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Consolidated Financial Results for the Nine Months Ended April 30, 2026 (Under IFRS)

June 12, 2026

Company name Link-U Group Inc. Stock exchange listings: Tokyo Prime
Securities code 4446 URL <https://link-u.group/>
Representative (Title) Representative Director Group (Name) Yuuki Matsubara
CEO
Inquiries (Title) Executive Officer Group CFO (Name) Hiroki Naito Tel 03(6260)9279
Dividend payable date (as planned) —
Supplementary materials : Yes
Holding of earnings briefing : Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended April 30, 2026 (from August 1, 2025 to April 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
April 30, 2026	3,548	(3.6)	241	(13.4)	244	(7.0)	152	25.0	139	127.4	127	(5.0)
April 30, 2025	3,681	50.9	278	(12.8)	263	(17.5)	121	(41.9)	61	(68.0)	134	(47.2)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
April 30, 2026	9.86	9.82
April 30, 2025	4.34	4.32

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Equity attributable to owners of parent to total assets ratio
As of	Millions of yen	Millions of yen	Millions of yen	%
April 30, 2026	5,491	2,757	2,704	49.3
July 31, 2025	5,720	2,629	2,589	45.3

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended July 31, 2025	—	0.00	—	0.00	0.00
Fiscal year ending July 31, 2026	—	0.00	—		
Fiscal year ending July 31, 2026 (Forecast)				0.00	0.00

Note: Revisions to the forecast of cash dividends most recently announced : None

3. Consolidated financial forecast for the fiscal year ending July 31, 2026 (from August 1, 2025 to July 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
Fiscal year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
July 31, 2026	4,900 – 5,100	1.3 – 5.5	320 – 400	(2.1) – 22.3	300 – 380	(2.9) – 23.0	150 – 200	1.4 – 35.1	10.58 – 14.11

Note:Revisions to the earnings forecasts most recently announced : None

* Notes

(1) Significant changes in the scope of consolidation during the period : Yes

Newly included: 1 company (Company name) Link-U Products Inc.

Excluded: — companies (Company name)

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

(i) Changes in accounting policies required by IFRS : None

(ii) Changes in accounting policies due to other reasons : None

(iii) Changes in accounting estimates : None

(3) Number of issued shares (ordinary shares)

(i) Number of issued and outstanding shares at the period end (including treasury stock)

As of April 30, 2026	14,174,100	shares
As of July 31, 2025	14,172,900	shares

(ii) Number of treasury stock at the period end

As of April 30, 2026	68	shares
As of July 31, 2025	68	shares

(iii) Average number of shares (quarterly period-YTD)

As of April 30, 2026	14,173,425	shares
As of April 30, 2025	14,172,832	shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm : None

* Proper use of earnings forecasts, and other special matters

Regarding forward-looking statements

Forward-looking statements, such as performance forecasts, contained in this material are based on information currently available to the company and certain assumptions deemed reasonable, and are not intended to guarantee their achievement.

Actual results may differ significantly due to various factors.

Condensed quarterly consolidated financial statements

(1) Condensed quarterly consolidated statement of financial position

(Thousands of yen)

	As of July 31, 2025	As of April 30, 2026
Assets		
Current assets		
Cash and cash equivalents	1,654,662	1,160,032
Trade and other receivables	1,128,533	1,102,672
Other current assets	478,406	252,044
Total current assets	3,261,601	2,514,749
Non-current assets		
Property, plant and equipment	198,378	294,638
Right-of-use assets	334,477	237,428
Goodwill	1,107,417	1,107,417
Intangible assets	255,143	308,218
Investments accounted for using equity method	45,076	405,910
Long-term loans receivable	-	130,042
Other financial assets	432,144	407,086
Deferred tax assets	85,492	84,090
Other non-current assets	1,146	1,618
Total non-current assets	2,459,276	2,976,451
Total assets	5,720,877	5,491,201

(Thousands of yen)

	As of July 31, 2025	As of April 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	879,144	808,401
Borrowings	839,607	358,940
Lease liabilities	145,658	147,096
Income taxes payable	9,939	61,132
Other current liabilities	170,244	155,636
Total current liabilities	2,044,593	1,531,207
Non-current liabilities		
Borrowings	815,204	1,059,916
Provisions	54,685	54,728
Lease liabilities	176,975	79,093
Deferred tax liabilities	-	8,887
Total non-current liabilities	1,046,865	1,202,625
Total liabilities	3,091,459	2,733,833
Equity		
Share capital	477,140	477,225
Capital surplus	207,109	207,194
Retained earnings	1,765,380	1,905,190
Treasury shares	(135)	(135)
Other components of equity	139,785	115,416
Total equity attributable to owners of parent	2,589,279	2,704,891
Non-controlling interests	40,138	52,475
Total equity	2,629,418	2,757,367
Total liabilities and equity	5,720,877	5,491,201

(2) Condensed quarterly consolidated statement of profit or loss and condensed quarterly consolidated statement of comprehensive income

(Condensed quarterly consolidated statement of profit or loss)

(Thousands of yen)

	Nine months ended April 30, 2025	Nine months ended April 30, 2026
Revenue	3,681,389	3,548,271
Cost of sales	1,898,751	1,766,243
Gross profit	1,782,638	1,782,027
Selling, general and administrative expenses	1,565,513	1,565,097
Other income	38,391	10,706
Other expenses	2,602	11,775
Share of profit of investments accounted for using equity method	25,791	25,546
Operating profit	278,704	241,406
Finance income	1,338	21,541
Finance costs	16,753	18,103
Profit before tax	263,290	244,843
Income tax expense	141,596	92,778
Profit	121,693	152,065
Profit attributable to		
Owners of parent	61,469	139,810
Non-controlling interests	60,224	12,255
Profit	121,693	152,065
Earnings per share		
Basic earnings per share	4.34	9.86
Diluted earnings per share	4.32	9.82

(Condensed quarterly consolidated statement of comprehensive income)

(Thousands of yen)

	Nine months ended April 30, 2025	Nine months ended April 30, 2026
Profit	121,693	152,065
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	12,775	(24,286)
Total of items that will not be reclassified to profit or loss	12,775	(24,286)
Total other comprehensive income	12,775	(24,286)
Comprehensive income	134,468	127,778
Comprehensive income attributable to		
Owners of parent	74,273	115,441
Non-controlling interests	60,194	12,337
Comprehensive income	134,468	127,778