Consolidated Financial Statements for 1Q of FY3/2027〔IFRS〕

August 13, 2026

Company name: ZIGExN Co., Ltd
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(Millions of yen: Rounded to less than one million yen)

1.Financial Highlights (Apr. 1, 2026 – Jun. 30, 2026)

（１） Results of Operations

(Percentages are shown as YoY changes)

	Revenue		EBITDA		Operating income		Income before income tax		Net income		Net income Attributable to owners of the parent company		Total comprehensive income	
		%		%		%		%		%		%		%
1Q of FY3/2027	7,807	15.5	1,986	10.3	1,601	13.1	1,598	13.4	1,063	9.4	1,065	9.6	1,075	10.5
1Q of FY3/2026	6,759	9.5	1,801	0.7	1,416	(2.4)	1,409	(2.4)	972	(0.9)	971	(1.0)	973	(1.3)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
1Q of FY3/2027	10.73	10.73
1Q of FY3/2026	9.69	9.68

Note: EBITDA=Operating Income (loss) + Depreciation and amortization + Impairment loss + Loss on retirement of non-current assets and on revaluation – Gain on bargain purchase

（２） Financial Position

	Total assets	Total equity	Attributable to owners of the parent	Ratio of equity attributable to owners of the parent to total assets
				%
1Q of FY3/2027	39,802	22,484	22,306	56.0
FY3/2026	40,556	22,453	22,510	55.5

２． Dividends

	Dividends per share				
	First quarter	Second quarter	Third quarter	Fourth quarter	Total
	Yen	Yen	Yen	Yen	Yen
FY3/2026	―	0.00	―	11.00	11.00
FY3/2027	―				
FY3/2027 (Forecast)		0.00	―	13.50	13.50

(Note) Revision of dividend forecast from the most recently announced forecast: No

3. Consolidated Financial Forecast (Apr. 1, 2026 – Mar. 31, 2027)

(Percentages are shown as YoY changes)

	Revenue		EBITDA		Operating income		Income before income tax		Net income attributable to owners of the parent		Basic earnings per share
		%		%		%		%		%	Yen
FY3/2027	33,500	14.6	8,320	9.6	6,430	8.8	6,430	8.1	4,390	5.6	44.09

(Note) Revision of financial forecast from the most recently announced forecast: No

* Notes

(1) Significant changes in scope of consolidation: Yes

New: two Company name: Dora-Zamurai Inc.
Quantum B2B Online Sdn. Bhd.

Excluded: - Company name: -

(2) Changes in accounting policies and accounting estimates

① Changes in accounting policies required by IFRSs: No

② Changes in accounting policies other than those in ①: No

③ Changes in accounting estimates: No

(3) Number of shares issued (common stock)

(Shares)

① Number of shares issued (including treasury stock)	1Q of FY3/2027	110,000,000	FY3/2026	110,000,000
② Number of shares of treasury stock	1Q of FY3/2027	10,685,655	FY3/2026	10,830,655
③ Number of average shares outstanding	1Q of FY3/2027	99,205,241	1Q of FY3/2026	100,250,826

* This consolidated financial report is not subject to review procedures.

* Note to forecasts on the consolidated results of operations and other items.

Descriptions regarding the future are estimated based on the information that the Company can obtain at the present point in time and assumptions which are deemed to be reasonable. However, actual results may be different due to various factors.

1. Management’s Discussion and Analysis of Financial Condition and Results of Operations

An analysis of the ZIGExN Co., Ltd Group's financial position, operating results, and cash flows is as follows. The forward-looking statements in the below are based on the judgment of the ZIGExN Group as of the end of the current quarter.

(1) Qualitative Information

The ZIGExN Group's business consists of the Life Service Platform business and others. The Life Service Platform business consists of the core businesses “Vertical HR”, and “Life Service”, which generates stable cash flow.

a. Vertical HR

Vertical HR consists of REJOB Co., Ltd. (which operates "REJOB", a job portal specializing in the fields of beauty and health care), Ties Co., Ltd. (which operates "Ties", a job placement business specializing in the field of manufacturing), Ultimate Resources Group Inc. (*) (which operates HR solution services such as RPO), Upbase, Inc. (which operates “Kensetsu-Jobs”, a job placement business specializing in the field of construction and "Real Estate WORKS", a job placement business specializing in the field of real estate), and Awesome Agent Co., Ltd. (which operates "Dorapita", a job portal specializing in the field of logistics).
With respect to REJOB Co., Ltd., hiring needs at business locations remain high on the client side. On the user side, job seeker activity continues to be steady.
With respect to Ties Co., Ltd., hiring needs continue to be strong, and the needs of job seekers are also steady.
In other businesses, overall hiring needs are firm, and the needs of job seekers are also steady.

(*) Ties Co., Ltd. succeeded to Ultimate Resources Group Inc.’s job placement business via an absorption-type company split, effective July 1, 2026.

b. Life Service

Life Service consists of the housing-related domain (the rental property search media “Chintai SMOCCA”, the cross-border real estate transaction business “SEKAI PROPERTY” operated by Beyond Borders Co., Ltd., the home renovation company comparison site "Reshop Navi", and the utility fee comparison site "enepi"), the travel domain (the hotel reservation system "Apple World" and "Rikisha Easy REZ!" both operated by Apple World Inc.), and other domains (the used car-related sites "SellTrade" and "TCV", and other media).
(The housing-related domain)
As for "Chintai SMOCCA", demand for Internet advertisements on the client side has been steady, but demand for house searches on the user side has been slightly decreasing because of the spending restraint associated with inflation, etc.
As for "SEKAI PROPERTY", demand on both the client and user sides has been slightly decreasing because of the impact of macroeconomic factors, such as soaring construction material costs and the weak yen.
As for "Reshop Navi", demand on both the client and user sides has been slightly decreasing because of the soaring construction material costs, etc. On the other hand, as for "enepi", demand for switching fixed costs and utility providers has been increasing because of the growing cost-saving needs associated with rising prices and soaring utility fees.
(The travel domain)
As for Apple World Inc., on the user side, demand for domestic travel has been steady, but demand for overseas travel has been slightly slowing down because of geopolitical impacts, etc. On the client side, although demand in the leisure sector has been recovering moderately because of the impact of the weak yen, demand in the business travel sector has been relatively steady
(Other domains)
Overall, demand on both the client and user sides has been steady.

In other businesses, we are engaged in BtoC businesses and new businesses that we are considering commercializing, mainly through CORDA Co., Ltd.

As a result of the above, consolidated revenue for the three months ended Jun 30, 2026 were 7,807 million yen (up 15.5% year-over-year), gross profit was 6,377 million yen (up 16.0% year-over-year), and EBITDA(*) was 1,986 million yen (up 10.3% year-over-year), operating income was 1,601 million yen (up 13.1% year-over-year), and income before income tax was 1,598 million yen (up 13.4% year-over-year), and net income attributable to owners of the parent company was 1,065 million yen (up 9.6% year-over-year).

(*) EBITDA=Operating Income (loss) + Depreciation and amortization + Impairment loss + Loss on retirement of non-current assets and on revaluation – Gain on bargain purchase

(2) Explanation of Financial Condition

(Assets)

Total assets as of Jun 30, 2026, were 39,802 million yen (down 754 million yen from the end of the previous fiscal year). This was mainly due to a decrease of 144 million yen in cash and cash equivalents, and a decrease of 513 million yen in trade and other receivables.

(Liabilities)

Total liabilities as of Jun 30, 2026, were 17,318 million yen (down 784 million yen from the end of the previous fiscal year). This was mainly due to an increase of 611 million yen in loans, a decrease of 487 million yen in operating and other liabilities, 295 million yen in other financial liabilities, and 521 million yen in income taxes payable.

(Equity)

Total equity as of Jun 30, 2026, was 22,484 million yen (up 31 million yen from the end of the previous fiscal year). This was mainly due to an increase of 234 million yen in non-controlling interest, a decrease of 253 million yen in capital surplus, and 65 million yen in treasury shares.

(3) Explanation of Cash Flows

The balance of cash and cash equivalents (hereinafter referred to as “the cash”) as of Jun 30, 2026, decreased by 144 million yen from the end of the previous fiscal year to 12,579 million yen.

(Cash Flows from Operating Activities)

Net cash provided by operating activities for the three months ended Jun 30, 2026, amounted to 911 million yen. This was mainly due to the booking of income before income taxes of 1,598 million yen, increase in trade and other receivables of 582 million yen, and income taxes paid of 922 million yen.

(Cash Flows from Investing Activities)

Net cash used in investing activities for the three months ended Jun 30, 2026, amounted to 440 million yen. This was mainly due to the expenditure of 257 million yen for the purchase of intangible assets, and payments for contingent consideration of 149 million yen.

(Cash Flows from Financing Activities)

Net cash used in financing activities for the three months ended Jun 30, 2026, amounted to 611 million yen. This was mainly due to net increase in short-term borrowings of 1,000 million yen, the repayment of long-term borrowings of 393 million yen, and dividends paid of 1,087 million yen.

(4) Explanation of Consolidated Financial Results Forecast

The consolidated earnings forecast for the fiscal year ending March 31, 2027, has not been changed from the figures stated in the "Consolidated Financial Statements for FY3/2026", which was released on May 12, 2026.

(1) Consolidated Balance Sheet

(Millions of yen)

	Mar. 31, 2026	Jun. 30, 2026
Assets		
Current assets		
Cash and cash equivalents	12,722	12,579
Trade and other receivables	6,232	5,719
Other financial assets	7	6
Other current assets	766	819
Total current assets	19,727	19,123
Non-current assets		
Tangible fixed assets	254	263
Right-of-use assets	1,136	1,005
Goodwill	13,483	13,511
Intangible asset	3,659	3,725
Other financial assets	1,456	1,431
Deferred tax assets	812	690
Other non-current assets	29	54
Total non-current assets	20,828	20,679
Total assets	40,556	39,802

(Millions of yen)

	Mar. 31, 2026	Jun. 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Short-term loans	2,348	3,275
Operating and other liabilities	4,570	4,083
Other financial liabilities	4,786	4,490
Income taxes payable	969	448
Allowance	45	37
Lease liabilities	645	565
Other current liabilities	2,040	2,091
Total current liabilities	15,404	14,989
Non-current liabilities		
Long-term loans	1,359	1,043
Allowance	231	236
Lease liabilities	435	379
Other financial liabilities	510	511
Deferred tax liabilities	148	144
Other non-current liabilities	16	16
Total non-current liabilities	2,699	2,329
Total liabilities	18,103	17,318
Equity		
Common stock	125	125
Capital surplus	3,768	3,515
Retained earnings	23,458	23,432
Treasury shares	(4,852)	(4,787)
Other	11	22
Total equity attributable to owners of the parent	22,510	22,306
Non-controlling interest	(56)	178
Total Equity	22,453	22,484
Total liabilities and equity	40,556	39,802

(2) Consolidated Statements of Profit or Loss and Comprehensive income

Consolidated Statements of Profit or Loss

(Millions of yen)

	Apr. 1, 2025 – Jun. 30, 2025	Apr. 1. 2026 – Jun. 30, 2026
Revenue	6,759	7,807
Cost of sales	(1,264)	(1,430)
Gross profit	5,495	6,377
Selling, general and administrative expenses	(4,075)	(4,792)
Other revenue	22	21
Other expense	(26)	(5)
Operating income	1,416	1,601
Financial revenue	3	11
Financial expense	(11)	(15)
Share of profit (loss) of entities accounted for using equity method	(0)	1
Income before income tax	1,409	1,598
Income taxes-current	(437)	(535)
Net income	972	1,063
Attribution of net income		
Owner of the parent company	971	1,065
Non-controlling interest	1	(1)

Net earnings per share		
Basic earnings per share	9.69	10.73
Diluted earnings per share	9.68	10.73

Consolidated Statements of Comprehensive Income

(Millions of yen)

	Apr. 1, 2025 – Jun. 30, 2025	Apr. 1, 2026 – Jun. 30, 2026
Net income	972	1,063
Other comprehensive income		
Items that will not be reclassified to net income		
Changes in equity instrument measured at fair value through other comprehensive income	(4)	12
Total items that will not be reclassified to net income	(4)	12
Items that may be reclassified subsequently to net income		
Exchange difference on foreign operation	5	(0)
Total Items that may be reclassified subsequently to net income	5	(0)
Total other comprehensive income	1	11
Comprehensive income	973	1,075
Comprehensive income attributed		
Owner of the parent company	972	1,076
Non-controlling interest	1	(1)

(3) Consolidated Statements of Changes in Equity

Apr. 1, 2025 – Jun. 30, 2025

	Equity attributable to owners of the parent						Non-controlling interest	Total equity
	Common stock	Capital surplus	Retained earnings	Treasury stock	other	Total equity attributable to owners of the parent		
Balance on Apr. 1, 2025	125	4,532	20,355	(5,033)	0	19,980	(29)	19,951
Net income	—	—	971	—	—	971	1	972
Other comprehensive income	—	—	—	—	1	1	—	1
Net comprehensive income	—	—	971	—	1	972	1	973
Issuance of stock acquisition rights	—	(6)	—	108	(1)	102	—	102
Dividends	—	—	(1,054)	—	—	(1,054)	—	(1,054)
Purchase of treasury shares	—	—	—	(311)	—	(311)	—	(311)
Cancellation of treasury shares	—	(759)	—	759	—	—	—	—
Other	—	1	—	—	(0)	1	—	1
Total transaction amount with owner	—	(764)	(1,054)	556	(1)	(1,264)	—	(1,264)
Balance on Jun. 30, 2025	125	3,768	20,272	(4,477)	(0)	19,689	(28)	19,660

Apr. 1, 2026 – Jun. 30, 2026

	Equity attributable to owners of the parent						Non-controlling interest	Total equity
	Common stock	Capital surplus	Retained earnings	Treasury stock	other	Total equity attributable to owners of the parent		
Balance on Apr. 1, 2026	125	3,768	23,458	(4,852)	11	22,510	(56)	22,453
Net income	—	—	1,065	—	—	1,065	(1)	1,063
Other comprehensive income	—	—	—	—	11	11	—	11
Net comprehensive income	—	—	1,065	—	11	1,076	(1)	1,075
Issuance of stock acquisition rights	—	(17)	—	65	(0)	48	—	48
Dividends	—	—	(1,091)	—	—	(1,091)	—	(1,091)
Changes in equity of parent from transaction of non controlling interest	—	(236)	—	—	—	(236)	236	—
Other	—	(0)	—	—	(0)	(1)	—	(1)
Total transaction amount with owner	—	(253)	(1,091)	65	(1)	(1,280)	236	(1,044)
Balance on Jun. 30, 2026	125	3,515	23,432	(4,787)	22	22,306	178	22,484

(4) Consolidated Statement of Cash Flows

(Millions of yen)

	Apr. 1, 2025 – Jun. 30, 2025	Apr. 1, 2026 – Jun. 30 2026
Cash flows from operating activities		
Income before income tax	1,409	1,598
Depreciation and amortization	379	385
Financial expense (financial revenue)	7	4
Decrease (increase) in trade and other receivables	(136)	582
Decrease (increase) in advance payments to suppliers	95	25
Increase (decrease) in trade and other payables	(109)	(505)
Increase (decrease) in advances received	119	39
Increase (decrease) in deposits	(1,584)	(147)
Increase (decrease) in accrued consumption tax	7	68
Others	(121)	(202)
Subtotal	68	1,847
Interest and dividends received	3	1
Interest paid	(5)	(15)
Income taxes paid	(875)	(922)
Income taxes return	12	—
Cash flows from operating activities	(796)	911
Cash flows from investing activities		
Purchase of tangible fixed assets	(53)	(29)
Purchase of intangible assets	(275)	(257)
Proceeds from leasehold and guarantee deposits	1	1
Payments for acquisition in subsidiaries resulting in change in scope of consolidation	(563)	(2)
Payments for contingent consideration	—	(149)
Others	(61)	(3)
Cash flows from investing activities	(952)	(440)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(45)	1,000
Repayment of long-term borrowings	(472)	(393)
Repayment of lease liabilities	(112)	(177)
Proceeds from exercise of stock acquisition rights	102	48
Dividends paid	(1,049)	(1,087)
Purchase of treasury stock	(312)	—
Other	(17)	(1)
Cash flows from financing activities	(1,905)	(611)
Effects of exchange rate changes on cash and cash equivalents	(0)	(3)
Increase (decrease) in cash and cash equivalents	(3,655)	(144)
Cash and cash equivalents at the beginning of the period	14,295	12,722
Cash and cash equivalents at the end of the period	10,641	12,579