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## Consolidated Financial Results for the Nine Months Ended February 28, 2026 [Under Japanese GAAP]

April 13, 2026

Company name: LIKE, Inc.  
 Listing: Tokyo  
 Securities code: 2462 URL <https://www.like-gr.co.jp>  
 Representative: Representative Director, President and Chairman Group CEO Yasuhiko Okamoto  
 Director, executive manager of Management Headquarters, and general manager of Finance and Accounting Division Daisuke Ishii TEL 03-5428-5577  
 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: None

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the nine months ended February 28, 2026 (from June 1, 2025 to February 28, 2026)

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

|                                     | Net sales       |     | Operating profit |        | Ordinary profit |        | Profit attributable to owners of parent |        |
|-------------------------------------|-----------------|-----|------------------|--------|-----------------|--------|---|--------|
|                                     | Millions of yen | %   | Millions of yen  | %      | Millions of yen | %      | Millions of yen                         | %      |
| Nine months ended February 28, 2026 | 48,026          | 9.2 | 1,135            | (15.5) | 1,522           | 9.2    | 988                                     | 20.1   |
| February 28, 2025                   | 43,990          | 1.2 | 1,343            | (7.8)  | 1,394           | (19.8) | 823                                     | (15.8) |

Note: Comprehensive income: For the Nine months ended February 28, 2026: ¥1,012 million [26.4%]  
 For the Nine months ended February 28, 2025: ¥800 million [(22.9%)]

|                   | Basic earnings per share | Diluted earnings per share |
|-------------------|--------------------------|----------------------------|
| Nine months ended | Yen                      | Yen                        |
| February 28, 2026 | 51.51                    | —                          |
| February 28, 2025 | 42.90                    | —                          |

(2) Consolidated financial position

|                   | Total assets    | Net assets      | Equity-to-asset ratio |
|-------------------|-----------------|-----------------|-----------------------|
| As of             | Millions of yen | Millions of yen | %                     |
| February 28, 2026 | 39,451          | 17,639          | 44.7                  |
| May 31, 2025      | 40,446          | 17,798          | 44.0                  |

(Reference) Equity : As of February 28, 2026: ¥17,639 million  
 As of May 31, 2025: ¥17,798 million

## 2. Cash dividends

|  | Annual dividends per share |                    |                   |                 |       |
|--|----------------------------|--------------------|-------------------|-----------------|-------|
|  | First quarter-end          | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| Fiscal year ended                                | Yen                        | Yen                | Yen               | Yen             | Yen   |
| May 31, 2025                                     | —                          | 29.00              | —                 | 31.00           | 60.00 |
| May 31, 2026                                     | —                          | 30.00              | —                 |                 |       |
| Fiscal year ending<br>May 31, 2026<br>(Forecast) |                            |                    |                   | 30.00           | 60.00 |

### Notes

(1) Revisions to the forecast of cash dividends most recently announced: None

(2) Breakdown of the Year-End Dividend for the fiscal year ended May 31, 2025: Commemorative dividend ¥2

## 3. Consolidated earnings forecast for the fiscal year ending May 31, 2026 (from June 1, 2025 to May 31, 2026)

(Percentages indicate year-on-year changes)

|           | Net sales       |     | Operating profit |      | Ordinary profit |      | Profit attributable to owners of parent |      | Basic earnings per share |
|-----------|-----------------|-----|------------------|------|-----------------|------|---|------|--------------------------|
|           | Millions of yen | %   | Millions of yen  | %    | Millions of yen | %    | Millions of yen                         | %    | Yen                      |
| Full year | 65,200          | 4.6 | 3,400            | 15.2 | 4,050           | 15.8 | 2,750                                   | 31.1 | 143.30                   |

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

### ※ Notes

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

(2) Adoption of special accounting methods for preparation of Quarterly consolidated financial statements: Yes

Note: Please refer to "Adoption of Special Accounting Methods for Preparation of Quarterly Consolidated Financial Statements" under "(3) Notes to Quarterly Consolidated Financial Statements" in "2. Quarterly Consolidated Financial Statements and Principal Notes" on page 8 of further details.

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

|                         |                   |                    |                   |
|-------------------------|-------------------|--------------------|-------------------|
| As of February 28, 2026 | 20,464,800 shares | As of May 31, 2025 | 20,464,800 shares |
|-------------------------|-------------------|--------------------|-------------------|

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

|                         |                  |                    |                  |
|-------------------------|------------------|--------------------|------------------|
| As of February 28, 2026 | 1,274,736 shares | As of May 31, 2025 | 1,274,736 shares |
|-------------------------|------------------|--------------------|------------------|

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

|                                     |                   |                                     |                   |
|-------------------------------------|-------------------|-------------------------------------|-------------------|
| Nine months ended February 28, 2026 | 19,190,064 shares | Nine months ended February 28, 2025 | 19,190,064 shares |
|-------------------------------------|-------------------|-------------------------------------|-------------------|

\* Consolidated financial results reports for the nine months are exempt from review conducted by certified public accountants or an audit firm: None

\* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecast, contained in this document are based on information currently available to the Company and on certain assumptions deemed reasonable, and are not intended as a promise by the Company that they will be achieved. Actual results may differ materially due to a variety of factors. Please refer to "(3) Consolidated Earnings Forecast and Other Forward-Looking Statements" under "1. Qualitative Information on Financial Results" on page 4 of the attached material for the assumptions on which earnings forecasts are based, and cautions concerning the use thereof.

(Obtaining supplementary materials for financial results)

The Company plans to post supplementary materials for financial results on its website concurrently with the disclosure.

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## 1. Qualitative Information on Financial Results

### (1) Operating Results

In the first nine months ended February 28, 2026, the Japanese economy has been recovering moderately, with improving employment and income conditions, and the effects of various measures. On the other hand, downside risks to the economy are increasing, and it is necessary to pay close attention to price trends, the impact on the economy caused by US trade policy trends, fluctuations in the financial and capital markets, and other factors.

The LIKE Group's businesses are closely related to social issues such as nursery waiting lists, participation of women in the workforce, labor shortages due to population decline and the need for workers to leave their jobs due to childbirth, childcare, and elderly care. In response to these challenges, we aim to build a culture where expressions of gratitude come naturally, and people genuinely feel, "I'm glad it was you. Thank you." Accordingly, based on our Group philosophy of "...planning the future: developing people and creating the future," we will help create a sustainable society by focusing on expanding the working population in an aging society with a declining birthrate while providing high-quality services in each of our businesses, with the aim of becoming a corporate group that is truly indispensable to the world.

As announced in the "Announcement Regarding the Establishment of an Overseas Subsidiary" released on February 20, 2026, we have established a local subsidiary, "PT. LIKE GLOBAL INDONESIA," as part of the global operations set forth in our group strategy. This subsidiary was formed to develop Japanese-style childcare and nursing care services in BSD City, a massive private development area in Tangerang (South Tangerang City), Banten Province, west of Jakarta. The subsidiary has been formally established on March 10, 2026, and we are now proceeding with the procedures to open childcare facilities in Indonesia.

In the nine months ended February 28, 2026, net sales reached ¥48,026 million (+9.2% year-on-year), due to sales from the nurseries with a high fill rate in the Child-Rearing Support Service Business, focusing on high-unit-price projects during sales seasons in the Comprehensive Human Resources Service Business, and improvement in occupancy in the Nursing Care-Related Service Business. Operating profit amounted to ¥1,135 million (-15.5% year-on-year) due to higher personnel costs as well as increased food costs in the Child-Rearing Support Service Business. Ordinary profit amounted to ¥1,522 million (+9.2% year-on-year) due to increased facilities subsidy income in the Child-Rearing Support Service Business. As a result, the Quarterly profit attributable to owners of parent was ¥988 million (+20.1% year-on-year).

### Segment Results

#### Child-Rearing Support Service Business

According to the Summary Report of Annual Vital Statistics of Japan (final data) released by the Ministry of Health, Labour and Welfare in September 2025, the number of births in 2024 declined to 686,173 from 727,288 in the previous year, hitting the lowest level since the inception of the survey. However, the number of children on waiting lists (including "latent children," those seeking childcare services who do not appear on official waiting lists) totaled 66,743 (as of April 2025), and the number of children on waiting lists for after-school clubs stands at 16,630 as of May 1, 2025. This indicates that the waitlist issue remains serious, particularly in the Tokyo metropolitan area. In addition, the rising employment rate of women implies that the demand for childcare services is likely to remain high in major metropolitan areas, making the promotion of various measures to ensure the availability of childcare services a pressing issue. The government, in its Comprehensive Economic Measures to Build a *Strong Japanese Economy*, decided by the Cabinet in November 2025, also indicated its intention to expand after-school places for children and to create a more supportive environment for child-rearing through the full implementation of the Nursery for All Children program, while enhancing the quality of childcare by improving compensation and securing human resources for nursery teachers and other childcare personnel. Through these initiatives, the government is working to further bolster countermeasures for the declining birthrate at the national level.

Against this backdrop, in addition to opening private licensed nurseries, consolidated subsidiary LIKE Kids, Inc. has made efforts to improve the availability of childcare from various angles by operating nurseries established by local governments, opening new nurseries in large development projects led by real estate developers, operating after-school clubs and children's centers on behalf of local governments and operating outsourced childcare facilities including company-run nurseries located at hospitals, companies, and universities. As of April 1, 2026, the number of licensed nurseries opened totaled three, the number of after-school clubs, etc. opened totaled eleven, and the

number of outsourced childcare facilities opened totaled two during the fiscal year under review. Furthermore, recognizing the transition to an era where the "quality of childcare" is increasingly scrutinized, we have focused on recruiting the personnel who define this quality. As a result, we successfully recruited a total of 250 new graduates, the largest number since our founding, consisting of 166 nursery teachers, 51 after-school club staff, and 33 dietitians. In addition, we have focused on recruiting excellent nursery teachers and after-school club staff to ensure the quality of our childcare services by working closely with our Group company, LIKE Staffing, Inc.

As a result of these factors, sales in the nine months ended February 28, 2026 totaled ¥24,461 million (+10.5% year-on-year), due to high occupancy at licensed nurseries. Operating profit amounted to ¥218 million (-68.9% year-on-year) reflecting the continued impact of higher personnel costs associated with improved working conditions and strengthened recruitment, as well as increased food costs driven by rising prices.

#### Comprehensive Human Resources Service Business

Securing human resources is an important management issue in our main business domains, which can be described as social infrastructure, as the working population shrinks in Japan due to declining birthrates and an aging population.

Accordingly, consolidated subsidiary LIKE Staffing, Inc. engaged in sales activities to increase working populations in the business domains of mobile phone, logistics and manufacturing, call center, and childcare and nursing care industries.

In the mobile phone industry, demand for human resources remains strong, although we struggled to secure human resources amid increasingly intense competition with other industries for personnel due to society-wide human resource shortages. We are promoting the utilization of AI and digital transformation to strengthen recruitment, and we will meet clients' expectations by revamping training for inexperienced staff and developing highly skilled personnel. In the logistics industry, we acquired short-term staffing projects for intermittent sales events at major e-commerce clients, as well as long-term staffing projects based on flexible working arrangements, aiming to expand staffing across a wider range of projects to establish a foundation for further growth. In the childcare and nursing care industries, which are seeing increasingly serious human resource shortages, we are reviewing our in-house sales system and utilizing the facilities management expertise of Group companies LIKE Kids, Inc. and LIKE Care, Inc. with recruitment capabilities to continue to strengthen our dispatch business and introduction business.

In addition, we have continued to work on expanding our employment support services for foreign nationals with the aim of developing them into our next growth driver. Regarding employment support services for foreign nationals, we have actively pursued sales efforts in the nursing care industry facing a labor shortage, and we are also working to create comfortable work environments, including support for daily life, to ensure that more companies will be able to accept these workers effortlessly.

As a result of these factors, sales in the nine months ended February 28, 2026, amounted to ¥16,478 million (+6.9% year-on-year) and operating profit was ¥1,238 million (+18.0% year-on-year), driven by the expansion of outsourcing projects in the mobile phone business, alongside continued efforts to pursue high-unit-price projects during sales seasons in the logistics and manufacturing business.

#### Nursing Care-Related Service Business

The Nursing Care-Related Service business is operating in a market characterized by an aging population. The number of elderly people, particularly those aged 65 and over, is forecast to grow. This trend is especially in the Tokyo metropolitan area and other major cities. Accordingly, demand for nursing care is expected to grow in these areas. Meanwhile, securing care workers to meet this growing demand remains a major challenge, and a significant shortage of personnel is projected to persist in the future. In the Comprehensive Economic Measures to Build a Strong Japanese Economy, decided by the Cabinet in November 2025, as an urgent measure to prevent the outflow of human resources, the government expressed its intention to advance improvements in compensation, support workplace environment enhancements and ensure the continuity of services and other related support measures for nursing care staff, without waiting for the 2026 long-term care fee revision. Given that the domestic workforce market alone can no longer meet the demand for nursing care personnel, securing care workers from both domestic and international sources has become a pressing challenge.

Under those circumstances, consolidated subsidiary LIKE Care, Inc. operates assisted-living nursing homes and other nursing care facilities in the metropolitan area of Kanagawa, Tokyo, and Saitama, where large numbers of people aged 65 or older reside. Taking advantage of its partnerships with medical institutions, many of these facilities provide end-of-life care with round-the-clock nursing support, providing living quarters to individuals who are in need

of intensive nursing care and for whom providing care at home is prohibitively difficult. At the same time, we have focused on recruiting excellent care workers and specified skilled foreign workers to ensure the quality of our nursing care services by working closely with our Group company, LIKE Staffing, Inc.

As a result of these factors, sales in the nine months ended February 28, 2026 totaled ¥6,997 million (+9.8% year-on-year), and operating profit was ¥296 million (+41.2% year-on-year) due to the stable operation of existing facilities, including Sunrise Villa Kasukabe-Higashi, which commenced operations in February 2025.

## (2) Financial Position

As of February 28, 2026, total assets stood at ¥39,451 million, down by ¥995 million from May 31, 2025. Total net assets amounted to ¥17,639 million, down by ¥158 million. The equity-to-asset ratio increased 0.7 percentage points from May 31, 2025, to 44.7%.

### Current assets

Current assets as of February 28, 2026 came to ¥15,647 million, down by ¥1,584 million from May 31, 2025. This was mainly the result of ¥1,939 million decrease in notes and accounts receivable—trade and contract assets.

### Non-current assets

Non-current assets as of February 28, 2026 amounted to ¥23,803 million, up by ¥589 million from May 31, 2025. This mainly reflected ¥381 million increase in deferred tax assets and ¥223 million increase in property, plant and equipment associated with the opening of new facilities in the Child-Rearing Support Service Business.

### Current liabilities

As of February 28, 2026, current liabilities stood at ¥14,143 million, up by ¥1,911 million from May 31, 2025. This was primarily due to ¥1,500 million increase in short-term borrowings and ¥1,395 million increase in the current portion of long-term borrowings, which were partially offset by ¥672 million decrease in accounts payable—other, ¥401 million decrease in income taxes payable, and ¥351 million decrease in provision for bonuses.

### Non-current liabilities

Non-current liabilities as of February 28, 2026 amounted to ¥7,668 million, down by ¥2,748 million from May 31, 2025. This mainly reflected ¥2,832 million decrease in long-term borrowings.

### Net assets

As of February 28, 2026, net assets totaled ¥17,639 million, down by ¥158 million from May 31, 2025. This was due primarily to the recording of ¥1,170 million in dividends paid, which was partially offset by ¥988 million in profit attributable to owners of parent.

## (3) Consolidated Earnings Forecast and Other Forward-Looking Statements

We have made no changes to our consolidated earnings forecast for the fiscal year ending May 31, 2026 released on July 15, 2025.

## 2. Quarterly Consolidated Financial Statements and Principal Notes

### (1) Quarterly Consolidated Balance Sheet

(Thousands of yen)

|  | As of May 31, 2025 | As of February 28, 2026 |
|--|--------------------|-------------------------|
| <b>Assets</b>  |                    |                         |
| Current assets   |                    |                         |
| Cash and deposits  | 8,837,256          | 8,988,998               |
| Notes and accounts receivable–trade, and contract assets | 7,133,998          | 5,194,773               |
| Raw materials and supplies                               | 24,044             | 21,143                  |
| Other  | 1,274,116          | 1,492,790               |
| Allowance for doubtful accounts                          | (37,201)           | (50,068)                |
| Total current assets                                     | 17,232,215         | 15,647,636              |
| Non-current assets                                       |                    |                         |
| Property, plant and equipment                            |                    |                         |
| Buildings and structures, net                            | 13,515,599         | 13,476,341              |
| Machinery, equipment and vehicles, net                   | 29,570             | 22,111                  |
| Leased assets, net                                       | 3,007,108          | 2,869,026               |
| Land   | 416,800            | 416,800                 |
| Construction in progress                                 | 427,263            | 726,947                 |
| Other, net   | 399,054            | 507,768                 |
| Total property, plant and equipment                      | 17,795,395         | 18,018,995              |
| Intangible assets  |                    |                         |
| Goodwill   | 58,476             | 48,157                  |
| Other  | 209,521            | 191,684                 |
| Total intangible assets                                  | 267,997            | 239,841                 |
| Investments and other assets                             |                    |                         |
| Investment securities                                    | 441,087            | 479,263                 |
| Shares of subsidiaries and associates                    | 30,000             | 30,000                  |
| Long-term loans receivable                               | 681,153            | 639,817                 |
| Guarantee deposits                                       | 2,900,286          | 2,916,548               |
| Deferred tax assets                                      | 837,374            | 1,219,304               |
| Other  | 306,420            | 303,636                 |
| Allowance for doubtful accounts                          | (45,466)           | (43,846)                |
| Total investments and other assets                       | 5,150,856          | 5,544,723               |
| Total non-current assets                                 | 23,214,249         | 23,803,560              |
| Total assets   | 40,446,464         | 39,451,197              |

(Thousands of yen)

|   | As of May 31, 2025 | As of February 28, 2026 |
|---|--------------------|-------------------------|
| <b>Liabilities</b>                                    |                    |                         |
| Current liabilities                                   |                    |                         |
| Notes and accounts payable–trade                      | 215,398            | 243,509                 |
| Short-term borrowings                                 | 1,820,000          | 3,320,000               |
| Current portion of long-term borrowings               | 2,314,408          | 3,709,826               |
| Accounts payable–other                                | 4,660,031          | 3,987,692               |
| Income taxes payable                                  | 752,993            | 351,182                 |
| Accrued consumption taxes                             | 244,323            | 378,637                 |
| Provision for bonuses                                 | 885,734            | 534,729                 |
| Provision for shareholder benefit program             | 142,745            | 24,854                  |
| Other   | 1,196,477          | 1,593,041               |
| Total current liabilities                             | 12,232,112         | 14,143,474              |
| Non-current liabilities                               |                    |                         |
| Long-term borrowings                                  | 5,012,070          | 2,179,746               |
| Deferred tax liabilities                              | 51,909             | 65,993                  |
| Asset retirement obligations                          | 1,225,437          | 1,267,819               |
| Move-in security deposits received                    | 832,370            | 938,299                 |
| Retirement benefit liability                          | 504,055            | 584,933                 |
| Lease obligations                                     | 2,706,776          | 2,570,418               |
| Other   | 83,702             | 60,995                  |
| Total non-current liabilities                         | 10,416,322         | 7,668,205               |
| Total liabilities                                     | 22,648,434         | 21,811,680              |
| <b>Net assets</b>                                     |                    |                         |
| Shareholders' equity                                  |                    |                         |
| Share capital   | 1,548,683          | 1,548,683               |
| Capital surplus                                       | 165,827            | 165,827                 |
| Retained earnings                                     | 16,624,640         | 16,442,547              |
| Treasury shares                                       | (741,143)          | (741,143)               |
| Total shareholders' equity                            | 17,598,008         | 17,415,915              |
| Accumulated other comprehensive income                |                    |                         |
| Valuation difference on available-for-sale securities | 197,822            | 230,376                 |
| Remeasurements of defined benefit plans               | 2,198              | (6,774)                 |
| Total accumulated other comprehensive income          | 200,021            | 223,602                 |
| Total net assets                                      | 17,798,030         | 17,639,517              |
| Total liabilities and net assets                      | 40,446,464         | 39,451,197              |

(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statement of Comprehensive Income  
Quarterly Consolidated Statement of Income  
For the nine months ended February 28, 2026

|  | (Thousands of yen)   |  |
|--|--|--|
|  | Nine months ended<br>February 28, 2025<br>(June 1, 2024 to<br>February 28, 2025) | Nine months ended<br>February 28, 2026<br>(June 1, 2025 to<br>February 28, 2026) |
| Net sales  | 43,990,753   | 48,026,247   |
| Cost of sales                                    | 38,673,581   | 42,444,744   |
| Gross profit                                     | 5,317,172  | 5,581,502  |
| Selling, general and administrative expenses     | 3,973,286  | 4,445,526  |
| Operating profit                                 | 1,343,885  | 1,135,976  |
| Non-operating income                             |  |  |
| Interest income                                  | 6,955  | 17,847   |
| Dividend income                                  | 7,933  | 8,787  |
| Gain on investments in investment partnerships   | 9,753  | —  |
| Subsidy income on facilities                     | 95,299   | 463,522  |
| Other  | 41,174   | 34,074   |
| Total non-operating income                       | 161,115  | 524,232  |
| Non-operating expenses                           |  |  |
| Interest expenses                                | 88,127   | 119,227  |
| Loss on investments in investment partnerships   | —  | 3,441  |
| Donations  | 12,000   | 12,000   |
| Other  | 10,038   | 2,827  |
| Total non-operating expenses                     | 110,165  | 137,497  |
| Ordinary profit                                  | 1,394,835  | 1,522,711  |
| Extraordinary income                             |  |  |
| Gain on sale of non-current assets               | 2,596  | 20   |
| Insurance claim income                           | —  | 34,718   |
| Total extraordinary income                       | 2,596  | 34,738   |
| Extraordinary losses                             |  |  |
| Loss on retirement of non-current assets         | 6,247  | 3,664  |
| Loss on sale of non-current assets               | —  | 1,858  |
| Office relocation expenses                       | 4,184  | —  |
| System outage response costs                     | 60,355   | 7,536  |
| Total extraordinary losses                       | 70,787   | 13,058   |
| Profit before income taxes                       | 1,326,643  | 1,544,390  |
| Income taxes                                     | 503,358  | 555,890  |
| Profit   | 823,285  | 988,500  |
| Profit attributable to non-controlling interests | —  | —  |
| Profit attributable to owners of parent          | 823,285  | 988,500  |

Quarterly Consolidated Statement of Comprehensive Income  
For the nine months ended February 28, 2026

(Thousands of yen)

|   | Nine months ended<br>February 28, 2025<br>(June 1, 2024 to<br>February 28, 2025) | Nine months ended<br>February 28, 2026<br>(June 1, 2025 to<br>February 28, 2026) |
|---|--|--|
| Profit  | 823,285  | 988,500  |
| Other comprehensive income                            |  |  |
| Valuation difference on available-for-sale securities | (26,613)   | 32,554   |
| Remeasurements of defined benefit plans, net of tax   | 4,249  | (8,973)  |
| Total other comprehensive income                      | (22,363)   | 23,580   |
| Quarterly Comprehensive income                        | 800,922  | 1,012,081  |
| Comprehensive income attributable to:                 |  |  |
| Parent company  | 800,922  | 1,012,081  |
| Non-controlling interests                             | —  | —  |

(3) Notes to Quarterly Consolidated Financial Statements

(Adoption of Special Accounting Methods for Preparation of Quarterly Consolidated Financial Statements)

Tax expenses are calculated by multiplying profit before income taxes by an effective tax rate that was reasonably estimated by applying tax-effect accounting to estimated profit before income taxes for the fiscal year ending May 31, 2026, including the Nine months ended February 28, 2026 under review.

However, in cases where calculating tax expenses using an estimated effective tax rate yields a result that is notably lacking rationality, tax expenses are calculated using the statutory effective tax rate.

(Segment Information)

Segment Information

1. Information on sales, profit, assets, liabilities, and other items for each reportable segment

Nine months ended February 28, 2025 (June 1, 2024 to February 28, 2025)

(Thousands of yen)

|  | Reportable segment                             |                                  |                                  |            | Other<br>(Note 1) | Total      | Adjustments<br>(Note 2) | Amount<br>recorded in<br>consolidate<br>financial<br>statements<br>(Note 3) |
|--|--|----------------------------------|----------------------------------|------------|-------------------|------------|-------------------------|---|
|  | Comprehensive<br>Human<br>Resources<br>Service | Child-Rearing<br>Support Service | Nursing Care-<br>Related Service | Subtotal   |                   |            |                         |   |
| Sales                                  |  |                                  |                                  |            |                   |            |                         |   |
| Sales to external<br>customers         | 15,417,375                                     | 22,138,400                       | 6,371,523                        | 43,927,300 | 63,453            | 43,990,753 | —                       | 43,990,753  |
| Intersegment<br>sales and<br>transfers | 301,352  | —                                | —                                | 301,352    | 1,001,861         | 1,303,214  | (1,303,214)             | —   |
| Total                                  | 15,718,728                                     | 22,138,400                       | 6,371,523                        | 44,228,653 | 1,065,315         | 45,293,968 | (1,303,214)             | 43,990,753  |
| Segment profit                         | 1,049,413                                      | 702,864                          | 209,671                          | 1,961,949  | 92,469            | 2,054,418  | (710,533)               | 1,343,885   |

(Notes) 1. The "Other" category refers to business segments that are not included in the reportable segments.

2. Adjustments on segment profit of ¥(710,533) thousand reflect companywide expenses not allocated to each reportable segment. Companywide expenses are primarily general and administrative expenses not attributable to reportable segments.

3. Segment profit is reconciled with operating profit shown in the quarterly consolidated statement of income.

Nine months ended February 28, 2026 (June 1, 2025 to February 28, 2026)

(Thousands of yen)

|  | Reportable segment                             |                                  |                                  |            | Other<br>(Note 1) | Total      | Adjustments<br>(Note 2) | Amount<br>recorded in<br>consolidate<br>financial<br>statements<br>(Note 3) |
|--|--|----------------------------------|----------------------------------|------------|-------------------|------------|-------------------------|---|
|  | Comprehensive<br>Human<br>Resources<br>Service | Child-Rearing<br>Support Service | Nursing Care-<br>Related Service | Subtotal   |                   |            |                         |   |
| Sales                                  |  |                                  |                                  |            |                   |            |                         |   |
| Sales to external<br>customers         | 16,478,883                                     | 24,461,053                       | 6,997,284                        | 47,937,221 | 89,026            | 48,026,247 | —                       | 48,026,247  |
| Intersegment<br>sales and<br>transfers | 290,097  | —                                | —                                | 290,097    | 1,203,252         | 1,493,349  | (1,493,349)             | —   |
| Total                                  | 16,768,981                                     | 24,461,053                       | 6,997,284                        | 48,227,318 | 1,292,278         | 49,519,597 | (1,493,349)             | 48,026,247  |
| Segment profit                         | 1,238,600                                      | 218,341                          | 296,127                          | 1,753,068  | 154,648           | 1,907,717  | (771,741)               | 1,135,976   |

(Notes) 1. The "Other" category refers to business segments that are not included in the reportable segments.

2. Adjustments on segment profit of ¥(771,741) thousand reflect companywide expenses not allocated to each reportable segment. Companywide expenses are primarily general and administrative expenses not attributable to reportable segments.

3. Segment profit is reconciled with operating profit shown in the quarterly consolidated statement of income.

(Notes on Significant Changes in the Amount of Shareholders' Equity)

There are no applicable matters to report.

(Notes Regarding Assumption of a Going Concern)

There are no applicable matters to report.

(Notes on Quarterly Consolidated Statement of Cash Flows)

We have not prepared the quarterly consolidated statements of cash flows for the nine months ended February 28, 2026. Depreciation (including amortization of intangible assets other than goodwill) and amortization of goodwill for the nine months ended February 28, 2026 are as follows.

|                       | (Thousands of yen)   |  |
|-----------------------|--|--|
|                       | Nine months ended<br>February 28, 2025<br>(June 1, 2024 to<br>February 28, 2025) | Nine months ended<br>February 28, 2026<br>(June 1, 2025 to<br>February 28, 2026) |
| Depreciation          | 1,101,050  | 1,222,620  |
| Goodwill amortization | 6,879  | 10,319   |