

November 14, 2025

Consolidated Financial Results for the Fiscal Year Ended September 30, 2025 (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/>
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 Scheduled date of annual general meeting of shareholders: December 18, 2025
 Scheduled date to commence dividend payments: -
 Scheduled date to file annual securities report: December 17, 2025
 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, 2025 (from October 1, 2024 to September 30, 2025)

(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, 2025	6,608	(15.9)	(606)	-	(924)	-	(1,539)	-
September 30, 2024	7,856	(24.3)	(711)	-	(808)	-	(2,250)	-

Note: Comprehensive income For the fiscal year ended September 30, 2025: ¥(1,539) million [-%]
 For the fiscal year ended September 30, 2024: ¥(2,306) 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, 2025	(66.66)	-	-	(10.6)	(9.2)
September 30, 2024	(102.26)	-	-	(10.1)	(9.1)

(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, 2025	10,288	559	5.4	17.52
September 30, 2024	7,174	(4,973)	(69.5)	(223.19)

Reference: Equity
 As of September 30, 2025: ¥559 million
 As of September 30, 2024: ¥(4,986) 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, 2025	(3,904)	(135)	8,422	5,288
September 30, 2024	(1,674)	(117)	1,512	941

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, 2024	-	17.50	-	0.00	17.50	394	-	-
Fiscal year ended September 30, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending September 30, 2026 (Forecast)							-	

Note: Dividends for the fiscal year ending September 30, 2026 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, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

* 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: Yes
 - (ii) Changes in accounting policies due to other reasons: None
 - (iii) Changes in accounting estimates: Yes
 - (iv) Restatement: None

Note: For details, see "3. Consolidated Financial Statements and Major Notes (5) Notes on Consolidated Financial Statements Matters (Notes on Changes in Accounting Policy)" and Appendix 15, "3. Consolidated Financial Statements and Key Notes (5) Notes on Consolidated Financial Statements (Changes to Accounting Estimates)."

(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, 2025	32,468,200 shares
As of September 30, 2024	22,937,400 shares

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

As of September 30, 2025	544,772 shares
As of September 30, 2024	595,929 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2025	23,090,509 shares
Fiscal year ended September 30, 2024	22,004,516 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, 2025 (from October 1, 2024 to September 30, 2025)

(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, 2025	5,379	(14.3)	(598)	-	(827)	-	(1,589)	-
September 30, 2024	6,277	(22.8)	(771)	-	(520)	-	(1,961)	-

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2025	(68.83)	-
September 30, 2024	(89.13)	-

(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, 2025	9,055	127	1.4	4.00
September 30, 2024	6,114	(5,355)	(87.8)	(240.28)

Reference: Equity

As of September 30, 2025: ¥127 million

As of September 30, 2024: ¥(5,368) 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, 2025	-	0.00	-	0.00	0.00
The fiscal year ending September 30, 2026 (Forecast)	-	-	-	-	-

Note: The above unredeemed Class A shares are 37,186,700 shares. Class A shares were issued on September 5, 2025, with 37,186,700 shares. Dividends for the fiscal year ending September 30, 2026 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, 2024	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	994,480	5,339,373
Accounts receivable - trade	2,472,312	2,810,468
Accounts receivable - other	279,615	187,847
Consumption taxes refund receivable	390,121	1,592
Income taxes refund receivable	1,222,384	310,696
Other	551,724	530,084
Total current assets	5,910,640	9,180,062
Non-current assets		
Property, plant and equipment		
Buildings and structures	377,593	373,024
Accumulated depreciation	(376,159)	(371,964)
Buildings and structures, net	1,434	1,060
Tools, furniture and fixtures	530,562	813,294
Accumulated depreciation	(530,142)	(813,294)
Tools, furniture and fixtures, net	420	0
Total property, plant and equipment	1,854	1,060
Intangible assets		
Software	115,518	79,216
Total intangible assets	115,518	79,216
Investments and other assets		
Investment securities	30,390	17,170
Long-term prepaid expenses	930	374
Guarantee deposits	800,480	739,098
Insurance funds	124,253	-
Deferred tax assets	141,694	126,095
Other	33,758	47,917
Total investments and other assets	1,131,508	930,656
Total non-current assets	1,248,880	1,010,933
Deferred assets	14,590	97,371
Total assets	7,174,111	10,288,366

	As of September 30, 2024	As of September 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	70,563	74,900
Short-term borrowings	2,717,500	4,638,830
Current portion of bonds payable	300,000	100,000
Income taxes payable	210	20,309
Accounts payable - other	1,190,588	985,661
Deposits received	246,047	129,095
Adjustment account of liquidation, liabilities	441,940	1,152,177
Lease liabilities	128,072	120,241
Provision for bonuses	121,711	131,333
Other	553,691	502,948
Total current liabilities	5,770,324	7,855,499
Non-current liabilities		
Long-term borrowings	164,570	150,220
Bonds payable	350,000	250,000
Adjustment account of liquidation, liabilities	4,348,150	-
Lease liabilities	576,899	456,658
Provision for loss on guarantees	-	94,484
Retirement benefit liability	379,447	388,274
Asset retirement obligations	466,897	451,323
Other	91,461	82,402
Total non-current liabilities	6,377,426	1,873,363
Total liabilities	12,147,751	9,728,862
Net assets		
Shareholders' equity		
Share capital	3,337,212	100,000
Capital surplus	460,893	1,995,348
Retained earnings	(8,360,788)	(1,157,657)
Treasury shares	(423,815)	(378,425)
Total shareholders' equity	(4,986,498)	559,265
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(99)	239
Total accumulated other comprehensive income	(99)	239
Share acquisition rights	12,958	-
Total net assets	(4,973,639)	559,504
Total liabilities and net assets	7,174,111	10,288,366

Consolidated statement of income

(Thousands of yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Net sales	7,856,949	6,608,055
Cost of sales	2,074,121	1,389,055
Gross profit	5,782,828	5,218,999
Selling, general and administrative expenses		
Advertising expenses	36,337	
Communication expenses	219,549	
Salaries & Directors' compensations	1,844,386	
Provision for bonuses	131,333	
Retirement benefit expenses	60,101	57,339
Depreciation	66,147	
Rent expenses on land and buildings	836,429	
Commission expenses	1,563,301	
Net claims paid	468,359	
Other	602,273	
Total selling, general and administrative expenses	6,494,133	5,825,457
Operating loss	(711,305)	(606,458)
Non-operating income		
Interest income	2,067	2,814
Dividend income	2,017	76
Guarantee commission income	9,295	9,295
Gain on sale of investment securities	95,897	-
Gain on sales of gold bullion	7,679	-
Foreign exchange gains	29,213	-
Other	9,719	10,810
Total non-operating income	155,891	22,996
Non-operating expenses		
Interest expenses	33,893	93,905
Commission expenses	188,756	195,300
Foreign exchange losses	-	34,857
Other	30,010	17,018
Total non-operating expenses	252,661	341,081
Ordinary loss	(808,075)	(924,543)
Extraordinary losses		
Loss on retirement of non-current assets	5,527	-
Loss on store closings	-	10,972
Impairment losses	1,373,547	224,374
Provision for loss on guarantees	-	94,484
Loss on cancellation of insurance policies	23,208	35,290
Special investigation expense	27,965	35,344
Costs related to prior year adjustments	-	174,545
Loss on valuation of investment securities	-	14,885
Total extraordinary losses	1,430,248	589,897
Loss before income taxes	(2,238,324)	(1,514,440)
Income taxes - current	12,082	25,373
Income taxes - deferred	(121)	(456)
Total income taxes	11,961	24,917

Loss	(2,250,286)	(1,539,357)
Loss attributable to owners of parent	(2,250,286)	(1,539,357)

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Loss	(2,250,286)	(1,539,357)
Other comprehensive income		
Valuation difference on available-for-sale securities	(56,089)	338
Total other comprehensive income	(56,089)	338
Comprehensive income	(2,306,375)	(1,539,018)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(2,306,375)	(1,539,018)
Comprehensive income attributable to non-controlling interests	-	-

Consolidated statement of changes in equity

Fiscal year ended September 30, 2024

(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	3,158,703	585,325	(5,624,029)	(505,856)	(2,385,856)	55,990	55,990	12,958	(2,329,866)
Changes during period									
Issuance of new shares									
Issuance of new shares - exercise of share acquisition rights	178,508	178,508			357,017				357,017
Capital reduction									
Deficit disposition									
Dividends of surplus		(302,940)	(486,473)		(789,414)				(789,414)
Loss attributable to owners of parent			(2,250,286)		(2,250,286)				(2,250,286)
Purchase of treasury shares				(24)	(24)				(24)
Disposal of treasury shares				82,065	82,065				82,065
Net changes in items other than shareholders' equity						(56,089)	(56,089)	12,958	(43,131)
Total changes during period	178,508	(124,432)	(2,736,759)	82,041	(2,600,641)	(56,089)	(56,089)	12,958	(2,643,773)
Balance at end of period	3,337,212	460,893	(8,360,788)	(423,815)	(4,986,498)	(99)	(99)	12,958	(4,973,639)

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	(8,360,788)	(423,815)	(4,986,498)	(99)	(99)	12,958	(4,973,639)
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		-				
Dividends of surplus									
Loss attributable to owners of parent			(1,539,357)		(1,539,357)				(1,539,357)
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	7,203,131	45,389	5,545,764	338	338	(12,958)	5,533,144
Balance at end of period	100,000	1,995,348	(1,157,657)	(378,425)	559,265	239	239	-	559,504

Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Cash flows from operating activities		
Loss before income taxes	(2,238,324)	(1,514,440)
Depreciation	81,893	66,147
Impairment losses	1,373,547	224,374
Increase (decrease) in provision for loss on guarantees	-	94,484
Increase (decrease) in provision for bonuses	(23,420)	9,621
Increase (decrease) in retirement benefit liability	(33,613)	13,874
Interest and dividend income	(4,084)	(2,890)
Interest expenses on borrowings and bonds	33,893	93,905
Amortization of deferred assets	5,283	8,828
Loss on store closings	-	10,972
Loss (gain) on sale of investment securities	(95,897)	-
Foreign exchange losses (gains)	(29,213)	34,857
Loss (gain) on valuation of investment securities	-	14,885
Loss(Gain) on sales of gold bullion	(7,679)	325
Loss (gain) on cancellation of insurance policies	23,208	35,290
Loss on retirement of non-current assets	5,527	-
Decrease (increase) in trade receivables	(933,402)	(338,155)
Decrease (increase) in accounts receivable - other	308,956	91,768
Increase (decrease) in Adjustment account of liquidation, liabilities	(142,589)	(3,637,912)
Decrease (increase) in long-term prepaid expenses	(75,687)	555
Decrease (increase) in consumption taxes refund receivable	188,250	388,529
Increase (decrease) in accounts payable - other	(139,468)	(186,894)
Increase (decrease) in deposits received	(396,590)	(116,951)
Other, net	125,263	7,504
Subtotal	(1,974,148)	(4,701,321)
Interest and dividends received	4,069	2,890
Interest paid	(33,496)	(93,284)
Income taxes paid	(100,731)	(11,286)
Income taxes refund	429,614	898,696
Net cash provided by (used in) operating activities	(1,674,692)	(3,904,305)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Cash flows from investing activities		
Purchase of property, plant and equipment	(29,191)	(3,606)
Purchase of intangible assets	(619,663)	(261,209)
Purchase of investment securities	(12,598)	(1,220)
Proceeds from sale of investment securities	135,366	-
Payments for insurance funds	(15,189)	-
Proceeds from cancellation of insurance funds	310,950	88,963
Payments of guarantee deposits	(1,841)	(13,293)
Proceeds from refund of guarantee deposits	56,611	74,676
Payments for asset retirement obligations	-	(26,569)
Other, net	58,424	6,297
Net cash provided by (used in) investing activities	(117,130)	(135,963)
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	1,817,500	1,920,312
Repayments of long-term borrowings	(41,190)	(14,350)
Proceeds from disposal of treasury shares	51,831	16,866
Proceeds from issuance of bonds	494,330	-
Redemption of bonds	(250,000)	(300,000)
Dividends paid	(791,304)	(403)
Repayments of lease liabilities	(139,106)	(128,072)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	353,975	39,320
Proceeds from issuance of shares	-	6,901,776
Other, net	16,000	(12,573)
Net cash provided by (used in) financing activities	1,512,036	8,422,877
Effect of exchange rate change on cash and cash equivalents	29,213	(34,857)
Net increase (decrease) in cash and cash equivalents	(250,572)	4,347,751
Cash and cash equivalents at beginning of period	1,191,745	941,173
Cash and cash equivalents at end of period	941,173	5,288,924

(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, 2023 to September 30, 2024)

(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	4,745,943	299,138	1,231,834	449,060	1,130,973	7,856,949	-	7,856,949
Other Earnings	-	-	-	-	-	-	-	-
Revenues from external customers	4,745,943	299,138	1,231,834	449,060	1,130,973	7,856,949	-	7,856,949
Transactions with other segments	924,397	-	-	245,585	-	1,169,983	(1,169,983)	-
Total	5,670,340	299,138	1,231,834	694,645	1,130,973	9,026,932	(1,169,983)	7,856,949
Segment profit (loss)	(1,194,578)	115,157	251,718	(30,575)	107,062	(751,215)	39,910	(711,305)
Segment Assets	5,596,418	148,707	773,459	66,474	1,688,256	8,273,315	(1,099,203)	7,174,111
Segment Debt	11,468,295	1,210	718,123	47,681	1,004,675	13,239,986	(1,092,235)	12,147,751
Other items								
Depreciation	230	81,663	-	-	-	81,893	-	81,893
Increase in property, plant and equipment and intangible assets	760,001	40,250	-	-	-	800,251	-	800,251

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

(1) The adjustment amount of 39,910 thousand yen for segment profit or loss (loss) includes 39,910 thousand yen for the elimination of inter-segment transactions.

(2) The adjustment amount of segment assets of (1,099,203) thousand yen includes the elimination of inter-segment transactions of (1,099,203) thousand yen.

(3) The adjustment amount of segment liabilities of (1,092,235) thousand yen includes the elimination of inter-segment transactions of (1,092,235) 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	4,305,744	440,199	4,745,943
Internal sales or transfers between segments	828,955	95,442	924,397
Total	5,134,699	535,641	5,670,340

The current 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	4,413,390	308,012	658,313	203,240	1,025,099	6,608,055	-	6,608,055
Other Earnings	-	-	-	-	-	-	-	-
Revenues from external customers	4,413,390	308,012	658,313	203,240	1,025,099	6,608,055	-	6,608,055
Transactions with other segments	493,517	-	-	279,995	-	773,513	(773,513)	-
Total	4,906,907	308,012	658,313	483,235	1,025,099	7,381,568	(773,513)	6,608,055
Segment profit (loss)	(888,238)	124,906	113,473	(81,440)	83,638	(647,660)	41,202	(606,458)
Segment Assets	8,716,461	120,093	241,108	55,005	1,499,957	10,632,626	(344,259)	10,288,366
Segment Debt	8,925,845	1,976	307,115	47,237	783,485	10,065,660	(336,798)	9,728,862
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
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Note: 1. The details of the adjustment amount are as follows.

- (1) The adjustment amount of 41,202 thousand yen for segment profit or loss (loss) includes 41,202 thousand yen for the elimination of inter-segment transactions.
 - (2) The adjustment amount of segment assets of (344,259) thousand yen includes the elimination of inter-segment transactions of (344,259) thousand yen.
 - (3) The adjustment amount of segment liabilities of (336,798) thousand yen includes the elimination of inter-segment transactions of (336,798) 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	3,869,751	543,638	4,413,390
Internal sales or transfers between segments	473,757	19,760	493,517
Total	4,343,509	563,398	4,906,907

Related Information

The previous fiscal year (October 1, 2023 to September 30, 2024)

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.	1,446,739	Insurance agency business, reinsurance business
Zurich Life Insurance Co., Ltd.	960,839	Insurance Agency, ASP, Media, Reinsurance

The current 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.	813,590	Insurance agency business, media business

Information on impairment losses on fixed assets by reporting segment

The previous fiscal year (October 1, 2023 to September 30, 2024)

(Thousands of yen)

	Insurance agent	ASP	Media agency	Mediarepp	reinsurance	Unallocated amounts and elimination	Total
Impairment losses	1,373,547	-	-	-	-	-	1,373,547

The current 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

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (October 1, 2023 to September 30, 2024)

Not applicable.

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

Not applicable.

Information on Negative Goodwill Accrual Gains by Reporting Segment

The previous fiscal year (October 1, 2023 to September 30, 2024)

Not applicable.

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

Not applicable.