Summary of Consolidated Financial Results for the Three Months Ended June 30, 2026 (Japanese GAAP)

August 14, 2026

Company name	: Linical Co., Ltd.
Stock Listing	: Tokyo Stock Exchange
Code No.	: 2183
URL	: https://www.linical.com/ja/
Representative	: Kazuhiro Hatano, Representative Director and President & CEO
Contact	: Akihiro Takahashi, Chief Financial Officer

Scheduled date of start of dividend payment	: —
Preparation of supplementary materials for the financial statements	: Yes
Holding of presentation financial results	: No

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026 to June 30, 2026)

(1)Consolidated Financial Results (cumulative)

(% figures show year-on-year change)

Three Months Ended	Net sales (¥ million)	change(%)	Operating income (¥ million)	change(%)	Ordinary income (¥ million)	change(%)	Profit attributable to owners of parent (¥ million)	change(%)
June 30, 2026	1,912	△27.2	△719	—	△700	—	△636	—
June 30, 2025	2,626	△10.3	△104	—	△164	—	△176	—

(Note) Comprehensive income Three Months Ended June 30, 2026: ¥△583 million (—%)
Three Months Ended June 30, 2025: ¥△204 million (—%)

Three Months Ended	Net income per share (¥)	Diluted net income per share (¥)
June 30, 2026	△28.16	—
June 30, 2025	△7.83	—

(2)Consolidated Financial Position

	Total assets (¥ million)	Net assets (¥ million)	Shareholders' equity ratio (%)	Net asset per share (¥)
As of June 30, 2026	11,063	3,211	29.0	142.19
As of March 31, 2026	11,999	3,976	33.1	176.04

(Reference) Shareholder's equity: As of June 30, 2026: ¥3,211 million
As of March 31, 2026: ¥3,976 million

2. Dividends

	Annual dividends per share (¥)				
	1st Quarter End	2nd Quarter End	3rd Quarter End	Fiscal Year End	Total
Year Ended March 31, 2026	—	0.00	—	8.00	8.00
Year Ending March 31, 2027	—				
Year Ending March 31, 2027(Forecast)		0.00	—	8.00	8.00

(Note) Change in the dividend forecast from the most recent announcement: No

3. Forecast of Consolidated Financial Result for the Year Ending March 31, 2027
(April 1, 2026 to March 31, 2027)

(% figures show year-on-year change)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Net income per share
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥)
Full year	10,680	23.2	256	—	250	—	180	—	7.97

(Note) Change in forecasts of consolidated financial results from the most recent announcement: No

※ Notes

(1)Significant changes in the scope of consolidation during the period: : No

New: - (Company Name) -

Exclusion: - (Company Name) -

(2)Adoption of accounting methods specific to the preparation of quarterly consolidated financial statements : No

(3)Changes in accounting policies, accounting estimates and restatement of corrections

1)Changes in accounting policies resulting from the revision of the accounting standards and other regulations : No

2)Changes in accounting policies other than 1) : No

3)Changes in accounting estimates : No

4)Restatement : No

(4)Number of issued shares (Common share)

(a)Number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026 : 24,740,000 shares

As of March 31, 2026 : 24,740,000 shares

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

As of June 30, 2026 : 2,153,569 shares

As of March 31, 2026 : 2,153,569 shares

(c) Average number of shares during the period

Three Months Ended June 30, 2026 : 22,586,431 shares

Three Months Ended June 30, 2025 : 22,586,431 shares

* Review of either Japanese original or English translation of the attached quarterly consolidated financial statements by certified public accountants or an audit firm: None

* Explanation on appropriate use of forecast and other special items

The forward-looking statements herein are based on information currently available to the Company and certain assumptions determined to be reasonable. Actual results may differ significantly from these forecasts due to various factors.

Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,204,281	4,676,537
Accounts receivable - trade, and contract assets	1,738,933	1,520,902
Prepaid expenses	280,862	232,094
Advances paid	559,962	426,528
Other	590,152	554,250
Allowance for doubtful accounts	(39,017)	(38,419)
Total current assets	8,335,175	7,371,894
Non-current assets		
Property, plant and equipment	319,879	302,801
Intangible assets		
Goodwill	2,176,039	2,146,040
Other	70,053	64,044
Total intangible assets	2,246,093	2,210,085
Investments and other assets		
Investment securities	245,383	252,627
Long-term prepaid expenses	14,978	7,746
Guarantee deposits	242,063	242,810
Deferred tax assets	596,058	675,216
Total investments and other assets	1,098,484	1,178,400
Total non-current assets	3,664,457	3,691,288
Total assets	11,999,633	11,063,182

Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Short-term borrowings	950,000	850,000
Current portion of long-term borrowings	400,008	400,008
Accounts payable - other	480,636	387,144
Accrued expenses	298,689	261,852
Income taxes payable	15,576	10,713
Accrued consumption taxes	34,274	45,379
Advances received	1,913,725	1,766,678
Deposits received	2,047,728	2,433,866
Provision for bonuses	137,050	67,943
Other	104,803	84,627
Total current liabilities	6,382,494	6,308,214
Non-current liabilities		
Long-term borrowings	699,934	599,932
Lease liabilities	200,373	189,047
Retirement benefit liability	711,188	725,786
Other	29,449	28,530
Total non-current liabilities	1,640,945	1,543,295
Total liabilities	8,023,439	7,851,510
Net assets		
Shareholders' equity		
Share capital	214,043	214,043
Retained earnings	2,746,370	1,929,574
Treasury shares	(657,464)	(657,464)
Total shareholders' equity	2,302,949	1,486,153
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	13,703	20,734
Foreign currency translation adjustment	1,571,106	1,623,058
Remeasurements of defined benefit plans	88,432	81,725
Total accumulated other comprehensive income	1,673,243	1,725,518
Total net assets	3,976,193	3,211,671
Total liabilities and net assets	11,999,633	11,063,182

Consolidated statements of income (cumulative)

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	2,626,148	1,912,888
Cost of sales	1,917,203	1,857,119
Gross profit	708,944	55,769
Selling, general and administrative expenses	813,059	775,362
Operating loss	(104,115)	(719,592)
Non-operating income		
Interest income	15,218	6,098
Foreign exchange gains	—	12,048
Gain on valuation of investment securities	12,869	6,363
Total non-operating income	28,088	24,510
Non-operating expenses		
Interest expenses	5,347	5,823
Foreign exchange losses	82,525	—
Loss on valuation of investment securities	500	—
Total non-operating expenses	88,373	5,823
Ordinary loss	(164,401)	(700,905)
Loss before income taxes	(164,401)	(700,905)
Income taxes - current	53,550	3,875
Income taxes - deferred	(41,141)	(68,676)
Total income taxes	12,408	(64,800)
Loss	(176,809)	(636,105)
Loss attributable to owners of parent	(176,809)	(636,105)

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Loss	(176,809)	(636,105)
Other comprehensive income		
Valuation difference on available-for-sale securities	2,536	7,030
Foreign currency translation adjustment	(27,301)	51,951
Remeasurements of defined benefit plans, net of tax	(3,269)	(6,706)
Total other comprehensive income	(28,035)	52,275
Comprehensive income	(204,845)	(583,829)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(204,845)	(583,829)