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November 11, 2025

TEMONA. Inc.
Earnings Report for the Fiscal Year Ended September 30, 2025
[Japanese GAAP] (Consolidated)

Stock listings: Tokyo Stock Exchange
Securities code: 3985
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Scheduled dates

Ordinary general meeting of shareholders: December 23, 2025
Dividend payout: -
Filing of statutory year-end financial report: December 22, 2025
Supplementary materials to financial results available: Yes
Fiscal year-end earnings presentation held: Yes (for institutional investors and analysts)

(Amounts rounded down to the nearest million yen)

1. Financial Results for the Fiscal Year Ended September 30, 2025 (October 1, 2024 to September 30, 2025)

(1) Operating Results

(Percentage figures represent year on year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of the parent	
FY Ended	¥ million	%	¥ million	%	¥ million	%	¥ million	%
Sept. 30, 2025	1,832	0.4	155	-	153	-	73	-
Sept. 30, 2024	1,825	(22.0)	(56)	-	(58)	-	(393)	-

Note: Comprehensive income Year ended Sept. 30, 2025: ¥ 74 million [-%]
Year ended Sept. 30, 2024: ¥ 393 million [-%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Return on assets	Operating profit margin
FY Ended	¥	¥	%	%	%
Sept. 30, 2025	6.88	6.87	10.5	9.3	8.5
Sept. 30, 2024	(36.84)	-	(59.3)	(3.8)	(3.1)

Note: Although there are residual securities outstanding, diluted earnings per share for the fiscal year ended September 30, 2024 is omitted here, as the Company recorded net loss per share for the period.

(2) Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	¥ million	¥ million	%	¥
As of Sept. 30, 2025	1,766	767	42.0	69.27
As of Sept. 30, 2024	1,541	700	43.1	62.16

Reference: Total shareholders' equity: Sept. 30, 2025: ¥741 million Sept. 30, 2024: ¥664 million

(3) Cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
FY Ended	¥ million	¥ million	¥ million	¥ million
Sept. 30, 2025	223	6	90	1,231
Sept. 30, 2024	29	(117)	(201)	910

2. Dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (consolidated)	Ratio of dividends to net assets (consolidated)
	End-first quarter	End-second quarter	End-third quarter	Fiscal year-end	Annual total			
	¥	¥	¥	¥	¥	¥ million	%	%
FY Ended Sept. 30, 2024	—	0.00	—	0.00	0.00	—	—	—
FY Ended Sept. 30, 2025	—	0.00	—	0.00	0.00	—	—	—
FY Ending Sept. 30, 2026 (Forecast)	—	0.00	—	0.00	0.00		—	

3. Consolidated Earnings Forecast for the Fiscal Year Ending September 30, 2026 (October 1, 2025 to September 30, 2026)

The consolidated earnings forecasts for the fiscal year ending September 30, 2026, are not reported, as it is not feasible at present to reasonably calculate them. The forecasts will be announced as soon as reasonable calculation is possible.

Notes

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

Newly included: 1 company (Name) Subscription Solutions Co., Ltd. Excluded: - (Name)-
None

(2) Changes in accounting policy, changes in accounting estimates, and retrospective restatement:

- 1) Changes in accordance with amendments to accounting standards: Yes
- 2) Changes other than the above 1): None
- 3) Changes in accounting estimates: Yes
- 4) Retrospective restatement: None

(3) Number of shares issued (common stock)

1) Number of shares issued at end of period (treasury shares included):

September 30, 2025: 11,438,920 shares

September 30, 2024: 11,425,592 shares

2) Number of shares held in treasury at end of period:

September 30, 2025: 739,217 shares

September 30, 2024: 742,917 shares

3) Average number of shares outstanding during the period:

September 30, 2025: 10,685,466 shares

September 30, 2024: 10,661,697 shares

Note. The Company has introduced a "Board Benefit Trust" and an "Employee Stock Ownership Plan Trust". The Company's shares held by these trusts (September 30, 2024: 742,100 shares, September 30, 2025: 738,400 shares) are included in the number of treasury shares.

* This earnings report is exempt from auditing by certified public accountants and the accounting auditor.

***Appropriate Use of Earnings Forecasts and Other Important Information**

The above forecasts, which constitute forward-looking statements, are based on information available to the Company as of the date of the release of this document. These forward-looking statements are not guarantees of future performance, and actual results may differ materially from those expressed or implied herein due to a range of factors. For the assumptions underlying the forecasts herein and other notice on the use of earnings forecasts, please refer to “(4) Outlook for Fiscal Year Ending September 30, 2025” on page 5 in section “1. Operating Results and Financial Position” in the Accompanying Materials.

(Supplementary materials to quarterly financial results)

Supplementary materials to the financial results (Fact Sheets) will be posted on the Company's website on November 11, 2025.

Accompanying Materials

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1. Operating Results and Financial Position

(1) Operating Results

In the fiscal year ended September 30, 2025, the outlook for the Japanese economy remained uncertain primarily due to surging prices in raw materials resulting from the unstable international situation, a downside risk to economic activity due to the impact of U.S. trade policy, and a persistent increase in consumer prices, despite the expectation of a moderate recovery resulting from various policy measures under the improved employment and income situation.

According to the “FY2024 Digital Transaction Environment Improvement Project (Market Research on Electronic Commerce),” for the domestic e-commerce market related to the Group’s business, the B2C-EC market size increased 5.1% year on year to 26.1 trillion yen, and the B2B-EC market size rose 10.6% year on year to 514.4 trillion yen in 2024. On the other hand, the e-commerce ratio (*1), which is an indicator of the market penetration of e-commerce, continued to increase, rising to 9.8% for B2C-EC and 43.1% for B2B-EC, and the digitalization of commercial transactions is expected to continue to advance.

In the current economic environment, the Group believes that the key to growth is to continuously contribute to customers’ business growth by comprehensively supporting customer subscription businesses, which can secure steady revenue even in the midst of uncertain economic conditions, thereby enabling sustainable growth. Thus, the Group has focused on strengthening its management foundation, including the revision of the cost structure and the improvement of productivity while promoting functional enhancement and sales of existing services that support customers’ business growth. The Group has also worked to establish and expand new businesses with the aim of creating a new business pillar, without being confined to the scope of its existing operations.

The following is a breakdown of the Group’s business results.

Consolidated net sales in the fiscal year ended September 30, 2025, totaled 1,832,558 thousand yen, up 0.4% year on year. This result mainly reflects the revenue growth factors such as the increase in revenue from contract development including customization of Subsc-Store, and the increase in number of customers for which system engineering services are provided, despite factors such as the decrease in the total number of Subsc-Store and Tamago Repeat service user accounts, and the decrease in customers for which web production services related to Subsc-@ are provided.

Cost of sales decreased 3.7% year on year to 856,089 thousand yen, mainly due to an outsourcing expense reduction achieved through increased in-house production.

Selling, general and administrative expenses fell 17.4% year on year to 820,551 thousand yen, mainly due to a decrease in personnel expenses and recruitment costs resulting from improved business efficiency and appropriate reallocation of staff.

As a result, in the fiscal year ended September 30, 2025, the Group posted an operating profit of 155,918 thousand yen (operating loss of 56,322 thousand yen in the previous fiscal year). Ordinary profit was 153,219 thousand yen (ordinary loss of 58,094 thousand yen in the previous fiscal year). Profit attributable to owners of the parent came to 73,467 thousand yen (loss attributable to owners of the parent of 393,545 thousand yen in the previous fiscal year).

In addition, a new segment has been added, effective from the current fiscal year, due to the expansion of the Group’s business domain following the establishment of Subscription Solutions Co., Ltd.

Operating results by business segment are as follows.

(a) E-Commerce Support Business

The E-Commerce Support Business provides systems that make up e-commerce sites specializing in subscription businesses, as well as a range of services related to attracting customers, client services,

logistics, etc., that support the operation of subscription businesses.

The following is a breakdown of the revenue generated by each of the services provided by the E-Commerce Support Business.

(Unit: thousands of yen)

Service		Revenue category	Fiscal year ended September 30, 2024 (October 1, 2023 to September 30, 2024)		Fiscal year ended September 30, 2025 (October 1, 2024 to September 30, 2025)		Change	Change (%)
			Amount	Weighting (%)	Amount	Weighting (%)		
a	Subsc-Store	Recurring revenue	323,422	22.1	290,631	20.6	(32,791)	(10.1)
		Contract development revenue	31,377	2.1	133,642	9.5	102,265	325.9
		Other revenue	95,225	6.5	86,001	6.1	(9,224)	(9.7)
	Tamago Repeat	Recurring revenue	325,849	22.2	289,784	20.5	(36,064)	(11.1)
		Contract development revenue	-	-	9,390	0.7	9,390	-
		Other revenue	34,230	2.3	28,384	2.0	(5,845)	(17.1)
	Subtotal		810,105	55.3	837,834	59.3	27,729	3.4
b	Payment fees	GMV-linked revenue	426,456	29.1	424,700	30.1	(1,755)	(0.4)
c	Others	Recurring revenue	95,451	6.5	92,665	6.6	(2,786)	(2.9)
		Contract development revenue	104,955	7.2	14,876	1.1	(90,078)	(85.8)
		Other revenue	29,272	2.0	42,903	3.0	13,630	46.6
	Subtotal		229,679	15.7	150,445	10.6	(79,233)	(34.5)
Total (a+b+c)			1,466,240	100.0	1,412,980	100.0	(53,260)	(3.6)

a. Subsc-Store service user accounts totaled 329, down 17.8% year on year, and Tamago Repeat service user accounts totaled 376, down 7.8% year on year. Total service user accounts stood at 705, down 12.7% year on year. Revenue totaled 837,834 thousand yen, up 3.4% year on year due to growth in contract development revenue(*3), including Subsc-Store customization services despite a decrease in recurring revenue(*2) due to the decrease in the number of service user accounts.

b. The gross transaction volume of services provided by the Group totaled 122.3 billion yen, down 1.4% year on year, mainly reflecting decreases in service user accounts. GMV-linked revenue(*4) totaled 424,700 thousand yen, down 0.4% year on year.

c. Accounts (corporate contracts) for the Subsc-@ service targeted at physical stores decreased to 163, down 6.9% year on year, and Subsc-Store B2B accounts targeted at B2B service providers decreased to 19, down 9.5% year on year. As a result, recurring revenue decreased to 92,665 thousand yen, down 2.9% year on year. In addition, contract development revenue decreased 85.8% year on year to 14,876 thousand yen mainly owing to a decline in web page production services related to Subsc-@. As a result, revenue from other services totaled 150,445 thousand yen, down 34.5% year on year.

As a result of the above factors, revenue from the E-Commerce Support Business came to 1,412,980 thousand yen, down 3.6% year on year, and segment profit was 161,170 thousand yen (segment loss of 38,773 thousand yen in the previous fiscal year).

(b)Engineering Business

The Engineering Business operated by Sackle Inc. provides contract services for system development and system engineering services that provide customers with software engineer skills.

Revenue increased 14.6% year on year to 411,999 thousand yen, owing to the increase in customers for which system engineering services are provided. Segment profit amounted to 23,385 thousand yen (segment loss of 6,050 thousand yen in the previous year).

(c) Fintech Business

The Fintech Business operated by Subscription Solutions Co., Ltd. provides services such as Subsc-Credit, which is a subscription-type financing service.

The Fintech Business posted revenue of 7,579 thousand yen and a segment loss of 32,883 thousand yen.

*1 E-commerce ratio is the ratio of B2C/B2B e-commerce transaction value to total B2C/B2B market transaction value.

*2 Recurring revenue: Revenue from services that charge a fixed monthly fee.

*3 Contract development revenue: Revenue from contract development, such as customization of the Company's system.

*4 GMV-linked revenue: Revenue from services with variable fees linked to client GMV.

(2) Financial Position

(Assets)

Consolidated assets as of September 30, 2025, totaled 1,766,154 thousand yen, a 224,596 thousand yen increase from September 30, 2024. This was mainly due to an increase of 321,083 thousand yen in cash and deposits, such as from the execution of loans.

(Liabilities)

Consolidated liabilities as of September 30, 2025, totaled 998,524 thousand yen, a 157,533 thousand yen increase from September 30, 2024. The increase mainly reflects an 89,524 thousand yen increase in long-term loans payable (including the current portion of long-term loans payable), and a 32,519 thousand yen increase in income taxes payable due to the return to profitability.

(Net assets)

Consolidated net assets as of September 30, 2025, totaled 767,630 thousand yen, a 67,063 thousand yen increase from September 30, 2024. This increase mainly reflects a 73,467 thousand yen increase in retained earnings.

(3) Cash Flows

Cash and cash equivalents ("cash") as of September 30, 2025, totaled 1,231,502 thousand yen. Cash flows from operating, investing, and financing activities were as follows.

(Cash flows from operating activities)

Operating activities provided net cash of 223,962 thousand yen. The main cash inflows were 22,310 thousand yen in depreciation and 30,648 thousand yen in amortization of goodwill, despite 157,891 thousand yen in income before income tax.

(Cash flows from investing activities)

Investing activities provided net cash of 6,596 thousand yen. This was mainly due to cash increasing factors such as proceeds from collection of lease and guarantee deposits of 69,689 thousand yen and cash decreasing factors such as payments for acquisition of property, plant and equipment of 45,487 thousand yen and payments for lease and guarantee deposits of 22,129 thousand yen.

(Cash flows from financing activities)

Financing activities provided net cash of 90,523 thousand yen. This was due to factors increasing funds, such as proceeds from long-term loans payable of 248,000 thousand yen, and factors decreasing funds, such as repayment of long-term loans payable of 158,476 thousand yen.

(4) Outlook for Fiscal Year Ending September 30, 2026

The Group recognizes that the key to the most important growth strategy is the comprehensive support for customer subscription businesses, which can secure steady revenue even in the midst of ongoing uncertain economic conditions.

Based on this strategy, the Group will continue to focus on strengthening its management foundation, including the revision of the company-wide cost structure and improvement of productivity while continuously and thoroughly promoting functional enhancement and sales of existing services to contribute to its customers' business growth. In addition, to ensure future growth, the Group is committed to actively expanding new businesses with the aim of establishing a new business pillar, without being confined to the scope of its existing operations.

However, the consolidated earnings forecast for the fiscal year ending September 30, 2026, remains undetermined due to the difficulty in reasonably estimating additional costs, such as investigation expenses, related to the "Notice Concerning a System Disruption Caused by Unauthorized Access by a Third Party" disclosed on October 27, 2025. Prompt disclosure will be made once the estimation becomes feasible.

2. Basic Policy on the Selection of Accounting Standards

The Company's policy, for the time being, is to prepare consolidated financial statements in accordance with Japanese GAAP, taking into consideration the comparability of consolidated financial statements between periods and between companies.

The Company's policy is to consider application of the International Financial Reporting Standards based on a consideration of circumstances in Japan and overseas.

3. Consolidated Financial Statements and Main Notes

(1) Consolidated Balance Sheet

(Unit: thousands of yen)

	As of September 30, 2024	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	910,419	1,231,502
Accounts receivable - trade	156,748	150,725
Contract assets	42,540	7,350
Lease receivables and investments in leases	-	41,548
Other	69,492	73,220
Allowance for doubtful accounts	(1,986)	(1,849)
Total current assets	1,177,213	1,502,497
Non-current assets		
Property, plant and equipment		
Buildings, net	17,492	15,003
Other, net	9,890	42,455
Total property, plant and equipment	27,383	57,459
Intangible assets		
Software	5,825	2,636
Goodwill	201,078	161,790
Total intangible assets	206,904	164,426
Investments and other assets		
Investment securities	2,250	2,250
Deferred tax assets	50,768	5,192
Other	77,267	39,150
Allowance for doubtful accounts	(229)	(4,821)
Total investments and other assets	130,056	41,771
Total non-current assets	364,344	263,657
Total assets	1,541,557	1,766,154

(Unit: thousands of yen)

	As of September 30, 2024	As of September 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	47,183	67,226
Short-term loans payable	200,000	200,000
Accounts payable - other	54,877	77,417
Current portion of long-term loans payable	129,904	129,548
Income taxes payable	5,946	38,465
Contract liabilities	76,030	71,035
Other	25,834	21,855
Total current liabilities	539,775	605,548
Non-current liabilities		
Long-term loans payable	295,019	384,899
Provision for share awards	6,195	2,848
Other	-	5,228
Total non-current liabilities	301,214	392,975
Total liabilities	840,990	998,524
Net assets		
Shareholders' equity		
Capital stock	386,421	386,921
Capital surplus	377,973	378,473
Retained earnings	481,656	555,124
Treasury shares	(582,035)	(579,401)
Total shareholders' equity	664,016	741,117
Stock acquisition rights	34,438	23,517
Non-controlling interests	2,112	2,994
Total net assets	700,567	767,630
Total liabilities and net assets	1,541,557	1,766,154

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

(Unit: thousands of yen)

	Fiscal Year ended September 30, 2024	Fiscal Year ended September 30, 2025
Net sales	1,825,900	1,832,558
Cost of sales	888,696	856,089
Gross profit	937,204	976,469
Selling, general and administrative expenses	993,526	820,551
Operating profit (loss)	(56,322)	155,918
Non-operating income		
Interest income	94	1,537
Dividend income	338	225
Commission income	5	-
Contract service income	604	456
Subsidy income	1,051	-
Gain on sale of goods	366	714
Difference in consumption tax payable under the simplified taxation system	-	2,543
Other	144	193
Total non-operating income	2,603	5,671
Non-operating expenses		
Interest expenses	4,375	7,798
Organization expenses	-	571
Total non-operating expenses	4,375	8,370
Ordinary profit (loss)	(58,094)	153,219
Extraordinary income		
Gain on reversal of asset retirement obligations	-	980
Gain on reversal of share acquisition rights	6,968	7,807
Gain on sale of investment securities	-	4,523
Total extraordinary income	6,968	13,312
Extraordinary losses		
Loss on valuation of investment securities	14,999	-
Impairment loss	241,089	8,640
Total extraordinary losses	256,089	8,640
Profit (loss) before income taxes	(307,215)	157,891
Income taxes		
Current	5,280	37,966
Deferred	80,984	45,575
Total income taxes	86,264	83,542
Profit (loss) for the period	(393,480)	74,349
Net Income Attributable to Non-Controlling Interests	65	881
Profit (loss) attributable to owners of the parent	(393,545)	73,467

Consolidated Statement of Comprehensive Income

(Unit: thousands of yen)

	Fiscal Year ended September 30, 2024	Fiscal Year ended September 30, 2025
Profit (loss) for the period	(393,480)	74,349
Comprehensive income	(393,480)	74,349
Comprehensive income attributable to:		
Comprehensive income attributable to owners of the parent	(393,545)	73,467
Comprehensive income attributable to Non- Controlling Interests	65	881

(3) Consolidated Statements of Changes in Equity

Fiscal year ended September 30, 2024 (From October 1, 2023, to September 30, 2024)

(Unit: thousands of yen)

	Shareholders' Equity				
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	386,421	376,421	875,201	(583,744)	1,054,300
Changes during period					
Issuance of new shares					-
Change in ownership interest of parent due to transactions with non-controlling interests		1,552			1,552
Loss attributable to owners of the parent			(393,545)		(393,545)
Disposal of treasury shares				1,708	1,708
Net changes of items other than shareholders' equity					
Total changes during period	-	1,552	(393,545)	1,708	(390,284)
Balance at end of period	386,421	377,973	481,656	(582,035)	664,016

	Stock acquisition rights	Non-controlling interests	Total net assets
Balance at beginning of period	37,082	-	1,091,382
Changes during period			
Issuance of new shares			-
Change in ownership interest of parent due to transactions with non-controlling interests			1,552
Loss attributable to owners of the parent			(393,545)
Disposal of treasury shares			1,708
Net changes of items other than shareholders' equity	(2,643)	2,112	(530)
Total changes during period	(2,643)	2,112	(390,815)
Balance at end of period	34,438	2,112	700,567

Fiscal year ended September 30, 2025 (From October 1, 2024, to September 30, 2025)

(Unit: thousands of yen)

	Shareholders' Equity				
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	386,421	377,973	481,656	(582,035)	664,016
Changes during period					
Issuance of new shares	499	499			999
Change in ownership interest of parent due to transactions with non-controlling interests					—
Profit attributable to owners of the parent			73,467		73,467
Disposal of treasury shares				2,634	2,634
Net changes of items other than shareholders' equity					
Total changes during period	499	499	73,467	2,634	77,101
Balance at end of period	386,921	378,473	555,124	(579,401)	741,117

	Stock acquisition rights	Non-controlling interests	Total net assets
Balance at beginning of period	34,438	2,112	700,567
Changes during period			
Issuance of new shares			999
Change in ownership interest of parent due to transactions with non-controlling interests			—
Profit attributable to owners of the parent			73,467
Disposal of treasury shares			2,634
Net changes of items other than shareholders' equity	(10,920)	881	(10,038)
Total changes during period	(10,920)	881	67,063
Balance at end of period	23,517	2,994	767,630

(4) Consolidated Statement of Cash Flows

(Unit: thousands of yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Cash flows from operating activities		
Profit (loss) before income taxes	(307,215)	157,891
Depreciation	145,758	22,310
Amortization of goodwill	30,648	30,648
Loss on valuation of investment securities	14,999	-
Gain on sale of investment securities	-	(4,523)
Gain on reversal of share acquisition rights	(6,968)	(7,807)
Gain on reversal of asset retirement obligations	-	(980)
Impairment loss	241,089	8,640
Interest and dividend income	(432)	(1,763)
Interest expenses	4,375	7,798
Decrease (increase) in notes and accounts receivable – trade	12,254	6,023
Decrease (increase) in contract assets	4,848	35,189
Net decrease (increase) in lease receivables and investments in leases	-	(41,548)
Increase (decrease) in notes and accounts payable - trade	(25,358)	20,042
Increase (decrease) in accounts payable – other	(51,763)	18,754
Increase (decrease) in contract liabilities	7,397	(4,994)
Other	(7,221)	(17,434)
Subtotal	62,410	228,246
Interest and dividend income received	432	1,763
Interest paid	(4,739)	(7,995)
Income taxes refund (paid)	(28,527)	1,948
Cash flow from operating activities	29,576	223,962
Cash flows from investing activities		
Purchase of property, plant and equipment	(614)	(45,487)
Purchase of intangible assets	(117,176)	-
Proceeds from sales of investment securities	-	4,523
Payments for leasehold and guarantee deposits	-	(22,129)
Proceeds from refund of leasehold and guarantee deposits	-	69,689
Cash flow from investing activities	(117,791)	6,596
Cash flows from financing activities		
Proceeds from long-term loans payable	-	248,000
Repayments of long-term loans payable	(205,512)	(158,476)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	-	999
Proceeds from sale of shares of subsidiaries not resulting in change in scope of consolidation	3,600	-
Cash flow from financing activities	(201,912)	90,523
Effect of exchange rate change on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	(290,126)	321,083
Cash and cash equivalents at beginning of period	1,200,545	910,419
Cash and cash equivalents at end of period	910,419	1,231,502

(5) Notes on the Consolidated Financial Statements

(Notes on the going-concern assumption)

Not applicable.

(Change in accounting policy)

(Application of “Accounting Standard for Corporate, Inhabitant and Enterprise Taxes,” etc.)

The “Accounting Standard for Corporate, Inhabitant and Enterprise Taxes” (ASBJ Statement No. 27, October 28, 2022; hereinafter referred to as the “2022 Revised Accounting Standard”), etc. are applied from the beginning of the fiscal year ended September 30, 2025.

Regarding the revised accounting treatment for corporate income taxes and other taxes, including those allocated to other comprehensive income, we have adopted the transitional arrangements stipulated in the proviso of Paragraph 20-3 of the 2022 Revised Accounting Standard and in the proviso of Paragraph 65-2(2) of the “Implementation Guidance on Tax Effect Accounting” (ASBJ-AS No. 28, October 28, 2022, referred to as the “2022 Revised Implementation Guidance”). The change in our accounting policy has no impact on the consolidated financial statements.

Additionally, regarding the revised accounting treatment for deferred tax assets or liabilities arising from the sale of subsidiary shares between consolidated entities, we have applied the 2022 Revised Implementation Guidance from the beginning of the fiscal year ended September 30, 2025. The change in our accounting policy has been applied retroactively, and the consolidated financial statements for the previous fiscal year have been restated accordingly. The change in our accounting policy has no impact on the consolidated financial statements for the previous fiscal year.

(Change in accounting estimate)

As we decided to relocate the Fukuoka office in fiscal year ended September 30, 2025, we have shortened the useful lives of fixed assets that will be disposed of as a result of the relocation. This change is effective prospectively.

Additionally, we have updated our estimate of the asset retirement obligation related to the restoration obligation under the previous property lease agreement due to the acquisition of new information.

As a result of the revised estimate, operating profit and ordinary profit for the fiscal year ended September 30, 2025 have decreased by 8,206 thousand yen, respectively, and profit before income taxes has decreased by 7,226 thousand yen, compared with the previous method.

(Segment information, etc.)

Segment information

1. Overview of reportable segments

The Temona Group’s reportable segments are constituent units of the Group for which separate financial information is available, and are subject to periodic review by the Board of Directors to determine the allocation of management resources and evaluate their business performance.

The Temona Group’s operations can be categorized into three reportable segments: E-Commerce Support Business, Engineering Business and Fintech Business. The E-Commerce Support Business provides systems to operate e-commerce sites specializing in subscription businesses, as well as a range of services related to customer acquisition, customer support, logistics, etc., that support the operation of subscription businesses. In the Engineering Business, Sackle Inc. provides contract system development services and system engineering services that provide customers with software engineer skills. The Fintech Business operated by Subscription Solutions Co., Ltd. provides services such as Subsc-Credit, which is a subscription-type financing service.

2. Matters related to changes in reportable segments

A new segment has been added, effective from the current fiscal year, due to the expansion of the Group’s business domain following the establishment of Subscription Solutions Co., Ltd.

3. Calculation method for net sales, income/loss, assets, liabilities, and other amounts by reportable segment

The accounting method for the reported business segments is in accordance with the accounting policies adopted to prepare the consolidated financial statements.

4. Net sales, income/loss, assets, liabilities, and other amounts by reportable segment

Fiscal year ended September 30, 2024 (October 1, 2023, to September 30, 2024)

(Unit: Thousands of yen)

	Reportable segment				Adjustments (Note 1, 2)	Reported in consolidated statement of income (Note 3)
	E-Commerce Support Business	Engineering Business	Fintech Business	Total		
Net sales						
Sales to external customers	1,466,240	359,659	-	1,825,900	-	1,825,900
Intersegment sales or transfers	-	82,706	-	82,706	(82,706)	-
Total	1,466,240	442,365	-	1,908,606	(82,706)	1,825,900
Segment loss	(38,773)	(6,050)	-	(44,824)	(11,498)	(56,322)
Segment assets	1,086,179	464,194	-	1,550,373	(8,815)	1,541,557
Other items						
Depreciation	144,798	3,091	-	147,889	-	147,889
Amortization of goodwill	5,760	24,888	-	30,648	-	30,648
Increase in property, plant and equipment and Intangible assets	132,390	614	-	133,005	-	133,005

- Notes: 1. Adjustments for segment loss of (11,498) thousand yen include intersegment transactions elimination.
2. Adjustments for segment assets of (8,815) thousand yen include elimination of receivables and payables between segments.
3. Segment loss is adjusted based on operating loss reported in the consolidated statement of income for the corresponding period.

Fiscal year ended September 30, 2025 (October 1, 2024, to September 30, 2025)

(Unit: Thousands of yen)

	Reportable segment				Adjustments (Note 1, 2)	Reported in consolidated statement of income (Note 3)
	E-Commerce Support Business	Engineering Business	Fintech Business	Total		
Net sales						
Sales to external customers	1,412,980	411,999	7,579	1,832,558	-	1,832,558
Intersegment sales or transfers	28,080	250,513	-	278,594	(278,594)	-
Total	1,441,060	662,512	7,579	2,111,152	(278,594)	1,832,558
Segment income (loss)	161,170	23,385	(32,883)	151,672	4,246	155,918
Segment assets	1,171,077	501,557	191,883	1,864,517	(98,363)	1,766,154
Other items						
Depreciation	13,560	4,731	4,018	22,310	-	22,310
Amortization of goodwill	5,760	24,888	-	30,648	-	30,648
Increase in property, plant and equipment and Intangible assets	11,416	6,372	31,483	49,272	-	49,272

- Notes: 1. Adjustments for segment income (loss) of 4,246 thousand yen include intersegment transactions elimination.
2. Adjustments for segment assets of (98,363) thousand yen include elimination of receivables and payables between segments.
3. Segment income (loss) is adjusted based on operating profit reported in the consolidated statement of income for the corresponding period.

[Information associated with reportable segments]

Fiscal year ended September 30, 2024 (October 1, 2023, to September 30, 2024)

1. Information for each product or service

(Unit: thousands of yen)

(Unit: thousands of yen)

	Reportable segment						Total
	E-Commerce Support Business				Engineering Business	Fintech Business	
	Subsc-Store	Tamago Repeat	Payment fees (*)	Others			
Revenue category							
Recurring revenue	323,422	325,849	-	95,451	-	-	744,723
Contract development revenue	31,377	-	-	104,955	359,659	-	495,992
GMV-linked revenue	-	-	426,456	-	-	-	426,456
Other revenue	95,225	34,230	-	29,272	-	-	158,728
Revenue from contracts with customers	450,025	360,080	426,456	229,679	359,659	-	1,825,900
Timing of revenue recognition							
Services to be transferred at one point in time	126,602	34,230	426,456	121,896	289,273	-	998,459
Services transferred over a period of time	323,422	325,849	-	107,782	70,386	-	827,441
Revenue from contracts with customers	450,025	360,080	426,456	229,679	359,659	-	1,825,900
Other revenues	-	-	-	-	-	-	-
Sales to external customers	450,025	360,080	426,456	229,679	359,659	-	1,825,900

* Payment fees are incurred in associated with services of "Subsc-Store," "Tamago Repeat," and "Others" segments, but are shown separately because it is difficult to classify them by service.

2. Information by geographic area

(1) Net sales

The information is omitted here because net sales to external customers in Japan account for more than 90% of the net sales on the consolidated statement of income.

(2) Property, plant and equipment

The information is omitted here because there is no property, plant and equipment located outside Japan.

3. Information by major customer

The information is omitted here because no customer accounts for more than 10% of the net sales on the consolidated statement of income.

Fiscal year ended September 30, 2025 (October 1, 2024, to September 30, 2025)

1. Information for each product or service

(Unit: thousands of yen)

(Unit: thousands of yen)

	Reportable segment						Total
	E-Commerce Support Business				Engineering Business	Fintech Business	
	Subsc-Store	Tamago Repeat	Payment fees (*)	Others			
Revenue category							
Recurring revenue	290,631	289,784	-	92,665	-	-	673,081
Contract development revenue	133,642	9,390	-	14,876	411,999	-	569,908
GMV-linked revenue	-	-	424,700	-	-	-	424,700
Other revenue	86,001	28,384	-	42,903	-	-	157,289
Revenue from contracts with customers	510,275	327,559	424,700	150,445	411,999	-	1,824,979
Timing of revenue recognition							
Services to be transferred at one point in time	219,644	37,774	424,700	57,779	354,454	-	1,094,353
Services transferred over a period of time	290,631	289,784	-	92,665	57,544	-	730,625
Revenue from contracts with customers	510,275	327,559	424,700	150,445	411,999	-	1,824,979
Other revenues	-	-	-	-	-	7,579	7,579
Sales to external customers	510,275	327,559	424,700	150,445	411,999	7,579	1,832,558

* Payment fees are incurred in associated with services of "Subsc-Store," "Tamago Repeat," and "Others" segments, but are shown separately because it is difficult to classify them by service.

2. Information by geographic area

(1) Net sales

The information is omitted here because net sales to external customers in Japan account for more than 90% of the net sales on the consolidated statement of income.

(2) Property, plant and equipment

The information is omitted here because there is no property, plant and equipment located outside Japan.

3. Information by major customer

The information is omitted here because no customer accounts for more than 10% of the net sales on the consolidated statement of income.

[Impairment loss on non-current assets by reportable segment]

Fiscal year ended September 30, 2024 (October 1, 2023, to September 30, 2024)

(Unit: thousands of yen)

	E-Commerce Support Business	Engineering Business	Fintech Business	Total
Impairment loss	241,089	-	-	241,089

Fiscal year ended September 30, 2025 (October 1, 2024, to September 30, 2025)

(Unit: thousands of yen)

	E-Commerce Support Business	Engineering Business	Fintech Business	Total
Impairment loss	8,640	-	-	8,640

[Amortization for and unamortized balance of goodwill by reportable segment]

Fiscal year ended September 30, 2024 (October 1, 2023, to September 30, 2024)

(Unit: thousands of yen)

	E-Commerce Support Business	Engineering Business	Fintech Business	Total
Balance as of Sept. 30, 2024	14,400	186,678	-	201,078

Note: The amount of amortization of goodwill is omitted here because the same information is presented in the "Segment Information, etc." above.

Fiscal year ended September 30, 2025 (October 1, 2024, to September 30, 2025)

(Unit: thousands of yen)

	E-Commerce Support Business	Engineering Business	Fintech Business	Total
Balance as of Sept. 30, 2025	-	161,790	-	161,790

Note: The amount of amortization of goodwill is omitted here because the same information is presented in the "Segment Information, etc." above.

[Gain on negative goodwill by reportable segment]

Fiscal year ended September 30, 2024 (October 1, 2023, to September 30, 2024)

Not applicable.

Fiscal year ended September 30, 2025 (October 1, 2024, to September 30, 2025)

Not applicable.

(Per share data)

	Fiscal Year ended September 30, 2024	Fiscal Year ended September 30, 2025
Net assets per share (yen)	62.16	69.27
Basic profit(loss) per share (yen)	(36.84)	6.88
Diluted earnings per share (yen)	-	6.87

Notes: 1. Although there are residual securities outstanding, diluted earnings per share for the fiscal year ended September 30, 2024 is omitted here, as the Company recorded net loss per share for the period.

2. In the calculation of "basic profit(loss) per share," the Company's own shares held by the "Board Benefit Trust" and "Employees Benefit Trust" are included in treasury shares and are deducted from the calculation of the average number of shares outstanding during the period. In the calculation of "net assets per share", these shares are included in treasury shares and are deducted from the calculation of the number of shares issued at end of period.

For reference, the average number of these own shares during the period was 741,294 shares, and the number of these own shares at end of period was 739,217 shares.

3. The basis for calculating basic profit(loss) per share is as follows.

	Fiscal Year ended September 30, 2024	Fiscal Year ended September 30, 2025
Basic profit(loss) per share		
Profit(loss) attributable to owners of the parent (thousands of yen)	(393,545)	73,467
Amounts not attributable to common shareholders (thousands of yen)	-	-
Profit(loss) attributable to common shareholders (thousands of yen)	(393,545)	73,467
Average number of shares outstanding during the period (shares)	10,681,697	10,685,466
Diluted earnings per share		
Adjustment on profit attributable to owners of the parent (thousands of yen)	-	73,467
Increase in number of common shares (shares)	-	7,863
[Stock acquisition rights] (shares)	-	7,863
Summary of dilutive stock not included in the calculation of diluted earnings per share due to not having dilutive effects	Total number of the 4th series of stock acquisition rights: 10 units (8,000 shares of common stock) Total number of the 5th series of stock acquisition rights: 1,920 units (192,000 shares of common stock)	Total number of the 5th series of stock acquisition rights: 1,220 units (122,000 shares of common stock)

4. The basis for calculating net assets per share is as follows.

	September 30, 2024	September 30, 2025
Total net assets on the consolidated balance sheets (thousands of yen)	700,567	767,630
Amount deducted from total net assets (thousands of yen)	36,551	26,512
[Stock acquisition rights] (thousands of yen)	(34,438)	(23,517)
Net assets attributable to common shares at period-end (thousands of yen)	664,016	741,117
Number of common shares at period-end that are used for calculation of net assets per share (shares)	10,682,675	10,699,703

(Significant subsequent events)

(System disruption caused by unauthorized access to the Company's server)

On October 24, 2025, the Company detected evidence suggesting unauthorized access by a third party on some of the servers for the "Tamago Repeat" EC cart system operated by the Company.

The Company has currently commissioned an investigation by external experts and is proceeding with the investigation and response to determine the scope of impact, including the method and route of intrusion and possibility of data leakage to the outside.

Furthermore, should it become clear that this incident will have a material impact on the financial position and operating results for the next consolidated fiscal year, the Company will promptly make a disclosure.