

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



## Non-consolidated Financial Results for the Three Months Ended December 31, 2025 (Under Japanese GAAP)

February 10, 2026

Company Name: Atrac, Inc.  
 Listing: Tokyo  
 Securities code: 6194  
 URL: <https://atrac.co.jp>  
 Representative: Yoshihide Arai, President and CEO  
 Inquiries: Hidekazu Suzuki, Director CFO  
 Telephone: +81-3-6435-3210  
 Scheduled date to commence 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. Non-consolidated financial results for the three months ended December 31, 2025 (from October 1, 2025 to December 31, 2025)

(1) Non-consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit before share-based payment expenses		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended										
December 31, 2025	1,758	0.9	247	(45.3)	170	(53.5)	158	(56.6)	111	(54.6)
December 31, 2024	1,742	-	452	-	367	-	365	-	245	-

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
December 31, 2025	4.88	-
December 31, 2024	10.19	-

Note. 1. Operating profit before share-based payment expenses is the operating profit for financial accounting purposes plus the sum of share-based payment expenses of restricted stock and stock acquisition rights, which are non-cash expenses, and Atrac, Inc. (the "Company") determines this information is useful in understanding our constant operating results.

2. Diluted earnings per share is not presented because there are no dilutive potential shares.

3. The Company disclosed consolidated financial results for the fiscal year ended September 30, 2024, but the Company disclosed non-consolidated financial results from three months ended December 31, 2024. As a result, the Company does not disclose the year-on-year changes for the three months ended December 31, 2024.

### (2) Non-consolidated financial Position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	6,822	4,673	55.4
September 30, 2025	7,217	5,197	60.3

Reference: Equity

As of December 31, 2025: 3,777 million yen

As of September 30, 2025: 4,351 million yen

## 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	-	31.00	31.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		0.00	-	33.00	33.00

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

## 3. Non-consolidated financial results forecast 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 before share-based payment expenses		Operating profit		Ordinary profit		Profit		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	8,600	12.7	1,472	(32.3)	1,100	(40.6)	1,053	(41.9)	756	(35.5)	33.12

Note: Revisions to the forecast of non-consolidated financial results most recently announced: None

\*Notes:

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes

(2) 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

(3) Number of issued shares (common shares)

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

As of December 31, 2025	22,827,141 shares
As of September 30, 2025	22,827,141 shares

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

As of December 31, 2025	- shares
As of September 30, 2025	- shares

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

Three months ended December 31, 2025	22,827,141 shares
Three months ended December 31, 2024	24,047,141 shares

※Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None

※Explanation about the appropriate use of the forecast of financial results, and other noteworthy matters

The forward-looking statements, including earnings forecasts, contained in this material are based on information currently available to the Company and certain assumptions deemed reasonable. These statements are not intended as a promise by the Company that they will be achieved. Actual results may differ materially due to various factors.

※On February 10, 2026 (JST), the Company will hold a quarterly financial result briefing for institutional investors and analysts. The quarterly financial results explanatory material will also be posted on the website (URL: <https://atrae.co.jp>).

Quarterly financial statements  
Quarterly balance sheet

(Thousands of yen)

	As of September 30,2025	As of December 31,2025
<b>Assets</b>		
Current assets		
Cash and deposits	4,160,593	3,442,629
Accounts receivable - trade	677,603	618,547
Merchandise	2,367	1,429
Prepaid expenses	187,328	372,130
Other	18,799	20,993
Allowance for doubtful accounts	(12,685)	(12,375)
Total current assets	5,034,006	4,443,355
Non-current assets		
Property, plant and equipment	247,790	243,687
Investments and other assets		
Investment securities	1,101,394	1,329,146
Shares of subsidiaries and associates	178,000	178,000
Deferred tax assets	434,595	423,989
Other	222,174	204,217
Total investments and other assets	1,936,165	2,135,352
Total non-current assets	2,183,955	2,379,039
Total assets	7,217,962	6,822,395
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	23,187	6,620
Short-term borrowings	500,000	500,000
Current portion of long-term borrowings	-	100,080
Accounts payable - other	612,003	719,647
Accrued expenses	20,252	40,001
Income taxes payable	306,646	54,633
Accrued consumption taxes	82,861	58,502
Contract liabilities	434,186	411,824
Other	41,734	65,956
Total Current liabilities	2,020,872	1,957,265
Non-current liabilities		
Long-term borrowings	-	191,580
Total non-current liabilities	-	191,580
Total liabilities	2,020,872	2,148,845
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,396,793	1,396,793
Capital surplus	1,382,793	1,382,793
Retained earnings	1,572,401	976,065
Total shareholders' equity	4,351,988	3,755,652
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(862)	22,181
Total valuation and translation adjustments	(862)	22,181
Share acquisition rights	845,963	895,715
Total net assets	5,197,089	4,673,550
Total liabilities and net assets	7,217,962	6,822,395

## Quarterly statement of income

(Thousands of yen)

	Three months ended December 31,2024	Three months ended December 31,2025
Net sales	1,742,499	1,758,563
Cost of sales	21,484	14,803
Gross profit	1,721,015	1,743,759
Selling, general and administrative expenses	1,353,978	1,573,230
Operating profit	367,036	170,529
Non-operating income		
Consulting fee income	845	-
Rental income	689	1,060
Late charges income	1,000	-
Consumption taxes refund	-	982
Miscellaneous income	-	1
Total non-operating income	2,534	2,044
Non-operating expenses		
Interest expenses	1,167	1,802
Loss on investments in investment partnerships	2,245	11,491
Miscellaneous losses	165	475
Total non-operating expenses	3,578	13,769
Ordinary profit	365,992	158,804
Extraordinary income		
Gain on reversal of share acquisition rights	7,791	-
Total extraordinary income	7,791	-
Profit before income taxes	373,784	158,804
Income taxes	128,627	47,499
Profit	245,156	111,305