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August 14, 2026

Summary of Consolidated Financial Results for the Fiscal Year Ended June 30, 2026 (Under Japanese GAAP)

Company name: MarketEnterprise Co.,Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3135
URL: https://www.marketenterprise.co.jp/
Representative: KOBAYASHI Yasushi President, CEO
Inquiries: IMAMURA Kenichi Managing Director, CFO
Telephone: +81-3-5159-4060
Scheduled date of annual general meeting of shareholders: September 29, 2026
Scheduled date to commence dividend payments: -
Scheduled date to file annual securities report: September 28, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended June 30, 2026 (from July 1, 2025 to June 30, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	26,230	5.9	72	(88.4)	35	(94.9)	(76)	-
June 30, 2025	24,771	30.3	625	109.4	684	-	484	-

Note: Comprehensive income For the fiscal year ended June 30, 2026: ¥ (201) million [-%]
For the fiscal year ended June 30, 2025: ¥ 600 million [-%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
June 30, 2026	(14.28)	-	(5.7)	0.6	0.3
June 30, 2025	90.75	88.69	43.3	11.8	2.5

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended June 30, 2026: ¥ - million
For the fiscal year ended June 30, 2025: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	5,881	1,718	22.1	243.07
June 30, 2025	6,238	1,913	21.8	254.29

Reference: Equity
As of June 30, 2026: ¥ 1,301 million
As of June 30, 2025: ¥ 1,360 million

(3) 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
June 30, 2026	(105)	20	(159)	1,477
June 30, 2025	482	(51)	(196)	1,710

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended June 30, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ended June 30, 2026	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending June 30, 2027 (Forecast)	-	0.00	-	0.00	0.00		-	

3. Consolidated financial result forecasts for the fiscal year ending June 30, 2027 (from July 1, 2026 to June 30, 2027)

(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	26,580	1.3	350	382.3	300	756.3	174	-	32.50

*** Notes**

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

Newly included: - companies(-)

Excluded: - companies(-)

(2) 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

(3) Number of issued shares (common shares)

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

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

(iii) Average number of shares outstanding during the period

Fiscal Year ended June 30, 2026	5,353,855 shares
Fiscal Year ended June 30, 2025	5,340,917 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended June 30, 2026 (from July 1, 2025 to June 30, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	13,272	1.9	180	-	376	286.5	162	(24.6)
June 30, 2025	13,021	11.4	(169)	-	97	-	216	-

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
June 30, 2026	30.42	-
June 30, 2025	40.45	39.53

(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
June 30, 2026	3,546	520	14.6	96.98
June 30, 2025	3,563	350	9.8	65.40

Reference: Equity

As of June 30, 2026: ¥ 519 million

As of June 30, 2025: ¥ 350 million

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

* 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.

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Thousands of yen)

	As of June 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	1,710,882	1,477,381
Accounts receivable - trade	2,494,474	2,471,354
Merchandise	561,819	618,085
Supplies	14,407	17,509
Other	304,525	311,871
Allowance for doubtful accounts	(54,251)	(116,448)
Total current assets	5,031,858	4,779,753
Non-current assets		
Property, plant and equipment		
Buildings	273,008	272,457
Accumulated depreciation	(125,176)	(136,001)
Buildings, net	147,832	136,456
Structures	43,979	41,477
Accumulated depreciation	(11,656)	(14,048)
Structures, net	32,322	27,428
Vehicles	98,608	99,069
Accumulated depreciation	(62,816)	(74,611)
Vehicles, net	35,792	24,458
Tools, furniture and fixtures	65,405	67,745
Accumulated depreciation	(53,258)	(57,132)
Tools, furniture and fixtures, net	12,146	10,612
Land	84,510	84,510
Total property, plant and equipment	312,603	283,466
Intangible assets		
Software	8,527	23,582
Goodwill	69,266	50,114
Total intangible assets	77,793	73,696
Investments and other assets		
Investment securities	1,147	1,147
Deferred tax assets	161,959	-
Leasehold and guarantee deposits	633,169	724,673
Other	19,927	18,752
Total investments and other assets	816,203	744,572
Total non-current assets	1,206,600	1,101,735
Total assets	6,238,459	5,881,489

(Thousands of yen)

	As of June 30, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	887,629	949,216
Short-term borrowings	2,100,000	1,987,502
Accounts payable - other	509,564	373,586
Accrued expenses	327,121	493,675
Lease liabilities	25,630	25,433
Income taxes payable	168,847	85,464
Other provisions	55,698	74,775
Other	201,647	149,766
Total current liabilities	4,276,139	4,139,419
Non-current liabilities		
Lease liabilities	48,503	23,069
Other	131	131
Total non-current liabilities	48,634	23,201
Total liabilities	4,324,774	4,162,621
Net assets		
Shareholders' equity		
Share capital	336,548	337,428
Capital surplus	317,688	316,050
Retained earnings	703,281	634,028
Treasury shares	(636)	(719)
Total shareholders' equity	1,356,881	1,286,787
Accumulated other comprehensive income		
Foreign currency translation adjustment	3,910	14,684
Total accumulated other comprehensive income	3,910	14,684
Share acquisition rights	829	810
Non-controlling interests	552,063	416,584
Total net assets	1,913,684	1,718,867
Total liabilities and net assets	6,238,459	5,881,489

Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

(Thousands of yen)

	For the fiscal year ended June 30, 2025	For the fiscal year ended June 30, 2026
Net sales	24,771,890	26,230,401
Cost of sales	16,239,748	18,148,323
Gross profit	8,532,141	8,082,078
Selling, general and administrative expenses	7,906,505	8,009,514
Operating profit	625,635	72,564
Non-operating income		
Gain on cancellation of derivatives	143,700	-
Foreign exchange gains	-	4,915
Subsidy income	7,200	7,200
Vending machine income	256	222
Other	5,607	15,201
Total non-operating income	156,763	27,540
Non-operating expenses		
Interest expenses	32,737	35,779
Foreign exchange losses	18,015	-
Commission expenses	38,978	22,540
Other	8,245	6,748
Total non-operating expenses	97,976	65,068
Ordinary profit	684,422	35,035
Extraordinary income		
Gain on sale of non-current assets	1,741	-
Gain on sale of investment securities	13,505	-
Total extraordinary income	15,246	-
Extraordinary losses		
Loss on retirement of non-current assets	819	3,734
Total extraordinary losses	819	3,734
Profit before income taxes	698,850	31,301
Income taxes - current	231,598	81,292
Income taxes - deferred	(144,718)	161,959
Total income taxes	86,880	243,251
Profit (loss)	611,969	(211,950)
Profit (loss) attributable to non-controlling interests	127,259	(135,479)
Profit (loss) attributable to owners of parent	484,710	(76,471)

Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the fiscal year ended June 30, 2025	For the fiscal year ended June 30, 2026
Profit (loss)	611,969	(211,950)
Other comprehensive income		
Foreign currency translation adjustment	(11,003)	10,773
Total other comprehensive income	(11,003)	10,773
Comprehensive income	600,966	(201,176)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	473,707	(65,697)
Comprehensive income attributable to non-controlling interests	127,259	(135,479)

Consolidated Statement of Changes in Equity

For the fiscal year ended June 30, 2025

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	332,416	312,056	220,810	(582)	864,699
Changes during period					
Change in ownership interest of parent due to transactions with non-controlling interests		1,500	(2,238)		(738)
Issuance of new shares - exercise of share acquisition rights	4,132	4,132			8,264
Profit attributable to owners of parent			484,710		484,710
Purchase of treasury shares				(54)	(54)
Other					-
Net changes in items other than shareholders' equity					
Total changes during period	4,132	5,632	482,471	(54)	492,181
Balance at end of period	336,548	317,688	703,281	(636)	1,356,881

	Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at beginning of period	14,913	14,913	907	425,565	1,306,086
Changes during period					
Change in ownership interest of parent due to transactions with non-controlling interests					(738)
Issuance of new shares - exercise of share acquisition rights					8,264
Profit attributable to owners of parent					484,710
Purchase of treasury shares					(54)
Other					-
Net changes in items other than shareholders' equity	(11,003)	(11,003)	(78)	126,498	115,417
Total changes during period	(11,003)	(11,003)	(78)	126,498	607,598
Balance at end of period	3,910	3,910	829	552,063	1,913,684

For the fiscal year ended June 30, 2026

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	336,548	317,688	703,281	(636)	1,356,881
Changes during period					
Change in ownership interest of parent due to transactions with non-controlling interests		(2,518)	2,518		-
Issuance of new shares - exercise of share acquisition rights	880	880			1,760
Profit attributable to owners of parent			(76,471)		(76,471)
Purchase of treasury shares				(83)	(83)
Other			4,700		4,700
Net changes in items other than shareholders' equity					
Total changes during period	880	(1,637)	(69,252)	(83)	(70,093)
Balance at end of period	337,428	316,050	634,028	(719)	1,286,787

	Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at beginning of period	3,910	3,910	829	552,063	1,913,684
Changes during period					
Change in ownership interest of parent due to transactions with non-controlling interests					-
Issuance of new shares - exercise of share acquisition rights					1,760
Profit attributable to owners of parent					(76,471)
Purchase of treasury shares					(83)
Other					4,700
Net changes in items other than shareholders' equity	10,773	10,773	(18)	(135,479)	(124,723)
Total changes during period	10,773	10,773	(18)	(135,479)	(194,817)
Balance at end of period	14,684	14,684	810	416,584	1,718,867

Consolidated Statement of Cash Flows

(Thousands of yen)

	For the fiscal year ended June 30, 2025	For the fiscal year ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	698,850	31,301
Depreciation	43,286	36,397
Amortization of goodwill	27,790	19,152
Increase (decrease) in allowance for doubtful accounts	25,286	62,197
Interest and dividend income	(2,175)	(5,212)
Interest expenses	32,737	35,779
Decrease (increase) in trade receivables	(579,640)	23,120
Decrease (increase) in inventories	174,343	(54,666)
Increase (decrease) in trade payables	192,102	61,586
Loss (gain) on sale of investment securities	(13,505)	-
Loss (gain) on sale of non-current assets	(1,741)	-
Loss on retirement of non-current assets	819	3,734
Subsidy income	(7,200)	(7,200)
Increase (decrease) in accounts payable - other	56,477	(135,977)
Increase (decrease) in accrued expenses	10,164	185,628
Increase (decrease) in accrued consumption taxes	87,083	(51,557)
Decrease (increase) in consumption taxes refund receivable	27,725	(46,581)
Commitmentline expense	38,978	21,542
Loss (gain) on cancellation of derivatives	(143,700)	-
Other, net	(14,121)	(98,693)
Subtotal	653,562	80,550
Interest and dividends received	2,175	5,212
Interest paid	(32,737)	(35,779)
Income taxes paid	(165,201)	(162,938)
Income taxes refund	17,470	-
Subsidies received	7,200	7,200
Net cash provided by (used in) operating activities	482,470	(105,755)
Cash flows from investing activities		
Purchase of property, plant and equipment	(65,038)	(3,150)
Proceeds from sale of investment securities	15,000	-
Purchase of intangible assets	-	(22,900)
Payments of leasehold and guarantee deposits	(106,263)	(105,755)
Proceeds from refund of leasehold and guarantee deposits	98,747	55,718
Payments for acquisition of businesses	(65,000)	-
Proceeds from cancellation of derivatives	69,300	96,900
Other, net	2,050	-
Net cash provided by (used in) investing activities	(51,204)	20,812

(Thousands of yen)

	For the fiscal year ended June 30, 2025	For the fiscal year ended June 30, 2026
Cash flows from financing activities		
Proceeds from issuance of shares resulting from exercise of share acquisition rights	8,186	1,742
Arrangement fees and others paid	(38,997)	(22,540)
Proceeds from short-term borrowings	1,047,500	2,150,000
Repayments of short-term borrowings	(1,180,836)	(2,262,498)
Repayments of lease liabilities	(30,864)	(25,630)
Other, net	(1,554)	(83)
Net cash provided by (used in) financing activities	(196,566)	(159,009)
Effect of exchange rate change on cash and cash equivalents	(10,603)	10,450
Net increase (decrease) in cash and cash equivalents	224,096	(233,500)
Cash and cash equivalents at beginning of period	1,486,785	1,710,882
Cash and cash equivalents at end of period	1,710,882	1,477,381