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**Consolidated Financial Results**  
**for the Third Quarter of the fiscal year ending March 31, 2026 (FY2025)**  
**(Under Japanese GAAP)**

February 13, 2026

Company Name: BlueMeme Inc.

Listed Exchange: Tokyo Stock Exchange Growth Market

Code number: 4069

URL: <https://www.bluememe.jp>

(Amounts are rounded down to the nearest millions of yen)

**1. Consolidated financial results for the Third Quarter of the Fiscal Year Ending March 2026 (April 1, 2025, to December 31, 2025)**

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Q3 FY2025	2,513	53.0	113	-	115	-	74	-
Q3 FY2024	1,642	(8.8)	(60)	-	(63)	-	(72)	-

	Earnings per share	Diluted earnings per share
	Yen	Yen
Q3 FY2025	22.22	21.90
Q3 FY2024	(21.06)	-

\* For the third quarter of the previous fiscal year, the diluted net income per share was not disclosed because, although potential shares exist, it was recorded for the net loss per share.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Millions of yen	Millions of yen	%
Q3 FY2025	4,326	2,600	58.3
FY2024	3,899	2,537	64.6

(Reference) Shareholders' equity – Q3 FY2025: 2,522-million FY2024: 2,518-million

**2. Cash Dividends**

	Annual dividend				
	First quarter	Second quarter	Third quarter	Full year	Total
	Yen	Yen	Yen	Yen	Yen
FY2024	-	0.00	-	0.00	0.00
FY2025	-				
FY2025 (Forecast)			-	0.00	0.00

\* Revision from the most recently disclosed forecast: None.

### 3. Forecast of Consolidated Financial Results for the FY2025(April 1, 2025 - March 31, 2026)

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full Year	3,300	40.5	150	379.9	150	627.0	100	—	29.56

\*Revision from the most recently disclosed forecast: None.

#### \*Notes

- (1) Significant changes in the scope of consolidation for this Q3: Yes  
 New : 1 company (Company name) Alter Design Consulting Co., Ltd.  
 Excluded : None.
- (2) Application of accounting methods specific to the preparation of quarterly consolidated financial Statements : None.
- (3) Changes in accounting policies, changes in accounting estimates, and restatements
  - ① Changes in accounting policies due to revisions in accounting standards, etc.: None.
  - ② Changes in accounting policies other than those in ①: None.
  - ③ Changes in accounting estimates: None.
  - ④ Restatements: None.

#### (4) Number of shares issued (common stock)

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

FY2025 (March 2026) 3Q	3,617,946 shares
FY2024 (March 2025)	3,603,946 shares

##### (ii) Number of treasury shares at the end of the period

FY2025 (March 2026) 3Q	278,781 shares
FY2024 (March 2025)	220,942 shares

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

FY2025 (March 2026) 3Q	3,348,644 shares
FY2024 (March 2025) 3Q	3,422,857 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm/None.

\* Proper use of earnings forecasts, and other special matters

This document contains forward-looking statements regarding performance forecasts and future outlooks. These statements are based on information available as of the date of this document and do not guarantee future results or performance. Such forward-looking statements involve various risks and uncertainties. Therefore, actual results may differ materially from the future results or performance forecasts explicitly or implicitly indicated in such forward-looking statements.

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# 1. Overview of Operating Results

## (1) Summary of Operating Results for the Current Quarter

During the first three quarters of the current fiscal year (April 1, 2025 to December 31, 2025), the Japanese economy maintained a moderate recovery trend amid improving employment and income conditions. However, the economic outlook remains uncertain due to factors such as rising prices, U.S. policy developments, the situation in the Middle East, and fluctuations in financial and capital markets. Within the information services industry, where our Group operates, demand for digital transformation (DX) remains strong even amid these conditions. This DX aims not only to enhance management efficiency and productivity in response to a shrinking workforce but also to drive digital business initiatives that create new value and revenue through technology utilization. Demand for IT investment is expected to remain robust, particularly driven by active efforts to modernize information systems to address future engineer shortages and technological innovation.

Amidst this environment, our Group operates its DX business with the mission of enhancing the international competitiveness of Japanese companies. We do this by providing services that promote the in-house development of information systems. This is achieved through the use of low-code automation technology and our Group's unique agile development methodology, guided by our corporate philosophy of "creating new value, changing common sense, and evolving culture."

The Group's business consists of "Professional Services," which provide consulting, outsourced development services, and training for engineers utilizing "AGILE-DX," the Group's proprietary development methodology that maximizes the potential of low-code technology and agile methodologies, and "Software License Sales," which involves the sale of software products such as low-code platforms. Within "Professional Services," while consulting and custom development services utilizing low-code platforms, primarily "OutSystems®," continued to expand steadily, we focused on hiring and training our Group's technical personnel, securing service partners to prepare for future demand growth, and promoting research and development to enhance service delivery efficiency. In "Software License Sales," we are striving to increase the adoption and sales of our Group's products, primarily "OutSystems®," to customers in conjunction with the provision of "Professional Services."

As a result, consolidated net sales for the first three quarters of the current fiscal year were ¥2,513,940 thousand (up 53.0 % year-on-year), operating profit was ¥113,643 thousand (compared to an operating loss of ¥60,671 thousand in the same quarter of the previous year), ordinary income was ¥115,443 thousand (compared to an ordinary loss of ¥63,567 thousand in the same quarter of the previous year), and net income attributable to owners of the parent was ¥74,412 thousand (compared to a net loss attributable to owners of the parent of ¥72,083 thousand in the same quarter of the previous year). Regarding segment performance, as the Group operates as a single segment in the DX business, disclosure is omitted.

## (2) Summary of Financial Position for the Current Quarter

### (Assets)

Current assets amounted to ¥3,841,803 thousand, an increase of ¥375,641 thousand compared to the end of the previous consolidated fiscal year. This was primarily due to an increase in accounts receivable and contract assets. Fixed assets amounted to ¥484,333 thousand, an increase of ¥50,793 thousand compared to the end of the previous consolidated fiscal year. This was primarily due to the acquisition of investment securities.

As a result, total assets amounted to ¥4,326,137 thousand, an increase of ¥426,435 thousand compared to the end of the previous consolidated fiscal year.

### (Liabilities)

Current liabilities amounted to ¥1,652,988 thousand, an increase of ¥390,112 thousand compared to the end of the previous consolidated fiscal year. This was primarily due to an increase in accounts payable. Fixed liabilities amounted to ¥73,105 thousand, a decrease of ¥26,111 thousand compared to the end of the previous consolidated fiscal year. This was primarily due to a decrease in long-term borrowings.

As a result, total liabilities amounted to ¥1,726,093 thousand, an increase of ¥364,000 thousand compared to the end of the previous consolidated fiscal year.

(Net Assets)

Net assets amounted to ¥2,600,043 thousand, an increase of ¥62,434 thousand compared to the end of the previous consolidated fiscal year. This was primarily due to the recording of quarterly net income attributable to owners of the parent of ¥74,412 thousand and an increase in non-controlling interests, despite a decrease resulting from the acquisition of treasury stock.

As a result, the equity ratio was 58.3% (compared to 64.6% at the end of the previous consolidated fiscal year).

### (3) Explanation of Future Forecasts, Including Consolidated Performance Forecasts

There are no changes to the earnings forecast for the fiscal year ending March 2026 from the forecast announced on May 13, 2025.

## 2. Quarterly Consolidated Financial Statements and Key Notes

### (1) Quarterly Consolidated Balance Sheet

(Thousands of Yen)

	As of end of previous fiscal Year (March 31, 2025)	As of end of Q3 (December 31, 2025)
<b>Assets</b>		
Current assets		
Cash and deposits	1,712,242	1,798,140
Accounts receivable - trade, and contract assets	1,538,731	1,869,913
Work in process	35	12,807
Other	217,591	162,156
Allowance for doubtful accounts	(2,439)	(1,215)
Total current asset	3,466,162	3,841,803
Non-current assets		
Property, plant and equipment	140,954	132,601
Intangible assets, net	31,381	24,304
Investments and other assets	261,203	327,427
Total non-current assets	433,540	484,333
Total assets	3,899,702	4,326,137
<b>Liabilities</b>		
Current liabilities		
Accounts payable – trade	1,080,018	1,372,334
Short-term borrowings	22,626	10,008
Income taxes payable	11,937	33,697
Contract liabilities	54,497	50,724
Asset retirement obligations	-	4,937
Provision for bonuses	5,600	2,909
Provision for losses on orders received	4,685	1,342
Other	83,511	177,035
Total current liabilities	1,262,876	1,652,988
Non-current liabilities		
Long-term Borrowings	42,145	20,818
Asset retirement obligations	52,823	49,139
Other	4,247	3,147
Total non-current liabilities	99,216	73,105
Total liabilities	1,362,092	1,726,093
<b>Net assets</b>		
Shareholders' equity		
Share capital	973,832	974,707
Capital surplus	964,832	965,707
Retained earnings	899,856	974,268
Treasury shares	△316,100	△391,904
Total shareholders' equity	2,522,421	2,522,779
Accumulated other comprehensive income		
Valuation difference on available-for-sale Securities	△3,818	△664
Total accumulated other comprehensive income	△3,818	△664
Non-controlling interests	19,006	77,928
Total net assets	2,537,609	2,600,043
Total liabilities and net assets	3,899,702	4,326,137

(2) Quarterly Consolidated Income Statement and Quarterly Consolidated Comprehensive Income Statement  
Quarterly Consolidated Income Statement  
Third Quarter Consolidated Cumulative Period

(Thousands of Yen)

	Q3 FY2024 (Apr. 1, 2024 - December. 31, 2024)	Q3 FY2025 (Apr. 1, 2025 - December. 31, 2025)
Net sales	1,642,566	2,513,940
Cost of sales	824,826	1,385,205
Gross profit	817,740	1,128,734
Selling, general and administrative expenses	878,412	1,015,090
Operating profit	(60,671)	113,643
Non-operating income		
Interest income	178	1,518
Foreign exchange gains	2,752	233
Public performance Fee	3,878	-
Other	1,064	1,277
Total non-operating income	7,874	3,029
Non-operating expenses		
Interest expenses	195	531
Foreign exchange losses	-	-
Commission expenses	504	698
Event-related expenditures	9,920	-
Other	150	-
Total non-operating expenses	10,770	1,229
Ordinary profit (loss)	(63,567)	115,443
Extraordinary losses		
Impairment losses	-	※ 1,751
Total Extraordinary losses	-	1,751
Profit (loss) before income tax	(63,567)	113,692
Income taxes-current	8,973	47,168
Adjustment for corporate income tax, etc.	2,940	(1,539)
Total income taxes	11,913	45,628
Net profit	(75,481)	68,063
Net profit attributable to non-controlling shareholders	(3,397)	(6,348)
Net profit attributable to owners of parent	(72,083)	74,412

Quarterly Consolidated Statements of Comprehensive Income  
 Third Quarter Consolidated Cumulative Period

(Thousands of Yen)

	Q3 FY2024 (Apr. 1, 2024 - December 31, 2024)	Q3 FY2025 (Apr. 1, 2025 - December 31, 2025)
Profit	(75,481)	68,063
Other comprehensive income		
Valuation difference on available-for-sale securities	(4,104)	3,153
Total other comprehensive income	(4,104)	3,153
Comprehensive income	(79,586)	71,217
Comprehensive income attributable to:		
Comprehensive income attributable to owners of parent	(76,188)	77,565
Comprehensive income attributable to non-controlling interests	(3,397)	(6,348)

(3) Notes to the Quarterly Consolidated Financial Statements

(Notes on Going Concern Assumption) None.

(Notes on Significant Changes in Shareholders' Equity) None.

(Changes in Significant Subsidiaries during the Period)

As of June 2, 2025, Alter Design Consulting Co., Ltd. was newly established, and as of the first quarter of the current fiscal year, the Group has been included in the scope of consolidation.

(Notes to Quarterly Consolidated Statement of Income)

\*Impairment losses

Previous Third Quarter Cumulative Period (From April 1, 2024 to December 31, 2024)

None.

Third Quarter of the Current Fiscal Year (From April 1, 2025, to December 31, 2025)

The Group recognized impairment losses on the following asset groups:

(Thousands of Yen)

Location	Use	Type	Impairment losses
Fukuoka City, Fukuoka Prefecture	Business assets	Buildings	1,497
Fukuoka City, Fukuoka Prefecture	Business assets	Tools, furniture and fixtures	253
Total			1,751

The Group business assets are based on management accounting classifications. While idle assets and assets held for disposal are grouped on an individual asset basis.

In connection with the partial relocation of an office, the carrying amounts of the relevant assets scheduled for disposal were written down to their recoverable amounts, and the resulting decreases were recognized as impairment losses.

The recoverable amounts of these assets were measured at zero, as their sale was deemed impracticable.

(Notes on Segment Information, etc.)

**【Segment Information】**

Previous Third Quarter Cumulative Period (From April 1, 2024, to December 31, 2024)

The Group's business segments consist of a single segment, the DX business, and therefore, the disclosure is omitted.

Third Quarter of the Current Fiscal Year (From April 1, 2025, to December 31, 2025)

The Group's business segments consist of a single segment, the DX business, and therefore, the disclosure is omitted.



(Notes on Statement of Cash Flows)

The quarterly consolidated cash flow statement for the third quarter of the current fiscal year has not been prepared. Additionally, the depreciation and amortization expense (including amortization of intangible fixed assets) for the third quarter of the current fiscal year is as follows:

(Thousands of Yen)

Period	Q3 FY2024 (Apr. 1, 2024 - December 31, 2024)	Q3 FY2025 (Apr. 1, 2025 - December 31, 2025)
Depreciation Expenses	17,031	18,366