

2. Dividends

	Dividends per share					Total dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	End of first quarter	End of second quarter	End of third quarter	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Fiscal year ended March 31, 2025	—	10.00	—	10.00	20.00	1,845	46.6	8.5
Fiscal year ended March 31, 2026	—	11.00	—	0.00	11.00	1,010	26.9	4.4
Fiscal year ending March 31, 2027 (Forecast)	—	—	—	—	—		—	

Note:1 As stated in the “Announcement on Revision of the Dividend Forecast for the Fiscal Year Ending March 31, 2026 (No Dividend)” released on March 24, 2026, the Company will not pay a year-end dividend for FY2025, taking into account the tender offer for the Company’s common stock (the “Company’s Stock”) by MP-2605 Co., Ltd. (the “Offeror”) (the “Tender Offer”).

2 As stated in the “Announcement of Implementation of MBO and Recommendation for Tendering Shares” released on March 24, 2026, the dividend forecast for FY2026 is not provided because the Company’s Stock is expected to be delisted through the Tender Offer and a subsequent series of procedures.

3. Consolidated Forecasts for the Fiscal Year Ending March 31, 2026 (April 1, 2025 – March 31, 2026)

The earnings forecast for FY2026 is not provided because the Company’s Stock is expected to be delisted through the Tender Offer by the Offeror and a subsequent series of procedures, as stated in the “Announcement of Implementation of MBO and Recommendation for Tendering Shares” released on March 24, 2026.

* Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies due to revisions of accounting standards: None

(ii) Changes in accounting policies other than those in (i): None

(iii) Changes in accounting estimates : None

(iv) Retrospective restatement : None

(3) Number of shares issued (common stock)

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

As of March 31, 2026	94,741,793 shares
As of March 31, 2025	94,741,793 shares

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

As of March 31, 2026	4,191,169 shares
As of March 31, 2025	2,482,666 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	91,636,388 shares
Fiscal year ended March 31, 2025	92,240,068 shares

Reference: Summary of Non-Consolidated Operating Results

1. Non-consolidated Results for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(1) Overview of Non-Consolidated Results of Operation

(% : Changes from the previous year)

	Net sales		Operating profit		Ordinary profit		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Fiscal year ended March 31, 2026	113,688	3.6	5,779	11.0	5,519	13.1	3,081	-5.8
March 31, 2025	109,722	3.9	5,204	41.7	4,879	35.8	3,271	—
	Per share Net income		Fully diluted Net income per share					
Fiscal year ended	Yen		Yen					
March 31, 2026	33.63		—					
March 31, 2025	35.47		—					

(2) Non-consolidated financial positions

	Total assets	Equity	Equity to total assets ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
March 31, 2026	62,215	16,609	26.7	183.43
March 31, 2025	65,563	16,535	25.2	179.17

Reference: Shareholders' equity FY2025: 16,609 Million yen, FY2024: 16,530 Million yen

* The financial results are outside the scope of audits by a certified public accountant or an auditing firm.

* Proper use of earnings forecasts, and other special matters

The earnings forecast for FY2026 is not provided because the Company's Stock is expected to be delisted through the Tender Offer by the Offeror and a subsequent series of procedures, as stated in the "Announcement of Implementation of MBO and Recommendation for Tendering Shares" released on March 24, 2026.

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1. Analysis of Operating Results and Financial Position

(1) Analysis of Operating results for FY2025

Environment surrounding our Group and the changes that took place during FY2025 under review were as follows.

- In the Medical Business, there was stable demand for medical administrative services generated by hospitals and other medical institutions.
- In the Elderly Care Business, demand for elderly care services is steadily increasing against the backdrop of an aging population. The population aged 75 and over in Japan reached 21.27 million in 2025, an increase of 490,000 compared to the previous year (Source: "Population Estimates" by the Ministry of Internal Affairs and Communications).
- Regarding the employment environment, the average effective job-to-applicant ratio in 2025 was 1.22 (seasonally adjusted), marking a reversal from the recovery trend that had been observed since 2024 and 0.03 percentage points decrease from the previous year (source: Ministry of Health, Labor and Welfare's Employment referrals for general workers). The timely and appropriate recruitment of personnel in the medical administration, elderly care and childcare sectors remains a key issue for the industry as a whole, with the job-to-applicant ratio in the elderly care sector being more than four times higher than the ratio in other sectors.

Under this business environment, the Group's net sales for FY2025 increased 2.7% year on year to 141,144 million yen, primarily due to the effect of price revisions in the Medical Business, as well as solid performance in both the Elderly Care Business and the Children Business. Regarding operating profit, we further strengthened strategic improvements in employee treatment for future growth beyond the initial plan and executed new IT investments as planned. Despite these proactive up-front investments, operating profit increased 4.7% year on year to 7,345 million yen, reversing the initial forecast of a profit decrease, thanks to the effects of price revisions in the Medical Business and steady growth in the Elderly Care Business. Ordinary profit increased 7.0% year on year to 7,197 million yen. Net income attributable to owners of parent decreased 5.6% year on year to 3,740 million yen, mainly due to the recording of impairment losses in the Elderly Care Business and the Children Business, as well as the recording of tender offer-related expenses associated with the implementation of the MBO.

The results in FY2025 are as follows:

	FY2024	FY2025	Change	YoY
Net sales	137,435	141,144	+3,709	+2.7%
Operating profit Margin	7,017 (5.1%)	7,345 (5.2%)	+327	+4.7%
Ordinary profit Margin	6,726 (4.9%)	7,197 (5.1%)	+471	+7.0%
Net income Margin	3,960 (2.9%)	3,740 (2.7%)	-220	-5.6%

< Business Segment Information >

In addition, the "Smart Hospital Business," which was previously included in the "Other" category, is included in the "Medical Business" segment of the reportable segment. The figures for net sales and operating income by business segment in the table below are year-on-year comparisons using reference figures that reflect the segment changes in FY2025 based on the results for FY2024.

[Medical Business]

Net sales increased 3.7% year on year to 73,834 million yen, mainly because negotiations for price revisions in existing contracted services progressed more than in the previous year. Operating profit decreased 4.9% year on year to 4,173 million yen; while the effects of price revisions exceeded those of the previous year, the results reflected the enhancement of improvements in treatment for the purpose of investing in the development of human resources and increasing employee satisfaction, as well as new IT investments.

[Elderly Care Business]

Net sales increased 1.2% year on year to 55,979 million yen, reflecting steady day service operations and solid occupancy rates in facility-based services. Operating profit grew significantly to 2,750 million yen, up 24.0% year on year; while affected by the soaring cost of living including utilities and food expenses, this increase was primarily due to higher profits from the sales increase, reduction of various selling, general and administrative expenses, and reduction of the cost of outside workers such as temporary staff.

[Children Business]

Net sales increased 4.2% year on year to 11,286 million yen, mainly due to a rise in unit prices following the revision of official prices and the Tokyo Metropolitan Government's program for free daycare for first children. Operating profit grew 2.5% year on year to 411 million yen; although affected by improvements in the treatment of childcare workers, increased recruitment costs to strengthen staffing, and higher facility expenses such as utilities, these were offset by the positive effects of the increase in sales.

[Net sales]

	(Millions of yen)			
	FY2024	FY2025	Change	YoY
Medical Business	71,214	73,834	+2,619	+3.7%
Elderly Care Business	55,337	55,979	+641	+1.2%
Children Business	10,836	11,286	+450	+4.2%
Others	46	44	-2	-4.5%
Total	137,435	141,144	+3,709	+2.7%

[Operating profit and margin]

	(Millions of yen; operating profit margin in parentheses)			
	FY2024	FY2025	Change	YoY
Medical Business Margin	4,388 (6.2%)	4,173 (5.7%)	-215	-4.9%
Elderly Care Business Margin	2,218 (4.0%)	2,750 (4.9%)	+531	+24.0%
Children Business Margin	401 (3.7%)	411 (3.6%)	+10	+2.5%
Others Margin	9 (19.2%)	10 (23.7%)	+1	+17.4%
Total Margin	7,017 (5.1%)	7,345 (5.2%)	+327	+4.7%

NOTE: "Net sales" in <Business Segment Information> above is "Net sales to outside customers" in "3. Consolidated Financial Statements and Supplementary Notes (5) Notes to Consolidated Financial Statements (Segment Information)

[Numbers of Elderly Care Business Centers and Child-care Centers]

	End of March, 2025	End of March, 2026	Change
Number of elderly care business centers	709	688	-21
Number of childcare centers	67	67	—

NOTE: In addition to the above, there are 24 franchise locations.

(2) Analysis of Financial Position for FY2025

Assets

Current assets as of the end of the fiscal year under review were 30,270 million yen, a decrease of 895 million yen compared to the end of the previous fiscal year. This was mainly due to a decrease of 1,791 million yen in cash and deposits. Fixed assets were 35,938 million yen, a decrease of 2,992 million yen compared to the end of the previous fiscal year, primarily due to a decrease in goodwill of 2,226 million yen.

Liabilities

Current liabilities were 22,605 million yen, an increase of 243 million yen year on year, mainly due to an increase of 276 million yen in provision for bonuses. Long-term liabilities were 20,143 million yen, a decrease of 4,907 million yen, primarily reflecting a decrease of 4,782 million yen in long-term debt. Total liabilities amounted to 42,749 million yen, a decrease of 4,663 million yen.

Net assets

Net assets were 23,459 million yen, an increase of 775 million yen compared to the end of the previous fiscal year. This was mainly due to net income attributable to owners of parent of 3,740 million yen, partially offset by dividends paid of 1,932 million yen.

(3) Analysis of Cash Flow Position for FY2025

Cash and cash equivalents at the end of the fiscal year under review (hereinafter referred to as "cash") reached 12,212 million yen, a decrease of 1,791 million yen from the end of the previous fiscal year. Although income before income taxes was 6,358 million yen, this decrease was primarily due to repayments of long-term borrowings, income taxes paid, and dividend payments.

Cash flows from operating activities

Net cash provided by operating activities amounted to 6,818 million yen. This was mainly due to income before income taxes of 6,358 million yen, amortization of goodwill of 1,640 million yen, depreciation of 1,459 million yen, and income taxes paid of 2,456 million yen.

Cash flows from investing activities

Net cash used in investing activities was 548 million yen. This primarily reflected purchase of intangible assets of 496 million yen and purchase of property, plant and equipment of 297 million yen, partially offset by proceeds from redemption of investment securities of 310 million yen.

Cash flows from financing activities

Net cash used in financing activities was 8,061 million yen, mainly due to repayments of long-term borrowings of 4,782 million yen and dividend payments of 1,932 million yen.

(4) Forecast

The earnings forecast for FY2026 is not provided because the Company's Stock is expected to be delisted through the Tender Offer by the Offeror and a subsequent series of procedures, as stated in the "Announcement of Implementation of MBO and Recommendation for Tendering Shares" released on March 24, 2026.

(5) Basic Policy on Profit Distribution and Dividends for the Current and Next Fiscal Years

As stated in the "Announcement on Revision of the Dividend Forecast for the Fiscal Year Ending March 31, 2026 (No Dividend)" released on March 24, 2026, the purchase price for the Tender Offer was comprehensively determined on the assumption that no year-end dividend with the record date of March 31, 2026, would be paid. Accordingly, the Company's board of directors resolved at its meeting held on March 24, 2026, that no year-end dividend for FY2025 be paid, subject to the successful consummation of the Tender Offer.

The dividend forecast for FY2026 is not provided because the Company's Stock is expected to be delisted through the Tender Offer and a subsequent series of procedures.

2. Basic Approach to Selection of Accounting Standards

In order to ensure comparability with other companies in the same industry in Japan, our Group will apply Japanese Accounting Standards for the time being

3. Consolidated Financial Statements and Supplementary Notes

(1) Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	14,004	12,212
Accounts receivable - trade	14,983	15,541
Supplies	142	116
Other	2,064	2,415
Allowance for doubtful accounts	-28	-15
Total current assets	31,166	30,270
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,881	8,450
Land	5,672	5,672
Leased assets, net	2,107	1,894
Other, net	352	363
Total property, plant and equipment	17,013	16,380
Intangible assets		
Goodwill	13,625	11,399
Other	1,190	1,185
Total intangible assets	14,816	12,585
Investments and other assets		
Investment securities	409	335
Leasehold and guarantee deposits	2,255	2,218
Deferred tax assets	3,290	3,340
Other	1,164	1,104
Allowance for doubtful accounts	-19	-26
Total investments and other assets	7,100	6,972
Total non-current assets	38,930	35,938
Total assets	70,097	66,209
Liabilities		
Current liabilities		
Current portion of long-term borrowings	4,782	4,782
Accounts payable - other	9,942	9,816
Income taxes payable	1,662	1,818
Accrued consumption taxes	1,220	1,337
Contract liabilities	1,159	1,170
Provision for bonuses	2,348	2,625
Provision for bonuses for directors (and other officers)	16	28
Other	1,229	1,026
Total current liabilities	22,362	22,605
Non-current liabilities		
Long-term borrowings	15,160	10,377
Lease liabilities	3,134	2,957
Deferred tax liabilities	757	783
Loss on compensation for damage allowance	377	294
Other provisions	-	26
Retirement benefit liability	2,150	2,233
Asset retirement obligations	1,648	1,820
Other	1,820	1,651
Total non-current liabilities	25,050	20,143
Total liabilities	47,412	42,749

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Net assets		
Shareholders' equity		
Share capital	686	686
Capital surplus	5,575	5,563
Retained earnings	17,745	19,553
Treasury shares	-1,444	-2,502
Total shareholders' equity	22,563	23,301
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	115	158
Total accumulated other comprehensive income	115	158
Share acquisition rights	5	—
Total net assets	22,684	23,459
Total liabilities and net assets	70,097	66,209

**(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income
(Consolidated Statements of Income)**

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	137,435	141,144
Cost of sales	115,034	117,852
Gross profit	22,400	23,292
Selling, general and administrative expenses	15,383	15,946
Operating profit	7,017	7,345
Non-operating income		
Subsidy income	135	187
Compensation income	—	40
Other	109	158
Total non-operating income	245	385
Non-operating expenses		
Interest expenses	287	256
Loss on valuation of investment securities	—	84
Other	248	193
Total non-operating expenses	536	533
Ordinary profit	6,726	7,197
Extraordinary income		
Gain on redemption of investment securities	—	309
Total extraordinary income	—	309
Extraordinary losses		
Impairment losses	272	751
Tender offer-related expenses	—	397
Total extraordinary losses	272	1,148
Income before income taxes	6,454	6,358
Income taxes - current	2,374	2,662
Income taxes - deferred	118	-44
Total income taxes	2,493	2,618
Net income	3,960	3,740
Net income attributable to owners of parent	3,960	3,740

(Consolidated Statements of Income)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net income	3,960	3,740
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	40	43
Total other comprehensive income	40	43
Comprehensive income	4,001	3,783
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,001	3,783
Comprehensive income attributable to non-controlling interests	—	—

(3) Consolidated Statements of Changes in Shareholders' Equity

FY2024: From April 1, 2024, to March 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	686	5,586	15,629	-1,500	20,402
Changes during period					
Dividends of surplus			-1,844		-1,844
Profit attributable to owners of parent			3,960		3,960
Purchase of treasury shares				-0	-0
Disposal of treasury shares		-10		55	44
Net changes in items other than shareholders' equity					
Total changes during period	—	-10	2,116	55	2,160
Balance at end of period	686	5,575	17,745	-1,444	22,563

	Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	74	74	8	20,485
Changes during period				
Dividends of surplus				-1,844
Profit attributable to owners of parent				3,960
Purchase of treasury shares				0
Disposal of treasury shares				44
Net changes in items other than shareholders' equity	40	40	-2	37
Total changes during period	40	40	-2	2,198
Balance at end of period	115	115	5	22,684

FY2025: From April 1, 2025 to March 31, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	686	5,575	17,745	-1,444	22,563
Changes during period					
Dividends of surplus			-1,932		-1,932
Profit attributable to owners of parent			3,740		3,740
Purchase of treasury shares				-1,099	-1,099
Disposal of treasury shares		-11		42	30
Net changes in items other than shareholders' equity					
Total changes during period	—	-11	1,807	-1,057	738
Balance at end of period	686	5,563	19,553	-2,502	23,301

	Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	115	115	5	22,684
Changes during period				
Dividends of surplus				-1,932
Profit attributable to owners of parent				3,740
Purchase of treasury shares				-1,099
Disposal of treasury shares				30
Net changes in items other than shareholders' equity	43	43	-5	37
Total changes during period	43	43	-5	775
Balance at end of period	158	158	—	23,459

(4) Consolidated Statement of Cash Flows(Millions of yen)
(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	6,454	6,358
Depreciation	1,452	1,459
Impairment losses	272	751
Amortization of goodwill	1,656	1,640
Tender offer-related expenses	—	397
Loss (gain) on redemption of investment securities	—	-309
Increase (decrease) in provision for bonuses	128	276
Increase (decrease) in provision for bonuses for directors (and other officers)	1	11
Increase (decrease) in retirement benefit liability	162	173
Interest expenses	287	256
Loss (gain) on valuation of investment securities	—	84
Decrease (increase) in trade receivables	34	-557
Decrease (increase) in inventories	-42	25
Decrease (increase) in prepaid expenses	-187	28
Increase (decrease) in accounts payable - other	-513	-117
Increase (decrease) in accrued consumption taxes	-448	119
Increase (decrease) in deposits received	-761	-178
Other, net	87	-484
Subtotal	8,585	9,935
Interest paid	-287	-255
Income taxes paid	-2,106	-2,456
Compensation paid for damage payment of Tender offer-related expenses	-6	-83
Payment related to the Employment of Persons with Disabilities	-179	—
Payments of business restructuring expenses	-164	—
Other, net	35	56
Net cash provided by (used in) operating activities	5,877	6,818
Cash flows from investing activities		
Purchase of property, plant and equipment	-415	-297
Proceeds from sale of property, plant and equipment	1	0
Purchase of intangible assets	-407	-496
Proceeds from sale of intangible assets	—	10
Proceeds from cancellation of money held in trust	1,107	—
Payments of leasehold and guarantee deposits	-56	-25
Proceeds from refund of leasehold and guarantee deposits	186	37
Proceeds from redemption of investment securities	—	310
Other, net	-68	-87
Net cash provided by (used in) investing activities	347	-548
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	-500	—
Repayments of long-term borrowings	-4,782	-4,782
Purchase of treasury shares	-0	-1,127
Dividends paid	-1,844	-1,932
Repayments of finance lease liabilities	-207	-217
Other, net	-1	-0
Net cash provided by (used in) financing activities	-7,335	-8,061
Net increase (decrease) in cash and cash equivalents	-1,111	-1,791
Cash and cash equivalents at beginning of period	15,115	14,004
Cash and cash equivalents at end of period	14,004	12,212

(5) Notes to Consolidated Financial Statements

(Notes on the Going Concern Assumption)

Not applicable.

(Segment Information)

1. The outline of any Reporting Segment

The reportable segments of the Group are the constituent units of the Group for which separate financial information is available and which Board of Directors regularly reviews in order to decide how to allocate resources and evaluate performance.

We have 3 reportable segments: "Medical Business," "Elderly Care Business," and "Children Business" based on our internal performance management-by-service structure.

Medical Business handles reception, accounting, reimbursement, hospital management support services, and other medical administration-related services outsourcing and human resource dispatching.

Elderly Care Business provides elderly care services such as home help service, day service, and elderly care for the living of residents in specified facilities (paid nursing homes with elderly care), urban-type light-cost senior citizen homes (care houses), residential-type private nursing homes, serviced senior citizen homes, short stay, care management planning, group home, small-scale multifunctional elderly care home, home-visit nursing, and rental and sells of welfare equipment.

Children Business provides childcare services for licensed child care center, certified child care center, small-scale childcare centers, and post-sick childcare rooms.

(Changes in the measurement method for net sales and profit (loss) of reportable segments)

In addition, the "Smart Hospital Business," which was previously included in the "Other" category, is included in the "Medical Business" segment of the reportable segment. The figures for net sales and operating income by business segment in the table below are year-on-year comparisons using reference figures that reflect the segment changes in FY2025 based on the results for FY2024.

2. Calculation method for net sales, income or loss, assets, and other items by reportable segment

The method of accounting for reportable business segments is in accordance with the accounting policies used to prepare the consolidated financial statements.

Profits of reportable segments are figures based on operating profit.

Inter-segment sales and transfers are based on prevailing market prices.

3. Information on net sales, income or loss, assets, and other items by reportable segment and breakdown of revenue
FY2024 : From April 1, 2024, to March 31, 2025

(Millions of yen)

	Reportable segments				Other	Total	Reconciling items	Per consolidated financial statements
	Medical business	Elderly Care Business	Children Business	Reportable segments				
Sales								
Medical: Contracted service	63,013	—	—	63,013	—	63,013	—	63,013
Medical: Worker dispatching	6,634	—	—	6,634	—	6,634	—	6,634
Elderly care	—	55,195	—	55,195	—	55,195	—	55,195
Children	—	—	10,836	10,836	—	10,836	—	10,836
Others	1,565	133	—	1,699	2	1,701	—	1,701
Income from contracts with customers	71,214	55,329	10,836	137,380	2	137,382	—	137,382
Other income	—	8	—	8	44	53	—	53
Revenues from external customers	71,214	55,337	10,836	137,388	46	137,435	—	137,435
Transactions with other segments	—	—	—	—	—	—	—	—
Net sales	71,214	55,337	10,836	137,388	46	137,435	—	137,435
Operating profit (loss)	4,388	2,218	401	7,008	9	7,017	—	7,017
Assets	10,451	36,851	9,518	56,821	—	56,821	13,275	70,097
Other items								
Depreciation	364	889	193	1,447	5	1,452	—	1,452
Amortization of goodwill	8	1,347	301	1,656	—	1,656	—	1,656
Increase in property, plant and equipment and intangible assets	447	588	94	1,130	—	1,130	—	1,130

NOTE: 1. The "Others" category includes Education Business, Smart Hospital Business, real estate leasing and non-life insurance agency operations that are not included in the reportable segments.

2. The adjustments of 13,275 million yen to segment assets is corporate assets that are not allocated to each reportable segment. Corporate assets mainly consist of surplus funds, etc. not attributable to reportable segments.

3. Segment profit (loss) (-) is reconciled to operating profit in the consolidated financial statements.

FY2025 : From April 1, 2025, to March 31, 2026

(Millions of yen)

	Reportable segments				Other	Total	Reconciling items	Per consolidated financial statements
	Medical business	Elderly Care Business	Children Business	Reportable segments				
Sales								
Medical: Contracted service	65,666	—	—	65,666	—	65,666	—	65,666
Medical: Worker dispatching	6,305	—	—	6,305	—	6,305	—	6,305
Elderly care	—	55,861	—	55,861	—	55,861	—	55,861
Children	—	—	11,286	11,286	—	11,286	—	11,286
Others	1,861	108	—	1,969	6	1,976	—	1,976
Income from contracts with customers	73,834	55,969	11,286	141,089	6	141,096	—	141,096
Other income	—	10	—	10	37	47	—	47
Revenues from external customers	73,834	55,979	11,286	141,099	44	141,144	—	141,144
Transactions with other segments	—	—	—	—	—	—	—	—
Net sales	73,834	55,979	11,286	141,099	44	141,144	—	141,144
Operating profit (loss)	4,173	2,750	411	7,335	10	7,345	—	7,345
Assets	10,773	34,356	10,088	55,218	—	55,218	10,990	66,209
Other items								
Depreciation	393	868	194	1,456	3	1,460	—	1,460
Amortization of goodwill	6	1,333	301	1,640	—	1,640	—	1,640
Increase in property, plant and equipment and intangible assets	409	385	184	979	—	979	—	979

NOTE: 1. The “Others” category includes Smart Hospital Business, real estate leasing and non-life insurance agency operations that are not included in the reportable segments.

2. The adjustments of 10,990 million yen to segment assets is corporate assets that are not allocated to each reportable segment. Corporate assets mainly consist of surplus funds, etc. not attributable to reportable segments.

3. Segment profit (loss) (-) is reconciled to operating profit in the consolidated financial statements.

(Per Share Information)

	FY2024 (From April 1, 2024, to March 31, 2025)	FY2025 (From April 1, 2025, to March 31, 2026)
Net assets per share	245.81 yen	259.08 yen
Net income per share	42.94 yen	40.82 yen

NOTE: 1. Diluted net income per share for the current consolidated fiscal year is not stated because there are no potential shares with dilutive effects.

2. The calculation basis for Net income per share and Diluted net income per share is as follows:

	FY2024 (From April 1, 2024, to March 31, 2025)	FY2025 (From April 1, 2025, to March 31, 2026)
Net income per share		
Net Income Attributable to Owners of the Parent (Millions of yen)	3,960	3,740
Not attributable to common stockholders (Millions of yen)	—	—
Net income attributable to owners of the parent related to common shares (Millions of yen)	3,960	3,740
Average number of shares of common stock outstanding during the period (shares)	92,240,068	91,636,388
Outline of potential shares not included in the calculation of diluted net income per share due to their anti-dilutive effect	Solasto Corporation 2018 1st series stock acquisition rights by resolution of Board of Directors on September 28, 2018 Number of stock options 160 units (16,000 shares of common stocks)	—

(Significant Subsequent Events)

(Completion of the Tender Offer and Change in Parent Company)

The Company hereby announces that, as described below, its board of directors has resolved, at its meeting held on the date hereof, that the Company express its opinion in support of a proposed tender offer (the "Tender Offer"), under the Financial Instruments and Exchange Act (Act No. 25 of 1948, as amended; the "Act") and relevant laws and regulations, of the Company's common stock (the "Company's Stock") by MP-2605 Co., Ltd. (the "Offeror"), which is to be implemented as part of a so-called management buyout (MBO) (Note), and that the Company recommend its shareholders to tender their shares in the Tender Offer

The board of directors' resolution described above was adopted on the assumption that the Offeror intends to take the Company private through the Tender Offer and the series of procedures intended thereafter, and that the Company's Stock will be delisted.

Note: "Management buyout (MBO)" generally means a transaction whereby the management team of the target company of an acquisition acquires shares in the target company by entirely or partially funding the acquisition, on the assumption that the target company will continue its business.

1. Overview of the new parent company

(1) Name	MP-2605 Co., Ltd.	
(2) Address	2-6-1 Toranomon, Minato-ku, Tokyo	
(3) Representative's name and title	Toru Noda, Representative Director	
(4) Description of business	Acquiring and holding the Company's share certificates, etc. and controlling and managing the Company's business activities.	
(5) Capital (As of March 24 ,2026)	50,000 yen	
(6) Date of incorporation	February 10, 2026	
(7) Major shareholders and their stakes (As of March 24 ,2026)	MP-2604 Co., Ltd.: 100%	
(8) Relationship between the Company and the Offeror	Capital relationship	There is no capital relationship between the Offeror and the Company that should be disclosed.
	Personal relationship	As of the date hereof, Mr. Noda, the Company's President, Representative Director, and CEO, concurrently serves as the Representative Director of the Offeror.
	Transactional relationship	Not applicable.
	Status as related parties	Not applicable.

2. Background leading to the change

At its meeting held on March 24, 2026, the Company's board of directors resolved to express its opinion in support of the tender offer (the "Tender Offer") by MP-2605 Co., Ltd. for the Company's common stock and to recommend that the Company's shareholders tender their shares in the Tender Offer. The Tender Offer was conducted from March 25, 2026, to May 11, 2026, and the Company has received a report from the Offeror that 48,373,328 shares of the Company's stock were tendered in the Tender Offer and that the Offeror will acquire all of such shares.

(Borrowing of Funds and Repayment of Borrowings)

At its meeting held on May 13, 2026, the Board of Directors resolved to enter into a commitment line agreement with MP-2605 Co., Ltd., the parent company of the Company, to borrow funds and to use such funds to repay existing borrowings.

1. Overview of the borrowing of funds

As part of the transactions intended to take the Company's Stock private, the Company will borrow funds for the purpose of repaying existing borrowings and securing working capital, as follows:

- (1) Lender: MP-2605 Co., Ltd.
- (2) Borrowing amount: 19.0 billion yen
(A commitment line agreement with a maximum limit of 19.0 billion yen)
- (3) Borrowing execution date: May 18, 2026
- (4) Borrowing interest rate: Fixed rate (Yen TIBOR + spread)
- (5) Use of funds: Repayment of existing borrowings (14.8 billion yen)
and allocation to working capital (4.2 billion yen)
- (6) Repayment date: December 31, 2026 (Prepayment is permitted)
- (7) Repayment method: Lump-sum repayment on the due date
- (8) Collateral: Unsecured

2. Overview of the repayment of borrowings

Existing borrowings from domestic financial institutions will be repaid using the above funds as the source.

- (1) Repayment to: 7 domestic financial institutions
- (2) Repayment amount: 14.8 billion yen
- (3) Repayment date: May 18, 2026