

Translation

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Summary of Consolidated Financial Results for the Nine Months Ended June 30, 2025 (Based on Japanese GAAP)

August 8, 2025

Company name: LINKBAL INC
 Stock exchange listing: Tokyo
 Stock code: 6046 URL <https://linkbal.co.jp>
 Representative: CEO & President Yoshihiro Kazumasa
 Inquiries: Financial accounting Dept. Director Daisuke Matsuoka TEL 050(1741)2300
 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the nine months ended June 30, 2025 (from October 1, 2024 to June 30, 2025)

(1) Consolidated operating results (cumulative)

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	%
Nine months ended June 30, 2025	667	(9.3)	(94)	–	(91)	–	(208)	–
Nine months ended June 30, 2024	736	–	(95)	–	(94)	–	(96)	–

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2025	(11.11)	–
Nine months ended June 30, 2024	(5.16)	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	1,082	800	73.9
As of September 30, 2024	1,316	1,006	76.4

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended September 30, 2024	–	0.00	–	0.00	0.00
Year ending September 30, 2025	–	0.00	–		
Year ending September 30, 2025 (Forecast)				0.00	0.00

3. Forecast of consolidated financial results for the year ending September 30, 2025 (from October 1, 2024 to September 30, 2025)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	904	(6.6)	(83)	–	(83)	–	(204)	–	(10.93)

4. Notes

- (1) Significant changes in the scope of consolidation during the nine months ended June 30, 2025: No
- (2) Application of special accounting methods for preparing quarterly consolidated financial statements: No
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- Changes in accounting policies due to other reasons: No
- Changes in accounting estimates: No
- Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of June 30, 2025	19,500,000 shares	As of September 30, 2024	19,500,000 shares
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Number of treasury shares at the end of the period

As of June 30, 2025	758,506 shares	As of September 30, 2024	773,430 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended June 30, 2025	18,736,191 shares	Nine months ended June 30, 2024	18,719,585 shares
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Quarterly consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2024	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	1,072,498	903,668
Accounts receivable - trade	81,919	116,896
Other	21,552	19,983
Allowance for doubtful accounts	(623)	(711)
Total current assets	1,175,347	1,039,837
Non-current assets		
Property, plant and equipment	103,163	0
Investments and other assets		
Distressed receivables	957	957
Other	39,068	44,202
Allowance for doubtful accounts	(2,142)	(2,142)
Total investments and other assets	37,883	43,017
Total non-current assets	141,046	43,017
Total assets	1,316,394	1,082,854
Liabilities		
Current liabilities		
Accounts payable - trade	4,503	2,391
Current portion of long-term borrowings	3,324	4,990
Accounts payable - other	68,675	73,260
Income taxes payable	1,627	1,085
Accrued consumption taxes	22,917	4,659
Advances received	18,874	16,897
Deposits received	11,569	16,518
Provision for bonuses	16,321	6,974
Other	12,644	13,341
Total current liabilities	160,457	140,117
Non-current liabilities		
Long-term borrowings	109,197	105,038
Asset retirement obligations	18,925	21,623
Deferred tax liabilities	5,184	0
Long-term guarantee deposits	15,800	15,300
Total non-current liabilities	149,107	141,961
Total liabilities	309,564	282,079
Net assets		
Shareholders' equity		
Share capital	50,000	50,000
Capital surplus	499,630	494,750
Retained earnings	813,761	605,645
Treasury shares	(357,186)	(350,306)
Total shareholders' equity	1,006,205	800,089
Share acquisition rights	624	685
Total net assets	1,006,829	800,774
Total liabilities and net assets	1,316,394	1,082,854

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended June 30, 2024	Nine months ended June 30, 2025
Net sales	736,407	667,614
Cost of sales	146,979	160,098
Gross profit (loss)	589,427	507,516
Selling, general and administrative expenses	684,704	602,304
Operating profit (loss)	(95,276)	(94,788)
Non-operating income		
Interest income	78	805
Subsidy income	—	3,300
Compensation income	712	—
Other	65	63
Total non-operating income	857	4,168
Non-operating expenses		
Interest expenses	188	606
Other	250	—
Total non-operating expenses	438	606
Ordinary profit (loss)	(94,858)	(91,226)
Extraordinary income		
Gain on reversal of share acquisition rights	57	115
Total extraordinary income	57	115
Extraordinary losses		
Impairment losses	—	120,594
Total extraordinary losses	—	120,594
Profit (loss) before income taxes	(94,800)	(211,705)
Income taxes - current	2,230	1,594
Income taxes - deferred	(524)	(5,184)
Total income taxes	1,705	(3,589)
Profit (loss)	(96,506)	(208,115)
Profit (loss) attributable to owners of parent	(96,506)	(208,115)

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Nine months ended June 30, 2024	Nine months ended June 30, 2025
Profit (loss)	(96,506)	(208,115)
Comprehensive income	(96,506)	(208,115)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(96,506)	(208,115)