Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending September 30, 2026 (Japanese GAAP)

August 10, 2026

Company name	Kanamic Network Co., Ltd.			Stock exchange listings: JPX Prime
Securities code	3939	URL https://www.kanamicnetwork.co.jp/		
Representative	(Title)	Representative Director and President	(Name) Takuma Yamamoto	
Contact person	(Title)	Manager of the Management Department	(Name) Masayoshi Sato	(TEL) 03-5798-3955 (representative)

Planned dividend payable date ー
Supplemental material of results: Yes
Convening briefing of results: No

(Yen amounts are rounded down to millions)

1. Consolidated financial results for the third quarter of the fiscal year ending September 2026 (October 1, 2025 - March 31, 2026)

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

	Net sales		EBITDA*		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Third Quarter Ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	4,627	15.2	1,836	25.1	1,504	29.5	1,519	30.7	1,016	27.5
September 30, 2025	4,017	10.0	1,468	14.4	1,162	13.9	1,162	13.3	797	14.0

Note: Comprehensive income Third quarter ending September 30, 2026 1,072 Millions of yen (30.9%) Third quarter ending September 30, 2026 819 Millions of yen (16.4%)

*EBITDA＝Operating profit + depreciation (tangible and intangible fixed assets) + amortization of goodwill

	Basic earnings per share Interim earnings	Diluted earnings per share Interim earnings
Third Quarter Ended	Yen	Yen
September 30, 2026	21.42	―
September 30, 2025	16.80	―

(2) Consolidated financial condition

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
Third Quarter Ended September 30, 2026	7,429	5,365	72.2
September 30, 2025	6,542	4,649	71.1

Reference: Equity capital Third quarter ended September 30, 2026 5,365 Millions of yen September 30, 2025 4,649 Millions of yen

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Total
Fiscal Year ended	Yen	Yen	Yen	Yen	Yen
September 30, 2025	―	0.00	―	7.50	7.50
September 30, 2026	―	0.00	―		
September 30, 2026 (Forecast)				9.00	9.00

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

3. Consolidated financial forecast for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA*		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	6,350	15.4	2,500	23.5	2,050	27.5	2,050	27.1	1,370	23.3	28.87

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

*EBITDA＝Operating profit + depreciation (tangible and intangible fixed assets)+ amortization of goodwill

* Notes

(1) Significant changes in the scope of consolidation during the period: No

New: ― (Company Name), Excluded: ― (Company Name)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

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

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

① Number of issued and outstanding shares at the period end (including treasury stock)	Third quarter ended September 30, 2026	48,132,000 shares	Fiscal year ended September 30, 2025	48,132,000 shares
② Number of treasury stock at the period end	Third quarter ended September 30, 2026	674,706 shares	Fiscal year ended September 30, 2025	674,706 shares
③ Average number of shares held during the period	Third quarter ended September 30, 2026	47,457,294 shares	Third quarter ended September 30, 2025	47,457,294 shares

* Review of attached quarterly consolidated financial statements by a certified public accountant or auditing firm: None

* Explanation Regarding the Appropriate Use of Earnings Forecasts and Other Special Notes

(Caution Regarding Forward-Looking Statements, etc.)

The forward-looking statements, such as earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions that the Company deems reasonable. These statements are not intended as a guarantee of achievement. Actual results may differ significantly due to various factors. For the conditions underlying the earnings forecast and precautions to take when using the earnings forecast, please refer to page 4 of the attached document, "1. Overview of Business Results, etc. (3) Explanation Regarding Forward-Looking Information such as Consolidated Earnings Forecasts."

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1. Overview of Business Results, etc.

(1) Overview of business results for the current quarter

While the Japanese economy is recovering gradually during the third quarter of the consolidated fiscal year, it remains necessary to closely monitor the impact of the situation in the Middle East.

In the environment surrounding our group, with the arrival of a super-aging society, long-term care expenses, the number of users of long-term care insurance services, and the number of service providers are increasing, and the overall level of the long-term care business continues to rise. The 2024 revision of the long-term care insurance system will further deepen and promote the community-based integrated care system that connects medical care and long-term care, and scientific care utilizing LIFE, as well as support for independence and prevention of worsening conditions through integrated efforts in rehabilitation, functional training, oral care, and nutrition. While this will require greater coordination between medical care and long-term care and increased efficiency in long-term care businesses, the revision will also require the creation of a more comfortable working environment through improved treatment and increased productivity for long-term care staff (additional payments related to medical DX and long-term care DX), thus ensuring the sustainability of the long-term care business.

Under these circumstances, our group provides a system that realizes community-based integrated care connecting medical and nursing care. We participate in joint projects with various ministries and agencies, striving to become a system development company that aligns with national policies, and we are also preparing to respond to revisions to the long-term care insurance system. We continuously make timely system modifications to reduce the burden on system users and improve user convenience. Through a demonstration experiment of the Ministry of Internal Affairs and Communications' "IoT Service Creation Support Project," we are promoting the utilization and linkage of various data in nursing care based on "Kanamic Cloud Service." Furthermore, through the "Tokyo Multi-Professional Collaboration Portal Site," we are contributing to a system for promoting home-based care at the prefectural level, which is wider than that of traditional municipalities. Our group's expertise in medical and nursing care collaboration cultivated through "Kanamic Cloud Service" is contributing to regional medical and nursing care collaboration. In conjunction with these elderly support projects, as part of our efforts to realize multi-generational integrated care, we are contributing to the efficient operation of local government child-rearing support projects through our "Child-Rearing Support System."

Furthermore, we completed the Ministry of Internal Affairs and Communications' "Contract for Demonstration of a Medical, Nursing Care, and Health Information Sharing System in Singapore," verifying that Japan's advanced DX model in the medical, nursing care, and health sectors is applicable and useful in Singapore, a country experiencing rapid population aging. In addition, based on the joint statement by the Prime Ministers of Japan and Singapore, "Japan-Singapore Strategic Partnership," we signed an MOU with a local elderly care provider in Singapore to begin a pilot project for the joint development of AI-powered care solutions. This will allow us to introduce the AI-powered nursing care solutions we cultivated in Japan to nursing care facilities in Singapore, creating an environment where staff can focus more on patient care. In the future, we aim to use Singapore as a base to contribute to solving social challenges faced by ASEAN countries, such as the shortage of medical and nursing care personnel and rising medical costs in their super-aging societies.

Furthermore, as our group's systems adapt to platformization, we are analyzing patient and care recipient information as big data. Through the development of AI services that identify evidence needed by national and local governments, insurance companies, and others, we are further promoting regional collaboration in the medical and care fields and conducting research activities to provide solutions to patients, care recipients, and all medical and care providers.

Our group's growth strategy, "Kanamic Vision 2035," aims to become a truly global company that leads the world in medical and care DX, while balancing organic growth investments in existing businesses, strategic M&A, and shareholder returns.

As a result, for the third quarter of the consolidated fiscal year, net sales were 4,627,449 thousand yen (an increase of 610,012 thousand yen, or 15.2%, compared to the same period of the previous year), operating profit was 1,504,909 thousand yen (an increase of 342,847 thousand yen, or 29.5%, compared to the same period of the previous year), ordinary profit was 1,519,737 thousand yen (an increase of 356,872 thousand yen, or 30.7%, compared to the same period of the previous year), and net profit attributable to shareholders of the parent company was 1,016,649 thousand yen (an increase of 219,382 thousand yen, or 27.5%, compared to the same period of the previous year).

The business performance for each segment is as follows:

(Medical and Nursing Care Cloud Platform Business)

The sales revenue for each service in this segment is as follows:

i Kanamic Cloud Service

This service is mainly a recurring revenue business. Based on the recurring revenue from existing customers, and through continuous acquisition of new customers, sales revenue reached 2,463,369 thousand yen (an increase of 232,329 thousand yen, or 10.4%, compared to the same period of the previous year).

ii Platform Service

This service has a stable revenue base from website construction work requested by major nursing care providers and commissioned website production, operation, and management for nursing care businesses through the Japan Nursing Care Labor Stabilization Center. In addition, internet advertising services providing nursing care-related information and human resource matching services in the nursing care industry have performed well, resulting in sales revenue of 368,337 thousand yen (an increase of 24,435 thousand yen, or 7.1%, compared to the same period of the previous year).

iii Other Services

Regarding this service, sales revenue was 238,834 thousand yen (an increase of 159,914 thousand yen, or 202.6%, compared to the same period of the previous year), due to contracted customized development for large clients.

As a result, segment sales revenue was 3,070,541 thousand yen (an increase of 416,678 thousand yen, or 15.7%, compared to the same period of the previous year), and segment profit was 1,414,800 thousand yen (an increase of 307,357 thousand yen, or 27.8%, compared to the same period of the previous year).

(Healthy Lifespan Extension Business)

The sales figures for each service in this segment are as follows:

i Healthy Lifespan Extension Business

This service involves the operation and franchise development of 24-hour fitness gyms, and the provision of services that contribute to extending healthy life expectancy through these physical stores. In addition to a steady increase in users at existing stores and an increase in both stores and users due to new store openings, sales increased in franchises due to new store openings. As a result, sales reached 1,050,315 thousand yen (an increase of 217,772 thousand yen, or 26.2%, compared to the same period of the previous year).

This segment consists only of the above i. service, and the segment's sales are the same as the sales of the Healthy Life Expectancy Extension Services. Furthermore, as a result of efforts to reduce store operating costs, such as through the digital transformation of store operations, segment profit reached 166,166 thousand yen (an increase of 76,640 thousand yen, or 85.6%, compared to the same period of the previous year).

(Solution Development Business)

The sales revenue for each service in this segment is as follows:

i Solution Services

This service includes services related to the planning and development of web services using the Ruby language, as well as consulting and maintenance services for the introduction of backend systems such as sales management, inventory management, and accounting management for THE WORLD MANAGEMENT PTE LTD. While this service performed steadily, in order to enhance the functionality of our AI services, we reviewed the allocation of engineers within our group, resulting in sales revenue of 506,592 thousand yen (down 24,438 thousand yen, or 4.6%, compared to the same period of the previous year).

This segment consists only of the above i. service. The segment loss, calculated by subtracting the cost of goods sold and selling, general and administrative expenses from the sales revenue of solution services, was 2,141 thousand yen (compared to a profit of 62,852 thousand yen in the same period of the previous year), due to costs being incurred earlier in some projects.

(Profit Overview)

Due to the increase in sales, the cost of goods sold also increased by 197,656 thousand yen compared to the same period of the previous year, reaching 1,632,582 thousand yen. As a result, gross profit was 2,994,867 thousand yen (an increase of 412,356 thousand yen, or 16.0%, compared to the same period of the previous year). In addition, selling, general and administrative expenses increased by 69,509 thousand yen compared to the same period of the previous year, reaching 1,489,957 thousand yen. As a result, operating profit was 1,504,909 thousand yen (an increase of 342,847 thousand yen, or 29.5%, compared to the same period of the previous year).

Non-operating income increased by 10,800 thousand yen compared to the same period of the previous year, reaching 23,599 thousand yen, while non-operating expenses decreased by 3,225 thousand yen compared to the same period of the previous year, reaching 8,771 thousand yen. As a result, ordinary profit was 1,519,737 thousand yen (an increase of 356,872 thousand yen, or 30.7%, compared to the same period of the previous year).

As a result, quarterly net profit before taxes and adjustments was 1,519,737 thousand yen (an increase of 356,872 thousand yen, or 30.7%, compared to the same period of the previous year), total corporate taxes increased by 137,490 thousand yen compared to the same period of the previous year, reaching 503,088 thousand yen, and quarterly net profit attributable to parent company shareholders was 1,016,649 thousand yen (an increase of 219,382 thousand yen, or 27.5%, compared to the same period of the previous year).

(2) Overview of financial position for the current quarter

As of the end of the third quarter of the consolidated fiscal year, total assets increased by 887,450 thousand yen compared to the end of the previous consolidated fiscal year, reaching 7,429,688 thousand yen. This was mainly due to an increase of 768,595 thousand yen in cash and deposits resulting from the accumulation of profits from operating activities.

As of the end of the third quarter of the consolidated fiscal year, liabilities increased by 170,778 thousand yen compared to the end of the previous consolidated fiscal year, reaching 2,063,711 thousand yen. This was mainly due to a decrease of 199,847 thousand yen in long-term borrowings due to repayments, while contractual liabilities increased by 317,600 thousand yen due to the receipt of advance payments from some customers.

As of the end of the third quarter of the consolidated fiscal year, net assets increased by 716,672 thousand yen compared to the end of the previous consolidated fiscal year, reaching 5,365,976 thousand yen. This is mainly due to a decrease of 355,929 thousand yen in retained earnings due to dividend payments, while an increase of 1,016,649 thousand yen was recorded due to the recognition of quarterly net income attributable to parent company shareholders.

(3) Explanation of forward-looking information such as consolidated earnings forecasts

There are currently no changes to the consolidated earnings forecast for the fiscal year ending September 2026, which was announced on November 13, 2025.

2. Quarterly Consolidated Financial Statements and Key Notes

(1) Quarterly Consolidated Balance Sheet

(Unit: Thousand yen)

	As of September 30, 2025	Consolidated fiscal period for the third quarter (June 30, 2026)
Assets		
Current assets		
Cash and deposits	3,327,111	4,095,707
Accounts receivable - trade	212,489	176,565
Contract assets	2,248	—
Merchandise	763	850
Work in process	11,334	11,347
Supplies	332	2,707
Prepaid expenses	88,223	108,010
Other	120,374	166,543
Allowance for doubtful accounts	△6,464	△8,746
Total current assets	3,756,413	4,552,985
Non-current assets		
Property, plant and equipment		
Buildings, net	670,666	724,989
Vehicles, net	4,697	—
Tools, furniture and fixtures, net	248,005	221,208
Leased assets, net	73,242	96,981
Total tangible fixed assets	996,612	1,043,178
Intangible assets		
Software	568,126	608,534
Software temporary account	95,434	110,906
Goodwill	793,637	750,493
Other	76	76
Total intangible assets	1,457,274	1,470,011
Investments and other assets		
Deferred tax assets	63,284	78,919
Leasehold and guarantee deposits	217,789	233,639
Other	51,307	52,078
Allowance for doubtful accounts	△445	△1,124
Total investments and other assets	331,937	363,512
Total non-current assets	2,785,824	2,876,702
Total assets	6,542,237	7,429,688

(Unit: Thousand yen)

	As of September 30, 2025	Consolidated fiscal period for the third quarter (June 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	36,400	30,975
Current portion of bonds payable	15,000	—
Current portion of long-term borrowings	274,428	268,454
Lease liabilities	15,039	20,948
Accounts payable - other	119,549	140,964
Accrued expenses	85,939	49,315
Income taxes payable	309,353	290,881
Accrued consumption taxes	78,263	125,391
Contract liabilities	290,087	607,688
Provision for bonuses	64,912	83,357
Asset retirement obligations	16,000	16,000
Other	55,021	83,778
Total current liabilities	1,359,996	1,717,755
Non-current liabilities		
Long-term borrowings	306,009	106,162
Lease liabilities	47,201	62,654
Deferred tax liabilities	76,431	70,236
Asset retirement obligations	102,495	106,103
Other	800	800
Total non-current liabilities	532,937	345,955
Total liabilities	1,892,933	2,063,711
Net Assets		
Shareholders' equity		
Share capital	192,060	192,060
Capital surplus	132,060	132,060
Retained earnings	4,709,726	5,370,445
Treasury shares	△404,938	△404,938
Total shareholders' equity	4,628,907	5,289,627
Accumulated other comprehensive income		
Foreign currency translation adjustment	20,396	76,349
Total accumulated other comprehensive income	20,396	76,349
Total net assets	4,649,304	5,365,976
Total liabilities and net assets	6,542,237	7,429,688

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

(Quarterly Consolidated Income Statement)

(Unit: Thousand yen)

	Previous Third Quarter Consolidated Cumulative Period (From October 1, 2024 to June 30, 2025)	Current Third Quarter Consolidated Cumulative Period (From October 1, 2025 to June 30, 2026)
Net sales	4,017,437	4,627,449
Cost of sales	1,434,926	1,632,582
Gross profit	2,582,510	2,994,867
Selling, general and administrative expenses	1,420,448	1,489,957
Operating profit	1,162,062	1,504,909
Non-operating income		
Interest income	1,729	3,428
Gain on Sales of Goods	1,537	―
Commission Received	7,002	7,071
Gains from the sale of fixed assets	―	6,091
Miscellaneous Income	2,528	7,007
Total Non-Operating Income	12,798	23,599
Non-operating expenses		
Interest expense	4,663	4,289
Foreign exchange loss	478	1,670
Loss on disposal of fixed assets	6,720	2,718
Other	134	93
Total non-operating expenses	11,996	8,771
Operating profit	1,162,864	1,519,737
Quarterly net income before tax adjustments	1,162,864	1,519,737
Corporate tax, local tax, and business tax	367,858	524,917
Corporate tax adjustments	△2,261	△21,829
Total corporate tax	365,597	503,088
Quarterly net income	797,266	1,016,649
Quarterly net income attributable to parent company shareholders	797,266	1,016,649

(Quarterly Consolidated Statement of Comprehensive Income)

(Unit: Thousand yen)

	Previous Third Quarter Consolidated Cumulative Period (From October 1, 2024 to June 30, 2025)	Current Third Quarter Consolidated Cumulative Period (From October 1, 2025 to June 30, 2026)
Quarterly Net Income	797,266	1,016,649
Other Comprehensive Income		
Foreign Translation Adjustment	22,186	55,953
Total Other Comprehensive Income	22,186	55,953
Quarterly Comprehensive Income	819,452	1,072,602
(Breakdown)		
Quarterly Comprehensive Income Related to Parent Company Shareholders	819,452	1,072,602
Quarterly Comprehensive Income Related to Non-Controlling Interests	―	―

(3) Notes to the Quarterly Consolidated Financial Statements

(Change in display method)

(Quarterly Consolidated Balance Sheet)

In the previous consolidated fiscal year, "Software in Progress," which was included under "Software" in "Intangible Fixed Assets," we have decided to present it separately from the current consolidated fiscal year onward to improve clarity of presentation. To reflect this change in presentation method, we have rearranged the consolidated financial statements for the previous consolidated fiscal year.

As a result, in the consolidated balance sheet for the previous consolidated fiscal year, "Software" under "Intangible Fixed Assets" of 663,560 thousand yen has been rearranged into "Software" of 568,126 thousand yen and "Software in Progress" of 95,434 thousand yen.

(Notes on segment information, etc.)

【Segment Information】

I Previous third quarter consolidated cumulative period (from October 1, 2024 to June 30, 2025)

1. Information regarding sales and profit or loss amounts for each reporting segment.

(Unit: Thousand yen)

	Reportable segments			Total	Reconciling items *1	Per consolidated financial statements *2
	Medical and Nursing Care Cloud Platform Business	Healthy Lifespan Extension Business	Solutions Development Business			
Net sales						
Revenues from external customers	2,653,862	832,543	531,031	4,017,437	—	4,017,437
Transactions with other segments	7,058	—	29,765	36,824	△36,824	—
Total	2,660,920	832,543	560,797	4,054,261	△36,824	4,017,437
Segment profit	1,107,443	89,526	62,852	1,259,822	△97,759	1,162,062

(Note) 1. The adjustment for segment profit of -97,759 thousand yen includes elimination of inter-segment transactions of 9,204 thousand yen, amortization of goodwill of -61,180 thousand yen, and various expenses related to investments of -45,782 thousand yen.

2. Segment profit is adjusted to match the operating profit in the quarterly consolidated income statement.

2. Matters Concerning Assets of Reporting Segments

During this interim consolidated accounting period, we acquired shares of THE WORLD MANAGEMENT PTE LTD and included them in the scope of consolidation. As a result of including THE WORLD MANAGEMENT PTE LTD in the scope of consolidation, the amount of assets of reporting segments in this interim consolidated accounting period increased by 323,010 thousand yen in the "Solution Development Business" compared to the end of the previous consolidated fiscal year.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant changes in goodwill amount)

In the "Solution Development Business," shares of THE WORLD MANAGEMENT PTE LTD were acquired during this interim consolidated accounting period, and the company has been included in the scope of consolidation. The resulting increase in goodwill is 413,456 thousand yen.

II Information regarding sales and profits or losses by reporting segment

For the current third quarter consolidated cumulative period (from October 1, 2025 to June 30, 2026)

(Unit: Thousand yen)

	Reportable segments			Total	Reconciling items *1	Per consolidated financial statements *2
	Medical and Nursing Care Cloud Platform Business	Healthy Lifespan Extension Business	Solutions Development Business			
Net sales						
Revenues from external customers	3,070,541	1,050,315	506,592	4,627,449	—	4,627,449
Transactions with other segments	3,488	—	111,349	114,837	△114,837	—
Total	3,074,029	1,050,315	617,941	4,742,287	△114,837	4,627,449
Segment profit or loss (△)	1,414,800	166,166	△2,141	1,578,825	△73,916	1,504,909

(Note) 1. The adjustment for segment profit or loss of △73,916 thousand yen includes the elimination of inter-segment transactions of △183 thousand yen and the amortization of goodwill of △73,732 thousand yen.

2. Segment profit or loss is reconciled with operating profit in the quarterly consolidated income statement.

(Notes on significant changes in the amount of shareholders' equity)

Not applicable.

(Notes on the going concern assumption)

Not applicable.

(Notes to the quarterly consolidated cash flow statement)

The consolidated cash flow statement for the third quarter was not prepared. The depreciation expenses (including amortization of intangible fixed assets excluding goodwill) and the amortization of goodwill for the third quarter are as follows:

	Previous Third Quarter Consolidated Cumulative Period (From October 1, 2024 to June 30, 2025)	Current Third Quarter Consolidated Cumulative Period (From October 1, 2025 to June 30, 2026)
Depreciation expenses	245,560 thousand yen	258,155 thousand yen
Amortization of goodwill	61,180	73,732

(Important subsequent events)

Not applicable.