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Non-consolidated Financial Results for the Fiscal Year Ended September 30, 2026〔Under Japanese GAAP〕

November 12, 2026

Company Name: Atrae, Inc.
Listing: Tokyo
Securities code: 6194
URL: https://atrae.co.jp
Representative: Yoshihide Arai, President and CEO
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Scheduled date of annual general meeting of shareholders: January 29, 2027
Scheduled date to commence dividend payments: December 25, 2026
Scheduled date to file annual securities report: December 16, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

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 before share-based payment expenses		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	8,281	8.5	1,812	(16.6)	1,526	(17.6)	1,472	(18.7)	1,283	9.6
September 30, 2025	7,634	(0.1)	2,173	9.8	1,853	11.7	1,812	10.1	1,171	66.3

	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	56.99	56.91	29.0	19.7	18.4
September 30, 2025	49.34	49.34	26.0	25.1	24.3

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026 : (8) million yen
For the fiscal year ended September 30, 2025 : 38 million yen

Note. Operating profit before share-based payment expenses is the operating profit for financial accounting purposes plus the sum of share-based payment expenses of restricted stock and stock acquisition rights, which are non-cash expenses, and Atrae,Inc. (the "Company") determines this information is useful in understanding our constant operating results.

(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	7,745	5,067	58.0	201.96
September 30, 2025	7,217	5,197	60.3	190.61

Reference: Equity

As of September 30, 2026: 4,492 million yen
As of September 30, 2025: 4,351 million yen

(3) Non-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	1,453	(328)	(1,494)	3,791
September 30, 2025	1,868	(457)	(1,613)	4,160

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio	Ratio of dividends to net assets
	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	-	31.00	31.00	707	62.8	16.1
Fiscal year ended September 30, 2026	-	0.00	-	39.00	39.00	867	68.4	19.9
Fiscal year ended September 30, 2027 (Forecast)	-	0.00	-	40.00	40.00		75.1	

Note. Although the Company's fiscal year ends in September, the record date for voting rights at the General Meeting of Shareholders and the record date for year-end dividends have been changed from the end of September to the end of October in order to appropriately set the timing of the General Meeting of Shareholders and thereby promote constructive dialogue with shareholders. Going forward, the Company plans to hold the General Meeting of Shareholders in January of each year, with a policy of submitting the Annual Securities Report at least three weeks prior to the General Meeting of Shareholders.

3. Consolidated financial results forecast 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 before share-based payment expenses		Operating profit		Ordinary profit		Profit attributable to owners of the parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,800	-	2,129	-	1,860	-	1,788	-	1,183	-	53.28

Note. The Company will transition to consolidated financial results beginning in the fiscal year ending September 30, 2027, and has therefore changed its financial results forecast to a consolidated basis. Please note that year-on-year percentage changes are not presented, as there is no prior consolidated fiscal year to compare against.

*Notes:

(1) 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

(2) 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	22,315,341 shares
As of September 30, 2025	22,827,141 shares

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

As of September 30, 2026	70,200 shares
As of September 30, 2025	- shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	22,531,562 shares
Fiscal year ended September 30, 2025	23,744,910 shares

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

※Explanation about the appropriate use of the forecast of financial results, and other noteworthy matters
The forward-looking statements, including earnings forecasts, contained in this material are based on information currently available to the Company and certain assumptions deemed reasonable. These statements are not intended as a promise by the Company that they will be achieved. Actual results may differ materially due to various factors.

※On November 12, 2026 (JST), the Company will hold a financial results briefing for institutional investors and analysts. The financial results explanatory material will also be posted on the website (URL: https://atrae.co.jp).

Non-consolidated Financial Statements
Non-consolidated Balance Sheet

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	4,160,593	3,791,944
Accounts receivable - trade	677,603	800,972
Merchandise	2,367	2,320
Supplies	—	2,505
Prepaid expenses	187,328	221,246
Deposits paid	—	442,793
Other	18,799	39,053
Allowance for doubtful accounts	(12,685)	(15,461)
Total current assets	5,034,006	5,285,376
Non-current assets		
Property, plant and equipment		
Buildings	269,343	272,879
Tools, furniture and fixtures	134,432	137,323
Accumulated depreciation	(155,985)	(174,483)
Total property, plant and equipment	247,790	235,719
Investments and other assets		
Investment securities	1,101,394	1,240,235
Shares of subsidiaries and associates	178,000	178,000
Deferred tax assets	434,595	587,422
Other	222,174	229,647
Allowance for doubtful accounts	—	(10,891)
Total investments and other assets	1,936,165	2,224,414
Total non-current assets	2,183,955	2,460,133
Total assets	7,217,962	7,745,510
Liabilities		
Current liabilities		
Accounts payable - trade	23,187	37,910
Short-term borrowings	500,000	500,000
Current portion of long-term borrowings	—	100,080
Accounts payable - other	612,003	822,144
Accrued expenses	20,252	75,357
Income taxes payable	306,646	410,226
Accrued consumption taxes	82,861	89,393
Contract liabilities	434,186	438,425
Other	41,734	87,946
Total current liabilities	2,020,872	2,561,484
Non-current liabilities		
Long-term borrowings	—	116,520
Total non-current liabilities	—	116,520
Total liabilities	2,020,872	2,678,004

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Net assets		
Shareholders' equity		
Share capital	1,396,793	565,870
Capital surplus		
Legal capital surplus	1,382,793	190,870
Other capital surplus	—	1,653,829
Total capital surplus	1,382,793	1,844,699
Retained earnings		
Other retained earnings		
Retained earnings brought forward	1,572,401	2,148,754
Total retained earnings	1,572,401	2,148,754
Treasury shares	—	(58,662)
Total shareholders' equity	4,351,988	4,500,662
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(862)	(8,048)
Total valuation and translation adjustments	(862)	(8,048)
Share acquisition rights	845,963	574,892
Total net assets	5,197,089	5,067,505
Total liabilities and net assets	7,217,962	7,745,510

Non-consolidated Statement of Income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	7,634,032	8,281,681
Cost of sales	253,354	324,464
Gross profit	7,380,677	7,957,217
Selling, general and administrative expenses	5,527,320	6,430,337
Operating profit	1,853,356	1,526,879
Non-operating income		
Interest income	5,445	9,162
Consulting fee income	2,910	—
Rental income	3,568	4,242
Late charges income	2,061	1,042
Consumption taxes refund	1,058	2,284
Miscellaneous income	23	303
Total non-operating income	15,066	17,034
Non-operating expenses		
Interest expenses	5,174	10,180
Provision of allowance for doubtful accounts	—	10,891
Loss on investments in investment partnerships	45,662	46,578
Commission for purchase of treasury shares	3,315	1,678
Miscellaneous losses	1,535	1,705
Total non-operating expenses	55,688	71,033
Ordinary profit	1,812,734	1,472,880
Extraordinary income		
Gain on reversal of share acquisition rights	8,819	429,472
Total extraordinary income	8,819	429,472
Extraordinary losses		
Loss on valuation of investment securities	87,940	110,032
Total extraordinary losses	87,940	110,032
Profit before income taxes	1,733,613	1,792,320
Income taxes - current	533,028	657,843
Income taxes - deferred	28,975	(149,518)
Total income taxes	562,003	508,325
Profit	1,171,609	1,283,995

Non-consolidated Statement of Changes in Equity
Fiscal year ended September 30, 2025

(Thousands of yen)

	Shareholders' equity						
	Share capital	Capital surplus		Retained earnings		Treasury shares	Total shareholders' equity
		Legal capital surplus	Total capital surplus	Other retained earnings	Total retained earnings		
				Retained earnings brought forward			
Balance at beginning of period	1,331,273	1,317,273	1,317,273	2,011,082	2,011,082	—	4,659,629
Changes during period							
Restricted stock compensation	65,520	65,520	65,520				131,040
Dividends of surplus				(504,989)	(504,989)		(504,989)
Profit				1,171,609	1,171,609		1,171,609
Purchase of treasury shares						(1,105,300)	(1,105,300)
Cancellation of treasury shares				(1,105,300)	(1,105,300)	1,105,300	—
Net changes in items other than shareholders' equity							
Total changes during period	65,520	65,520	65,520	(438,681)	(438,681)	—	(307,641)
Balance at end of period	1,396,793	1,382,793	1,382,793	1,572,401	1,572,401	—	4,351,988

	Valuation and translation adjustments		Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments		
Balance at beginning of period	12,184	12,184	653,735	5,325,549
Changes during period				
Restricted stock compensation				131,040
Dividends of surplus				(504,989)
Profit				1,171,609
Purchase of treasury shares				(1,105,300)
Cancellation of treasury shares				—
Net changes in items other than shareholders' equity	(13,046)	(13,046)	192,228	179,181
Total changes during period	(13,046)	(13,046)	192,228	(128,459)
Balance at end of period	(862)	(862)	845,963	5,197,089

Fiscal year ended September 30, 2026

(Thousands of yen)

	Shareholders' equity							
	Share capital	Capital surplus			Retained earnings		Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings Retained earnings brought forward	Total retained earnings		
Balance at beginning of period	1,396,793	1,382,793	—	1,382,793	1,572,401	1,572,401	—	4,351,988
Changes during period								
Restricted stock compensation	65,870	65,870		65,870				131,740
Dividends of surplus					(707,641)	(707,641)		(707,641)
Profit					1,283,995	1,283,995		1,283,995
Purchase of treasury shares							(559,420)	(559,420)
Cancellation of treasury shares			(500,757)	(500,757)			500,757	—
Transfer from share capital to other capital surplus	(896,793)		896,793	896,793				—
Transfer from legal capital surplus to other capital surplus		(1,257,793)	1,257,793	—				—
Net changes in items other than shareholders' equity								
Total changes during period	(830,923)	(1,191,923)	1,653,829	461,906	576,353	576,353	(58,662)	148,673
Balance at end of period	565,870	190,870	1,653,829	1,844,699	2,148,754	2,148,754	(58,662)	4,500,662

	Valuation and translation adjustments		Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments		
Balance at beginning of period	(862)	(862)	845,963	5,197,089
Changes during period				
Restricted stock compensation				131,740
Dividends of surplus				(707,641)
Profit				1,283,995
Purchase of treasury shares				(559,420)
Cancellation of treasury shares				—
Transfer from share capital to other capital surplus				—
Transfer from legal capital surplus to other capital surplus				—
Net changes in items other than shareholders' equity	(7,186)	(7,186)	(271,071)	(278,257)
Total changes during period	(7,186)	(7,186)	(271,071)	(129,584)
Balance at end of period	(8,048)	(8,048)	574,892	5,067,505

Non-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		
Profit before income taxes	1,733,613	1,792,320
Depreciation	33,991	32,283
Gain on reversal of share acquisition rights	(8,819)	(429,472)
Share-based payment expenses	320,577	286,041
Loss (gain) on valuation of investment securities	87,940	110,032
Loss (gain) on investments in investment partnerships	45,662	46,578
Interest income	(5,445)	(9,162)
Interest expenses	5,174	10,180
Commission for purchase of treasury shares	3,315	1,678
Decrease (increase) in trade receivables	105,378	(123,369)
Increase (decrease) in allowance for doubtful accounts	5,581	13,666
Decrease (increase) in prepaid expenses	(33,210)	(23,158)
Decrease (increase) in inventories	1,291	(2,458)
Increase (decrease) in trade payables	15,900	14,723
Increase (decrease) in accounts payable - other	50,906	198,435
Increase (decrease) in accrued consumption taxes	(27,921)	6,531
Increase (decrease) in contract liabilities	120,742	4,238
Decrease (increase) in other assets	(4,379)	(20,417)
Increase (decrease) in other liabilities	(14,609)	118,265
Subtotal	2,435,690	2,026,937
Interest received	5,445	9,157
Interest paid	(5,280)	(10,976)
Income taxes paid	(567,061)	(571,212)
Cash flows from operating activities	1,868,794	1,453,906
Cash flows from investing activities		
Purchase of property, plant and equipment	(110,729)	(9,225)
Purchase of investment securities	(346,594)	(348,051)
Proceeds from repayments of investment securities	—	40,000
Proceeds from distributions from investment partnerships	—	2,105
Other, net	—	(13,168)
Cash flows from investing activities	(457,324)	(328,339)
Cash flows from financing activities		
Proceeds from long-term borrowings	—	300,000
Repayments of long-term borrowings	—	(83,400)
Purchase of treasury shares	(1,108,616)	(561,098)
Dividends paid	(504,473)	(706,922)
Payments of deposits paid	—	(442,793)
Cash flows from financing activities	(1,613,090)	(1,494,215)
Net increase (decrease) in cash and cash equivalents	(201,619)	(368,648)
Cash and cash equivalents at beginning of period	4,362,212	4,160,593
Cash and cash equivalents at end of period	4,160,593	3,791,944