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November 13, 2026

Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

Company name: Advance Create Co., Ltd.
Listing: Tokyo Stock Exchange / Sapporo Stock Exchange / Fukuoka Stock Exchange
Securities code: 8798
URL: https://www.advancecreate.co.jp/
Representative: Yoshiharu Hamada, President
Inquiries: Koji Takagishi, Executive Officer, General Manager of Corporate Planning Department
Telephone: +81-6-6204-1193

Scheduled date of annual general meeting of shareholders: December 25, 2026
Scheduled date to commence dividend payments: -
Scheduled date to file annual securities report: December 24, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	6,667	(3.7)	(102)	-	(195)	-	(960)	-
September 30, 2025	6,921	(14.9)	(286)	-	(568)	-	(1,183)	-

Note: Comprehensive income For the fiscal year ended September 30, 2026: ¥(960) million [-%]
For the fiscal year ended September 30, 2025: ¥(1,183) million [-%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	(13.89)	-	-	(2.2)	(1.5)
September 30, 2025	(45.98)	-	-	(6.7)	(4.1)

(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, 2026	7,846	(445)	(5.7)	(142.54)
September 30, 2025	10,213	449	4.4	(160.64)

Reference: Equity
As of September 30, 2026: ¥(445) million
As of September 30, 2025: ¥449 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	(2,756)	(381)	(170)	2,012
September 30, 2025	(3,904)	(135)	8,422	5,288

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ended September 30, 2026	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending September 30, 2027 (Forecast)							-	

Note: Dividends for the fiscal year ending September 30, 2027 have not yet been decided. As soon as the situation is in place to disclose,

We will disclose it promptly.

3. Forecast of consolidated financial results for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Yen	%	Yen	%	Yen	%	Yen	%	Yen
Fiscal year ending September 30, 2027	-	-	-	-	-	-	-	-	-

Note: The consolidated earnings forecast for the fiscal year ending September 30, 2027 has not yet been determined because it is difficult to reasonably calculate it at this time. We will ask you. We will disclose it as soon as the circumstances are in place to allow disclosure.

*** Notes**

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

(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 September 30, 2026	37,468,200 shares
As of September 30, 2025	32,468,200 shares

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

As of September 30, 2026	473,572 shares
As of September 30, 2025	544,772 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	69,134,023 shares
Fiscal year ended September 30, 2025	25,739,425 shares

Note: The number of treasury shares at the end of the fiscal year and the number of treasury shares deducted for the calculation of the average number of shares during the period include shares of the Company owned by the Company owned by the Custody Bank of Japan, Ltd. (trust account) as trust assets related to the Employee Stock Ownership Association Support Trust ESOP system, and shares of the Company owned by the Custody Bank of Japan (Trust E Account) as trust assets related to the Equity Benefit Trust (J-ESOP) system.

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	5,141	(9.0)	46	-	(42)	-	(1,112)	-
September 30, 2025	5,650	(12.8)	(322)	-	(514)	-	(1,276)	-

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2026	(16.09)	-
September 30, 2025	(49.60)	-

(2) Non-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, 2026	6,860	(907)	(13.2)	(155.05)
September 30, 2025	9,303	138	1.5	(170.38)

Reference: Equity

As of September 30, 2026: ¥(907) million

As of September 30, 2025: ¥138 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Reference: Dividends on Class Shares

The breakdown of dividends per share for common shares and different class shares with rights is as follows.

	Annual Dividends				
	End of the first quarter	End of the second quarter	End of the third quarter	end of term	sum
Class A Shares	Yen	Yen	Yen	Yen	Yen
The fiscal year ending September 30, 2026	-	0.00	-	0.00	0.00
The fiscal year ending September 30, 2027 (Forecast)	-	-	-	-	-

Note: The above unredeemed Class A shares are 32,186,700 shares. Class A shares were issued on September 5, 2025, with 37,186,700 shares. Dividends for the fiscal year ending September 30, 2027 have not yet been decided. As soon as the situation is in place to disclose,
We will disclose it promptly.

Consolidated balance sheet

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	5,339,373	2,330,203
Accounts receivable - trade	2,667,258	3,105,433
Accounts receivable - other	187,847	162,049
Consumption taxes refund receivable	8,909	-
Income taxes refund receivable	370,834	85,718
Adjustment account of liquidation,assets	-	658,225
Other	530,684	556,308
Total current assets	9,104,908	6,897,938
Non-current assets		
Property, plant and equipment		
Buildings and structures	373,024	
Accumulated depreciation	(371,964)	
Buildings and structures, net	1,060	
Tools, furniture and fixtures	813,294	
Accumulated depreciation	(813,294)	
Tools, furniture and fixtures, net	0	
Total property, plant and equipment	1,060	
Intangible assets		
Software	79,216	61,625
Total intangible assets	79,216	61,625
Investments and other assets		
Investment securities	17,170	15,135
Long-term prepaid expenses	374	14
Guarantee deposits	739,098	565,655
Deferred tax assets	126,095	148,362
Other	47,917	95,625
Total investments and other assets	930,656	824,793
Total non-current assets	1,010,933	887,105
Deferred assets	97,371	61,268
Total assets	10,213,213	7,846,312

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	74,483	89,595
Short-term borrowings	4,638,830	4,738,830
Current portion of bonds payable	100,000	100,000
Income taxes payable	19,889	41,466
Accounts payable - other	987,509	914,617
Deposits received	129,095	91,197
Adjustment account of liquidation, liabilities	1,152,177	-
Lease liabilities	120,241	109,955
Provision for bonuses	131,333	116,919
Provision for loss on guarantees	-	120,749
Other	536,726	526,716
Total current liabilities	7,890,287	6,850,047
Non-current liabilities		
Long-term borrowings	150,220	142,490
Bonds payable	250,000	150,000
Lease liabilities	456,658	294,653
Provision for loss on guarantees	94,484	-
Retirement benefit liability	388,274	371,211
Asset retirement obligations	451,323	401,887
Other	82,402	81,513
Total non-current liabilities	1,873,363	1,441,755
Total liabilities	9,763,650	8,291,803
Net assets		
Shareholders' equity		
Share capital	100,000	100,000
Capital surplus	1,995,348	1,995,348
Retained earnings	(1,267,599)	(2,228,431)
Treasury shares	(378,425)	(312,563)
Total shareholders' equity	449,323	(445,646)
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	239	155
Total accumulated other comprehensive income	239	155
Total net assets	449,562	(445,491)
Total liabilities and net assets	10,213,213	7,846,312

Consolidated statement of income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	6,921,329	6,667,098
Cost of sales	1,388,676	1,548,166
Gross profit	5,532,653	5,118,932
Selling, general and administrative expenses		
Advertising expenses	36,337	23,873
Communication expenses	215,723	164,141
Salaries & Directors' compensations	1,844,386	1,586,684
Provision for bonuses	131,333	116,919
Retirement benefit expenses	57,339	52,811
Depreciation	66,147	55,530
Rent expenses on land and buildings	836,429	743,772
Commission expenses	1,563,301	1,477,183
Net claims paid	468,359	474,911
Other	600,022	525,311
Total selling, general and administrative expenses	5,819,380	5,221,141
Operating loss	(286,727)	(102,209)
Non-operating income		
Interest income	38,806	38,807
Dividend income	76	-
Guarantee commission income	9,295	9,295
Foreign exchange gains	-	30,979
Other	10,810	12,096
Total non-operating income	58,988	91,179
Non-operating expenses		
Interest	93,905	114,471
Commission expenses	195,300	26,624
Foreign exchange losses	34,857	-
Amortization of share issuance costs	5,204	34,968
Other	11,814	8,510
Total non-operating expenses	341,081	184,574
Ordinary loss	(568,820)	(195,604)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Extraordinary income		
Gain on sale of investment securities	-	450
Gain on reversal of asset retirement obligations	-	41,463
Compensation income	-	70,000
Total extraordinary income	-	111,914
Extraordinary losses		
Loss on store closings	10,972	-
Impairment losses	224,374	240,755
Provision for loss on guarantees	94,484	26,264
Loss on cancellation of insurance policies	35,290	-
Loss on cancellation of leases	-	4,032
Special investigation expense	35,344	449,743
Costs related to prior year adjustments	174,545	128,549
Loss on valuation of investment securities	14,885	-
Loss on cancellation of rental contracts	-	22,167
Total extraordinary losses	589,897	871,513
Loss before income taxes	(1,158,717)	(955,203)
Income taxes - current	25,373	11,518
Income taxes - deferred	(384)	(5,889)
Total income taxes	24,989	5,628
Loss	(1,183,707)	(960,832)
Loss attributable to owners of parent	(1,183,707)	(960,832)

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Loss	(1,183,707)	(960,832)
Other comprehensive income		
Valuation difference on available-for-sale securities	338	(83)
Total other comprehensive income	338	(83)
Comprehensive income	(1,183,368)	(960,915)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(1,183,368)	(960,915)
Comprehensive income attributable to non-controlling interests	-	-

Consolidated statement of changes in equity

Fiscal year ended September 30, 2025

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income		
Balance at beginning of period	3,337,212	460,893	(8,826,381)	(423,815)	(5,452,091)	(99)	(99)	12,958	(5,439,232)
Changes during period									
Issuance of new shares	3,500,002	3,500,002			7,000,005				7,000,005
Issuance of new shares - exercise of share acquisition rights	19,863	19,863			39,727				39,727
Capital reduction	(6,757,078)	6,757,078			-				-
Deficit disposition		(8,742,489)	8,742,489		-				-
Loss attributable to owners of parent			(1,183,707)		(1,183,707)				(1,183,707)
Purchase of treasury shares				(21)	(21)				(21)
Disposal of treasury shares				45,411	45,411				45,411
Net changes in items other than shareholders' equity						338	338	(12,958)	(12,619)
Total changes during period	(3,237,212)	1,534,455	7,558,782	45,389	5,901,414	338	338	(12,958)	5,888,795
Balance at end of period	100,000	1,995,348	(1,267,599)	(378,425)	449,323	239	239	-	449,562

Consolidated statement of changes in equity

Fiscal year ended September 30, 2026

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income		
Balance at beginning of period	100,000	1,995,348	(1,267,599)	(378,425)	449,323	239	239	-	449,562
Changes during period									
Issuance of new shares									
Issuance of new shares - exercise of share acquisition rights									
Capital reduction									
Deficit disposition									
Loss attributable to owners of parent			(960,832)		(960,832)	-			(960,832)
Purchase of treasury shares									
Disposal of treasury shares				65,862	65,862	-			65,862
Net changes in items other than shareholders' equity						(83)	(83)		(83)
Total changes during period	-	-	(960,832)	65,862	(894,970)	(83)	(83)		(895,053)
Balance at end of period	100,000	1,995,348	(2,228,431)	(312,563)	(445,646)	155	155	-	(445,491)

Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Loss before income taxes	(1,158,717)	(955,203)
Depreciation	66,147	55,530
Impairment losses	224,374	240,755
Increase (decrease) in provision for loss on guarantees	94,484	26,264
Increase (decrease) in provision for bonuses	9,621	(14,413)
Increase (decrease) in retirement benefit liability	13,874	(14,847)
Increase/decrease in the provision for reversal of agency commissions (a triangle indicates a decrease)	(39,799)	(211,393)
Interest and dividend income	(38,882)	(38,807)
Interest expenses on borrowings and bonds	93,905	114,471
Amortization of deferred assets	8,828	36,102
Loss on store closings	10,972	-
Foreign exchange losses (gains)	34,857	(30,979)
Gain on reversal of asset retirement obligations	-	(41,463)
Loss (gain) on valuation of investment securities	14,885	-
Loss(Gain) on sales of gold bullion	325	-
Loss (gain) on cancellation of insurance policies	35,290	-
Decrease (increase) in trade receivables	(663,753)	(438,174)
Past year correction costs	174,545	128,549
Special investigation costs	35,344	449,743
Compensation income	-	(70,000)
Decrease (increase) in accounts receivable - other	91,768	25,797
Increase (decrease) in Adjustment account of liquidation	(3,637,912)	(1,810,403)
Decrease (increase) in long-term prepaid expenses	555	359
Decrease (increase) in consumption taxes refund receivable	446,918	8,909
Increase (decrease) in accounts payable - other	(203,579)	(115,432)
Increase (decrease) in deposits received	(116,951)	(37,898)
Other, net	(34,525)	210,078
Subtotal	(4,537,423)	(2,482,455)
Interest and dividends received	38,882	38,807
Interest paid	(93,284)	(117,716)
Income taxes paid	(11,286)	(31,839)
Income taxes refund	898,696	299,114
Payments for prior-period adjustments	(164,545)	(85,352)
Amount paid for special investigation expenses	(35,344)	(447,232)
Proceeds from compensation	-	70,000
Net cash provided by (used in) operating activities	(3,904,305)	(2,756,674)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from investing activities		
Payments into time deposits	-	(267,369)
Purchase of property, plant and equipment	(3,606)	(90,028)
Purchase of intangible assets	(261,209)	(194,741)
Purchase of investment securities	(1,220)	(583)
Proceeds from sale of investment securities	-	2,971
Proceeds from cancellation of insurance funds	88,963	-
Payments of guarantee deposits	(13,293)	(14,393)
Proceeds from refund of guarantee deposits	74,676	187,835
Payments for asset retirement obligations	(26,569)	(4,690)
Other, net	6,297	(60)
Net cash provided by (used in) investing activities	(135,963)	(381,058)
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	1,920,312	99,341
Proceeds from disposal of treasury shares	16,866	10,690
Redemption of bonds	(300,000)	(100,000)
Repayments of lease liabilities	(128,072)	(172,290)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	39,320	-
Proceeds from issuance of shares	6,901,776	-
Other, net	(27,326)	(7,897)
Net cash provided by (used in) financing activities	8,422,877	(170,156)
Effect of exchange rate change on cash and cash equivalents	(34,857)	31,350
Net increase (decrease) in cash and cash equivalents	4,347,751	(3,276,539)
Cash and cash equivalents at beginning of period	941,173	5,288,924
Cash and cash equivalents at end of period	5,288,924	2,012,385

(Notes on segment information, etc.)

Segment Information

1. Overview of Reporting Segments

The Company's reporting segments are defined by the Company's constituent units, for which segregated financial information is available and is subject to the Board of Directors.

It is the subject of periodic review in order to determine the allocation of resources and evaluate performance.

The Group conducts its business activities in units consisting of the Company and its consolidated subsidiaries.

Accordingly, we disclose five reporting segments: Insurance Agency, ASP, Media, Media, and Reinsurance.

An overview of each reporting segment is as follows.

Insurance agency business: Life insurance and non-life insurance agency business and ancillary business

ASP Business: Sales of cloud services

Media business: Handling of advertising services for the insurance selection site "Insurance Market"

Media Representative Business: Planning, production, marketing, and other service activities for web promotions

Reinsurance Business Reinsurance Business

2. Method of calculating the amount of sales, profits, assets, liabilities and other items for each reporting segment

Profit in the reporting segment is a figure based on operating income. Internal revenues and transfers between segments are the same as the city's

It is based on the actual price on site.

3. Information on the amount of sales, profits, assets, liabilities and other items for each reported segment, as well as information on the breakdown of earnings

The previous fiscal year (October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Reportable segments						Adjustment amount (Note)1	Amount recorded in consolidated financial statements (Note)2
	Insurance agent	ASP	Media agency	Mediarepp	reinsurance	Total		
Sales								
Revenue generated from customer contracts	4,377,398	306,756	966,008	246,067	1,025,099	6,921,329	-	6,921,329
Other Earnings	-	-	-	-	-	-	-	-
Revenues from external customers	4,377,398	306,756	966,008	246,067	1,025,099	6,921,329	-	6,921,329
Transactions with other segments	724,289	-	-	279,995	-	1,004,284	(1,004,284)	-
Total	5,101,687	306,756	966,008	526,063	1,025,099	7,925,614	(1,004,284)	6,921,329
Segment profit (loss)	(687,382)	123,650	190,396	(38,613)	83,638	(328,309)	41,582	(286,727)
Segment Assets	8,955,367	120,093	402,201	55,005	1,499,957	11,032,625	(819,412)	10,213,213
Segment Debt	9,162,755	1,976	580,146	47,237	783,485	10,575,601	(811,951)	9,763,650
Other items								
Depreciation	-	65,882	-	-	-	65,882	-	65,882
Increase in property, plant and equipment and intangible assets	224,374	28,786	-	-	-	253,160	-	253,160

Note: 1. The details of the adjustment amount are as follows.

(1) The adjustment amount of 41,582 thousand yen for segment profit or loss (loss) includes 41,582 thousand yen for the elimination of inter-segment transactions.

(2) The adjustment amount of segment assets of (819,412) thousand yen includes the elimination of inter-segment transactions of (819,412) thousand yen.

(3) The adjustment amount of segment liabilities of (811,951) thousand yen includes the elimination of inter-segment transactions of (811,951) thousand yen.

2. Segment profit or loss (loss) is consistent with operating loss in the consolidated statements of income.

3. The sales of the reporting segment Insurance Agency business by life insurance and non-life insurance segments are as follows.

(Thousands of yen)

	Insurance Agency Business Segment		
Sales	life insurance	Non-life insurance	Total
Sales to external customers	3,836,121	541,276	4,377,398
Internal sales or transfers between segments	679,936	44,352	724,289
Total	4,516,058	585,628	5,101,687

The current fiscal year (October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Reportable segments						Adjustment amount (Note)1	Amount recorded in consolidated financial statements (Note)2
	Insurance agent	ASP	Media agency	Mediarepp	reinsurance	Total		
Sales								
Revenue generated from customer contracts	4,633,409	295,263	212,974	470,468	1,054,983	6,667,098	-	6,667,098
Other Earnings	-	-	-	-	-	-	-	-
Revenues from external customers	4,633,409	295,263	212,974	470,468	1,054,983	6,667,098	-	6,667,098
Transactions with other segments	159,670	-	-	629,675	-	789,346	(789,346)	-
Total	4,793,080	295,263	212,974	1,100,144	1,054,983	7,456,444	(789,346)	6,667,098
Segment profit (loss)	(113,835)	106,673	17,189	(93,432)	(40,359)	(123,764)	21,555	(102,209)
Segment Assets	6,553,588	87,912	572,591	66,755	1,503,779	8,784,627	(938,315)	7,846,312
Segment Debt	7,766,043	2,445	587,133	61,476	805,835	9,222,934	(931,131)	8,291,803
Other items								
Depreciation	-	58,812	-	-	-	58,812	-	58,812
Increase in property, plant and equipment and intangible assets	195,406	40,846	-	-	-	236,253	-	236,253

Note: 1. The details of the adjustment amount are as follows.
(1) The adjustment amount of 21,555 thousand yen for segment profit or loss (loss) includes 21,555 thousand yen for the elimination of inter-segment transactions.
(2) The adjustment amount of segment assets of (938,315) thousand yen includes the elimination of inter-segment transactions of (938,315) thousand yen.
(3) The adjustment amount of segment liabilities of (931,131) thousand yen includes the elimination of inter-segment transactions of (931,131) thousand yen.
2. Segment profit or loss (loss) is consistent with operating loss in the consolidated statements of income.
3. The sales of the reporting segment Insurance Agency business by life insurance and non-life insurance segments are as follows.

(Thousands of yen)

	Insurance Agency Business Segment		
Sales	life insurance	Non-life insurance	Total
Sales to external customers	3,911,168	722,241	4,633,409
Internal sales or transfers between segments	124,496	35,174	159,670
Total	4,035,665	757,415	4,793,080

Related Information
The previous fiscal year (October 1, 2024 to September 30, 2025)
1. Product and Service Information
Since similar information is disclosed in the "Segment Information" section, it is omitted.
2. Regional Information
(1) Net sales
Since sales to external customers in Japan exceed 90% of sales in the consolidated statements of income, the description is omitted.
(2) Property, plant and equipment
The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.
3. Information per main customer

(Thousands of yen)

Name or surname of the customer	Sales	Relevant Segment Names
MetLife Life Insurance Co., Ltd.	1,565,033	Insurance agency business, reinsurance business
Nanaro Life Insurance Co., Ltd.	790,256	Insurance agency business, media business

The current fiscal year (October 1, 2025 to September 30, 2026)
1. Product and Service Information
Since similar information is disclosed in the "Segment Information" section, it is omitted.
2. Regional Information
(1) Net sales
Since sales to external customers in Japan exceed 90% of sales in the consolidated statements of income, the description is omitted.
(2) Property, plant and equipment
The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.
3. Information per main customer

(Thousands of yen)

Name or surname of the customer	Sales	Relevant Segment Names
MetLife Life Insurance Co., Ltd.	1,497,425	Insurance agency business, reinsurance business
Medicare Life Insurance Co., Ltd.	586,258	Insurance agency business, reinsurance business

Information on impairment losses on fixed assets by reporting segment
The previous fiscal year (October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Insurance agent	ASP	Media agency	Mediarepp	reinsurance	Unallocated amounts and elimination	Total
Impairment losses	224,374	-	-	-	-	-	224,374

The current fiscal year (October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Insurance agent	ASP	Media agency	Mediarepp	reinsurance	Unallocated amounts and elimination	Total
Impairment losses	240,755	-	-	-	-	-	240,755

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (October 1, 2024 to September 30, 2025)

Not applicable.

The current fiscal year (October 1, 2025 to September 30, 2026)

Not applicable.

Information on Negative Goodwill Accrual Gains by Reporting Segment

The previous fiscal year (October 1, 2024 to September 30, 2025)

Not applicable.

The current fiscal year (October 1, 2025 to September 30, 2026)

Not applicable.

Note: Going concern note In the previous fiscal year, the Company recorded an operating loss of ¥286,727 thousand, an ordinary loss of ¥568,820 thousand, and a net loss attributable to owners of the parent of ¥1,183,707 thousand. As a result, the Group incurred operating losses, ordinary losses, and net losses attributable to owners of the parent for the fourth consecutive fiscal year, and experienced negative cash flows from operating activities for the third consecutive fiscal year.
In the fiscal year under review, the Group also recorded an operating loss of ¥102,209 thousand, an ordinary loss of ¥195,604 thousand, and a net loss attributable to owners of the parent of ¥960,832 thousand. At the end of the fiscal year, the Group had a stockholders' deficit of ¥445,491 thousand.
In light of the above, circumstances exist that raise substantial doubt about the Group's ability to continue as a going concern.
Accordingly, circumstances exist that raise substantial doubt about the Company's ability to continue as a going concern. The Company is taking various measures to resolve this situation. Please refer to the Japanese original text for details of these measures.