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November 13, 2026

TEMONA. Inc.
Earnings Report for the Fiscal Year Ended September 30, 2026
[Japanese GAAP] (Consolidated)

Stock listing: Tokyo Stock Exchange
Securities code: 3985
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Scheduled dates Ordinary general meeting of shareholders: December 22, 2026
Scheduled dates Dividend payout: —
Filing of statutory year-end financial report: December 21, 2026
Supplementary materials to financial results available: Yes
Fiscal year-end earnings presentation held: Yes (for institutional investors and analysts)
(Amounts rounded down to the nearest million yen)

1. Financial Results for the Fiscal Year Ended September 30, 2026 (October 1, 2025 to September 30, 2026)

(1) Operating Results (Percentage figures represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of the parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
FY Ended Sep. 30, 2026	2,009	9.6	30	(80.5)	21	(85.8)	(34)	—
FY Ended Sep. 30, 2025	1,832	0.4	155	—	153	—	73	—

Note: Comprehensive income Year ended Sep. 30, 2026: ¥ (34) million [-%]
Year ended Sep. 30, 2025: ¥ 74 million [-%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Return on assets	Operating profit margin
	¥	¥	%	%	%
FY Ended Sep. 30, 2026	(3.20)	—	(4.7)	1.1	1.5
FY Ended Sep. 30, 2025	6.88	6.87	10.5	9.3	8.5

Note: Although there are residual securities outstanding, diluted earnings per share for the fiscal year ended September 30, 2026 is omitted here, as the Company recorded net loss per share for the period.

(2) Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	¥ million	¥ million	%	¥
As of Sep. 30, 2026	2,300	728	30.7	66.08
As of Sep. 30, 2025	1,766	767	42.0	69.27

Reference: Total shareholders' equity: Sep. 30, 2026: ¥707 million
Sep. 30, 2025: ¥741 million

(3) Cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	¥ million	¥ million	¥ million	¥ million
FY Ended Sep. 30, 2026	179	(595)	314	1,130
FY Ended Sep. 30, 2025	223	6	90	1,231

2. Dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (consolidated)	Ratio of dividends to net assets (consolidated)
	End-first quarter	End-second quarter	End-third quarter	Fiscal year-end	Annual total			
	¥	¥	¥	¥	¥	¥ million	%	%
FY Ended Sep. 30, 2025	—	0.00	—	0.00	0.00	—	—	—
FY Ended Sep. 30, 2026	—	0.00	—	0.00	0.00	—	—	—
FY Ending Sep. 30, 2027 (Forecast)	—	0.00	—	0.00	0.00		—	

3. Consolidated Earnings Forecast for the Fiscal Year Ending September 30, 2027 (October 1, 2026 to September 30, 2027)

(Percentage figures represent changes from the previous fiscal year for the full year and year-on-year changes for the quarter)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of the parent		Basic earnings per share
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥
Second quarter (cumulative)	1,180	30.4	19	548.5	8	—	7	—	0.74
Full year	2,505	24.7	100	231.2	78	261.6	50	—	4.67

Notes

(1) Significant changes in the scope of consolidation during the period: No
New: - (Name) -
Excluded: - (Name) -

(2) Changes in accounting policy, changes in accounting estimates, and retrospective restatement:
1) Changes in accordance with amendments to accounting standards: None
2) Changes other than the above 1): None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

(3) Number of shares issued (common stock)

1) Number of shares issued at end of period (treasury shares included):	Sep. 30, 2026	11,438,920 shares	Sep. 30, 2025	11,438,920 shares
2) Number of shares held in treasury at end of period:	Sep. 30, 2026	737,617 shares	Sep. 30, 2025	739,217 shares
3) Average number of shares outstanding during the period:	Sep. 30, 2026	10,700,914 shares	Sep. 30, 2025	10,685,466 shares

Note: The Company has introduced a "Board Benefit Trust" and an "Employee Stock Ownership Plan Trust". The Company's shares held by these trusts (September 30, 2025: 738,400 shares, September 30, 2026: 736,800 shares) are included in the number of treasury shares.

* This earnings report is exempt from auditing by certified public accountants and the accounting auditor.

*Appropriate Use of Earnings Forecasts and Other Important Information

The above forecasts, which constitute forward-looking statements, are based on information available to the Company as of the date of the release of this document.

These forward-looking statements are not guarantees of future performance, and actual results may differ materially from those expressed or implied herein due to a range of factors. For the assumptions underlying the forecasts herein and other notice on the use of earnings forecasts, please refer to "(4) Outlook for Fiscal Year Ending September 30, 2027" on page 5 in section "1. Operating Results and Financial Position" in the Accompanying Materials.

(Supplementary materials to financial results)

Supplementary materials to the financial results (Fact Sheets) will be posted on the Company's website on November 13, 2026.

Accompanying Materials

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1. Operating Results and Financial Position

(1) Operating Results

In the fiscal year ended September 30, 2026, the Japanese economy maintained a moderate recovery trend resulting from various policy measures under the improved employment and income situation. On the other hand, the outlook for the economy remained uncertain primarily due to concerns over a persistent increase in prices and the impact of labor shortages, prolonged geopolitical risks, fluctuations in financial and capital markets, and the occurrence of natural disasters.

According to the "FY2025 Digital Transaction Environment Improvement Project (Market Research on Electronic Commerce)," for the domestic e-commerce market related to the Group’s business, the B2C-EC market size increased 5.5% year on year to 27.6 trillion yen, and the B2B-EC market size rose 8.9% year on year to 560.1 trillion yen in 2025. In addition, the e-commerce ratio (*1), which is an indicator of the market penetration of e-commerce, continued to increase, rising to 9.8% for B2C-EC and 45.9% for B2B-EC, and the digitalization of commercial transactions is expected to continue to advance.

In the current business environment, the Group has promoted comprehensive support for customer subscription businesses, which can secure steady revenue even in the midst of uncertain conditions, thereby enabling sustainable growth. Specifically, the Group has worked on strengthening its management foundation through the revision of the cost structure and the improvement of productivity while focusing on functional enhancement and sales expansion of existing services.

The Group has also launched a Fintech Business and worked to expand its revenue base with the aim of establishing a new revenue pillar.

The following is a breakdown of the Group’s business results.

During the fiscal year ended September 30, 2026, factors contributing to decreased revenue included a decline in contract development revenue including customization for "Subsc-Store," and the impact of system failures associated with unauthorized access to "Tamago Repeat"; however, net sales increased to 2,009,318 thousand yen, up 9.6% year on year, due to factors such as an increase in transaction volume resulting from participation in the commercial flow of the physical store market "BC Mall" utilizing the Subsc-@ service, an increase in contract system development services in the Engineering Business, and the rapid growth of the Fintech Business.

Cost of sales increased 36.8% year on year to 1,171,186 thousand yen, mainly due to an increase in the cost of merchandise sourcing and depreciation associated with growth in transactions at the physical store market "BC Mall" and the Fintech Business.

Selling, general and administrative expenses fell 1.6% year on year to 807,758 thousand yen, mainly due to decreases in rent expenses on land and buildings and depreciation associated with relocation of the headquarters and the Fukuoka Office.

As a result, in the fiscal year ended September 30, 2026, the Group posted an operating profit of 30,373 thousand yen (down 80.5% from the previous fiscal year). Ordinary profit was 21,775 thousand yen (down 85.8% from the previous fiscal year). Due to the recording of expenses for responding to system failures caused by unauthorized access and the receipt of insurance proceeds, among other factors, loss attributable to owners of the parent came to 34,261 thousand yen (profit attributable to owners of the parent of 73,467 thousand yen in the previous fiscal year).

Operating results by business segment are as follows.

(a) E-Commerce Support Business

The E-Commerce Support Business provides systems that make up e-commerce sites specializing in subscription businesses, as well as a range of services related to attracting customers, client services, logistics, etc., that support the operation of subscription businesses.

The following is a breakdown of the revenue generated by each of the services provided by the E-Commerce Support Business.

(Unit: thousands of yen)

Service		Revenue category	Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)		Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)		Change	Change (%)
			Amount	Weighting (%)	Amount	Weighting (%)		
a	Subsc-Store	Recurring revenue	290,631	20.6	268,731	23.0	(21,899)	(7.5)
		Contract development revenue	133,642	9.5	36,674	3.1	(96,968)	(72.6)
		Other revenue	86,001	6.1	96,364	8.3	10,362	12.0
	Tamago Repeat	Recurring revenue	289,784	20.5	187,126	16.0	(102,658)	(35.4)
		Contract development revenue	9,390	0.7	75	0.0	(9,315)	(99.2)
		Other revenue	28,384	2.0	14,612	1.3	(13,772)	(48.5)
	Subtotal		837,834	59.3	603,583	51.8	(234,251)	(28.0)
b	Payment fees	GMV-linked revenue	424,700	30.1	318,436	27.3	(106,263)	(25.0)
c	Other	Recurring revenue	92,665	6.6	89,610	7.7	(3,054)	(3.3)
		Contract development revenue	14,876	1.1	8,110	0.7	(6,766)	(45.5)
		Other revenue	42,903	3.0	146,333	12.5	103,429	241.1
	Subtotal		150,445	10.6	244,053	20.9	93,608	62.2
Total (a+b+c)			1,412,980	100.0	1,166,073	100.0	(246,906)	(17.5)

a. Recurring revenue (*2) decreased due to a decline in the total number of service user accounts for Subsc-Store and Tamago Repeat to 487, down 30.9% from the previous fiscal year, and a decline in revenue owing to system failure caused by unauthorized access to Tamago Repeat. Furthermore, contract development revenue (*3), including Subsc-Store customization services, also decreased. Therefore, revenue totaled 603,583 thousand yen, down 28.0% from the previous fiscal year.

b. The gross transaction volume of services provided by the Group totaled 97.7 billion yen, down 20.1% year on year, mainly reflecting decreases in the Subsc-Store and Tamago Repeat service user accounts and lower transaction volume owing to system failure caused by unauthorized access. GMV-linked revenue (*4) totaled 318,436 thousand yen, down 25.0% year on year.

c. The number of accounts (number of contracted companies) for the Subsc-@ service for store operators increased to 174, up 6.7% from the previous fiscal year, and other revenue increased to 146,333 thousand yen, up 241.1% from the previous fiscal year, due to factors such as increased transaction volume resulting from participation in the commercial flow of the physical store market "BC Mall" utilizing the Subsc-@ service. As a result, revenue from other services totaled 244,053 thousand yen, up 62.2% year on year.

As a result of the above factors, revenue from the E-Commerce Support Business came to 1,166,073 thousand yen, down 17.5% year on year, and segment loss was 70,775 thousand yen (segment profit of 161,170 thousand yen in the previous fiscal year).

(b) Engineering Business

The Engineering Business operated by Sackle Inc. provides contract services for system development and system engineering services that provide customers with software engineer skills.

Revenue in the Engineering Business increased 14.2% year on year to 470,470 thousand yen, owing to the increase in projects resulting from handling a wide range of projects, including not only accepting system development commissions but also making proposals to customers from upstream processes such as support for service planning and development, as well as an increase in customers for which system engineering services are provided. Segment profit amounted to 20,442 thousand yen (down 12.6% compared with the previous fiscal year).

(c) Fintech Business

The Fintech Business operated by Subscription Solutions Co., Ltd. provides services such as “Subsc-Credit” and “Ashiba Subsc,” which are subscription-type financing services.

In “Ashiba Subsc,” an increase in transaction volume in response to strong demand to secure scaffolding while keeping initial investment low, as well as sales of rental assets, contributed to revenue growth. Revenue from the Fintech Business came to 372,774 thousand yen (7,579 thousand yen in the previous fiscal year), and segment profit was 66,602 thousand yen (segment loss of 32,883 thousand yen in the previous fiscal year).

*1 E-commerce ratio: The ratio of B2C/B2B e-commerce transaction value to total B2C/B2B market transaction value.
*2 Recurring revenue: Revenue from services that charge a fixed monthly fee.
*3 Contract development revenue: Revenue from contract development, such as customization of the Company’s system.
*4 GMV-linked revenue: Revenue from services with variable fees linked to client GMV.

(2) Financial Position

(Assets)

Consolidated assets as of September 30, 2026, totaled 2,300,237 thousand yen, a 534,083 thousand yen increase from September 30, 2025. This was mainly due to the expansion of the Fintech Business, which led to an increase of 602,161 thousand yen in rental assets and a decrease of 101,391 thousand yen in cash and deposits.

(Liabilities)

Consolidated liabilities as of September 30, 2026, totaled 1,572,007 thousand yen, a 573,483 thousand yen increase from September 30, 2025. This was mainly due to an increase of 205,209 thousand yen in accounts payable and an increase of 237,676 thousand yen in long-term loans payable (including the current portion of long-term loans payable) from the purchase of rental assets in the Fintech Business.

(Net assets)

Consolidated net assets as of September 30, 2026, totaled 728,229 thousand yen, a 39,400 thousand yen decrease from September 30, 2025. This decrease mainly reflects a 34,261 thousand yen decrease in retained earnings.

(3) Cash Flows

Cash and cash equivalents ("cash") as of September 30, 2026, totaled 1,130,111 thousand yen. Cash flows from operating, investing, and financing activities were as follows.

(Cash flows from operating activities)

Operating activities provided net cash of 179,608 thousand yen. The main cash inflows were 111,099 thousand yen in depreciation and 75,295 thousand yen in costs transferred in connection with the sale of rental assets.

(Cash flows from investing activities)

Investing activities used net cash of 595,075 thousand yen. This was mainly due to cash outflows such as payments for acquisition of property, plant and equipment of 595,138 thousand yen.

(Cash flows from financing activities)

Financing activities provided net cash of 314,076 thousand yen. This was due to cash inflows, such as proceeds from long-term loans payable of 400,000 thousand yen, and factors decreasing funds, such as repayment of long-term loans payable of 162,324 thousand yen.

(4) Outlook for Fiscal Year Ending September 30, 2027

The Group believes that the comprehensive support for customer subscription businesses, which can secure steady revenue even in the midst of ongoing uncertain economic conditions, is important.

While maintaining and strengthening this foundation, we will accelerate growth investment in the Fintech Business, which supports subscription businesses through financing, and expand the scope of support provided by Subsc-@, a service for store operators. Furthermore, we will focus on promoting the Engineering Business by leveraging the technical expertise we have accumulated to date, and strive to diversify our earnings base and further enhance corporate value.

By promoting these initiatives, in the fiscal year ending September 30, 2027, the Group forecasts the following consolidated results: net sales of 2,505 million yen (up 24.7% from the previous fiscal year) and an operating profit of 100 million yen (up 231.2% from the previous fiscal year). Ordinary profit is forecast to be 78 million yen (up 261.6% from the previous fiscal year). Profit attributable to owners of the parent is forecast to come to 50 million yen.

(Unit: millions of yen)

	Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)	Fiscal year ending September 30, 2027 (October 1, 2026 to September 30, 2027)	Change	Change (%)
Net sales	2,009	2,505	495	24.7
Operating profit	30	100	70	231.2
Ordinary profit	21	78	56	261.6
Profit (loss) attributable to owners of the parent	(34)	50	84	—

The above financial forecasts have been prepared based on information available as of the date of publication of this material, and actual results may differ from the forecast figures due to a range of factors going forward.

2. Basic Policy on the Selection of Accounting Standards

The Company's policy, for the time being, is to prepare consolidated financial statements in accordance with Japanese GAAP, taking into consideration the comparability of consolidated financial statements between periods and between companies.

The Company's policy is to consider the application of the International Financial Reporting Standards based on an assessment of circumstances in Japan and overseas.

3. Consolidated Financial Statements and Main Notes

(1) Consolidated Balance Sheet

(Unit: thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	1,231,502	1,130,111
Accounts receivable - trade	150,725	147,395
Contract assets	7,350	12,805
Lease receivables and investments in leases	41,548	15,659
Other	73,220	154,679
Allowance for doubtful accounts	(1,849)	(737)
Total current assets	1,502,497	1,459,913
Non-current assets		
Property, plant and equipment		
Buildings, net	15,003	12,649
Rental assets, net	27,464	629,626
Other, net	14,991	10,184
Total property, plant and equipment	57,459	652,460
Intangible assets		
Software	2,636	1,303
Goodwill	161,790	136,902
Total intangible assets	164,426	138,205
Investments and other assets		
Investment securities	2,250	2,250
Deferred tax assets	5,192	14,162
Other	39,150	37,332
Allowance for doubtful accounts	(4,821)	(4,087)
Total investments and other assets	41,771	49,657
Total non-current assets	263,657	840,323
Total assets	1,766,154	2,300,237

(Unit: thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable-trade	67,226	272,435
Short-term loans payable	200,000	280,000
Accounts payable - other	77,417	86,887
Current portion of long-term loans payable	129,548	240,863
Income taxes payable	38,465	31,086
Contract liabilities	71,035	40,057
Allowance for bonuses	—	1,760
Provision for system failure response expenses	—	27,000
Other	21,855	33,868
Total current liabilities	605,548	1,013,958
Non-current liabilities		
Long-term loans payable	384,899	511,260
Deferred tax liabilities	—	124
Provision for share awards	2,848	1,993
Other	5,228	44,671
Total non-current liabilities	392,975	558,049
Total liabilities	998,524	1,572,007
Net assets		
Shareholders' equity		
Capital stock	386,921	386,921
Capital surplus	378,473	377,598
Retained earnings	555,124	520,863
Treasury shares	(579,401)	(578,261)
Total shareholders’ equity	741,117	707,121
Stock acquisition rights	23,517	21,108
Non-controlling interests	2,994	—
Total net assets	767,630	728,229
Total liabilities and net assets	1,766,154	2,300,237

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

Consolidated Statement of Income

(Unit: thousands of yen)

	Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)	Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)
Net sales	1,832,558	2,009,318
Cost of sales	856,089	1,171,186
Gross profit	976,469	838,131
Selling, general and administrative expenses	820,551	807,758
Operating profit	155,918	30,373
Non-operating income		
Interest income	1,537	2,831
Dividend income	225	225
Contract service income	456	360
Gain on sales of goods	714	57
Difference in consumption tax payable under the simplified taxation system	2,543	—
Other	193	725
Total non-operating income	5,671	4,198
Non-operating expenses		
Interest expenses	7,798	12,797
Organization expenses	571	—
Total non-operating expenses	8,370	12,797
Ordinary profit	153,219	21,775
Extraordinary income		
Gain on reversal of asset retirement obligations	980	—
Gain on reversal of share acquisition rights	7,807	2,409
Gain on sale of investment securities	4,523	—
Subsidy income	—	34,500
Insurance income	—	35,409
Total extraordinary income	13,312	72,318
Extraordinary losses		
Impairment loss	8,640	—
System failure response expenses	—	98,052
Total extraordinary losses	8,640	98,052
Profit (loss) before income taxes	157,891	(3,958)
Income taxes		
Current	37,966	39,417
Deferred	45,575	(8,845)
Total income taxes	83,542	30,572
Profit (loss) for the period	74,349	(34,531)
Profit (Loss) attributable to non-controlling interests	881	(270)
Profit (loss) attributable to owners of the parent	73,467	(34,261)

Consolidated Statement of Comprehensive Income

(Unit: thousands of yen)

	Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)	Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)
Profit (loss) for the period	74,349	(34,531)
Comprehensive income	74,349	(34,531)
Comprehensive income attributable to:		
Comprehensive income attributable to owners of the parent	73,467	(34,261)
Comprehensive income attributable to non-controlling interests	881	(270)

(3) Consolidated Statements of Changes in Equity

Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)

(Unit: thousands of yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	386,421	377,973	481,656	(582,035)	664,016
Changes during period					
Issuance of new shares	499	499			999
Change in ownership interest of parent due to transactions with non-controlling interests					—
Profit attributable to owners of the parent			73,467		73,467
Disposal of treasury shares				2,634	2,634
Net changes of items other than shareholders' equity					
Total changes during period	499	499	73,467	2,634	77,101
Balance at end of period	386,921	378,473	555,124	(579,401)	741,117

	Stock acquisition rights	Non-controlling interests	Total net assets
Balance at beginning of period	34,438	2,112	700,567
Changes during period			
Issuance of new shares			999
Change in ownership interest of parent due to transactions with non-controlling interests			—
Profit attributable to owners of the parent			73,467
Disposal of treasury shares			2,634
Net changes of items other than shareholders' equity	(10,920)	881	(10,038)
Total changes during period	(10,920)	881	67,063
Balance at end of period	23,517	2,994	767,630

Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

(Unit: thousands of yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	386,921	378,473	555,124	(579,401)	741,117
Changes during period					
Issuance of new shares					—
Change in ownership interest of parent due to transactions with non-controlling interests		(875)			(875)
Loss attributable to owners of the parent			(34,261)		(34,261)
Disposal of treasury shares				1,139	1,139
Net changes of items other than shareholders' equity					
Total changes during period	—	(875)	(34,261)	1,139	(33,996)
Balance at end of period	386,921	377,598	520,863	(578,261)	707,121

	Stock acquisition rights	Non-controlling interests	Total net assets
Balance at beginning of period	23,517	2,994	767,630
Changes during period			
Issuance of new shares			—
Change in ownership interest of parent due to transactions with non-controlling interests			(875)
Loss attributable to owners of the parent			(34,261)
Disposal of treasury shares			1,139
Net changes of items other than shareholders' equity	(2,409)	(2,994)	(5,404)
Total changes during period	(2,409)	(2,994)	(39,400)
Balance at end of period	21,108	—	728,229

(4) Consolidated Statement of Cash Flows

(Unit: thousands of yen)

	Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)	Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)
Cash flows from operating activities		
Profit (loss) before income taxes	157,891	(3,958)
Depreciation	22,310	111,099
Amortization of goodwill	30,648	24,888
Amount of cost transferred upon sale of rental assets	—	75,295
Gain on sale of investment securities	(4,523)	—
System failure response expenses	—	98,052
Subsidy income	—	(34,500)
Insurance income	—	(35,409)
Gain on reversal of share acquisition rights	(7,807)	(2,409)
Gain on reversal of asset retirement obligations	(980)	—
Impairment loss	8,640	—
Interest and dividend income	(1,763)	(3,056)
Interest expenses	7,798	12,797
Decrease (increase) in notes and accounts receivable – trade	6,023	3,329
Decrease (increase) in contract assets	35,189	(5,454)
Net decrease (increase) in lease receivables and investments in leases	(41,548)	25,888
Increase (decrease) in notes and accounts payable - trade	20,042	20,284
Increase (decrease) in accounts payable – other	18,754	6,881
Increase (decrease) in contract liabilities	(4,994)	(30,978)
Other	(17,434)	(20,568)
Subtotal	228,246	242,181
Interest and dividend income received	1,763	3,056
Interest paid	(7,995)	(13,524)
Income taxes refund (paid)	1,948	(53,551)
Payments for system failure response expenses	—	(68,462)
Subsidies received	—	34,500
Insurance proceeds received	—	35,409
Cash flows from operating activities	223,962	179,608
Cash flows from investing activities		
Purchase of property, plant and equipment	(45,487)	(595,138)
Proceeds from sales of investment securities	4,523	—
Payments for leasehold and guarantee deposits	(22,129)	—
Proceeds from refund of leasehold and guarantee deposits	69,689	62
Cash flows from investing activities	6,596	(595,075)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	—	80,000
Proceeds from long-term loans payable	248,000	400,000
Repayments of long-term loans payable	(158,476)	(162,324)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	999	—
Payments for purchase of shares of subsidiaries not resulting in change in scope of consolidation	—	(3,600)
Cash flows from financing activities	90,523	314,076
Effect of exchange rate change on cash and cash equivalents	—	—
Net increase (decrease) in cash and cash equivalents	321,083	(101,391)
Cash and cash equivalents at beginning of period	910,419	1,231,502
Cash and cash equivalents at end of period	1,231,502	1,130,111

(5) Notes on the Consolidated Financial Statements

(Notes on the going-concern assumption)

Not applicable.

(Segment information, etc.)

Segment information

1. Overview of reportable segments

The Temona Group's reportable segments are constituent units of the Group for which separate financial information is available, and are subject to periodic review by the Board of Directors to determine the allocation of management resources and evaluate their business performance.

The Temona Group's operations can be categorized into three reportable segments: E-Commerce Support Business, Engineering Business and Fintech Business. The E-Commerce Support Business provides systems to operate e-commerce sites specializing in subscription businesses, as well as a range of services related to customer acquisition, customer support, logistics, etc., that support the operation of subscription businesses. The Engineering Business operated by Sackle Inc. provides contract services for system development and system engineering services that provide customers with software engineer skills. The Fintech Business provides services such as Subsc-Credit and Ashiba Subsc, which are subscription-type financing services.

2. Calculation method for net sales, income/loss, assets, liabilities, and other amounts by reportable segment

The accounting method for the reported business segments is in accordance with the accounting policies adopted to prepare the consolidated financial statements.

3. Net sales, income/loss, assets, liabilities, and other amounts by reportable segment

Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)

(Unit: thousands of yen)

	Reportable segment				Adjustments (Note 1, 2)	Reported in consolidated financial statements (Note 3)
	E-Commerce Support Business	Engineering Business	Fintech Business	Total		
Net sales						
Sales to external customers	1,412,980	411,999	7,579	1,832,558	—	1,832,558
Intersegment sales or transfers	28,080	250,513	—	278,594	(278,594)	—
Total	1,441,060	662,512	7,579	2,111,152	(278,594)	1,832,558
Segment income (loss)	161,170	23,385	(32,883)	151,672	4,246	155,918
Segment assets	1,171,077	501,557	191,883	1,864,517	(98,363)	1,766,154
Other items						
Depreciation	13,560	4,731	4,018	22,310	—	22,310
Amortization of goodwill	5,760	24,888	—	30,648	—	30,648
Increase in property, plant and equipment and Intangible assets	11,416	6,372	31,483	49,272	—	49,272

Notes: 1. Adjustments for segment income (loss) of 4,246 thousand yen include intersegment transactions elimination.

2. Adjustments for segment assets of (98,363) thousand yen include elimination of receivables and payables between segments.

3. Segment income (loss) is adjusted based on operating profit reported in the consolidated statement of income for the corresponding period.

Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

(Unit: thousands of yen)

	Reportable segment				Adjustments (Note 1, 2)	Reported in consolidated financial statements(Note 3)
	E-Commerce Support Business	Engineering Business	Fintech Business	Total		
Net sales						
Sales to external customers	1,166,073	470,470	372,774	2,009,318	—	2,009,318
Intersegment sales or transfers	2,205	291,072	—	293,277	(293,277)	—
Total	1,168,278	761,543	372,774	2,302,595	(293,277)	2,009,318
Segment income (loss)	(70,775)	20,442	66,602	16,270	14,103	30,373
Segment assets	1,266,831	485,971	1,022,950	2,775,753	(475,515)	2,300,237
Other items						
Depreciation	3,910	6,016	101,173	111,099	—	111,099
Amortization of goodwill	—	24,888	—	24,888	—	24,888
Increase in property, plant and equipment and Intangible assets	—	2,417	778,630	781,047	—	781,047

Notes: 1. Adjustments for segment income (loss) of 14,103 thousand yen include intersegment transactions elimination.

2. Adjustments for segment assets of (475,515) thousand yen include elimination of receivables and payables between segments.

3. Segment income (loss) is adjusted based on operating profit reported in the consolidated statement of income for the corresponding period.

[Information associated with reportable segments]

Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)

1. Information for each product or service

(Unit: thousands of yen)

	Reportable segment						Annual total
	E-Commerce Support Business				Engineering Business	Fintech Business	
	Subsc-Store	Tamago Repeat	Payment fees (*)	Other			
Revenue category							
Recurring revenue	290,631	289,784	—	92,665	—	—	673,081
Contract development revenue	133,642	9,390	—	14,876	411,999	—	569,908
GMV-linked revenue	—	—	424,700	—	—	—	424,700
Other revenue	86,001	28,384	—	42,903	—	—	157,289
Revenue from contracts with customers	510,275	327,559	424,700	150,445	411,999	—	1,824,979
Timing of revenue recognition							
Services to be transferred at one point in time	219,644	37,774	424,700	57,779	354,454	—	1,094,353
Services transferred over a period of time	290,631	289,784	—	92,665	57,544	—	730,625
Revenue from contracts with customers	510,275	327,559	424,700	150,445	411,999	—	1,824,979
Other revenues	—	—	—	—	—	7,579	7,579
Sales to external customers	510,275	327,559	424,700	150,445	411,999	7,579	1,832,558

* Payment fees are incurred in association with services of the "Subsc-Store," "Tamago Repeat," and "Other" segments, but are shown separately because it is difficult to classify them by service.

2. Information by geographic area

(1) Net sales

The information is omitted here because net sales to external customers in Japan account for more than 90% of the net sales on the consolidated statement of income.

(2) Property, plant and equipment

The information is omitted here because there is no property, plant and equipment located outside Japan.

3. Information by major customer

The information is omitted here because no customer accounts for more than 10% of the net sales on the consolidated statement of income.

Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

1. Information for each product or service

(Unit: thousands of yen)

	Reportable segment						Annual total
	E-Commerce Support Business				Engineering Business	Fintech Business	
	Subsc-Store	Tamago Repeat	Payment fees (*)	Other			
Revenue category							
Recurring revenue	268,731	187,126	—	89,610	—	—	545,468
Contract development revenue	36,674	75	—	8,110	470,470	—	515,329
GMV-linked revenue	—	—	318,436	—	—	—	318,436
Other revenue	96,364	14,612	—	146,333	—	230,783	488,092
Revenue from contracts with customers	401,769	201,813	318,436	244,053	470,470	230,783	1,867,327
Timing of revenue recognition							
Services to be transferred at one point in time	133,038	14,687	318,436	154,443	431,907	229,333	1,281,846
Services transferred over a period of time	268,731	187,126	—	89,610	38,562	1,450	585,480
Revenue from contracts with customers	401,769	201,813	318,436	244,053	470,470	230,783	1,867,327
Other revenues	—	—	—	—	—	141,991	141,991
Sales to external customers	401,769	201,813	318,436	244,053	470,470	372,774	2,009,318

* Payment fees are incurred in association with services of the "Subsc-Store," "Tamago Repeat," and "Other" segments, but are shown separately because it is difficult to classify them by service.

2. Information by geographic area

(1) Net sales

The information is omitted here because net sales to external customers in Japan account for more than 90% of the net sales on the consolidated statement of income.

(2) Property, plant and equipment

The information is omitted here because there is no property, plant and equipment located outside Japan.

3. Information by major customer

The information is omitted here because no customer accounts for more than 10% of the net sales on the consolidated statement of income.

[Impairment loss on non-current assets by reportable segment]

Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)

(Unit: thousands of yen)

	E-Commerce Support Business	Engineering Business	Fintech Business	Annual total
Impairment loss	8,640	—	—	8,640

Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

Not applicable.

[Amortization for and unamortized balance of goodwill by reportable segment]

Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)

(Unit: thousands of yen)

	E-Commerce Support Business	Engineering Business	Fintech Business	Annual total
Balance at end of period	—	161,790	—	161,790

Note: The amount of amortization of goodwill is omitted here because the same information is presented in the "Segment Information, etc." above.

Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

(Unit: thousands of yen)

	E-Commerce Support Business	Engineering Business	Fintech Business	Annual total
Balance at end of period	—	136,902	—	136,902

Note: The amount of amortization of goodwill is omitted here because the same information is presented in the "Segment Information, etc." above.

[Gain on negative goodwill by reportable segment]

Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)

Not applicable.

Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

Not applicable.

(Per share data)

	Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)	Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)
Net assets per share	69.27 yen	66.08 yen
Basic profit (loss) per share	6.88 yen	(3.20) yen
Diluted earnings per share	6.87 yen	— yen

Note: 1. Although there are residual securities outstanding, diluted earnings per share for the current fiscal year is omitted here, as the Company recorded net loss per share for the period.

2. In the calculation of "basic profit (loss) per share," the Company's own shares held by the "Board Benefit Trust" and "Employee Stock Ownership Plan Trust" are included in treasury shares and are deducted from the calculation of the average number of shares outstanding during the period. In the calculation of "net assets per share", these shares are included in treasury shares and are deducted from the calculation of the number of shares issued at end of period. For reference, the average number of these own shares during the period was 738,006 shares, and the number of these own shares at end of period was 737,617 shares.

3. The basis for calculating basic profit (loss) per share is as follows.

	Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)	Fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)
Basic profit (loss) per share		
Profit(loss) attributable to owners of the parent (thousands of yen)	73,467	(34,261)
Amounts not attributable to common shareholders (thousands of yen)	—	—
Profit(loss) attributable to common shareholders (thousands of yen)	73,467	(34,261)
Average number of shares outstanding during the period (shares)	10,685,466	10,700,914
Diluted earnings per share		
Adjustment on profit attributable to owners of the parent (thousands of yen)	73,467	—
Increase in number of common shares (shares)	7,863	—
[Stock acquisition rights] (shares)	(7,863)	(—)
Summary of dilutive stock not included in the calculation of diluted earnings per share due to not having dilutive effects	Total number of the 5th series of stock acquisition rights: 1,220 units (122,000 shares of common stock)	—

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

	September 30, 2025	September 30, 2026
Total net assets on the consolidated balance sheets (thousands of yen)	767,630	728,229
Amount deducted from total net assets (thousands of yen)	26,512	21,108
[Stock acquisition rights] (thousands of yen)	(23,517)	(21,108)
Net assets attributable to common shares at period-end (thousands of yen)	741,117	707,121
Number of common shares at period-end that are used for calculation of net assets per share (shares)	10,699,703	10,701,303

(Significant subsequent events)

Not applicable.