Other Matters Subject to Measures for Electronic Provision for the 26th Annual General Meeting of Shareholders (Matters Omitted from the Delivered Documents)

Systems and Policies of the Company

Consolidated Statement of Changes in Equity

Notes to Consolidated Financial Statements

Non-consolidated Statement of Changes in Equity

Notes to Non-consolidated Financial Statements

Fiscal year (26th term)	From October 1, 2025 to September 30, 2026

Kanamic Network Co., LTD

In accordance with laws and regulations and Article 15 of the Company's Articles of Incorporation, the above matters are not included in the documents delivered to shareholders who have requested delivery of documents.
For this General Meeting of Shareholders, documents stating the matters subject to measures for electronic provision, excluding the above matters, are sent uniformly to all shareholders regardless of whether they have requested delivery of documents.

Systems and Policies of the Company

(1) Systems to ensure the appropriateness of operations

As a system to ensure the appropriateness of operations, the Board of Directors has resolved the "Basic Policy on the Development of Internal Control Systems," and the Company currently operates its internal control systems in accordance with this basic policy. An outline is as follows.

① System to ensure that the execution of duties by Directors and employees complies with laws and regulations and the Articles of Incorporation

a The Board of Directors shall meet once a month in principle and, with Audit & Supervisory Board Members in attendance, supervise the Directors' execution of duties relating to management.

b The Board of Directors shall include independent Outside Directors to strengthen the function of supervising the legality and appropriateness of the Board of Directors' decision-making and execution of duties, and to ensure the soundness and transparency of management.

c The Board of Directors shall establish the "Compliance Regulations" and the "Code of Ethical Conduct" and ensure that Directors and employees are fully aware of the need to comply with laws and regulations, the Articles of Incorporation and other rules.

d The Board of Directors shall stipulate in the "Code of Ethical Conduct" and the "Regulations on Measures against Anti-social Forces" that relationships with anti-social forces are to be severed, and shall eliminate anti-social forces with a resolute attitude.

e To prevent misconduct and other problems in business operations and to strengthen business operations in compliance with laws and regulations, a consultation and reporting desk independent of the line organization, which places importance on the protection of whistleblowers, shall be established in accordance with the separately stipulated "Regulations on Whistleblowing."

f In accordance with the "Audit & Supervisory Board Member Auditing Standards" established by the Audit & Supervisory Board, Audit & Supervisory Board Members shall attend meetings of the Board of Directors and audit the Directors' execution of duties through investigations of the status of operations and other means, and, when they find problems with the Company's compliance system or its operation, shall state their opinions and request the formulation of improvement measures.

g The Internal Audit Office, which reports directly to the Representative Director, shall, in accordance with the "Internal Audit Regulations," audit whether the operations of each department are conducted properly in accordance with laws and regulations, the Articles of Incorporation and internal rules, verify the conformity

and efficiency of the internal control systems, and report the results to the Board of Directors and the Audit & Supervisory Board.

② System for the storage and management of information relating to the Directors' execution of duties

a Minutes of General Meetings of Shareholders and meetings of the Board of Directors, important information relating to the Directors' execution of duties and other information shall be appropriately stored and managed for the prescribed periods in accordance with laws and regulations and the "Document Management Regulations."

b Directors and Audit & Supervisory Board Members shall be able to inspect these documents, etc. at any time as necessary.

③ Regulations and other systems for managing the risk of loss

a The Board of Directors shall position risk management as an important management issue, identify, analyze and assess risks and formulate response policies, etc. in accordance with the "Risk Management Regulations," and work to develop and strengthen the risk management system.

b If a serious risk materializes, a prompt response shall be made in accordance with the separately stipulated "Crisis Management Regulations," and efforts shall be made to minimize damage.

c Confidential information shall be thoroughly managed and personal information appropriately protected in accordance with the "Personal Information Protection Regulations" and other rules.

④ System to ensure that the Directors' execution of duties is carried out efficiently

a With regard to decision-making and business execution by Directors and employees, authority and responsibilities shall be clarified through the "Regulations on Division of Duties," the "Regulations on Administrative Authority" and other rules, and a system that allows an appropriate division of roles among organizations shall be ensured.

b Important matters relating to the Company's management policy and management strategy shall be decided for business execution after deliberation at the Management Meeting, which consists of full-time Directors.

c A mechanism shall be developed by which management policy is communicated from officers to employees and important information is appropriately communicated from employees to Directors.

d The Board of Directors shall formulate a medium-term management plan and an annual business plan to clarify management targets, receive regular reports on

whether the Representative Directors and other Executive Directors are appropriately executing their duties toward achieving those targets, and manage the progress.

⑤ System to ensure the appropriateness of operations in the corporate group consisting of the stock company and its subsidiaries

a The Company shall build a compliance system throughout the Group based on its management philosophy and Code of Ethical Conduct.

b The Company shall carry out the necessary management according to the circumstances of each group company in accordance with the "Regulations on Affiliated Companies." It shall also require each group company to report regularly to the Company on its operating results and other important information.

c The internal audit department shall regularly audit the status of operations of each group company.

⑥ Matters concerning employees assigned to assist Audit & Supervisory Board Members when Audit & Supervisory Board Members request such assignment, and matters concerning the independence of such employees from Directors

a At the request of Audit & Supervisory Board Members, employees to assist with the duties of Audit & Supervisory Board Members shall be appointed as assistants to the Audit & Supervisory Board Members.

b The employees referred to in a above shall be subject to the Company's rules of employment, but the authority to give instructions and orders to such employees with regard to assisting Audit & Supervisory Board Members shall belong to the Audit & Supervisory Board Members.

⑦ System for Directors and employees to report to Audit & Supervisory Board Members and other systems for reporting to Audit & Supervisory Board Members

a Directors and employees shall report on the status of business execution at the request of Audit & Supervisory Board Members.

b Directors and employees shall immediately report to Audit & Supervisory Board Members if they discover any material violation of laws and regulations or the Articles of Incorporation, any fact of misconduct, or any matter that may cause significant damage to the Company.

c The "Regulations on Whistleblowing" shall stipulate that persons who report to Audit & Supervisory Board Members shall not be treated disadvantageously, and such persons shall be protected.

d The Internal Audit Office shall also report the annual internal audit plan and the status of implementation of audits (audit reports) to the Audit & Supervisory

Board. The Audit & Supervisory Board may, as necessary, request the Internal Audit Office to conduct additional audits or formulate improvement measures.

⑧ Other systems to ensure that audits by Audit & Supervisory Board Members are conducted effectively

a Audit & Supervisory Board Members may attend meetings of the Board of Directors, Management Meetings and other important meetings and receive reports on the Company's business execution.

b Expenses arising from the execution of duties by Audit & Supervisory Board Members shall be borne by the Company upon request from each Audit & Supervisory Board Member.

c Audit & Supervisory Board Members shall strengthen mutual cooperation with the Accounting Auditor by regularly hearing the results of accounting audits from the Accounting Auditor and exchanging opinions, attending the Accounting Auditor's audits as necessary, and holding discussions with the certified public accountants who executed the audit work.

⑨ System to ensure the reliability of financial reporting

To ensure the reliability of financial reporting, the Internal Control Committee has been established with the Executive Vice President and Representative Director as its chairperson. To ensure the appropriateness of financial reporting, company-wide control activities and control activities for each business process shall be strengthened, and the system for their operation shall be strengthened.

⑩ Basic approach to eliminating transactions with anti-social forces and the status of its development

a Basic approach to eliminating transactions with anti-social forces

The Company shall not, under any circumstances, conduct transactions with anti-social forces or provide them with money or other economic benefits. If it receives unreasonable demands, it shall respond with a firm attitude in cooperation with the relevant organizations and work to prevent damage caused by anti-social forces.

b Status of development toward eliminating transactions with anti-social forces

i The Company's attitude toward anti-social forces is set out in writing in the "Code of Ethical Conduct" and serves as a guideline for the conduct of all staff.

ii Relevant rules such as the "Regulations on Measures against Anti-social Forces" and the "Anti-social Forces Investigation Manual" have been developed, and a system for eliminating anti-social forces has been established.

iii Checks concerning anti-social forces are carried out on business partners and others.

iv In investigating whether a party is an anti-social force, information obtained from external organizations and others is collected and a judgment is made on whether the party is an anti-social force.

v In preparation for unreasonable demands from anti-social forces, cooperative relationships shall be built with external specialist organizations such as the police, the National Center for Removal of Criminal Organizations and attorneys-at-law.

(2) Outline of the status of operation of the systems to ensure the appropriateness of operations

With regard to the systems to ensure the appropriateness of operations described above, the Company continuously checks and investigates the status of development and operation of its internal control systems. The main status of operation of the Company's internal control systems during the fiscal year under review is as follows.

a System to ensure the appropriateness of business execution

A regular meeting of the Board of Directors is held every month, at which Directors and Executive Officers report on the business execution of each department, and the content is confirmed and supervised. In addition, all Directors exchange a wide range of information on management at meetings of the Board of Directors.

b System for the execution of duties by Audit & Supervisory Board Members

In accordance with the audit plan established by the Audit & Supervisory Board, Audit & Supervisory Board Members attend meetings of the Board of Directors and other important meetings and investigate the status of business execution by Directors and employees. They also exchange opinions with the Accounting Auditor as appropriate and verify whether proper audits are being conducted.

c System to ensure the appropriateness of financial reporting

To ensure the appropriateness of financial reporting, the Internal Control Committee has been organized. It evaluates the status of development and operation of internal controls for ensuring the appropriateness of financial reporting and reviews them as necessary.

d Initiatives relating to compliance and risk management

The "Code of Ethical Conduct" is communicated to Executive Officers and employees through company-wide meetings and other means, and training on compliance as well as training to prevent insider trading is conducted. In addition, based on the "Crisis Management Regulations" and the "Risk Management Regulations," risks relating to various hazards are individually recognized, and their status is constantly ascertained and monitored.

e Issues and points for improvement identified at present

Not applicable.

(3) Basic policy on control of the stock company

The Company has not established a basic policy on the persons who control decisions on the Company's financial and business policies.

(4) Policy on decisions on dividends of surplus, etc.

The Company positions the return of profits to shareholders as one of its important issues and believes that, in order to realize long-term returns of profits to shareholders, it needs to enhance internal reserves and develop its business proactively in anticipation of changes in the environment.

The Company is currently in a growth phase and believes that enhancing internal reserves to strengthen its financial position and invest in business expansion will lead to the greatest return of profits to shareholders.

The basic policy on dividends 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. For the time being, however, the Company's policy is to determine the amount of dividends based on a dividend payout ratio of 30% or more.

The Company's basic policy is to pay dividends once a year as a year-end dividend. The body that decides on dividends is the General Meeting of Shareholders. The Company's Articles of Incorporation stipulate that it may pay interim dividends by resolution of the Board of Directors pursuant to Article 454, Paragraph 5 of the Companies Act.

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

Amounts in this Business Report are rounded down to the nearest unit shown.

Consolidated Statement of Changes in Equity

(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	Total accumulated other comprehensive income	
Balance at beginning of period	20,396	20,396	4,649,304
Changes during period			
Dividends of surplus		-	△355,929
Profit attributable to owners of parent		-	1,448,463
Net changes in items other than shareholders' equity	48,399	48,399	48,399
Total changes during period	48,399	48,399	1,140,933
Balance at end of period	68,796	68,796	5,790,237

Notes to Consolidated Financial Statements

1. Notes on significant matters forming the basis for preparing the consolidated financial statements, etc.

(1) Matters concerning the scope of consolidation

Consolidated subsidiaries

- Number of consolidated subsidiaries 4
- Names of principal consolidated subsidiaries

Urban Fit Co., Ltd.
Ruby Development Inc.
Kanamic (Dalian) Technology Co., Ltd.
THE WORLD MANAGEMENT PTE LTD

(2) Matters concerning application of the equity method

Not applicable.

(3) Matters concerning the fiscal years, etc. of consolidated subsidiaries

The balance sheet date of Kanamic (Dalian) Technology Co., Ltd., a consolidated subsidiary, is December 31. In preparing the consolidated financial statements, financial statements based on a provisional settlement of accounts as of August 31 are used, and the necessary adjustments are made for consolidation purposes for significant transactions that occurred between that date and the consolidated balance sheet date.

The balance sheet date of THE WORLD MANAGEMENT PTE LTD, a consolidated subsidiary, is December 31. In preparing the consolidated financial statements, financial statements based on a provisional settlement of accounts as of September 30 are used.

The balance sheet dates of the other consolidated subsidiaries are the same as the consolidated balance sheet date.

(4) Matters concerning accounting policies

① Valuation standards and methods for significant assets

a. Inventories

- Merchandise: Cost method based on the first-in, first-out method (the carrying amount on the consolidated balance sheet is calculated by writing down the book value based on a decline in profitability)
- Work in process: Cost method based on the specific identification method (the carrying amount on the consolidated balance sheet is calculated by writing down the book value based on a decline in profitability)
- Supplies: Cost method based on the last purchase price method (the carrying amount on the consolidated balance sheet is calculated by writing down the book value based on a decline in profitability)

② Depreciation and amortization methods for significant depreciable assets

a. Property, plant and equipment (excluding leased assets)

The straight-line method is used. However, the declining-

balance method is used for facilities attached to buildings and vehicles acquired on or before March 31, 2016.
The main useful lives are as follows.

Buildings	8 to 22 years
Vehicles	4 to 6 years
Tools, furniture and fixtures	3 to 10 years

b. Intangible assets

The straight-line method is used.
The amortization period is as follows.

Software (for internal use)	5 years (period of internal use)

c. Leased assets

- Leased assets under finance lease transactions that transfer ownership

The same depreciation method as that applied to non-current assets owned by the Company is used.

- Leased assets under finance lease transactions that do not transfer ownership

The straight-line method is used, with the lease term as the useful life and a residual value of zero.

③ Standards for recording significant provisions

a. Allowance for doubtful accounts: To provide for losses from bad debts, the estimated uncollectible amount is recorded based on the historical loan loss ratio for general receivables and on an individual assessment of collectability for specific receivables such as doubtful receivables.

b. Provision for bonuses: To provide for the payment of bonuses to employees, the portion of the estimated amount of payment attributable to the fiscal year under review is recorded.

④ Standards for recording revenue and expenses

The Group operates the Medical and Nursing Care Cloud Platform Business, which aims to provide an information-sharing platform and a healthcare platform in the medical, nursing care and health fields; the Healthy Life Expectancy Extension Business, through the operation of fitness gyms; and the Solution Development Business, which aims at system development.

a. Medical and Nursing Care Cloud Platform Business

For services relating to the Medical and Nursing Care Cloud Platform Business, the Group mainly has a performance obligation to provide services based on service use agreements with customers. For services relating to system implementation, the performance obligation is system

implementation support, including data migration; the Group therefore judges that the performance obligation is satisfied when the service is provided and recognizes revenue at that point. For services relating to system use, the performance obligation is to provide the environment for use over the contract period; the Group therefore judges that the performance obligation is satisfied over a certain period of time and recognizes revenue accordingly.

b. Healthy Life Expectancy Extension Business

For services relating to the Healthy Life Expectancy Extension Business, the Group has a performance obligation to provide customers with an environment in which they can use fitness gyms at any time. The Group judges that the performance obligation is satisfied with the passage of time and records revenue over a certain period of time.

c. Solution Development Business

For services relating to the Solution Development Business, the Group has a performance obligation to provide deliverables based on contractual relationships with customers. As control of these services is transferred to the customer as the development work progresses, the Group judges that the performance obligation is satisfied over a certain period of time and recognizes revenue according to the degree of progress. As the Group judges that the costs incurred are proportionate to the degree of progress toward satisfying the performance obligation, the degree of progress is measured based on the ratio of costs incurred to the estimated total costs (input method). For contracts with a short period and contracts judged to be immaterial, revenue is recognized when the performance obligation is fully satisfied.

⑤ Amortization method and period of goodwill

Goodwill is amortized by the straight-line method over 10 years.

⑥ Standards for translating significant assets and liabilities denominated in foreign currencies into Japanese yen

Monetary receivables and payables denominated in foreign currencies are translated into yen at the spot exchange rate on the consolidated balance sheet date, and translation differences are treated as profit or loss. The assets and liabilities of overseas subsidiaries are translated into yen at the spot exchange rate on the balance sheet date,

revenue and expenses are translated into yen at the average rate for the period, and translation differences are recorded in foreign currency translation adjustment under net assets.

2. Notes on changes in presentation

(Consolidated balance sheet)

"Software in progress," which was included in "Software" under "Intangible assets" until the previous fiscal year, is presented separately from the fiscal year under review in order to improve the clarity of presentation. "Software" and "Software in progress" for the previous fiscal year were 568,126 thousand yen and 95,434 thousand yen, respectively.

In addition, "Investments in capital" (500 thousand yen in the previous fiscal year), "Long-term loans receivable" (23,549 thousand yen in the previous fiscal year), "Claims in bankruptcy, etc." (445 thousand yen in the previous fiscal year), "Long-term prepaid expenses" (4,955 thousand yen in the previous fiscal year), "Insurance funds" (21,858 thousand yen in the previous fiscal year) and "Leasehold and guarantee deposits" (217,789 thousand yen in the previous fiscal year) under "Investments and other assets," and "Deposits received" (23,086 thousand yen in the previous fiscal year) under "Current liabilities," which were presented separately until the previous fiscal year, are included in "Other" under "Investments and other assets" and "Current liabilities," respectively, from the fiscal year under review because they are immaterial in amount.

(Consolidated statement of income)

"Subsidy income" (1,071 thousand yen in the previous fiscal year), which was included in "Other" under non-operating income until the previous fiscal year, is presented separately from the fiscal year under review because it has become more material in amount.

3. Notes on accounting estimates

The items whose amounts were recorded in the consolidated financial statements for the fiscal year under review based on accounting estimates and that may have a material impact on the consolidated financial statements for the following fiscal year are as follows.

Impairment of non-current assets (including goodwill)

(1) Amounts recorded in the consolidated financial statements for the fiscal year under review

Property, plant and equipment	1,011,776 thousand yen
Intangible assets (including goodwill)	1,462,718 thousand yen

(2) Information on the content of significant accounting estimates for the identified items

When there are indications of impairment of non-current assets, the Group determines whether an impairment loss needs to be recognized based on the future

cash flows to be obtained from the asset or asset group. The identification of indications of impairment and the determination of whether an impairment loss needs to be recognized are carefully considered. However, if the conditions and assumptions on which the estimates are based change due to changes in the market environment or the Company's business conditions, impairment may be required.

4. Notes to the consolidated balance sheet

Accumulated depreciation of property, plant and equipment 751,646 thousand yen

5. Notes to the consolidated statement of changes in equity

(1) Matters concerning the class and total number of issued shares

Class of shares	Number of shares at beginning of period	Increase in shares during period	Decrease in shares during period	Number of shares at end of period
Common stock (shares)	48,132,000	-	-	48,132,000

(2) Matters concerning the number of treasury shares

Class of shares	Number of shares at beginning of period	Increase in shares during period	Decrease in shares during period	Number of shares at end of period
Common stock (shares)	674,706	-	-	674,706

(3) Matters concerning dividends of surplus

① Dividends paid, etc.

Matters concerning dividends by resolution of the Annual General Meeting of Shareholders held on December 18, 2025

- Total amount of dividends 355,929 thousand yen
- Dividend per share 7.50 yen
- Record date September 30, 2025
- Effective date December 19, 2025

② Dividends whose record date falls in the fiscal year under review and whose effective date falls in the following fiscal year

The Company plans to propose the following matters concerning the year-end dividend under the appropriation of surplus as a proposal at the Annual General Meeting of Shareholders to be held on December 18, 2026.

- Total amount of dividends 450,844 thousand yen
- Dividend per share 9.50 yen
- Record date September 30, 2026
- Effective date December 21, 2026

The source of dividends is planned to be retained earnings.

6. Notes on financial instruments

(1) Matters concerning the status of financial instruments

① Policy on financial instruments

The Group's policy is to invest funds in highly safe financial assets such as deposits and to raise funds through bank borrowings and the issuance of bonds. Its policy is not to enter into derivative transactions other than for hedging purposes.

② Details of financial instruments and their risks

Accounts receivable - trade, which are operating receivables, are exposed to the credit risk of customers.

Accounts payable - trade and accounts payable - other, which are operating payables, are due within six months.

Borrowings and lease liabilities are intended to raise the funds needed for M&A and capital investment, and the final repayment date is within six years at the longest after the consolidated balance sheet date.

③ Risk management system for financial instruments

a Management of credit risk (risk relating to non-performance of contracts by customers)

The Group regularly monitors the status of its major customers and manages due dates and balances on a monthly basis by carrying out appropriate credit management for each counterparty, and seeks to identify at an early stage and reduce the risk of uncollectibility due to deterioration in financial conditions or other factors.

b Management of liquidity risk relating to fund raising (risk of being unable to make payments on due dates)

The Group manages liquidity risk by preparing and updating cash flow plans in a timely manner and maintaining liquidity on hand.

(2) Matters concerning the fair value, etc. of financial instruments

The carrying amounts on the consolidated balance sheet, fair values and the differences between them as of September 30, 2026 are as follows.

(Thousands of yen)

	Carrying amount on the consolidated balance sheet	Fair value	Difference
① Long-term borrowings (including current portion)	306,009	297,885	△8,123
② Lease liabilities (including current portion)	78,231	75,413	△2,817
Total liabilities	384,240	373,298	△10,941

(Notes) 1. Cash and deposits, accounts receivable - trade, accounts payable - trade and accounts

payable - other are omitted because they are cash or because their fair values approximate their book values as they are settled in a short period. Items whose carrying amounts on the consolidated balance sheet are immaterial are also omitted.

2. Scheduled redemption amounts of monetary receivables after the consolidated balance sheet date

(Thousands of yen)

	Within 1 year	Over 1 year, within 5 years	Over 5 years, within 10 years	Over 10 years
Cash and deposits	4,462,711	-	-	-
Accounts receivable - trade	197,184	-	-	-
Total	4,659,895	-	-	-

3. Scheduled repayment amounts of long-term borrowings and lease liabilities after the consolidated balance sheet date

(Thousands of yen)

	Within 1 year	Over 1 year, within 5 years	Over 5 years, within 10 years	Over 10 years
Long-term borrowings	217,706	88,303	-	-
Lease liabilities	20,479	57,445	306	-
Total	238,185	145,748	306	-

(3) Matters concerning the breakdown, etc. of financial instruments by level of fair value

The fair values of financial instruments are classified into the following three levels according to the observability and significance of the inputs used to measure fair value.

Level 1 fair value: Fair value measured using, among observable inputs for fair value measurement, quoted prices in active markets for the assets or liabilities subject to the fair value measurement

Level 2 fair value: Fair value measured using, among observable inputs for fair value measurement, inputs other than Level 1 inputs

Level 3 fair value: Fair value measured using unobservable inputs for fair value measurement

① Financial instruments recorded on the consolidated balance sheet at fair value

Not applicable.

② Financial instruments other than those recorded on the consolidated balance sheet at fair value

(Thousands of yen)

	Fair value			
	Level 1	Level 2	Level 3	Total
① Long-term borrowings	-	297,885	-	297,885
② Lease liabilities	-	75,413	-	75,413
Total liabilities	-	373,298	-	373,298

(Note) Description of the valuation techniques and inputs used to measure fair value

Liabilities ① Long-term borrowings (including current portion)

The fair value of long-term borrowings is measured at present value by discounting the total of principal and interest at the interest rate assumed for similar new borrowings, and is classified as Level 2 fair value.

② Lease liabilities (including current portion)

The fair value of lease liabilities is measured at present value by discounting the total of principal and interest at the interest rate assumed for similar new lease transactions, and is classified as Level 2 fair value.

7. Notes on revenue recognition

(1) Information on the disaggregation of revenue from contracts with customers

Information on the disaggregation of revenue from contracts with customers is as follows.

(Thousands of yen)

	Medical and Nursing Care Cloud Platform Business	Healthy Life Expectancy Extension Business	Solution Development Business	Total
Kanamic Cloud Service	3,352,116	-	-	3,352,116
Platform Service	482,760	-	-	482,760
Other Services	257,624	-	-	257,624
Healthy Life Expectancy Extension Service	-	1,390,700	-	1,390,700
Solution Service	-	-	681,337	681,337
Revenue from contracts with customers	4,092,501	1,390,700	681,337	6,164,539
Other revenue	-	-	-	-
Net sales to external customers	4,092,501	1,390,700	681,337	6,164,539

(2) Information that forms the basis for understanding revenue

As described in "1. Notes on significant matters forming the basis for preparing the consolidated financial statements, etc. (4) Matters concerning accounting policies ④ Standards for recording revenue and expenses."

(3) Information for understanding the amounts of revenue for the fiscal year under review and subsequent fiscal years

① Balances, etc. of contract assets and contract liabilities

The breakdown of receivables arising from contracts with customers and contract liabilities is as follows.

(Thousands of yen)

	Beginning of the fiscal year under review	End of the fiscal year under review
Receivables arising from contracts with customers	212,489	197,184
Contract assets	2,248	-
Contract liabilities	290,087	501,790

Contract assets relate to the rights of the Company or its consolidated subsidiaries to consideration for performance obligations under contract work agreements and other agreements with customers that have been completed but not yet billed as of the end of the period. Contract assets are transferred to receivables arising from contracts with customers when the rights of the Company or its consolidated subsidiaries to the consideration become unconditional.

Contract liabilities mainly relate to advances received from customers. Contract liabilities are reversed as revenue is recognized. Of the revenue recognized in the fiscal year under review, the amount included in the balance of contract liabilities at the beginning of the period was 290,087 thousand yen.

② Transaction price allocated to remaining performance obligations

For the fiscal year under review, this information is omitted because the balance of unsatisfied performance obligations with an expected contract period of more than one year is immaterial in amount. There are no significant amounts of consideration arising from contracts with customers that are not included in the transaction price.

8. Notes on per share information

(1) Net assets per share 122.01 yen

(2) Profit per share 30.52 yen

9. Notes on significant subsequent events

Not applicable.

Statement of Changes in Equity

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

(Thousands of yen)

	Shareholders' equity					
	Share capital	Capital surplus		Retained earnings		
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings	Total retained earnings
					Retained earnings brought forward	
Balance at beginning of period	192,060	132,060	132,060	220	4,813,328	4,813,548
Changes during period						
Dividends of surplus					△355,929	△355,929
Profit					1,368,620	1,368,620
Net changes in items other than shareholders' equity						-
Total changes during period	-	-	-	-	1,012,690	1,012,690
Balance at end of period	192,060	132,060	132,060	220	5,826,019	5,826,239

	Shareholders' equity		Total net assets
	Treasury shares	Total shareholders' equity	
Balance at beginning of period	△404,938	4,732,730	4,732,730
Changes during period			
Dividends of surplus		△355,929	△355,929
Profit		1,368,620	1,368,620
Net changes in items other than shareholders' equity		-	-
Total changes during period	-	1,012,690	1,012,690
Balance at end of period	△404,938	5,745,420	5,745,420

Notes to Non-consolidated Financial Statements

1. Notes on matters concerning significant accounting policies

(1) Valuation standards and methods for assets

a. Securities

- Shares of affiliates: Cost method based on the moving-average method
- Investments in capital of affiliates: Cost method based on the moving-average method

b. Inventories

- Work in process: Cost method based on the specific identification method (the carrying amount on the balance sheet is calculated by writing down the book value based on a decline in profitability)
- Supplies: Cost method based on the last purchase price method (the carrying amount on the balance sheet is calculated by writing down the book value based on a decline in profitability)

(2) Depreciation and amortization methods for non-current assets

a. Property, plant and equipment

The straight-line method is used. However, the declining-balance method is used for facilities attached to buildings and vehicles acquired on or before March 31, 2016.

The main useful lives are as follows.

Buildings	10 to 15 years
Vehicles	4 to 6 years
Tools, furniture and fixtures	3 to 8 years

b. Intangible assets

The straight-line method is used.

The amortization period is as follows.

Software (for internal use)	5 years (period of internal use)

(3) Standards for translating assets and liabilities denominated in foreign currencies into Japanese yen

Monetary receivables and payables denominated in foreign currencies are translated into yen at the spot exchange rate on the balance sheet date, and translation differences are treated as profit or loss.

(4) Standards for recording provisions

a. Allowance for doubtful accounts	To provide for losses from bad debts, the estimated uncollectible amount is recorded based on the historical loan loss ratio for general receivables and on an individual assessment of collectability for specific receivables such as doubtful receivables.
b. Provision for bonuses	To provide for the payment of bonuses to employees, the portion of the estimated amount of payment attributable to the fiscal year under review is recorded.

(5) Standards for recording revenue and expenses

The Company operates the Medical and Nursing Care Cloud Platform Business, which aims to provide an information-sharing platform and a healthcare platform in the medical, nursing care and health fields. For services relating to this business, the Company mainly has a performance obligation to provide services based on service use agreements with customers. For services relating to system implementation, the performance obligation is system implementation support, including data migration; the Company therefore judges that the performance obligation is satisfied when the service is provided and recognizes revenue at that point. For services relating to system use, the performance obligation is to provide the environment for use over the contract period; the Company therefore judges that the performance obligation is satisfied over a certain period of time and recognizes revenue accordingly.

2. Notes on changes in presentation

(Balance sheet)

"Software in progress," which was included in "Software" under "Intangible assets" until the previous fiscal year, is presented separately from the fiscal year under review in order to improve the clarity of presentation. "Software" and "Software in progress" for the previous fiscal year were 580,744 thousand yen and 81,605 thousand yen, respectively.

In addition, "Leasehold and guarantee deposits" (44,188 thousand yen in the previous fiscal year) and "Insurance funds" (21,858 thousand yen in the previous fiscal year) under "Investments and other assets," which were presented separately until the previous fiscal year, are included in "Other" under "Investments and other assets" from the fiscal year under review because they are immaterial in amount.

3. Notes on accounting estimates

The items whose amounts were recorded in the non-consolidated financial statements for the fiscal year under review based on accounting estimates and that may have a material impact on the non-consolidated financial statements for the following fiscal year are as

follows.

1 Impairment of non-current assets

(1) Amounts recorded in the non-consolidated financial statements for the fiscal year under review

Property, plant and equipment	76,878 thousand yen
Intangible assets	744,314 thousand yen

(2) Information on the content of significant accounting estimates for the identified items

When there are indications of impairment of non-current assets, the Company determines whether an impairment loss needs to be recognized based on the future cash flows to be obtained from the asset or asset group. The identification of indications of impairment and the determination of whether an impairment loss needs to be recognized are carefully considered. However, if the conditions and assumptions on which the estimates are based change due to changes in the market environment or the Company's business conditions, impairment may be required.

2 Valuation of shares of affiliates

(1) Amounts recorded in the non-consolidated financial statements for the fiscal year under review

Shares of affiliates	1,382,132 thousand yen

(2) Information on the content of significant accounting estimates for the identified items

The Company's policy is to recognize impairment when the real value of shares of affiliates at the end of the period has declined significantly and there is no prospect of recovery. The possibility of recovery is judged based on the business plans and other information of the affiliates concerned. However, it may be affected by changes in uncertain future economic conditions, and if the conditions and assumptions on which the estimates are based change, impairment may be required.

4. Notes to the balance sheet

(1) Accumulated depreciation of property, plant and equipment: 318,549 thousand yen

(2) Monetary receivables from and payables to affiliates (excluding those presented separately)

Short-term monetary receivables	3,267 thousand yen
Short-term monetary payables	19,851 thousand yen

(3) Guarantee obligations

The Company guarantees the rent under 10 real estate lease agreements for which Urban Fit Co., Ltd. is the guaranteed party (current total monthly rent of 18,742 thousand yen; remaining contract terms from less than 1 year to 15 years). The Company also guarantees

a loan agreement for which Ruby Development Inc. is the guaranteed party (outstanding balance of 10,020 thousand yen).

5. Notes to the statement of income

Transactions with affiliates

Operating transactions	230,213 thousand yen
Non-operating transactions	36,929 thousand yen

6. Notes to the statement of changes in equity

Number of treasury shares at the end of the fiscal year under review

Class of shares	Beginning of the fiscal year under review	Increase	Decrease	End of the fiscal year under review
Common stock (shares)	674,706	-	-	674,706

7. Notes on tax effect accounting

Breakdown of deferred tax assets and deferred tax liabilities by main cause

Deferred tax assets		
Provision for bonuses	10,779	thousand yen
Allowance for doubtful accounts	7,977	"
Accrued expenses	1,620	"
Accrued enterprise tax	19,466	"
Depreciation	214	"
Asset retirement obligations	8,299	"
Other	3,573	"
Total deferred tax assets	51,931	thousand yen
Deferred tax liabilities		
Removal costs corresponding to asset retirement obligations	△1,028	thousand yen
Total deferred tax liabilities	△1,028	thousand yen
Net deferred tax assets	50,903	thousand yen

8. Notes on transactions with related parties

Subsidiary

Type	Name of company, etc.	Voting rights held	Relationship with related party	Details	Transaction amount (thousand yen)	Item	Balance at end of period (thousand yen)
Subsidiary	Urban Fit Co., Ltd.	Direct 100%	Financial support	Collection of funds (Note 1)	299,999	Current portion of long-term loans to affiliates	299,999
				Receipt of interest (Note 1)	9,798	Long-term loans to affiliates	290,833
			Debt guarantee	Lease guarantee (Note 2)	-	-	-

(Notes) 1. Interest rates on loans are determined in consideration of market interest rates and other factors.

2. The Company guarantees the rent under 10 real estate lease agreements for which Urban Fit Co., Ltd. is the guaranteed party, and the current total monthly rent is 18,742 thousand yen. The Company does not receive guarantee fees.

9. Notes on revenue recognition

Information that forms the basis for understanding revenue

As described in "1. Notes on matters concerning significant accounting policies (5) Standards for recording revenue and expenses."

10. Notes on per share information

(1) Net assets per share 121.07 yen

(2) Profit per share 28.84 yen

11. Notes on significant subsequent events

Not applicable.