Note: This document has been translated from a part of 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.

November 13, 2026

Summary of Consolidated Financial Results for the Three Months Ended September 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
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Scheduled date to commence dividend payments: -
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 three months ended September 30, 2026 (from July 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	5,952	(6.0)	(51)	-	(65)	-	5	-
September 30, 2025	6,334	15.3	(80)	-	(85)	-	(107)	-

Note: Comprehensive income For the three months ended September 30, 2026: ¥ (57) million [-%]
For the three months ended September 30, 2025: ¥ (126) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
September 30, 2026	0.95	0.93
September 30, 2025	(20.06)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	5,205	1,652	25.1
June 30, 2026	5,881	1,718	22.1

Reference: Equity
As of September 30, 2026: ¥ 1,305 million
As of June 30, 2026: ¥ 1,301 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, 2026	-	0.00	-	0.00	0.00
Fiscal year ending June 30, 2027	-				
Fiscal year ending June 30, 2027 (Forecast)		0.00	-	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, 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

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

*** Notes**

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

(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 September 30, 2026	5,357,600 shares
As of June 30, 2026	5,354,900 shares

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

As of September 30, 2026	495 shares
As of June 30, 2026	495 shares

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

Three months ended September 30, 2026	5,356,674 shares
Three months ended September 30, 2025	5,352,274 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, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	1,477,381	1,044,058
Accounts receivable - trade	2,471,354	1,989,483
Merchandise	618,085	825,161
Allowance for doubtful accounts	(116,448)	(150,315)
Other	329,381	357,886
Total current assets	4,779,753	4,066,274
Non-current assets		
Property, plant and equipment	283,466	276,999
Intangible assets		
Goodwill	50,114	45,326
Other	23,582	22,494
Total intangible assets	73,696	67,820
Investments and other assets	744,572	794,459
Total non-current assets	1,101,735	1,139,279
Total assets	5,881,489	5,205,554
Liabilities		
Current liabilities		
Accounts payable - trade	949,216	846,145
Other provisions	74,775	-
Short-term borrowings	1,987,502	1,975,004
Accounts payable - other	373,586	289,963
Lease liabilities	25,433	25,522
Income taxes payable	85,464	19,723
Provision for bonuses	-	24,397
Other	643,442	355,951
Total current liabilities	4,139,419	3,536,708
Non-current liabilities		
Lease liabilities	23,069	16,655
Other	131	131
Total non-current liabilities	23,201	16,787
Total liabilities	4,162,621	3,553,495
Net assets		
Shareholders' equity		
Share capital	337,428	338,195
Capital surplus	316,050	316,817
Retained earnings	634,028	639,109
Treasury shares	(719)	(719)
Total shareholders' equity	1,286,787	1,293,401
Accumulated other comprehensive income		
Foreign currency translation adjustment	14,684	12,591
Total accumulated other comprehensive income	14,684	12,591
Share acquisition rights	810	674
Non-controlling interests	416,584	345,391
Total net assets	1,718,867	1,652,059
Total liabilities and net assets	5,881,489	5,205,554

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended September 30, 2025	For the three months ended September 30, 2026
Net sales	6,334,393	5,952,628
Cost of sales	4,332,023	4,297,461
Gross profit	2,002,369	1,655,167
Selling, general and administrative expenses	2,082,423	1,706,334
Operating loss	(80,054)	(51,166)
Non-operating income		
Interest income	1,833	2,544
Foreign exchange gains	703	-
Commission income	-	1,413
Vending machine income	61	51
Other	1,534	904
Total non-operating income	4,134	4,913
Non-operating expenses		
Interest expenses	9,007	9,535
Foreign exchange losses	-	629
Commission expenses	603	8,176
Other	291	546
Total non-operating expenses	9,902	18,887
Ordinary loss	(85,822)	(65,140)
Extraordinary income		
Gain on reversal of share acquisition rights	-	120
Gain on sale of businesses	-	10,000
Total extraordinary income	-	10,120
Extraordinary losses		
Loss before income taxes	(85,822)	(55,020)
Income taxes - current	6,306	11,060
Income taxes - deferred	36,259	-
Total income taxes	42,566	11,060
Loss	(128,389)	(66,081)
Loss attributable to non-controlling interests	(21,012)	(71,193)
Profit (loss) attributable to owners of parent	(107,376)	5,111

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended September 30, 2025	For the three months ended September 30, 2026
Loss	(128,389)	(66,081)
Other comprehensive income		
Foreign currency translation adjustment	1,754	(2,093)
Total other comprehensive income	1,754	(2,093)
Comprehensive income	(126,635)	(68,175)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(105,622)	3,017
Comprehensive income attributable to non-controlling interests	(21,012)	(71,193)