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November 12, 2025

Consolidated Financial Results for the First Nine Months Ended September 30, 2025 (Under Japanese GAAP)

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Listing: Tokyo Stock Exchange
Securities code: 6071
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Scheduled date of commencing dividend payments: —
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated quarterly financial results for the first nine months of the fiscal year ending December 31, 2025 (from January 1, 2025 to September 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	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	14,946	14.2	2,979	49.8	2,981	50.6	1,859	41.2
September 30, 2024	13,091	-3.4	1,989	14.3	1,979	9.4	1,316	-4.4

Note: Comprehensive income For the nine months ended September 30, 2025: ¥1,952 million [40.8%]
For the nine months ended September 30, 2024: ¥1,386 million [66.4%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2025	49.14	—
September 30, 2024	34.67	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2025	21,943	10,689	45.5	263.79
December 31, 2024	18,465	8,970	45.4	221.93

Reference: Equity
As of September 30, 2025: ¥9,990 million
As of December 31, 2024: ¥8,386 million

2. Dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended December 31, 2024	Yen —	Yen 0.00	Yen —	Yen 8.00	Yen 8.00
Fiscal year ending December 31, 2025	—	0.00	—		
Fiscal year ending December 31, 2025 (Forecast)				10.00	10.00

Note: Revision to the forecast for dividends announced most recently: Yes
For the revised dividend forecast, please refer to the “Notice Regarding the Revision (Dividend Increase) of the Dividend Forecast” released today.

3. Consolidated financial results forecast for the fiscal year ending December 31, 2025 (January 1, 2025 to December 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	20,000	12.7	3,600	39.6	3,464	35.2	1,562	2.5	41.24

Note: Revision to the financial results forecast announced most recently: Yes

*** Notes**

- (1) Significant changes in the scope of consolidation during the period: Yes
 Newly included: 2 companies (Decollte Holdings Corporation, GROWBING, Inc.)
 Excluded: – companies (–)
- (2) Accounting methods adopted particularly for 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: Yes
 (ii) Changes in accounting policies due to other reasons: None
 (iii) Changes in accounting estimates: None
 (iv) Restatement: None
- (4) Number of issued shares (ordinary shares)

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

As of September 30, 2025	42,000,000 shares
As of December 31, 2024	42,000,000 shares

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

As of September 30, 2025	4,128,406 shares
As of December 31, 2024	4,212,206 shares

- (iii) Average number of shares during the period (quarterly cumulative)

Nine months ended September 30, 2025	37,837,023 shares
Nine months ended September 30, 2024	37,985,244 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

(Notes regarding forward-looking statements, etc.)

Financial results forecasts and other forward-looking statements provided in these materials are based on information available to the Company and certain other assumptions deemed reasonable as of the date of publication of this document, and do not represent any guarantee that the Company will achieve these results. Actual financial results and other aspects of business performance may differ significantly from these forecasts owing to various factors.

Please refer to “1. Qualitative information for the 3rd quarter of the fiscal year ending December 31, 2025, (3) Overview of consolidated financial results forecast and other forward-looking information” on page 4 of this financial results report (attached materials) for conditions forming the basis for financial results forecasts, notes regarding the use of financial results forecasts, and other information.

(How to obtain the supplementary material on financial results and the contents of the financial results briefing)

The Company plans to hold a financial results briefing for institutional investors and analysts on Monday, November 17, 2025. A video of the meeting will be posted on the Company’s website as soon as possible after the meeting. Supplementary materials for the financial results will be posted on the Company’s website today.

○ Table of contents of the attached materials

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1. Qualitative information for the 3rd quarter of the fiscal year ending December 31, 2025

(1) Operating results

In the first nine months of the fiscal year under review, although certain sectors showed recovering trends supported mainly by continued inbound demand, the outlook of the Japanese economy continued to be uncertain due to factors including stagnant personal consumption resulting from price increases.

Meanwhile, structural issues such as the declining birthrate and aging population as well as the shrinking labor force population are persisting, in addition to the downward trend in the number of marriages in Japan, making the social environment surrounding marriage increasingly severe.

In the kon-katsu (marriage-hunting) market, while the use of marriage-matching applications is continuously expanding, needs for safe and secure marriage services are further increasing, as matching efficiency is reduced due to the increase in users, and problems such as identity fraud and scams are becoming exceptionally serious. Accordingly, in the marriage consulting agency industry, demand is rising for ensuring reliability through requiring submission of various certificates, enhancement of fine-tuned support by counselors, and improvement of the overall quality of the marriage-hunting process.

In addition, private-public initiatives aimed at addressing the falling birthrate and revitalizing local regions are expanding nationwide. The number of community-based marriage support programs implemented in collaboration with local governments and local companies is also increasing.

Under such circumstances, despite a non-negligible impact from economic activities in and outside of Japan, the Group is taking various measures to raise its profile in order to further expand our business scale and to support national policies, and continues to strive to expand our business and improve our corporate value toward realizing the aims of the Mid-Term Management Plan (January 2021 to December 2027): “20,000 marriages,” “7,000 affiliated consultation offices,” and “140,000 the number of IBJ paying members.”

As a result, consolidated net sales in the first nine months of the fiscal year under review came to 14,946,751 thousand yen (up 14.2% year on year), operating profit was 2,979,982 thousand yen (up 49.8% year on year), ordinary profit was 2,981,046 thousand yen (up 50.6% year on year), and profit attributable to owners of parent was 1,859,416 thousand yen (up 41.2% year on year).

Net sales and divisional profit by each segment are shown below.

From the first quarter of the fiscal year, the Group has newly added the “K Village Business” as a reportable segment. This decision was made to strengthen management by separating the business of K Village Inc., which had been operating within the hobby and community business under the Life Design Business, from the Life Design Business, in light of the business’s growing scale. As a result, segment classification has been revised for greater clarity. For year-on-year comparisons below, figures for the same period of the previous fiscal year have been recalculated based on the revised segment classification. For details, please refer to “2. Quarterly consolidated financial statements and major notes, (3) Notes to quarterly consolidated financial statements, (Segment information).”

Divisional profit is defined as operating income + depreciation + amortization of goodwill + amortization of long-term prepaid expenses (after adjusting internal transactions).

<Affiliate Business>

In the Affiliate Business, during the third quarter of the fiscal year under review, the slowing growth of the number of new openings due to an increase in the franchise opening fees has come to an end at the Agency Opening Support Business, and the business reviewed its organizational structure and enhanced personnel. Consequently, the number of new openings remained strong at 253 (up 2.0% year on year).

On the other hand, at the Affiliate Business, the increase in the franchise opening fees continuously resulted in an increase in new affiliate consultation offices with higher business motivation, and benefit was achieved from the capital and business alliance with Tameny Inc. Consequently, the number of new members increased to 13,853 (up 22.0% year on year), and, in line with this, the number of IBJ paying members remained strong at 68,323 (up 61.3% year on year). Members’ activity within the platform also gained momentum, and the number of arranged marriage meetings was 182,237 (up 27.2% year on year), continuously showing a remarkable growth.

As a result of the above, for the first nine months of the fiscal year under review, the segment net sales amounted to 2,809,732 thousand yen (up 13.6% year on year) and divisional profit was 1,915,174 thousand

yen (up 14.8% year on year).

<Directly-Managed Lounge Business>

As for the Directly-Managed Lounge Business, during the third quarter of the fiscal year under review, IBJ Members and Sunmarie continued strengthening cooperation with IBJ Matching (marriage-hunting party), and ZWEI strengthened its marketing strategies, including advertising in mass media. Consequently, the number of new members increased to 6,426 (up 10.6% year on year), and, in line with this, the number of arranged marriage meetings remained strong at 90,293 (up 4.0% year on year).

As a result of the above, for the first nine months of the fiscal year under review, segment net sales amounted to 7,041,275 thousand yen (up 5.1% year on year) and divisional profit was 1,749,193 thousand yen (up 17.9% year on year).

<Matching Business>

In the Matching Business, during the third quarter of the fiscal year under review, the number of event participants increased to 91,179 (up 11.0% year on year), partly because of the effect of the exposure on a major media platform. Going forward, the business will acquire customers with a wide variety of needs by enhancing the websites it operates in cooperation with the Marketing Department, as well as by starting to develop new formats of events other than store-type marriage-hunting parties.

As a result of the above, for the first nine months of the fiscal year under review, segment net sales amounted to 1,166,531 thousand yen (down 5.0% year on year) and divisional profit was 271,373 thousand yen (up 48.3% year on year).

<Life Design Business>

In the Life Design Business, during the third quarter of the fiscal year under review, the number of service users steadily increased in line with the increase in the number of marriages between members in the marriage consulting business. In addition, cooperation between Sunmarie and ZWEI and the Directly-Managed Lounge Business has been strengthened. Consequently, the number of successful contracts in the wedding business reached 421 (up 73.3% year on year), and the number of insurance contracts continuously saw rapid growth to 631 (up 93.0% year on year).

As a result of the above, for the first nine months of the fiscal year under review, segment net sales amounted to 1,518,713 thousand yen (up 116.4% year on year) and divisional profit was 571,870 thousand yen (up 183.4% year on year).

<K Village Business>

In the K Village Business, during the third quarter of the fiscal year under review, efforts to enhance instructor skills in the Korean business led to the prevention of student withdrawals. Consequently, the number of students increased to reach 16,450 (up 14.1% year on year).

In the music business as well, the numbers of students and franchise locations significantly increased to 8,817 (up 97.1% year on year) and 94 (up 95.8% year on year), respectively. This was because NAYUTAS, which offers voice training and other services, focused on the franchise business and provided extensive support, including training before business launch, to each franchisee.

As a result of the above, for the first nine months of the fiscal year under review, segment net sales amounted to 2,410,498 thousand yen (up 21.2% year on year) and divisional profit was 363,201 thousand yen (up 34.0% year on year).

(2) Overview of financial position

(Assets)

Current assets as of September 30, 2025 amounted to 9,822,997 thousand yen, up 904,397 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 1,238,890 thousand yen in operational investment securities, despite decreases of 194,603 thousand yen in cash and deposits and 109,459 thousand yen in deposits paid.

Non-current assets were 12,120,600 thousand yen, up 2,573,569 thousand yen from the end of the previous fiscal year. This was mainly due to increases of 1,474,952 thousand yen in investment securities, 657,457 thousand yen in goodwill, 434,431 thousand yen in guarantee deposits, and 69,068 thousand yen in buildings, despite a decrease of 107,656 thousand yen in deferred tax assets.

Consequently, total assets came to 21,943,597 thousand yen, up 3,477,966 thousand yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities as of September 30, 2025 amounted to 7,302,275 thousand yen, up 2,081,299 thousand yen from the end of the previous fiscal year. This was mainly due to increases of 889,822 thousand yen in current portion of long-term borrowings, 750,000 thousand yen in short-term borrowings, and 162,619 thousand yen in income taxes payable.

Non-current liabilities were 3,952,131 thousand yen, down 322,242 thousand yen from the end of the previous fiscal year. This was mainly due to a decrease of 373,551 thousand yen in long-term borrowings, despite an increase of 52,377 thousand yen in asset retirement obligations.

Consequently, total liabilities came to 11,254,407 thousand yen, up 1,759,057 thousand yen from the end of the previous fiscal year.

(Net assets)

Net assets as of September 30, 2025 stood at 10,689,190 thousand yen, up 1,718,908 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 1,557,114 thousand yen in retained earnings.

Consequently, the equity-to-asset ratio was 45.5% (compared to 45.4% at the end of the previous fiscal year).

(3) Overview of consolidated financial results forecast and other forward-looking information

The Company has revised the financial results forecast announced on February 12, 2025. For details, please refer to the “Notice Regarding the Revision of the Financial Result Forecast” released today.

2. Quarterly consolidated financial statements and major notes

(1) Quarterly consolidated balance sheet

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2024)	3Q FY2025 (September 30, 2025)
Assets		
Current assets		
Cash and deposits	4,198,305	4,003,702
Accounts receivable – trade	1,904,190	1,837,564
Operational investment securities	2,139,445	3,378,336
Merchandise and finished goods	10,448	14,672
Raw materials and supplies	2,105	4,785
Advance payments to suppliers	26,390	8,443
Prepaid expenses	372,840	434,584
Current portion of long-term loans receivable	1,999	5,499
Deposits paid	190,910	81,450
Other	92,594	80,485
Allowance for doubtful accounts	-20,631	-26,527
Total current assets	8,918,600	9,822,997
Non-current assets		
Property, plant and equipment		
Buildings	2,442,154	2,632,424
Accumulated depreciation	-1,127,589	-1,248,790
Buildings, net	1,314,564	1,383,633
Vehicles	31,426	31,576
Accumulated depreciation	-8,488	-14,774
Vehicles, net	22,938	16,802
Tools, furniture and fixtures	611,349	627,707
Accumulated depreciation	-546,514	-538,216
Tools, furniture and fixtures, net	64,834	89,490
Land	1,538,479	1,553,149
Leased assets	43,229	43,967
Accumulated depreciation	-30,827	-35,007
Leased assets, net	12,401	8,960
Total property, plant and equipment	2,953,219	3,052,036
Intangible assets		
Goodwill	1,320,307	1,977,764
Software	969,167	901,257
Software in progress	11,151	61,300
Trademark right	–	59
Other	19,982	14,772
Total intangible assets	2,320,608	2,955,155
Investments and other assets		
Investment securities	1,604,165	3,079,118
Long-term prepaid expenses	146,644	161,952
Long-term loans receivable	833	16,000
Deferred tax assets	644,436	536,779
Insurance funds	279,309	287,310
Guarantee deposits	1,591,125	2,025,556
Other	6,690	6,690
Total investments and other assets	4,273,203	6,113,408
Total non-current assets	9,547,030	12,120,600
Total assets	18,465,631	21,943,597

(Unit: thousands of yen)

	Previous consolidated fiscal year (December 31, 2024)	3Q FY2025 (September 30, 2025)
Liabilities		
Current liabilities		
Accounts payable – trade	281,764	133,703
Short-term borrowings	1,160,000	1,910,000
Current portion of long-term borrowings	468,198	1,358,020
Account payable – other	748,974	704,291
Accrued expenses	841,468	471,755
Income taxes payable	400,819	563,439
Accrued consumption taxes	312,390	263,200
Advances received	649,637	609,312
Lease obligations	6,847	4,806
Provision for bonuses	–	163,808
Other	350,875	1,119,939
Total current liabilities	5,220,976	7,302,275
Non-current liabilities		
Long-term borrowings	3,537,516	3,163,965
Lease obligations	5,064	4,388
Asset retirement obligations	718,664	771,041
Other	13,129	12,736
Total non-current liabilities	4,274,373	3,952,131
Total liabilities	9,495,349	11,254,407
Net assets		
Shareholders' equity		
Share capital	699,585	699,585
Capital surplus	929,640	937,276
Retained earnings	9,272,311	10,829,425
Treasury shares	-2,436,380	-2,384,213
Total shareholders' equity	8,465,156	10,082,073
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	-78,980	-91,823
Total accumulated other comprehensive income	-78,980	-91,823
Share acquisition rights	37,512	46,655
Non-controlling interests	546,592	652,285
Total net assets	8,970,281	10,689,190
Total liabilities and net assets	18,465,631	21,943,597

(2) Quarterly consolidated statements of income and comprehensive income

Quarterly consolidated statement of income

First consolidated nine months (cumulative)

(Unit: thousands of yen)

	3Q FY2024 (from January 1, 2024 to September 30, 2024)	3Q FY2025 (from January 1, 2025 to September 30, 2025)
Net sales	13,091,904	14,946,751
Cost of sales	909,023	1,148,039
Gross profit	12,182,880	13,798,712
Selling, general and administrative expenses	10,193,549	10,818,730
Operating profit	1,989,331	2,979,982
Non-operating income		
Interest income	327	5,128
Subsidy income	882	9,755
Equity in earnings of affiliates	–	79,841
Other	6,370	5,544
Total non-operating income	7,580	100,270
Non-operating expenses		
Interest expenses	15,074	33,289
Loss on valuation of securities	–	60,737
Commission expenses	1,779	–
Other	381	5,178
Total non-operating expenses	17,234	99,205
Ordinary profit	1,979,676	2,981,046
Extraordinary income		
Gain on sale of non-current assets	1,591	–
Gain on reversal of asset retirement obligations	–	647
Gain on reversal of share acquisition rights	82,210	–
Total extraordinary income	83,801	647
Extraordinary losses		
Loss on retirement of non-current assets	0	18,920
Loss on sale of investment securities	23,548	–
Other	–	1,653
Total extraordinary losses	23,548	20,573
Profit before income taxes	2,039,930	2,961,120
Income taxes – current	585,541	885,178
Income taxes – deferred	63,256	110,833
Total income taxes	648,798	996,012
Profit	1,391,131	1,965,108
Profit attributable to non-controlling interests	74,262	105,692
Profit attributable to owners of parent	1,316,868	1,859,416

Quarterly consolidated statement of comprehensive income
First consolidated nine months (cumulative)

(Unit: thousands of yen)

	3Q FY2024 (from January 1, 2024 to September 30, 2024)	3Q FY2025 (from January 1, 2025 to September 30, 2025)
Profit	1,391,131	1,965,108
Other comprehensive income		
Valuation difference on available-for-sale securities	-4,298	-12,843
Total other comprehensive income	-4,298	-12,843
Comprehensive income	1,386,832	1,952,265
Comprehensive income attributable to:		
Owners of parent	1,312,570	1,846,573
Non-controlling interests	74,262	105,692

(3) Notes to quarterly consolidated financial statements

(Note on entity's ability to continue as going concern)

Not applicable

(Notes in the event of substantial changes in shareholders' equity)

Not applicable

(Changes in accounting policies)

(Application of Accounting Standard for Current Income Taxes, etc.)

The "Accounting Standard for Current Income Taxes" (ASBJ Statement No. 27; October 28, 2022, hereinafter referred to as 'Revised Accounting Standard 2022') and other related accounting standards have been applied from the beginning of the first quarter of the fiscal year under review. Revisions in the accounting classification of current income taxes (taxes on other comprehensive income) have been applied in accordance with the transitional treatments stipulated in the proviso of Paragraph 20-3 of the Revised Accounting Standard 2022 and the transitional treatments stipulated in the proviso of Paragraph 65-2 (2) of the "Guidance on Accounting Standard for Tax Effect Accounting (ASBJ Guidance No. 28; October 28, 2022, hereinafter referred to as 'Revised Guidance 2022')." These changes in accounting policies had no impact on the quarterly consolidated financial statements.

With respect to revisions regarding reviews on treatments in the consolidated financial statements in the case that gains or losses associated with sales of shares, etc. of subsidiaries among consolidated companies are deferred for tax purposes, the Revised Guidance 2022 has been applied from the beginning of the first quarter of the fiscal year under review. These changes in accounting policies have been retrospectively applied and the quarterly consolidated financial statements for the first nine months of the previous fiscal year and the consolidated financial statements for the previous fiscal year have been prepared after the retrospective application of the changes. These changes in accounting policies had no impact on the quarterly consolidated financial statements for the first nine months of the previous fiscal year and the consolidated financial statements for the previous fiscal year.

(Notes on the cash flow statement)

The Company has not prepared a quarterly consolidated cash flow statement for the first nine months ended September 30, 2025. Depreciation (including amortization related to intangible assets excluding goodwill) and amortization of goodwill for the first nine months ended September 30, 2024 and 2025 are as follows.

	(Unit: thousands of yen)	
	3Q FY2024 (from January 1, 2024 to September 30, 2024)	3Q FY2025 (from January 1, 2025 to September 30, 2025)
Depreciation	428,866	451,265
Amortization of goodwill	124,076	155,164

(Segment information)

Segment Information

I First nine months ended September 30, 2024 (from January 1, 2024 to September 30, 2024)

1. Disclosure of sales, profit (loss), and breakdown of revenue for each reportable segment

(Unit: thousands of yen)

	Reportable segment						Adjustments	Per quarterly consolidated financial statements
	Affiliate Business	Directly-Managed Lounge Business	Matching Business	Life Design Business	K Village Business	Total		
Sales								
Services at transferred at a point in time	1,492,336	2,287,333	707,131	423,956	612,615	5,523,373	—	5,523,373
Services transferred over time	980,555	4,412,555	521,323	132,034	1,376,190	7,422,659	—	7,422,659
Revenue from contracts with customers	2,472,892	6,699,888	1,228,455	555,991	1,988,805	12,946,033	—	12,946,033
Other revenues	—	—	—	145,871	—	145,871	—	145,871
Revenues from external customers	2,472,892	6,699,888	1,228,455	701,862	1,988,805	13,091,904	—	13,091,904
Transactions with other segments	109,969	38,614	66,641	338	—	215,564	-215,564	—
Total	2,582,862	6,738,502	1,295,096	702,200	1,988,805	13,307,468	-215,564	13,091,904
Segment profit (loss)	1,632,186	1,247,090	118,448	156,893	211,567	3,366,185	-1,376,853	1,989,331

Notes: 1. Adjustments to segment profit (loss) are corporate expenses that are not allocated to each reportable segment and consist of general and administrative expenses.
2. Segment profit (loss) is adjusted with the operating profit in the quarterly consolidated financial statements.
3. "Other revenues" are transactions related to financial instruments based on the "Accounting Standard for Financial Instruments" (ASBJ Statement No. 10, July 4, 2019) and real estate rental income, etc. based on the "Accounting Standard for Lease Transactions" (ASBJ Statement No. 13, March 30, 2007).

2. Disclosure of impairment losses of non-current assets and goodwill, etc., for each reportable segment

(Significant impairment losses regards to non-current assets)

Not applicable

(Significant changes in the amount of goodwill)

Not applicable

II First nine months ended September 30, 2025 (from January 1, 2025 to September 30, 2025)

1. Disclosure of sales, profit (loss), and breakdown of revenue for each reportable segment

(Unit: thousands of yen)

	Reportable segment						Adjustments	Per quarterly consolidated financial statements
	Affiliate Business	Directly-Managed Lounge Business	Matching Business	Life Design Business	K Village Business	Total		
Sales								
Services at transferred at a point in time	1,500,405	2,328,692	717,245	1,046,502	658,705	6,251,551	–	6,251,551
Services transferred over time	1,309,326	4,712,582	449,286	177,521	1,751,793	8,400,510	–	8,400,510
Revenue from contracts with customers	2,809,732	7,041,275	1,166,531	1,224,023	2,410,498	14,652,061	–	14,652,061
Other revenues	–	–	–	294,689	–	294,689	–	294,689
Revenues from external customers	2,809,732	7,041,275	1,166,531	1,518,713	2,410,498	14,946,751	–	14,946,751
Transactions with other segments	138,553	42,014	76,320	13,076	–	269,964	-269,964	–
Total	2,948,285	7,083,289	1,242,851	1,531,789	2,410,498	15,216,715	-269,964	14,946,751
Segment profit (loss)	1,873,741	1,506,186	209,296	481,399	300,664	4,371,289	-1,391,306	2,979,982

- Notes:
1. Adjustments to segment profit (loss) are corporate expenses that are not allocated to each reportable segment and consist of general and administrative expenses.
 2. Segment profit (loss) is adjusted with the operating profit in the quarterly consolidated financial statements.
 3. “Other revenues” are transactions related to financial instruments based on the “Accounting Standard for Financial Instruments” (ASBJ Statement No. 10, July 4, 2019) and real estate rental income, etc. based on the “Accounting Standard for Lease Transactions” (ASBJ Statement No. 13, March 30, 2007).

2. Disclosure of impairment losses of non-current assets and goodwill, etc., for each reportable segment

(Significant impairment losses regards to non-current assets)

Not applicable

(Significant changes in the amount of goodwill)

GROWBING, Inc. has been included in the scope of consolidation from the first nine months of the fiscal year under review, as a result of share acquisition. The increase in the amount of goodwill caused by this event was 812,621 thousand yen for the “Life Design Business” segment.

3. Items related to changes in reportable segments

From the first quarter of the fiscal year under review, the Group has newly added the “K Village Business” as a reportable segment. This change was made in light of the growing scale of the business operated by K Village Inc. within the hobby and community business of the Life Design Business, and the decision to separate this business from the existing Life Design Business was made in order to further strengthen management control and clarify segment classification. Segment information for the first nine months of the previous fiscal year has been prepared and presented in accordance with the revised segment classification.

(Revenue recognition)

Breakdown information for revenue from contracts with the Group’s customers are as shown in “Notes (Segment information).”