in Japan (including the provisions applicable to audits of financial statements of public interest entities), and we have fulfilled our other ethical responsibilities as auditors. We believe that we have obtained sufficient and appropriate audit evidence to provide a basis for our opinion.

Other Information

The other information comprises the business report and its supplementary schedules. Management is responsible for preparing and disclosing the other information. The Audit & Supervisory Board Members and the Audit & Supervisory Board are responsible for overseeing the Directors' execution of duties in designing and operating the reporting process for the other information.

Our audit opinion on the Financial Statements, etc. does not cover the other information, and we do not express an opinion on the other information.

Our responsibility in the audit of the Financial Statements, etc. is to read the other information and, in doing so, to consider whether there are material inconsistencies between the other information and the Financial Statements, etc. or the knowledge we obtained in the audit, and to pay attention to whether there are any indications of material misstatement in the other information apart from such material inconsistencies.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report with regard to the other information.

Responsibilities of Management, the Audit & Supervisory Board Members and the Audit & Supervisory Board

for the Financial Statements, etc.
Management is responsible for the preparation and fair presentation of the Financial Statements, etc. in conformity with accounting principles generally accepted in Japan. This includes designing and operating such internal control as management determines is necessary to enable the preparation and fair presentation of Financial Statements, etc. that are free from material misstatement, whether due to fraud or error.
In preparing the Financial Statements, etc., management is responsible for assessing whether it is appropriate to prepare the Financial Statements, etc. on a going concern basis and, where it is necessary to disclose matters related to going concern in accordance with accounting principles generally accepted in Japan, for disclosing those matters.
The Audit & Supervisory Board Members and the Audit & Supervisory Board are responsible for overseeing the Directors' execution of duties in designing and operating the financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements, etc.
The auditor's responsibility is to obtain reasonable assurance, based on the audit performed, about whether the Financial Statements, etc. as a whole are free from material misstatement, whether due to fraud or error, and to express an opinion on the Financial Statements, etc. from an independent standpoint in the audit report. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of the Financial Statements, etc.
In accordance with auditing standards generally accepted in Japan, the auditor exercises professional judgment and maintains professional skepticism throughout the audit, and performs the following.
- Identify and assess the risks of material misstatement, whether due to fraud or error. Design and perform audit procedures responsive to the risks of material misstatement. The selection and application of audit procedures are at the auditor's judgment. In addition, obtain sufficient and appropriate audit evidence to provide a basis for the opinion.
- The purpose of an audit of the Financial Statements, etc. is not to express an opinion on the effectiveness of internal control; however, in making risk assessments, the auditor considers internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of the accounting policies adopted by management and the method of their application, as well as the reasonableness of accounting estimates made by management and the adequacy of related notes.
- Conclude on whether it is appropriate for management to prepare the Financial Statements, etc. on a going concern basis and, based on the audit evidence obtained, whether a material uncertainty exists with regard to events or conditions that may cast significant doubt on the going concern assumption. If a material uncertainty regarding the going concern assumption exists, the auditor is required to draw attention in the audit report to the notes to the Financial Statements, etc. or, if the notes to the Financial Statements, etc. regarding the material uncertainty are inadequate, to express a qualified opinion with exceptions on the Financial Statements, etc. The auditor's conclusions are based on the audit evidence obtained up to the date of the audit report, but future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate whether the presentation of and notes to the Financial Statements, etc. are in conformity with accounting principles generally accepted in Japan, as well as the presentation, structure and content of the Financial Statements, etc., including the related notes, and whether the Financial Statements, etc. fairly present the underlying transactions and accounting events.

The auditor reports to the Audit & Supervisory Board Members and the Audit & Supervisory Board on the planned scope and timing of the audit, significant audit findings, including any significant deficiencies in internal control identified during the audit, and other matters required by auditing standards.
The auditor reports to the Audit & Supervisory Board Members and the Audit & Supervisory Board that it has complied with the provisions on professional ethics in Japan regarding independence, and on matters that may reasonably be thought to bear on the auditor's independence and, where applicable, measures taken to eliminate threats or safeguards applied to reduce threats to an acceptable level.

Interests
There are no interests between the Company and our firm or its engagement partners that are required to be disclosed under the provisions of the Certified Public Accountants Act.

End

Audit Report of the Audit & Supervisory Board

Audit Report

Based on the audit reports prepared by each Audit & Supervisory Board Member regarding the Directors' execution of duties for the 26th fiscal year from October 1, 2025 to September 30, 2026, the Audit & Supervisory Board has prepared this audit report after deliberation and reports as follows.

1. Methods and details of the audits by the Audit & Supervisory Board Members and the Audit & Supervisory Board

(1) The Audit & Supervisory Board established the audit policy, the division of duties and other matters, received reports from each Audit & Supervisory Board Member on the status and results of audits, received reports from the Directors, etc. and the Accounting Auditor on the status of execution of their duties, and requested explanations as necessary.

(2) In conformity with the standards for audits by Audit & Supervisory Board Members established by the Audit & Supervisory Board, and in accordance with the audit policy, the division of duties and other matters, each Audit & Supervisory Board Member communicated with the Directors, the internal audit department, other employees and others, endeavored to collect information and develop the audit environment, and conducted audits by the following methods.

① Attended meetings of the Board of Directors and other important meetings, received reports from the Directors, employees and others on the status of execution of their duties, requested explanations as necessary, inspected important approval documents and other documents, and examined the status of operations and assets at the head office and principal sales offices.

With respect to subsidiaries, communicated and exchanged information with the directors, etc. of the subsidiaries and received reports on business from the subsidiaries as necessary.

② With respect to the content of the resolution of the Board of Directors on the development of systems to ensure that the Directors' execution of duties described in the Business Report complies with laws and regulations and the Articles of Incorporation, and other systems stipulated in Article 100, Paragraphs 1 and 3 of the Regulations for Enforcement of the Companies Act as necessary to ensure the appropriateness of the operations of the corporate group consisting of a stock company and its subsidiaries, and the systems developed based on that resolution (internal control systems), received reports from the Directors, employees and others on the status of their establishment and operation, requested explanations as necessary, and expressed opinions.

③ Monitored and verified whether the Accounting Auditor maintained an independent position and conducted proper audits, received reports from the Accounting Auditor on

the status of execution of its duties, and requested explanations as necessary. Also received notice from the Accounting Auditor that it had developed "systems to ensure that duties are performed properly" (the matters listed in the items of Article 131 of the Regulations on Corporate Accounting) in accordance with the "Quality Control Standards for Audits" (Business Accounting Council) and other standards, and requested explanations as necessary.

Based on the above methods, the Audit & Supervisory Board examined the Business Report and its supplementary schedules, the Non-consolidated Financial Statements (balance sheet, statement of income, statement of changes in equity and notes to non-consolidated financial statements) and their supplementary schedules, and the Consolidated Financial Statements (consolidated balance sheet, consolidated statement of income, consolidated statement of changes in equity and notes to consolidated financial statements) for the fiscal year under review.

2. Results of audit

(1) Results of audit of the Business Report, etc.

① We find that the Business Report and its supplementary schedules fairly present the status of the Company in accordance with laws and regulations and the Articles of Incorporation.

② We find no misconduct or material facts in violation of laws and regulations or the Articles of Incorporation with regard to the Directors' execution of duties.

③ We find that the content of the resolution of the Board of Directors on the internal control systems is appropriate. In addition, we find no matters to be pointed out with regard to the content of the Business Report and the Directors' execution of duties concerning the internal control systems.

(2) Results of audit of the Non-consolidated Financial Statements and their supplementary schedules

We find that the methods and results of the audit by the Accounting Auditor, Grant Thornton Taiyo LLC, are appropriate.

(3) Results of audit of the Consolidated Financial Statements

We find that the methods and results of the audit by the Accounting Auditor, Grant Thornton Taiyo LLC, are appropriate.

November 18, 2026

Audit & Supervisory Board of Kanamic Network Co., LTD

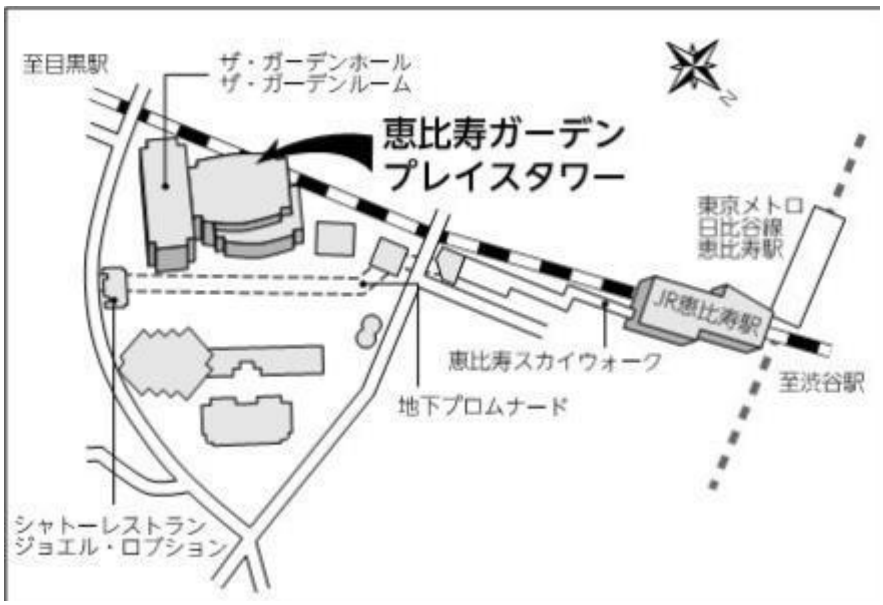
Full-time Audit & Supervisory Board Member	Yoshikazu Nemoto	(Seal)
Audit & Supervisory Board Member	Tsunehisa Chiba	(Seal)
Audit & Supervisory Board Member	Iwao Hirano	(Seal)

(Note) Audit & Supervisory Board Members Yoshikazu Nemoto and Iwao Hirano are Outside Audit & Supervisory Board Members as stipulated in Article 2, Item 16 and Article 335, Paragraph 3 of the Companies Act.

End

Guide Map to the Venue of the General Meeting of Shareholders

Venue: SPACE6, Yebisu Garden Place Tower 4F
4-20-3 Ebisu, Shibuya-ku, Tokyo



<Access> - JR Ebisu Station
About 5 minutes from the East Exit via the Yebisu Skywalk (moving walkway)
- Ebisu Station on the Tokyo Metro Hibiya Line
About 7 minutes from Exit 1 (toward JR) via the Yebisu Skywalk (moving walkway)

*** In rainy weather, you can reach the venue without using an umbrella by taking the underground passage (underground promenade) shown by the dotted line on the map above from the end of the covered Yebisu Skywalk (moving walkway).**
No parking is available, so please use public transportation.

*** To prevent the spread of infectious diseases, etc., the Company's staff will refrain from providing guidance inside and outside the venue. We appreciate your understanding.**