Translation

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Summary of Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Based on Japanese GAAP)

November 5, 2026

Company name: BASE, Inc.
Stock exchange listing: Tokyo
Stock code: 4477 URL https://binc.jp/en
Representative: Representative Director, Senior Executive Officer and CEO Yuta Tsuruoka
Inquiries: Director, Senior Executive Officer and CFO Ken Harada TEL 03(6441)2075
Scheduled date to file Quarterly Securities Report: November 5, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on quarterly financial results: Yes
Holding of quarterly financial results meeting: Yes (for institutional investors and analysts)

(Amounts of less than one million yen are rounded down)

1. Consolidated financial results for the Nine months ended September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative) (% indicates changes from the previous corresponding period)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended September 30, 2026	18.830	34.0	1,943	68.6	1,740	52.0	1,671	42.3	1,354	49.4
Nine months ended September 30, 2025	14,052	24.4	1,152	43.5	1,145	43.2	1,174	44.3	906	31.8

(Note) Comprehensive Income (millions of yen) Nine months ended September 30, 2026: 1,349 (43.2%) Nine months ended September 30, 2025: 942 (37.9%)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended September 30, 2026	11.76	11.69
Nine months ended September 30, 2025	7.87	7.75

(Notes) EBITDA= (Operating profit + Depreciation + Amortization of Goodwill)

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of September 30, 2026	55,615	16,038	27.6
As of December 31, 2025	57,803	15,119	25.3

(Reference) Equity (millions of yen) As of September 30, 2026: 15,345 As of December 31, 2025: 14,601

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended December 31, 2025	–	0.00	–	5.00	5.00
Year ending December 31, 2026	–	0.00	–		
Year ending December 31, 2026 (Forecast)				5.00	5.00

(Note) Revisions to most recent dividend forecast: None

3. Forecast of consolidated financial results for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(% indicates changes from the previous fiscal year)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	28,371	36.9	2,457	40.5	2,270	34.6	2,029	23.4	1,497	(17.9)	13.01

(Note)1 Revisions to most recent consolidated results forecast: None
2 EBITDA= (Operating profit + Depreciation + Amortization of Goodwill)

4. Notes

(1) Changes in significant subsidiaries during the Nine months ended September 30, 2026 (changes in specified subsidiaries resulting in the change in scope of consolidation): Yes

New: – (Port Inc.), Exclusion: – ( )

(2) Application of special accounting methods for preparing quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations:	No
Changes in accounting policies due to other reasons:	No
Changes in accounting estimates:	No
Restatement of prior period financial statements:	No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	117,937,657 shares	As of December 31, 2025	117,847,657 shares

Number of treasury shares at the end of the period

As of September 30, 2026	2,775,516 shares	As of December 31, 2025	2,751,336 shares

Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended September 30, 2026	115,153,349 shares	Nine months ended September 30, 2025	115,103,035 shares

*The summary of quarterly financial results are not subject to a quarterly review by a certified public accountant or an auditing firm.

*Explanation on the appropriate use of business forecasts and other special matters

(Notice regarding forward-looking statements, etc.)

Forward-looking statements or projections contained in this document are based on information that the Company has at the present time and certain premises that the Company deems reasonable. Such forward-looking statements are not intended to represent a commitment on the part of the Company to achieve them. Also, actual results may differ significantly due to various factors. Please see the "1. Qualitative information on results for the Nine months ended September 30, 2026 (3) Overview of forecast of operating results including consolidated financial results" on page 4 of the attached document for the conditions that form the basis of earnings forecasts and cautions for using earnings forecasts.

(Access to supplementary information on the financial results and explanation on a financial result briefing)

The Company is scheduled to hold a financial result briefing for institutional investors and analysts on Thursday, November 5, 2026. Relevant briefing information is scheduled to be disclosed on our website.

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1. Qualitative information on results for the Nine months ended September 30, 2026

(1) Overview of operating results

According to the “FY2025 Survey on Electronic Commerce” conducted by Japan’s Ministry of Economy, Trade and Industry, the domestic BtoC e-commerce market continues to expand. While the goods category has remained firm, the service category has driven overall market growth, and we recognize that the business environment surrounding the Group remains stable.

In this business environment, the BASE Business is working to grow net sales and gross profit through stable growth in Gross Merchandise Volume (GMV) and an improved take rate. We also continue to implement marketing initiatives to increase the number of new shop openings.

In the PAY.JP Business, we are working to increase the number of new merchants by strengthening product development as well as sales and marketing. We also aim to grow net sales and gross profit by facilitating the adoption of PAY.JP among Shopserve merchants.

In the YELL BANK Business, we are working to grow net sales and gross profit by expanding the total amount of purchased receivables through the enhancement of product functionality and the strengthening of a sound operating base.

In the want.jp Business, we are working to grow net sales and gross profit by increasing cross-border EC transaction volume for “BASE” shops through the provision of “Kantan Kaigai Hanbai” (Easy Overseas Shipping), a cross-border EC feature co-developed with the BASE Business.

In the Shopserve Business, we are working to achieve stable top-line growth by strengthening our consulting and solution provision capabilities. Additionally, we are working to improve the gross profit margin by migrating payment processing to PAY.JP and reducing payment costs.

As a result, for the nine months ended September 30, 2026, the BASE Group recorded net sales of ¥18,830 million (+34.0% YoY), gross profit of ¥9,691 million (+48.5% YoY), EBITDA (Note) of ¥1,943 million (+68.6% YoY), operating profit of ¥1,740 million (+52.0% YoY), ordinary profit of ¥1,671 million (+42.3% YoY), and profit attributable to owners of parent of ¥1,354 million (+49.4% YoY).

Effective from the nine months ended September 30, 2026, the segment name has been changed from E-Store Shopserve Business to Shopserve Business.

(Note) EBITDA = (operating profit + depreciation and amortization + amortization of goodwill)

The business results by segment are as follows.

A) BASE Business

During the nine months ended September 30, 2026, the GMV of the BASE Business increased year on year, driven by growth in both the number of monthly active shops and average monthly GMV per shop.

As a result, the GMV for the nine months ended September 30, 2026, totaled ¥127,475 million on an order basis and ¥123,891 million on a payment basis (+5.4% on an order basis and +6.7% on a payment basis year on year), net sales were ¥8,742 million (+14.5% YoY), gross profit was ¥5,682 million (+19.8% YoY), and segment profit was ¥1,428 million (+25.7% YoY).

B) PAY.JP Business

During the nine months ended September 30, 2026, the GMV of the PAY.JP Business increased year on year.

As a result, the GMV for the nine months ended September 30, 2026, totaled ¥183,747 million (+7.1% YoY), net sales were ¥5,038 million (+6.5% YoY), gross profit was ¥717 million (+4.3% YoY), and segment profit was ¥248 million (-3.6% YoY).

C) YELL BANK Business

During the nine months ended September 30, 2026, in the YELL BANK Business, net sales and gross profit increased quarter-on-quarter and year-on-year, driven by the business growth of “YELL BANK,” etc.

As a result, YELL BANK Business net sales for the nine months ended September 30, 2026, were ¥955 million (+17.4% YoY), gross profit was ¥913 million (+16.9% YoY), and segment profit was ¥363 million (-1.6% YoY).

D) want.jp Business

During the nine months ended September 30, 2026, due to the impact of revisions to product listings on certain marketplaces and listing strategies for each marketplace, among other factors, net sales were ¥708 million (-19.6% YoY), gross profit was ¥251 million (-19.3% YoY), and segment loss was ¥14 million (compared with a segment loss of ¥35 million in the same period of the previous fiscal year).

E) Shopserve Business

During the nine months ended September 30, 2026, in the Shopserve Business, net sales were ¥3,317 million, gross profit was ¥2,048 million, and segment profit was ¥282 million.

F) Others

During the nine months ended September 30, 2026, in the Others segment, net sales were ¥86 million, gross profit was ¥78 million, and segment profit was ¥2 million.

The Others segment is not included in the reporting segments and includes “Talkport” a one-on-one video call service, and “Shoport,” an entertainment e-commerce service, both operated by Port Inc.

Note that following the acquisition of Port Inc. in April 2026, its financial results have been consolidated starting from July 2026.

(2) Overview of financial position

(Assets)

Total assets as of September 30, 2026, were ¥55,615 million, a decrease of ¥2,188 million from the end of the previous fiscal year. This was mainly due to decreases of ¥2,648 million in cash and deposits and ¥858 million in accounts receivable - trade, partially offset by a ¥912 million increase in goodwill arising from a business combination. Current assets of ¥570 million and non-current assets of ¥15 million were also acquired through the business combination.

(Liabilities)

Total liabilities as of September 30, 2026, were ¥39,577 million, a decrease of ¥3,106 million from the end of the previous fiscal year. This was mainly due to decreases of ¥2,970 million in accounts payable - trade and ¥127 million in other current liabilities. Current liabilities and non-current liabilities assumed from the business combination were ¥218 million and ¥87 million, respectively.

(Net assets)

Net assets as of September 30, 2026, were ¥16,038 million, an increase of ¥918 million from the end of the previous fiscal year. This was mainly due to an increase of ¥1,354 million in retained earnings from the recording of profit attributable to owners of parent and a decrease of ¥575 million in retained earnings from dividends of surplus.

(3) Overview of forecast of operating results including consolidated financial results

As part of our Medium Term Management Policies, we will continue to pursue EBITDA growth by balancing top-line expansion with enhanced profitability through the strengthening of our existing products. In particular, we will focus on implementing AI within our products to provide new value-added services to our customers. Furthermore, we will reinforce initiatives to create group synergies, aiming to achieve both top-line growth and improved profit margins.

In addition to these organic efforts, we will pursue inorganic growth through M&A and strategic alliances.

Regarding shareholder returns, backed by our solid financial foundation, we intend to continue providing returns through dividends and the acquisition of treasury shares.

Based on this approach, the management policy and consolidated earnings forecast for the fiscal year ending December 2026 are as follows.

In the BASE Business, we aim for a 10% to 15% year-on-year increase in both net sales and gross profit. This will be driven by stable growth in GMV and an improved take rate, reflecting the full-year contribution of the monetization of the “Pay ID” app. We expect an increase in promotion expenses as we continue mass marketing to drive the number of new shop openings.

In the PAY.JP Business, we target approximately 10% year-on-year growth in net sales and gross profit. We plan to increase the number of new merchants by expanding our payment method lineup and strengthening sales and marketing. We will also facilitate the adoption of PAY.JP among Shopserve merchants.

In the YELL BANK Business, we aim for approximately 30% year-on-year growth in net sales and gross profit by expanding product functionality, strengthening our operating base, and increasing the total amount of purchased receivables.

In the want.jp Business, we will focus on growing net sales and gross profit by increasing cross-border EC transaction volume for “BASE” shops through “Kantan Kaigai Hanbai” (Easy Overseas Selling), a cross-border EC feature co-developed with the BASE Business.

In the Shopserve Business, we will seek stable top-line growth by enhancing our consulting and solution delivery capabilities. Additionally, we will improve the gross profit margin by migrating card payment processing to PAY.JP to reduce payment costs. Note that following the acquisition of E-Store Corporation in July 2025, its financial results have been consolidated starting from October 2025.

Based on the above, we expect consolidated net sales to be ¥28,371 million (+36.9% YoY) and consolidated gross profit to be ¥14,070 million (+40.9% YoY).

In addition, EBITDA is expected to be ¥2,457 million (+40.5% YoY) and operating profit is expected to be ¥2,270 million (+34.6% YoY).

For the fiscal year ending December 31, 2026, we plan to pay a dividend of 5 yen per share (record date: December 31, 2026).

The impact of the consolidation of Port Inc., whose shares were acquired in April 2026, is not included in the consolidated earnings forecast for the fiscal year ending December 31, 2026, as such impact is immaterial. If any matters requiring disclosure arise in the future, we will promptly announce them.

2. Quarterly consolidated financial statements and main noted items

(1) Quarterly Consolidated balance sheets

(Million yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	26,867	24,218
Accounts receivable - trade	22,982	22,124
Other	2,994	3,791
Allowance for doubtful accounts	(519)	(771)
Total current assets	52,324	49,361
Non-current assets		
Property, plant, and equipment	170	167
Intangible assets		
Goodwill	1,393	2,305
Customer related intangible assets	1,183	1,133
Other	15	13
Total Intangible assets	2,591	3,452
Investments and other assets	2,716	2,633
Total non-current assets	5,478	6,253
Total assets	57,803	55,615

(Million yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	39,265	36,295
Contract liabilities	209	191
Provision for point card certificates	69	96
Other	1,766	1,638
Total current liabilities	41,311	38,222
Non-current liabilities		
Long-term borrowings	596	583
Other	775	772
Total non-current liabilities	1,372	1,355
Total liabilities	42,683	39,577
Net assets		
Shareholders' equity		
Capital stock	8,847	8,848
Deposits for subscriptions of shares	0	—
Capital surplus	4,655	4,656
Retained earnings	2,016	2,795
Treasury shares	(999)	(999)
Total shareholders' equity	14,520	15,299
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	81	45
Total accumulated other comprehensive income	81	45
Share acquisition rights	321	464
Non-controlling interests	196	228
Total net assets	15,119	16,038
Total liabilities and net assets	57,803	55,615

(2) Quarterly Consolidated statement of income and comprehensive income

Consolidated statement of income

(Million yen)

	Nine Months Ended September 30, 2025 (from January 1, 2025 to September 30, 2025)	Nine Months Ended September 30, 2026 (from January 1, 2026 to September 30, 2026)
Net sales	14,052	18,830
Cost of sales	7,527	9,138
Gross profit	6,525	9,691
Selling, general, and administrative expenses	5,380	7,951
Operating profit	1,145	1,740
Non-operating income		
Interest income	37	91
Commission income	6	－
Sponsorship money income	－	1
Lecture fees and other income	4	0
Other	14	23
Total non-operating income	61	117
Non-operating expenses		
Interest expenses	10	13
Foreign exchange losses	4	0
Share of loss of entities accounted for using equity method	－	38
Commission expenses	7	95
Loss on valuation of crypto assets	－	12
Other	10	24
Total non-operating expenses	32	186
Ordinary profit	1,174	1,671
Extraordinary income		
Gain on sale of non-current assets	2	－
Gain on sale of investment securities	－	149
Total extraordinary income	2	149
Profit before income taxes	1,176	1,820
Income taxes - current	239	451
Income taxes - deferred	30	(19)
Total income taxes	270	432
Net Profit	906	1,388
Profit attributable to non-controlling interests	－	34

(Million yen)

	Nine Months Ended September 30, 2025 (from January 1, 2025 to September 30, 2025)	Nine Months Ended September 30, 2026 (from January 1, 2026 to September 30, 2026)
Profit attributable to owners of parent	906	1,354

Consolidated statement of comprehensive income

(Million yen)

	Nine Months Ended September 30, 2025 (from January 1, 2025 to September 30, 2025)	Nine Months Ended September 30, 2026 (from January 1, 2026 to September 30, 2026)
Net profit	906	1,388
Other comprehensive income		
Valuation difference on available-for-sale securities	36	(38)
Total other comprehensive income	36	(38)
Comprehensive income	942	1,349
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	942	1,318
Comprehensive income attributable to non-controlling interests	–	31

(4) Notes on quarterly consolidated financial statements

(Notes regarding going concern assumptions)

Not applicable.

(Notes on significant changes in amounts of shareholders' equity)

Consolidated nine months ended September 30, 2025 (From January 1, 2025 to September 30, 2025)

In accordance with the resolution at a meeting of the Board of Directors held on February 14, 2025, the Company acquired its treasury shares of 2,665,000 shares. As a result of this acquisition of treasury shares, treasury shares increased by ¥999 million during the six months ended June 30, 2025, and as of June 30, 2025, treasury shares were ¥999 million.

Consolidated nine ended September 30, 2026 (From January 1, 2026 to September 30, 2026)

Not applicable.

(Notes on statement of cash flows)

Consolidated statement of cash flows for the nine months ended September 30, 2026, is not available. Depreciation (including depreciation for intangible fixed assets excluding goodwill) and amortization of goodwill for the nine months ended September 30, 2026, are as follows:

	Consolidated nine months ended September 30, 2025 (from January 1, 2025 to September 30, 2025)	Consolidated nine months ended September 30, 2026 (from January 1, 2026 to September 30, 2026)
Depreciation expense	¥7 million	¥95 million
Amortization of goodwill	−	¥107 million

(Segment information etc.)

Segment Information

Consolidated nine months ended September 30, 2025 (From January 1, 2025 to September 30, 2025)

1. Information on the amount of net sales and profit (loss) of each reportable segment, and information regarding disaggregation of revenue

(Million yen)

	Reportable segment						Reconciliations (Note 1)	Consolidated (Note 2)
	BASE Business	PAY.JP Business	YELL BANK Business	want.jp Business	ShopServe Business	Total		
Net sales								
Goods or services transferred at a point in time	7,040	4,662	36	881	－	12,621	－	12,621
Goods or services transferred over time	507	60	－	－	－	568	－	568
Revenue from contracts with customers	7,548	4,723	36	881	－	13,189	－	13,189
Other revenue	85	0	777	－	－	863	－	863
Net sales to external customers	7,633	4,723	813	881	－	14,052	－	14,052
Inter-segment net sales or transfers	－	6	－	－	－	6	(6)	－
Total	7,633	4,730	813	881	－	14,059	(6)	14,052
Segment profit (loss)	1,136	257	368	(35)	－	1,727	(582)	1,145

(Notes) 1. Reconciliations of segment profit of ¥(582) million are for corporate expenses that are not allocated to any reportable segment. Corporate expenses are mainly general and administrative expenses that are not attributable to any reportable segment.

2. Segment profit (loss) is adjusted with operating profit stated in the quarterly consolidated statement of income.

2. Information about impairment losses on non-current assets or goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

As a result of making Estore Corporation a consolidated subsidiary, the amount of goodwill for the ShopServe Business increased. The amount of goodwill that occurred due to this is ¥1,417 million.

Consolidated nine months ended September 30, 2026 (From January 1, 2026 to September 30, 2026)

1. Information on the amount of net sales and profit (loss) of each reportable segment, and information regarding disaggregation of revenue

(Million yen)

	Reportable segment						Other (Note 1)	Reconciliations (Note 2)	Consolidated (Note 3)
	BASE Business	PAY.JP Business	YELL BANK Business	want.jp Business	Shopserve Business	Total			
Net sales									
Goods or services transferred at a point in time	8,192	4,960	34	708	1,723	15,619	86	－	15,706
Goods or services transferred over time	500	62	－	－	1,593	2,155	－	－	2,155
Revenue from contracts with customers	8,692	5,022	34	708	3,317	17,775	86	－	17,862
Other revenue	46	0	920	－	－	968	－	－	968
Net sales to external customers	8,739	5,023	955	708	3,317	18,743	86	－	18,830
Inter-segment net sales or transfers	2	15	－	－	－	18	－	(18)	－
Total	8,742	5,038	955	708	3,317	18,761	86	(18)	18,830
Segment profit (loss)	1,428	248	363	(14)	282	2,306	2	(569)	1,740

(Notes) 1. The “Other” category comprises business that is not included in reportable segments.

2. Reconciliations of segment profit of ¥(569) million are corporate expenses that are not allocated to each reportable segment. Corporate expenses consist mainly of general and administrative expenses that do not belong to reportable segments.

3. Segment profit (loss) is adjusted with operating profit stated in the quarterly consolidated statement of income.

2. Information on changes in reportable segments, etc.

Effective from the third quarter of the current fiscal year, the name of the reporting segment, previously known as “E-Store Shopserve Business,” has been changed to “Shopserve Business.” The name change for this segment will not affect the segment information. Please note that the segment information for the nine months ended September 30, 2025, is also presented under the new name.

3. Information about impairment losses on non-current assets or goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

As a result of making Port Inc a consolidated subsidiary, the amount of goodwill for the “other” increased. The amount of goodwill that occurred due to this is ¥1,020 million.

(Business combinations)

Business Combination through Acquisition

1. Overview of Business Combination

(1) Name of Acquired Business and Description of its Business

Company name: Port Inc.

Description: Entertainment-tech business

(2) Purpose

Port Inc. (Head office: Shibuya-ku, Tokyo; Representative Director: Takashi Tamaki) (hereinafter, "Port") is a company that, under the slogan "WE EMPOWER ARTISTS," provides systems and opportunities that support relationships through which people who take on challenges by leveraging their individuality can connect, through what they love, with those who empathize with and support them.

Port operates an entertainment-tech business, including "Talkport," a service that enables a wide range of creators—from artists, idols, actors, voice actors, YouTubers, VTubers, and characters to athletes—to offer one-on-one video calls to fans, and "Shoport," an e-commerce platform service optimized for entertainment merchandise sales. In the growing fan engagement market centered on the entertainment and hobby categories, Port supports creators' activities by leveraging the strengths of its products.

Based on its medium-term management policy, the Group has been working to expand its target customer base through the promotion of M&A, strategic alliances, and other initiatives, and to maximize value creation by providing the BASE Group's unique value-up initiatives to the expanded customer base, with the aim of achieving the Group's inorganic growth. Specifically, as areas of focus for M&A, in order to expand its target customer base (GMV), the Group has given priority to e-commerce operators (non-face-to-face storefront services) operating mainly in the merchandise domain, as well as in the services and digital content domains, as potential M&A candidates.

The Group has determined that Port is aligned with the above policy and has decided to execute this share acquisition.

(3) Date of Business Combination

April 17, 2026 (share acquisition date)

June 30, 2026 (deemed share acquisition date)

(4) Legal Form of Business Combination

Share acquisition for cash consideration

(5) Name of Company after Business Combination

No change.

(6) Percentage of Voting Rights after Acquisition

100.0%

(7) Main Reason for Deciding the Acquiring Company

Acquisition of shares in exchange for cash.

2. Period during which Performance of the Acquired Company is Included in the Quarterly Consolidated Statements of Income

The three-month period from July 2026 to September 2026.

3. Acquisition Cost of the Acquired Company and Breakdown by Type of Consideration

Consideration for Acquisition	Cash	¥1,300 million
Acquisition cost		¥1,300 million

4. Costs Relating to the Acquisition

Advisory fees and similar costs: ¥62 million

5. Goodwill Amount, Reason for Goodwill, and the Calculation Method and Period for Amortization

(1) Goodwill Amount

¥1,020 million

The amount of goodwill is provisional, as the allocation of acquisition costs has not been completed as of September 30, 2026.

(2) Reason for Goodwill

Excess earning power expected from the future business development of Port Inc.

(3) Calculation Method and Period for Amortization

We plan to amortize the cost evenly over the period in which it is estimated that the effect will be realized.

6. The Amounts of Assets Acquired and Liabilities Assumed as of the Business Combination Date, and Their Major Components

Current assets	¥570 million
Non-current assets	¥15 million
Total assets	¥585 million
Current liabilities	¥218 million
Non-current liabilities	¥87 million
Total liabilities	¥306 million

7. Allocation of Acquisition Costs

As of September 30, 2026, the identification of identifiable assets and liabilities as of the date of the business combination and the calculation of fair value have not been completed. Accordingly, the allocation of acquisition costs has not been finalized, and provisional accounting procedures have been applied based on reasonable information available at that time.