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

July 15, 2026

Consolidated Financial Results for the Nine Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: Goodpatch Inc.
Listing: Tokyo Stock Exchange
Securities code: 7351
URL: https://goodpatch.com/
Representative: Naofumi Tsuchiya, Chief Executive Officer
Inquiries: Tomonori Sakaguchi, Executive Officer
Telephone: +81-03-6416-9238
Scheduled date to commence dividend payments: —
Preparation of supplementary material on quarterly financial results: Yes
Holding of quarterly financial results briefing: Yes

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

1. Consolidated financial results for the nine months ended May 31, 2026 (from September 1, 2025 to May 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	3,847	0.3	329	(35.2)	437	(18.1)	284	(21.9)
May 31, 2025	3,835	27.8	509	—	534	—	364	—

Note: Comprehensive income For the nine months ended May 31, 2026: ¥ 341 million[(7.1) %]
For the nine months ended May 31, 2025: ¥ 367 million [(—) %]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
May 31, 2026	32.56	32.45
May 31, 2025	41.38	41.17

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	5,076	4,405	86.2
August 31, 2025	5,245	4,145	78.6

Reference: Equity
As of May 31, 2026: ¥ 4,376 million
As of August 31, 2025: ¥ 4,121 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended August 31, 2025	―	0.00	―	10.00	10.00
Fiscal year ending August 31, 2026	―	0.00	―		
Fiscal year ending August 31, 2026 (Forecast)				10.00	10.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	yen
Full year	5,600	10.1	560	0.5	632	3.1	409	0.5	46.83

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

* **Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): Yes

Newly included: Layermate Inc.
Excluded: —

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(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 May 31, 2026	9,246,820 shares
As of August 31, 2025	9,246,620 shares

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

As of May 31, 2026	512,847 shares
As of August 31, 2025	512,827 shares

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

Nine months ended May 31, 2026	8,733,869 shares
Nine months ended May 31, 2025	8,803,695 shares

* Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including performance forecasts, contained in this document are based on information currently available to the company and certain assumptions deemed reasonable. They are not intended as a promise of achievement by the company. Actual performance may differ significantly due to various factors.

Quarterly Consolidated Financial Statements

Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	2,733,133	2,591,980
Notes and accounts receivable - trade, and contract assets	584,262	441,424
Work in process	9,565	16,552
Prepaid expenses	55,483	117,416
Income taxes refund receivable	6	24,157
Other	13,247	22,192
Allowance for doubtful accounts	-	(132)
Total current assets	3,395,698	3,213,591
Non-current assets		
Property, plant and equipment		
Buildings	75,179	75,179
Accumulated depreciation	(42,101)	(50,315)
Buildings, net	33,078	24,863
Tools, furniture and fixtures	59,906	61,565
Accumulated depreciation	(52,652)	(54,991)
Tools, furniture and fixtures, net	7,254	6,574
Leased assets	9,680	9,680
Accumulated depreciation	(1,152)	(2,189)
Leased assets, net	8,527	7,490
Total Property, plant and equipment	48,860	38,928
Intangible assets		
Trademark right	1,247	1,063
Goodwill	349,070	313,470
Customer-related intangible assets	45,222	39,055
Total Intangible assets	395,540	353,589
Investments and other assets		
Investment securities	1,310,160	1,412,503
Leasehold and guarantee deposits	23,325	35,034
Deferred tax assets	51,563	605
Other	20,279	22,398
Total Investments and other assets	1,405,328	1,470,541
Total non-current assets	1,849,729	1,863,058
Total assets	5,245,428	5,076,650

(Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	99,609	93,807
Current portion of long-term borrowings	130,423	100,297
Accounts payable - other	142,063	128,112
Accrued expenses	39,493	35,182
Income taxes payable	219,888	50,679
Accrued consumption taxes	112,933	56,073
Contract liabilities	61,599	77,093
Lease liabilities	1,367	1,416
Provision for bonuses	100,347	4,536
Deposits received	48,730	51,003
Other	-	559
Total current liabilities	956,456	598,762
Non-current liabilities		
Long-term borrowings	108,426	35,026
Lease liabilities	8,188	7,119
Asset retirement obligations	11,608	11,620
Deferred tax liabilities	15,570	18,411
Total non-current liabilities	143,793	72,178
Total liabilities	1,100,250	670,941
Net assets		
Shareholders' equity		
Share capital	1,774,543	1,774,568
Capital surplus	1,761,139	1,761,164
Retained earnings	821,244	1,018,259
Treasury shares	(250,168)	(250,180)
Total shareholders' equity	4,106,759	4,303,811
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	15,192	72,339
Foreign currency translation adjustment	(128)	(127)
Total accumulated other comprehensive income	15,064	72,212
Share acquisition rights	23,353	29,686
Total net assets	4,145,177	4,405,709
Total liabilities and net assets	5,245,428	5,076,650

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income (For the nine months)

(Thousands of yen)

	Nine Months Ended May 31, 2025	Nine Months Ended May 31, 2026
Net sales	3,835,052	3,847,775
Cost of sales	1,621,875	1,687,238
Gross profit	2,213,177	2,160,537
Selling, general and administrative expenses	1,703,735	1,830,656
Operating profit	509,442	329,881
Non-operating income		
Interest income	1,665	2,667
Dividend income	10,033	94,821
Share of profit of entities accounted for using equity method	17,652	18,034
Foreign exchange gains	174	386
Other	2,898	3,774
Total non-operating income	32,425	119,685
Non-operating expenses		
Interest expenses	1,849	1,577
Share issuance costs	30	31
Share acquisition rights issuance costs	552	552
Loss on investments in investment partnerships	3,450	8,946
Commission expenses	1,317	-
Other	319	560
Total non-operating expenses	7,518	11,667
Ordinary profit	534,349	437,899
Extraordinary income		
Gain on sale of investment securities	-	5,002
Gain on liquidation of subsidiaries and associates	971	-
Gain on reversal of share acquisition rights	6,837	775
Total extraordinary income	7,808	5,777
Profit before income taxes	542,157	443,676
Income taxes - current	145,351	132,165
Income taxes - deferred	38,358	27,207
Total income taxes	183,710	159,373
Profit	358,447	284,302
Loss attributable to non-controlling interests	(5,861)	(50)
Profit attributable to owners of parent	364,308	284,352

Quarterly Consolidated Statements of Comprehensive Income (For the nine months)

(Thousands of yen)

	Nine Months Ended May 31, 2025	Nine Months Ended May 31, 2026
Profit	358,447	284,302
Other comprehensive income		
Valuation difference on available-for-sale securities	6,191	57,146
Foreign currency translation adjustment	2,971	0
Total other comprehensive income	9,163	57,147
Comprehensive income	367,610	341,450
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	373,472	341,500
Comprehensive income attributable to non-controlling interests	(5,861)	(50)