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May 14, 2026

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



Company name: MarketEnterprise Co.,Ltd.

Listing: Tokyo Stock Exchange

Securities code: 3135

URL: <https://www.marketenterprise.co.jp/>

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

President, CEO
Managing Director, CFO

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

1. Consolidated financial results for the nine months ended March 31, 2026 (from July 1, 2025 to March 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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
March 31, 2026	19,445	9.5	77	(83.6)	39	(92.8)	(72)	-
March 31, 2025	17,763	34.0	474	344.9	545	-	277	-

Note: Comprehensive income For the nine months ended March 31, 2026: ¥ (148) million [-%]
For the nine months ended March 31, 2025: ¥ 381 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
March 31, 2026	(13.51)	-
March 31, 2025	51.94	50.83

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
March 31, 2026	5,667	1,771	23.0
June 30, 2025	6,238	1,913	21.8

Reference: Equity

As of March 31, 2026: ¥ 1,303 million
As of June 30, 2025: ¥ 1,360 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 June 30, 2025	-	0.00	-	0.00	0.00
Fiscal year ending June 30, 2026	-	0.00	-		
Fiscal year ending June 30, 2026 (Forecast)				0.00	0.00

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

3. Consolidated financial result forecasts for the fiscal year ending June 30, 2026 (from July 1, 2025 to June 30, 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	26,900	8.6	180	(71.2)	130	(81.0)	10	(97.9)	1.87

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

* Notes

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

Newly included: - companies(-)
Excluded: - companies(-)

(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 March 31, 2026	5,354,900 shares
As of June 30, 2025	5,351,800 shares

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

As of March 31, 2026	495 shares
As of June 30, 2025	450 shares

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

Nine months ended March 31, 2026	5,353,673 shares
Nine months ended March 31, 2025	5,337,760 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

Cautionary statement with respect to forecasts

Forecasts of future performance in these materials are based on assumptions judged to be valid and information available to MarketEnterprise's management at the time these materials were prepared, but are not promises by MarketEnterprise regarding future performance. Actual results may differ significantly from these forecasts for a number of reasons.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of June 30, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	1,710,882	1,307,109
Accounts receivable - trade	2,494,474	2,429,669
Merchandise	561,819	588,156
Allowance for doubtful accounts	(54,251)	(69,494)
Other	318,933	341,828
Total current assets	5,031,858	4,597,268
Non-current assets		
Property, plant and equipment	312,603	288,583
Intangible assets		
Goodwill	69,266	54,902
Other	8,527	11,314
Total intangible assets	77,793	66,217
Investments and other assets	816,203	715,185
Total non-current assets	1,206,600	1,069,986
Total assets	6,238,459	5,667,255
Liabilities		
Current liabilities		
Accounts payable - trade	887,629	1,008,221
Other provisions	55,698	-
Short-term borrowings	2,100,000	2,000,000
Accounts payable - other	509,564	400,355
Lease liabilities	25,630	25,344
Income taxes payable	168,847	23,302
Provision for bonuses	-	48,298
Other	528,768	360,256
Total current liabilities	4,276,139	3,865,777
Non-current liabilities		
Lease liabilities	48,503	29,461
Other	131	131
Total non-current liabilities	48,634	29,593
Total liabilities	4,324,774	3,895,371
Net assets		
Shareholders' equity		
Share capital	336,548	337,428
Capital surplus	317,688	316,050
Retained earnings	703,281	638,169
Treasury shares	(636)	(719)
Total shareholders' equity	1,356,881	1,290,928
Accumulated other comprehensive income		
Foreign currency translation adjustment	3,910	12,077
Total accumulated other comprehensive income	3,910	12,077
Share acquisition rights	829	810
Non-controlling interests	552,063	468,067
Total net assets	1,913,684	1,771,884
Total liabilities and net assets	6,238,459	5,667,255

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended March 31, 2025	For the nine months ended March 31, 2026
Net sales	17,763,696	19,445,542
Cost of sales	11,592,026	13,388,565
Gross profit	6,171,669	6,056,977
Selling, general and administrative expenses	5,697,475	5,979,138
Operating profit	474,194	77,839
Non-operating income		
Interest income	1,706	4,420
Foreign exchange gains	-	2,025
Dividend income of insurance	475	483
Subsidy income	-	3,600
Surrender value of insurance policies	83	61
Vending machine income	196	168
Gain on valuation of derivatives	68,100	-
Gain on cancellation of derivatives	69,300	-
Other	5,583	4,100
Total non-operating income	145,445	14,858
Non-operating expenses		
Interest expenses	23,710	26,321
Foreign exchange losses	9,408	-
Commission expenses	38,379	21,863
Compensation expenses	2,634	1,932
Other	88	3,377
Total non-operating expenses	74,221	53,494
Ordinary profit	545,418	39,203
Extraordinary income		
Gain on sale of non-current assets	1,050	-
Gain on sale of investment securities	13,505	-
Total extraordinary income	14,555	-
Extraordinary losses		
Loss on retirement of non-current assets	819	4,229
Total extraordinary losses	819	4,229
Profit before income taxes	559,154	34,973
Income taxes - current	177,888	29,341
Income taxes - deferred	(7,137)	161,959
Total income taxes	170,750	191,300
Profit (loss)	388,403	(156,326)
Profit (loss) attributable to non-controlling interests	111,158	(83,996)
Profit (loss) attributable to owners of parent	277,244	(72,330)

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended March 31, 2025	For the nine months ended March 31, 2026
Profit (loss)	388,403	(156,326)
Other comprehensive income		
Foreign currency translation adjustment	(6,638)	8,166
Total other comprehensive income	(6,638)	8,166
Comprehensive income	381,764	(148,159)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	270,606	(64,163)
Comprehensive income attributable to non-controlling interests	111,158	(83,996)