

Translation

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## Summary of Consolidated Financial Results for the Three Months Ended December 31, 2025 (Based on Japanese GAAP)

February 9, 2026

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 three months ended December 31, 2025 (from October 1, 2025 to December 31, 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	%
Three months ended December 31, 2025	258	12.9	11	–	11	–	10	–
Three months ended December 31, 2024	229	(5.3)	(26)	–	(26)	–	(28)	–

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended December 31, 2025	0.58		0.58	
Three months ended December 31, 2024	(1.51)		–	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	1,116	821	73.6
As of September 30, 2025	1,120	810	72.3

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen				
Year ended September 30, 2025	–	0.00	–	0.00	0.00
Year ending September 30, 2026	–				
Year ending September 30, 2026 (Forecast)		0.00	–	0.00	0.00

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

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	971	7.2	2	–	2	–	1	–	0.09

4. Notes

(1) Significant changes in the scope of consolidation during the three months ended December 31, 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: No

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 December 31, 2025	19,500,000 shares	As of September 30, 2025	19,500,000 shares
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Number of treasury shares at the end of the period

As of December 31, 2025	758,506 shares	As of September 30, 2025	758,506 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Three months ended December 31, 2025	18,741,494 shares	Three months ended December 31, 2024	18,726,570 shares
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**Quarterly consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

	As of September 30, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	914,254	916,013
Accounts receivable - trade	138,552	137,694
Prepaid expenses	20,795	17,186
Income taxes refund receivable	514	724
Other	4,134	1,775
Allowance for doubtful accounts	(649)	(290)
Total current assets	1,077,603	1,073,104
Non-current assets		
Property, plant and equipment	429	827
Investments and other assets		
Distressed receivables	1,386	1,386
Other	42,824	42,542
Allowance for doubtful accounts	(1,386)	(1,386)
Investments and other assets	42,824	42,542
Total non-current assets	43,254	43,370
Total assets	1,120,857	1,116,474
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	3,030	4,038
Current portion of long-term borrowings	9,988	14,986
Accounts payable - other	68,952	74,517
Income taxes payable	970	342
Accrued consumption taxes	7,232	11,943
Advances received	16,362	21,201
Deposits received	40,800	15,695
Provision for bonuses	12,350	5,722
Other	14,546	16,130
Total current liabilities	174,233	164,577
Non-current liabilities		
Long-term borrowings	99,209	93,657
Asset retirement obligations	21,652	21,681
Deferred tax liabilities	23	23
Long-term guarantee deposits	15,500	15,000
Total non-current liabilities	136,384	130,361
Total liabilities	310,618	294,938
<b>Net assets</b>		
Shareholders' equity		
Share capital	50,000	50,000
Capital surplus	494,750	494,750
Retained earnings	615,792	627,089
Treasury shares	(350,306)	(350,306)
Total shareholders' equity	810,236	821,532
Share acquisition rights	3	3
Total net assets	810,239	821,535
Total liabilities and net assets	1,120,857	1,116,474

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

**Consolidated statements of income (cumulative)**

(Thousands of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Net sales	229,350	258,861
Cost of sales	49,023	61,881
Gross profit	180,326	196,980
Selling, general and administrative expenses	207,251	185,942
Operating profit (loss)	(26,924)	11,037
Non-operating income		
Interest income	214	314
Reversal of allowance for doubtful accounts	191	359
Other	43	1
Total non-operating income	449	674
Non-operating expenses		
Interest expenses	203	203
Other	–	273
Total non-operating expenses	203	477
Ordinary profit (loss)	(26,678)	11,235
Extraordinary income		
Gain on reversal of share acquisition rights	115	–
Total extraordinary income	115	–
Profit (loss) before income taxes	(26,563)	11,235
Income taxes - current	939	390
Income taxes - deferred	699	–
Total income taxes	1,639	390
Profit (loss)	(28,202)	10,844
Profit (loss) attributable to owners of parent	(28,202)	10,844

**Consolidated statements of comprehensive income (cumulative)**

(Thousands of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Profit (loss)	(28,202)	10,844
Comprehensive income	(28,202)	10,844
Comprehensive income attributable to Comprehensive income attributable to owners of parent	(28,202)	10,844