Translation

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Summary of Consolidated Financial Results for the Nine Months Ended July 31, 2026 (Based on IFRS)

September 14, 2026

Company name: GA technologies Co., Ltd.
Stock exchange listing: Tokyo Stock Exchange
Stock code: 3491
URL: https://www.ga-tech.co.jp/
Representative: RYO HIGUCHI, Representative Director, Executive Officer, and CEO
Contact person: HWASU UN, General Manager, Finance and Accounting Division
TEL: 03-6230-9180
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: Yes (for institutional investors and analysts, in Japanese)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the nine months ended July 31, 2026 (November 1, 2025 to July 31, 2026)

(1) Consolidated operating results (cumulative) (Percentage figures represent year-on-year changes)

	Revenue		Net revenue (Note 1)		Business profit (Note 2)		Operating profit		Profit before tax	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
July 31, 2026	211,627	24.8	38,529	24.2	5,722	(3.6)	5,389	(9.9)	4,511	(14.2)
July 31, 2025	169,526	28.8	31,027	40.4	5,935	128.1	5,981	136.1	5,260	161.7

	Profit		Profit attributable to owners of the parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Yen	Yen
July 31, 2026	2,836	(10.3)	2,734	(9.0)	3,224	6.0	66.61	66.32
July 31, 2025	3,160	221.8	3,003	213.8	3,040	168.8	76.32	76.24

(Notes) 1. Net revenue = Gross profit from RENOSY Marketplace Business + Revenue from ITANDI Business, other businesses, and reconciling items
2. Business profit = Revenue - Cost of sales - Selling, general and administrative expenses
3. From the fourth quarter of the fiscal year ended October 31, 2025, GA technologies Co., Ltd. ("the Company") finalized the provisional accounting treatment for the business combination. Figures for the nine months ended July 31, 2025, reflect the finalized accounting treatment for the business combination.

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of the parent	Ratio of equity attributable to owners of parent to total assets
As of	Million yen	Million yen	Million yen	%
July 31, 2026	105,682	34,417	33,648	31.8
October 31, 2025	82,445	31,431	30,815	37.4

(Note) In the first six months of the fiscal year ending October 31, 2026, the Company finalized the provisional accounting treatment for the business combination, and each figure for the fiscal year ended October 31, 2025 reflects the details of the finalization of the provisional accounting treatment.

2. Dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended October 31, 2025	-	0.00	-	8.00	8.00
Fiscal year ending October 31, 2026	-	0.00	-		
Fiscal year ending October 31, 2026 (Forecast)				13.00	13.00

(Note) 1. Revision of dividend forecast from recently announced figures: Not applicable
2. As announced in the "Notice of Partial Amendment of the Articles of Incorporation" disclosed on December 26, 2025, although the Company's fiscal year ends in October, the record date for voting rights at the General Meeting of Shareholders and the record date for year-end dividends have been changed from October 31 to November 30 in order to appropriately set the timing of the General Meeting of Shareholders and thereby promote constructive dialogue with shareholders. Going forward, the Company plans to hold the General Meeting of Shareholders in February of each year, with a policy of submitting the Annual Securities Report at least three weeks prior to the General Meeting of Shareholders.

3. Forecast of consolidated financial results for the fiscal year ending October 31, 2026 (November 1, 2025 to October 31, 2026)

(Percentage figures represent year-on-year changes)

	Revenue		Net revenue (Note 2)		Business profit (Note 3)		Operating profit		Profit before tax		Profit attributable to owners of the parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	323,000	29.7	55,900	26.3	10,000	37.5	10,000	41.5	8,700	41.4	5,460	41.1	132.94

(Notes) 1. Revision to the forecast of financial results from recently announced figures: Not applicable
2. Net revenue = Gross profit from RENOSY Marketplace Business + Revenue from ITANDI Business, other businesses, and reconciling items
3. Business profit = Revenue - Cost of sales - Selling, general and administrative expenses

4. Notes

(1) Significant changes in the scope of consolidation during the period: Applicable
Newly included: 2 companies (SPC Securities Inc., SPC Asset Management Inc.)
Excluded: -

(2) Changes in accounting policies and changes in accounting estimates
(i) Changes in accounting policies required by IFRS: Not applicable
(ii) Changes in accounting policies due to other reasons: Not applicable
(iii) Changes in accounting estimates: Not applicable

(3) Number of issued shares (common stock)

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

As of July 31, 2026	41,053,315 shares	As of October 31, 2025	41,045,755 shares

(ii) Total number of treasury shares at the end of the period:

As of July 31, 2026	855 shares	As of October 31, 2025	850 shares

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

Nine months ended July 31, 2026	41,051,837 shares	Nine months ended July 31, 2025	39,353,406 shares

* Review of the attached quarterly consolidated financial statements by certified public accountants or independent account auditors:
Yes (voluntary)

* Cautionary statement on appropriate use of financial forecasts and other related information
(Notes on forward-looking statements)
The financial performance outlook and other forward-looking statements contained in this document are based on information currently available to the Company and on certain assumptions deemed reasonable at the time the statements are made. Accordingly, these statements should not be construed as a guarantee of future performance. Actual results may differ materially from those expressed or implied due to various risks and uncertainties.

(How to access supplementary materials and earnings presentation)
The Company will hold a briefing session for institutional investors and analysts on September 14, 2026 (Monday).
The presentation materials used during the briefing, along with a summary of the session, will be promptly posted on the Company's website after the event.

Contents of Attachment

1. Overview of Operating Results

For the overview of the operating results for the first nine months of the fiscal year ending October 31, 2026, please see the following documents disclosed today (September 14, 2026) on TDnet and the Company's website.

- Presentation Materials on Financial Results for the First Nine Months of the Fiscal Year Ending October 31, 2026
- Factbook on the First Nine Months of the Fiscal Year Ending October 31, 2026

The Company's website URL: (https://www.ga-tech.co.jp/ir/library/presentation/)

2. Condensed Quarterly Consolidated Financial Statements and Significant Notes Thereto

(1) Condensed Quarterly Consolidated Statement of Financial Position

(Million yen)

	As of October 31, 2025	As of July 31, 2026
Assets		
Current assets		
Cash and cash equivalents	30,365	28,968
Trade and other receivables	1,285	1,917
Inventories	11,682	25,189
Other financial assets	1,686	6,718
Other current assets	3,779	4,467
Total current assets	48,799	67,262
Non-current assets		
Property, plant and equipment	1,593	1,926
Investment property	3,823	3,602
Goodwill	14,594	17,643
Intangible assets	7,542	7,807
Right-of-use assets	1,911	3,237
Other financial assets	2,113	2,210
Deferred tax assets	1,893	1,796
Other non-current assets	174	195
Total non-current assets	33,645	38,420
Total assets	82,445	105,682

(Million yen)

	As of October 31, 2025	As of July 31, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	5,434	4,947
Contract liabilities	1,241	1,638
Bonds and borrowings	12,488	25,807
Lease liabilities	2,567	3,224
Other financial liabilities	10,260	14,398
Income taxes payable	1,753	1,291
Other current liabilities	2,294	1,735
Total current liabilities	36,040	53,043
Non-current liabilities		
Bonds and borrowings	9,992	12,957
Lease liabilities	3,728	4,206
Provisions	639	608
Other financial liabilities	50	161
Deferred tax liabilities	535	275
Other non-current liabilities	27	12
Total non-current liabilities	14,973	18,221
Total liabilities	51,014	71,265
Equity		
Share capital	9,962	9,967
Capital surplus	14,105	14,163
Retained earnings	6,560	9,016
Treasury shares	(1)	(1)
Other components of equity	188	501
Total equity attributable to owners of the parent	30,815	33,648
Non-controlling interests	615	768
Total equity	31,431	34,417
Total liabilities and equity	82,445	105,682

(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)

(Million yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Revenue	169,526	211,627
Cost of sales	139,976	174,702
Gross profit	29,549	36,924
Selling, general and administrative expenses	23,614	31,202
Business profit	5,935	5,722
Other income	118	102
Other expenses	71	436
Operating profit	5,981	5,389
Finance income	15	56
Finance costs	737	934
Profit before tax	5,260	4,511
Income tax expense	2,099	1,675
Profit	3,160	2,836
Profit attributable to		
Owners of parent	3,003	2,734
Non-controlling interests	156	101
Profit	3,160	2,836
Earnings per share		
Basic earnings per share (yen)	76.32	66.61
Diluted earnings per share (yen)	76.24	66.32

(Condensed Quarterly Consolidated Statement of Comprehensive Income)

(Million yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Profit	3,160	2,836
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	(15)	82
Total of items that will not be reclassified to profit or loss	(15)	82
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(103)	305
Total of items that may be reclassified to profit or loss	(103)	305
Other comprehensive income, net of tax	(119)	387
Comprehensive income	3,040	3,224
Comprehensive income attributable to		
Owners of parent	2,885	3,100
Non-controlling interests	155	123
Comprehensive income	3,040	3,224

(3) Condensed Quarterly Consolidated Statement of Changes in Equity

(From November 1, 2024 to July 31, 2025)

(Million yen)

	Equity attributable to owners of the parent									
					Other components of equity					
	Share capital	Capital surplus	Retained earnings	Treasury shares	Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations	Total	Total	Non-controlling interests	Total equity
Balance at beginning of period	7,372	12,240	2,691	(1)	89	310	399	22,703	537	23,240
Profit	-	-	3,003	-	-	-	-	3,003	156	3,160
Other comprehensive income	-	-	-	-	(14)	(103)	(118)	(118)	(1)	(119)
Comprehensive income	-	-	3,003	-	(14)	(103)	(118)	2,885	155	3,040
Issuance of new shares	2,561	2,475	-	-	-	-	-	5,037	-	5,037
Issuance of new shares (Exercise of stock option rights)	9	9	-	-	-	-	-	19	-	19
Purchase of treasury shares	-	-	-	(0)	-	-	-	(0)	-	(0)
Share-based payment transactions	-	36	-	-	-	-	-	36	39	76
Changes in ownership interest in subsidiaries	-	4	-	-	-	-	-	4	2	6
Others, net	-	-	-	-	-	-	-	-	5	5
Total transactions with owners	2,571	2,526	-	(0)	-	-	-	5,097	47	5,145
Balance at end of period	9,944	14,767	5,694	(1)	75	206	281	30,685	741	31,426

(From November 1, 2025 to July 31, 2026)

(Million yen)

	Equity attributable to owners of the parent									
					Other components of equity					
	Share capital	Capital surplus	Retained earnings	Treasury shares	Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations	Total	Total	Non-controlling interests	Total equity
Balance at beginning of period	9,962	14,105	6,560	(1)	(246)	434	188	30,815	615	31,431
Profit	-	-	2,734	-	-	-	-	2,734	101	2,836
Other comprehensive income	-	-	-	-	60	305	365	365	22	387
Comprehensive income	-	-	2,734	-	60	305	365	3,100	123	3,224
Issuance of new shares (Exercise of stock option rights)	4	0	-	-	-	-	-	5	-	5
Purchase of treasury shares	-	-	-	(0)	-	-	-	(0)	-	(0)
Dividends	-	-	(328)	-	-	-	-	(328)	-	(328)
Share-based payment transactions	-	49	-	-	-	-	-	49	(20)	29
Changes in ownership interest in subsidiaries	-	6	-	-	-	-	-	6	49	55
Transfer from other components of equity to retained earnings	-	-	51	-	(51)	-	(51)	-	-	-
Total transactions with owners	4	57	(277)	(0)	(51)	-	(51)	(266)	29	(237)
Balance at end of period	9,967	14,163	9,016	(1)	(237)	739	501	33,648	768	34,417

(4) Condensed Quarterly Consolidated Statement of Cash Flows

(Million yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Cash flows from operating activities		
Profit before tax	5,260	4,511
Depreciation and amortization	4,483	3,729
Impairment losses	8	2
Loss (gain) on disposal of fixed assets	10	0
Decrease (increase) in inventories	(1,504)	(13,507)
Increase (decrease) in deposits received	536	376
Finance income	(15)	(56)
Finance costs	737	934
Decrease (increase) in trade and other receivables	(233)	(518)
Increase (decrease) in trade and other payables	(380)	(541)
Other	(594)	(1,142)
Subtotal	8,306	(6,210)
Interest and dividends received	17	27
Interest paid	(544)	(871)
Income taxes paid	(1,137)	(2,050)
Net cash provided by (used in) operating activities	6,642	(9,104)
Cash flows from investing activities		
Purchase of property, plant and equipment	(275)	(637)
Purchase of intangible assets	(1,452)	(1,302)
Payments of leasehold and guarantee deposits	(368)	(67)
Proceeds from refund of leasehold and guarantee deposits	22	182
Purchase of investment securities	(2)	(278)
Proceeds from sale of investment securities	-	145
Payments for business combinations	(869)	(3,917)
Other	(11)	9
Net cash provided by (used in) investing activities	(2,958)	(5,866)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	1,580	11,552
Proceeds from long-term borrowings	5,453	10,480
Repayments of long-term borrowings	(6,577)	(5,853)
Proceeds from issuance of bonds	-	500
Redemption of bonds	(5)	(505)
Repayments of lease liabilities	(3,811)	(2,371)
Proceeds from issuance of shares	5,037	-
Dividends paid	-	(327)
Other	19	8
Net cash provided by (used in) financing activities	1,696	13,483
Effect of exchange rate changes on cash and cash equivalents	21	90
Net increase (decrease) in cash and cash equivalents	5,401	(1,397)
Cash and cash equivalents at beginning of the period	19,325	30,365
Cash and cash equivalents at end of the period	24,727	28,968

(5) Notes on the Condensed Quarterly Consolidated Financial Statements

(Applicable Financial Reporting Framework)

The Group's condensed quarterly consolidated financial statements, which comprise the condensed quarterly consolidated statement of financial position, the condensed quarterly consolidated statement of profit or loss, the condensed quarterly consolidated statement of comprehensive income, the condensed quarterly consolidated statement of changes in equity, the condensed quarterly consolidated statement of cash flows and notes to the condensed quarterly consolidated financial statements, have been prepared in accordance with Article 5, Paragraph 2 of the Tokyo Stock Exchange, Inc.'s Standards for the Preparation of Quarterly Financial Statements (the Standards), applying the provisions for reduced disclosures as set forth in Article 5, Paragraph 5 of the Standards. The condensed quarterly consolidated financial statements are created in accordance with the International Accounting Standard 34 Interim Financial Reporting (hereafter, "IAS 34"), but certain disclosure items and notes required by IAS 34 were omitted. Accordingly, the condensed quarterly consolidated financial statements are not a set of condensed financial statements conforming to IAS 34.

(Segment Information)

(1) Overview of reportable segments

The Group's operating segments are components of the Company for which separate financial information is available and that are subject to periodic review by the Board of Directors to determine the allocation of management resources and assess business performance. Operating segments have not been aggregated when determining reportable segments.

Based on the nature of the businesses, the Company has identified two reportable segments: the RENOSY Marketplace Business and the ITANDI Business.

In addition, following the finalization of the provisional accounting treatment for a business combination, the figures for the nine months ended July 31, 2025 have been retrospectively adjusted to reflect finalization.

The main businesses included in each reportable segment are as follows.

Reportable segments	Details of main business
RENOSY Marketplace Business	・ One-stop domestic and overseas real estate purchase, sale, management and operation on the AI real estate investment services RENOSY and RENOSY by Renters Warehouse for customers in Japan and overseas ・ Various management plans by subscription (flat-rate usage) for real estate owners ・ Providing asset formation services through the structuring, sales, and management of real estate funds ・ Operation of rental platform "dearlife by RENOSY" for expatriates in Thailand ・ Operation and related business of Shenjumiasosuan, real estate platform website for investors in Greater China
ITANDI Business	・ Development and operation of the ITANDI rental management and ITANDI rental brokerage (formerly, Nomad Cloud) series of SaaS products for rental companies and ITANDI BB, an inter-agency website ・ Development and operation of ITANDI sales brokerage (PropoCloud), real estate sales support SaaS ・ Development and operation of "Chintai Meijin," core software for rental management business ・ Real estate information platform business utilizing technology

(2) Information on reportable segments

The revenues and performance of the Group's reportable segments are as follows.

Please note that inter-segment revenue is based on prevailing market prices.

(From November 1, 2024 to July 31, 2025)

(Million yen)

	Reportable segments			Other (Note 1)	Total	Reconciling items (Note 2)	Consolidated (Note 3)
	RENOSY Marketplace	ITANDI	Total				
Revenue							
Revenue from external customers	163,785	4,948	168,733	792	169,526	-	169,526
Intersegment revenue	0	31	31	61	93	(93)	-
Total	163,785	4,979	168,765	854	169,619	(93)	169,526
Segment profit (Business profit)	9,006	1,199	10,205	450	10,655	(4,719)	5,935
Other income	-	-	-	-	-	-	118
Other expenses	-	-	-	-	-	-	71
Finance income	-	-	-	-	-	-	15
Finance costs	-	-	-	-	-	-	737
Profit before tax	-	-	-	-	-	-	5,260

(Notes)
1. The "Other" segment comprises businesses not included in the reportable segments, including the completely industry-specific M&A intermediary service business.
2. Reconciling items to segment profit (business profit) of (4,719) million yen include elimination of inter-segment transactions of (1) million yen, amortization of intangible assets identified as a result of business combinations and acquisition-related costs of (257) million yen, and corporate expenses of (4,460) million yen not allocated to each reportable segment. Corporate expenses are mainly general and administrative expenses not allocated to any reportable segment.
3. Segment profit is adjusted to equal business profit in the condensed quarterly consolidated statement of profit or loss.
4. Business profit is an indicator of profit after deducting cost of sales and selling, general and administrative expenses from revenue, excluding other income and other expenses.

(From November 1, 2025 to July 31, 2026)

(Million yen)

	Reportable segments			Other (Note 1)	Total	Reconciling items (Note 2)	Consolidated (Note 3)
	RENOSY Marketplace	ITANDI	Total				
Revenue							
Revenue from external customers	205,275	5,536	210,811	815	211,627	-	211,627
Intersegment revenue	0	123	123	105	229	(229)	-
Total	205,275	5,659	210,934	921	211,856	(229)	211,627
Segment profit (Business profit)	10,298	1,221	11,520	499	12,019	(6,297)	5,722
Other income	-	-	-	-	-	-	102
Other expenses	-	-	-	-	-	-	436
Finance income	-	-	-	-	-	-	56
Finance costs	-	-	-	-	-	-	934
Profit before tax	-	-	-	-	-	-	4,511

(Notes)
1. The "Other" segment comprises businesses not included in the reportable segments, including the completely industry-specific M&A intermediary service business.
2. Reconciling items to segment profit (business profit) of (6,297) million yen include elimination of inter-segment transactions of (53) million yen, amortization of intangible assets identified as a result of business combinations and acquisition-related costs of (337) million yen, and corporate expenses of (5,906) million yen not allocated to each reportable segment. Corporate expenses are mainly general and administrative expenses not allocated to any reportable segment.
3. Segment profit is adjusted to equal business profit in the condensed quarterly consolidated statement of profit or loss.
4. Business profit is an indicator of profit after deducting cost of sales and selling, general and administrative expenses from revenue, excluding other income and other expenses.

(Notes on Going Concern Assumption)

Not applicable.

(Significant Subsequent Events)

Not applicable.