# Ⅰ Balance Sheet

**Balance Sheet**
(As of March 31, 2026)

（yen）

| | Amount | | Amount |
|---|---:|---|---:|
| **(Assets)** | | **(Liabilities)** | |
| **1. Current Assets** | 2,410,017,893 | **1. Current Liabilities** | 1,599,790,222 |
| Cash and Deposits | 827,148,071 | Short-term Borrowings | 1,581,000,000 |
| Current Portion of Long-term Loans to Affiliated Company | 1,581,000,000 | Accounts Payable – Other | 14,143,216 |
| Accounts Receivable from Affiliated Company | 1,803,955 | Accrued Expenses | 3,437,006 |
| Income Taxes Receivable | 65,867 | Income Taxes Payable | 1,210,000 |
| | | **2. Non-current Liabilities** | 39,919,000,000 |
| | | Long-term Borrowings | 39,919,000,000 |
| | | **Total Liabilities** | 41,518,790,222 |
| | | **(Net Assets)** | |
| **2. Non-current Assets** | 84,220,100,494 | **1. Shareholders' Equity** | 45,105,447,162 |
| **(1)Investments and Other Assets** | 84,220,100,494 | Share Capital | 5,000 |
| Shares of Affiliated Company | 45,801,100,494 | Capital Surplus | 45,819,895,494 |
| Long-term Loans Receivable from Affiliated Company | 38,419,000,000 | Other Capital Surplus | 45,819,895,494 |
| | | Retained Earnings | △714,453,332 |
| | | Retained Earnings Brought Forward | 714,453,332 |
| | | **2. Share Acquisition Rights** | 5,881,003 |
| | | **Total Net Assets** | 45,111,328,165 |
| **Total Assets** | 86,630,118,387 | **Total Liabilities and Net Assets** | 86,630,118,387 |

## Ⅱ Statement of Profit or Loss

**Statement of Profit or Loss**

(For the fiscal year ended March 31, 2026)

(yen)

| | Amount | |
|---|---|---|
| **Operating Revenue** | | |
| Selling, General and Administrative Expenses | | 99,682,757 |
| **Operating Loss** | | 99,682,757 |
| **Non-operating Income** | | |
| Interest Income | 2,234,045 | |
| Other Income | 36,076 | 2,270,121 |
| **Non-operating Expenses** | | |
| Professional Fees | 611,875,000 | |
| Interest Expense | 3,909,921 | 615,784,921 |
| **Ordinary Loss** | | 713,197,557 |
| **Loss Before Income Taxes** | | 713,197,557 |
| **Income Taxes** | | 1,210,000 |
| **Net Loss** | | 714,407,557 |

Ⅳ Notes to the Non-Consolidated Financial Statements

## 【Significant Accounting Policies】

1. Valuation Basis and Method for Assets

Shares of subsidiaries and affiliates: Cost method based on the moving-average method.

## 【Notes to the Balance Sheet】

1. Monetary Claims to Subsidiaries and Affiliated Companies (including amounts separately presented)

As of March 31, 2026:

| | (Thousand yen) |
|---|---:|
| (1) FICT LIMITED. | |
| Short-term monetary claims | 1,582,803 |
| Long-term monetary claims | 38,419,000 |

## 【Notes to the Income Statement】

1. Transactions with Subsidiaries and Affiliated Companies

Fiscal year ended March 31, 2026

| | (Thousand yen) |
|---|---:|
| (1) FICT LIMITED. | |
| Non-operating: | |
| Interest income | 1,803 |

## 【Notes to the Statement of Changes in Shareholders' Equity】

1. Changes in the Number of Treasury Shares

| Class of shares | Shares outstanding at beginning of fiscal year | Increase during fiscal year | Decrease during fiscal year | Shares outstanding at end of fiscal year |
|---|---:|---:|---:|---:|
| Common shares | 954,180,099,506 | 0 | 0 | 954,180,099,506 |

(Note) All treasury shares held as of the fiscal year-end were acquired at no cost (without consideration).

## 【Notes on Transactions with Related Parties】

(Thousand Yen)

| Category | Name of Related Part | Voting Rights | Relationship | | Transaction | Amount | Account | Ending Balance |
|---|---|---|---|---|---|---:|---|---:|
| | | | Nature of Relationship | Interlocking Directorships | | | | |
| Subsidiary | FICT LIMITED | 100.00% | Intercompany Loan | Yes | Loan | 40,000,000 | Long-term loans receivable | 38,419,000 |
| | | | | | | | Current portion of long-term loans receivable | 1,581,000 |
| | | | | | Interest incom | 1,803 | Accounts receivable | 1,803 |
| | | | | | Borrowings | 50,000 | Investment in subsidiary | 45,801,100 |
| | | | | | Interest expense | 472 | | |

Terms and Conditions of Transactions and Policy for Determining Transaction Terms:

(Note 1) Purchase prices for merchandise and other goods are determined through arm's length negotiation based on market prices, following receipt of quotations from the counterparty.

(Note 2) Transaction amounts exclude consumption taxes, while year-end balances include applicable consumption taxes.