August 14, 2026

Consolidated Financial Results for the Nine Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Kufu Company Holdings Inc.
Listing: Tokyo Stock Exchange
Securities code: 4376
URL: https://kufu.co.jp/
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	11,493	15.6	672	223.9	746	300.9	489	-
June 30, 2025	9,938	(13.7)	207	(39.5)	186	(25.4)	(312)	-

Note: Comprehensive income For the nine months ended June 30, 2026: ¥381 million [-%]
For the nine months ended June 30, 2025: ¥(469) million [-%]

Note: EBITDA (operating profit + depreciation and amortization):
For the nine months ended June 30, 2026: ¥1,453 million [34.6%]
For the nine months ended June 30, 2025: ¥1,079 million [(4.8)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	8.14	-
June 30, 2025	(5.23)	-

Note: Quarterly net income per share adjusted for potential stock in the third quarter of the fiscal year ending September 30, 2026 is not included because there are no potential shares that have a dilution effect. Quarterly net income per share adjusted for potential stock for the third quarter of the fiscal year ending September 30, 2025 is not included because it is a quarterly net loss per share, although there are potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	17,566	10,296	47.3
September 30, 2025	16,485	9,635	48.5

Reference: Equity
As of June 30, 2026: ¥8,313 million
As of September 30, 2025: ¥8,002 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	-	0.00	-	0.00	0.00
Fiscal year ending September 30, 2026	-	0.00	-		
Fiscal year ending September 30, 2026 (Forecast)				0.00	0.00

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

3. Forecast of consolidated financial results for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		EBITDA	
	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ending September 30, 2026	17,000	20.5	1,000	91.3	2,000	17.7

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

***Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 4 companies (atelier haruka Co., Ltd. and 3 other companies)

(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)

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

As of June 30, 2026	60,415,372 shares
As of September 30, 2025	59,887,595 shares

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

As of June 30, 2026	98,797 shares
As of September 30, 2025	98,074 shares

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

Nine months ended June 30, 2026	60,150,316 shares
Nine months ended June 30, 2025	59,789,673 shares

Note: Some of the Company's consolidated subsidiaries have introduced equity benefit trust-type ESOPs, and the Company's shares owned by the equity benefit ESOP trust account are included in treasury stock.

* 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

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

Quarterly consolidated balance sheet

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	7,434	8,078
Accounts receivable - trade	1,010	1,212
Merchandise	49	112
Work in process	46	111
Raw materials and supplies	11	9
Real estate for sale	1,673	1,443
Operational investment securities	1,889	1,609
Other	658	1,078
Allowance for doubtful accounts	(4)	(6)
Total current assets	12,769	13,650
Non-current assets		
Property, plant and equipment	535	834
Intangible assets		
Goodwill	739	526
Other	1,115	1,164
Total intangible assets	1,854	1,691
Investments and other assets		
Deferred tax assets	720	579
Other	685	826
Allowance for doubtful accounts	(89)	(21)
Total investments and other assets	1,316	1,383
Total non-current assets	3,706	3,909
Deferred assets		
Share issuance costs	9	5
Other	0	0
Total deferred assets	10	6
Total assets	16,485	17,566

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	584	434
Short-term borrowings	1,969	1,909
Current portion of long-term borrowings	953	927
Income taxes payable	142	187
Contract liabilities	1,196	1,482
Provision for bonuses	-	15
Provision for point card certificates	4	3
provision for correction	45	-
Other	1,004	980
Total current liabilities	5,899	5,939
Non-current liabilities		
Long-term borrowings	473	874
Asset retirement obligations	225	242
Deferred tax liabilities	12	4
Provision for share awards	74	70
Other	164	139
Total non-current liabilities	950	1,330
Total liabilities	6,849	7,269
Net assets		
Shareholders' equity		
Share capital	30	77
Capital surplus	8,620	8,225
Retained earnings	(299)	578
Treasury shares	(32)	(32)
Total shareholders' equity	8,318	8,849
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(323)	(557)
Foreign currency translation adjustment	7	21
Total accumulated other comprehensive income	(316)	(536)
Share acquisition rights	2	4
Non-controlling interests	1,631	1,978
Total net assets	9,635	10,296
Total liabilities and net assets	16,485	17,566

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Net sales	9,938	11,493
Cost of sales	4,341	5,136
Gross profit	5,597	6,356
Selling, general and administrative expenses	5,389	5,684
Operating profit	207	672
Non-operating income		
Interest income	4	20
Foreign exchange gains	-	25
Reversal of allowance for doubtful accounts	-	64
Other	17	24
Total non-operating income	22	135
Non-operating expenses		
Interest expenses	29	44
Amortization of share issuance costs	3	3
Commission expenses	5	1
Foreign exchange losses	1	-
Other	3	12
Total non-operating expenses	43	61
Ordinary profit	186	746
Extraordinary income		
Settlement money of cancellation	-	303
Gain on reversal of share-based remuneration	5	2
Reversal of provision for correction-related costs	-	45
Other	1	7
Total extraordinary income	7	358
Extraordinary losses		
Loss on retirement of non-current assets	23	18
Impairment losses	114	3
Loss on sale of businesses	60	-
Loss on liquidation of business-EL	-	16
Loss on litigation	-	8
Other	15	2
Total extraordinary losses	213	48
Profit (loss) before income taxes	(20)	1,056
Income taxes - current	300	253
Income taxes - deferred	(113)	203
Total income taxes	186	457
Profit (loss)	(207)	598
Profit attributable to non-controlling interests	105	109
Profit (loss) attributable to owners of parent	(312)	489

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Profit (loss)	(207)	598
Other comprehensive income		
Valuation difference on available-for-sale securities	(262)	(233)
Foreign currency translation adjustment	0	16
Total other comprehensive income	(262)	(217)
Comprehensive income	(469)	381
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(574)	269
Comprehensive income attributable to non-controlling interests	105	111

(Notes on segment information, etc.)

I. The nine months of the previous fiscal year (October 1, 2024 to June 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Millions of yen)

	Reportable segments				Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Daily Life	Life Event	Investment & Incubation	Total		
Sales						
Revenue generated from customer contracts	2,047	5,917	1,912	9,877	-	9,877
Other Earnings	-	-	60	60	-	60
Revenues from external customers	2,047	5,917	1,973	9,938	-	9,938
Transactions with other segments	61	10	8	79	(79)	-
Total	2,109	5,927	1,981	10,018	(79)	9,938
Segment Profit	546	462	275	1,284	(1,076)	207

Note: 1. Adjustments to segment profit include ¥950 million in corporate revenue and ¥(972) million in corporate expenses, ¥(552) million in segment transaction elimination, ¥(492) million in amortization of goodwill, and ¥(8) million in adjustments to unrealized profits. Company-wide earnings include management support fees from each operating company. Company-wide expenses are primarily expenses related to the operation of the holding company that are not attributable to the reporting segment.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

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

(Significant impairment loss on fixed assets)

In the Life Event Business segment, we recorded an impairment loss on fixed assets. The amount of the impairment loss recorded was 96 million yen in the nine months of the current fiscal year.

(Significant fluctuations in the amount of goodwill)

It is omitted because it is not important.

II. The nine months of the current fiscal year (October 1, 2025 to June 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Millions of yen)

	Reportable segments				Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Daily Life	Life Event	Investment & Incubation	Total		
Sales						
Revenue generated from customer contracts	2,050	6,277	3,093	11,421	-	11,421
Other Earnings	-	-	71	71	-	71
Revenues from external customers	2,050	6,277	3,165	11,493	-	11,493
Transactions with other segments	44	15	2	62	(62)	-
Total	2,094	6,292	3,167	11,555	(62)	11,493
Segment Profit	726	400	193	1,319	(647)	672

Note: 1. Adjustments to segment profit include ¥956 million in corporate revenue and ¥(751) million in corporate expenses, ¥(528) million in segment transaction elimination, ¥(332) million in amortization of goodwill, and ¥8 million in adjustments for unrealized profits. Company-wide earnings include management support fees from each operating company. Company-wide expenses are primarily expenses related to the operation of the holding company that are not attributable to the reporting segment.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. Information on Assets by Reporting Segment

Compared to the end of the previous fiscal year, the amount of assets in the reporting segment for the nine months of the current fiscal year increased by 1,787 million yen in the Investment and Incubation Business. The main reason for this was the acquisition of shares of atelier haruka Co., Ltd. in the nine months of the current fiscal year and the new inclusion of it in the scope of consolidation.

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

(Significant impairment loss on fixed assets)

It is omitted because it is not important.

(Significant fluctuations in the amount of goodwill)

In the nine months of the current fiscal year, the Company acquired shares of atelier haruka Co., Ltd. and included them in the scope of consolidation, resulting in goodwill of 132 million yen in the Investment and Incubation Business segment.