Enrich
the world
with subscriptions

TEMONA. Inc.
Securities code: 3985

Results Briefing Materials for the Six Months Ended March 31, 2026 (FY2026)

May 2026

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Today's Agenda

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1. Results Summary

Results Summary

- Although the total number of accounts decreased by 12.3%, the decline in net sales was held to 3.3% at ¥905 million owing to higher sales in the Fintech Business and other factors.
- Operating profit declined due to changes in the sales mix but remained in positive territory at ¥3 million.

Net sales

¥905 million

(down 3.3% year on year)

Operating profit

¥3 million

(down 96.7% year on year)

EPS

(¥3.08)

(Q2 FY2025: ¥5.56)

ARR

¥574 million

(down 14.6% year on year)

GMV

¥53.5 billion

(down 14.7% year on year)

Total number of accounts

873 accounts

(down 12.3% year on year)

*ARR calculated as monthly recurring revenue in final month of fiscal year multiplied by 12.

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Statement of Income (Year on Year)

- Gross profit margin was 45.9%, a decrease of 9.6pt year on year, also reflecting changes in the sales mix.
- Extraordinary income included subsidy income, and extraordinary losses included expenses for addressing the system failure.

(Unit: million yen)

	FY25 2Q Consolidated results		FY26 2Q Consolidated results		
	Result	Weighting (%)	Result	Weighting (%)	Change (%)
Net sales	936	100.0	905	100.0	(3.3)
Cost of sales	416	44.5	489	54.1	17.6
Gross profit	520	55.5	415	45.9	(20.1)
SG&A expenses	428	45.8	412	45.6	(3.8)
Operating profit	91	9.7	3	0.3	(96.7)
Non-operating income	3	0.4	2	0.2	(35.0)
Non-operating expenses	4	0.5	4	0.5	4.9
Ordinary profit	90	9.7	0	0.1	(99.2)
Extraordinary income	7	0.8	35	3.9	365.8
Extraordinary losses	–	–	55	6.2	–
Profit before income taxes	97	10.5	(19)	(2.2)	–
Profit attributable to owners of the parent	59	6.3	(32)	(3.6)	–

Statement of Income (Quarterly)

- The EC Support Business was on downtrend due to the impact of responding to the system failure.
- In the Engineering Business, both contract development and SES remained strong.
- The Fintech Business is growing in terms of transaction volume and its percentage of net sales is rising.

(Unit: million yen)
(Number of persons is the number of permanent and non-permanent employees)

	FY25 3Q Consolidated		FY25 4Q Consolidated		FY26 1Q Consolidated		FY26 2Q Consolidated	
	Result	Weighting (%)	Result	Weighting (%)	Result	Weighting (%)	Result	Weighting (%)
Net sales	443	100.0	452	100.0	455	100.0	449	100.0
(E-Commerce Support Business)	345	78.0	344	76.0	317	69.6	277	65.6
(Engineering Business)	95	21.6	102	22.7	123	27.2	122	27.3
(Fintech Business)	1	0.4	5	1.2	14	3.2	50	11.1
Cost of sales	209	47.3	229	50.8	233	51.1	256	57.1
Gross profit	233	52.7	222	49.2	222	48.9	193	42.9
SG&A expenses	192	43.5	198	43.9	208	45.8	203	45.3
Operating profit	40	9.2	23	5.3	13	3.0	(10)	(2.4)
Permanent employees*1	112	–	115	–	115	–	114	–
Non-permanent employees*2	5	–	5	–	5	–	4	–

*1 Number of regular employees and executive officers as of the last day of each quarter
*2 Number of fixed-term employees, part-time employees, re-employed post-retirement employees, and dispatched employees as of the last day of each quarter

Balance Sheet (Year on Year)

- Property, plant and equipment increased by ¥213 million due to investment to match demand in the Fintech Business.

(Unit: million yen)

	FY25 year-end consolidated	FY26 2Q consolidated	Change
Cash and deposits	1,231	1,093	(138)
Accounts receivable-trade and Contract assets	158	168	10
Other current assets	112	103	(9)
Total current assets	1,502	1,365	(137)
Property, plant, and equipment	57	270	213
Intangible assets	164	151	(13)
Investments and other assets	41	45	3
Total non-current assets	263	467	203
Total assets	1,766	1,832	66

	FY25 year-end consolidated	FY26 2Q consolidated	Change
Accounts payable-trade	67	177	109
Other current liabilities	538	564	26
Non-current liabilities	392	356	(36)
Total liabilities	998	1,097	99
Capital stock	386	386	—
Capital surplus	378	378	—
Retained earnings	555	522	(32)
Treasury shares	(579)	(578)	0
Stock acquisition rights	23	22	(0)
Non-controlling interests	2	2	(0)
Total net assets	767	734	(33)
Total liabilities and net assets	1,766	1,832	66

2. Results by Service

Status of Response to System Failure Caused by Unauthorized Access (Update)

<Background>

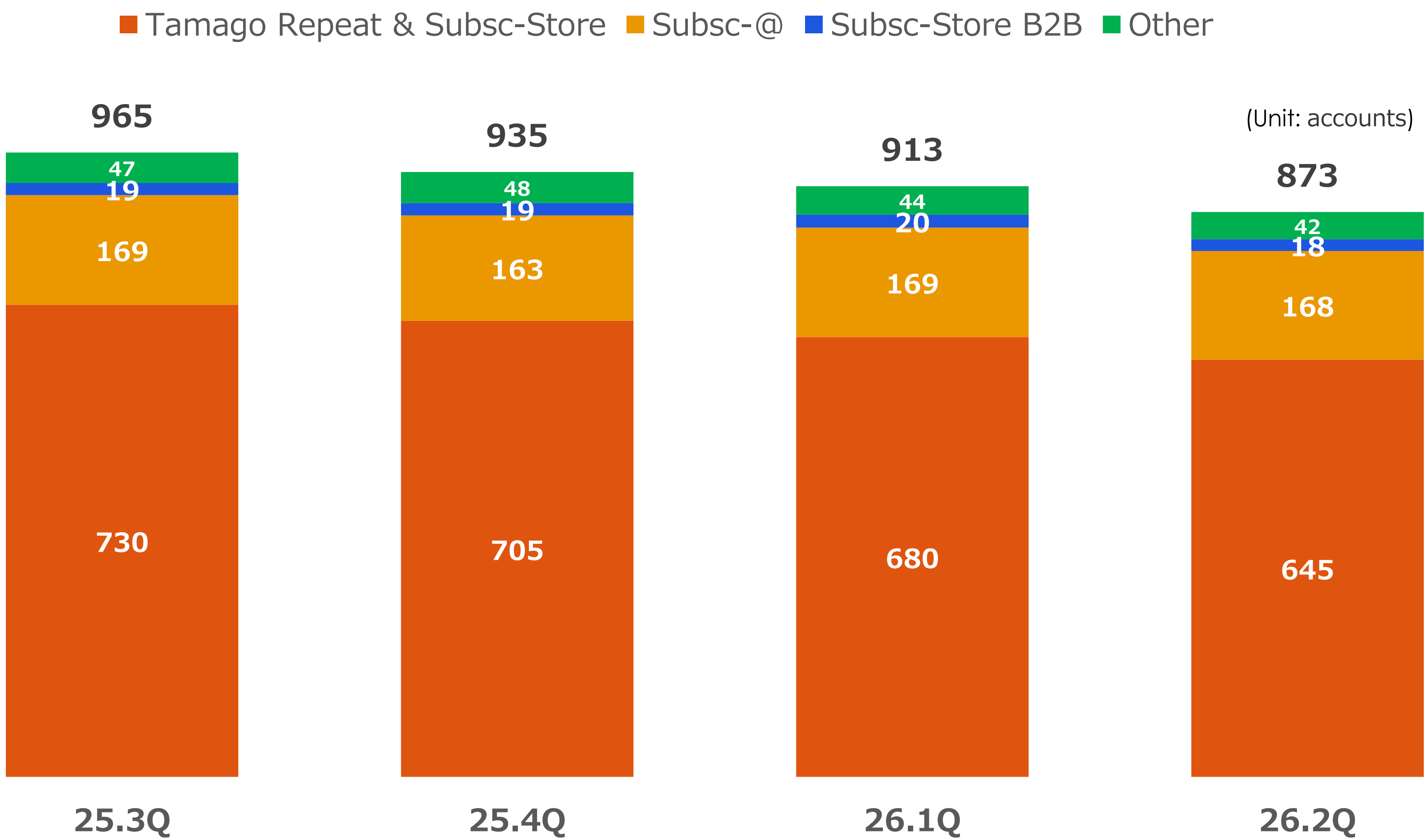
On Friday, October 24, 2025, while monitoring the server logs for our e-Commerce cart system Tamago Repeat, we detected abnormal access on some servers. We immediately conducted an investigation and identified traces suggesting unauthorized access by a third party on some servers. As a result, we implemented necessary countermeasures, including disconnecting the network from the servers. Additionally, to prevent the spread of further damage, we took such measures as temporarily isolating servers suspected of unauthorized access from the network.

< Current status of response >

Currently, the investigation by an external specialist has been completed, and the Tamago Repeat service that was temporarily suspended has been fully restored. The impact on earnings that is known at this time has been factored into the earnings forecast disclosed on January 13, 2026, and there are no further revisions at this time. We will continue to rigorously implement measures to prevent recurrence and, as a Group, dedicate ourselves to restoring trust and driving business growth.

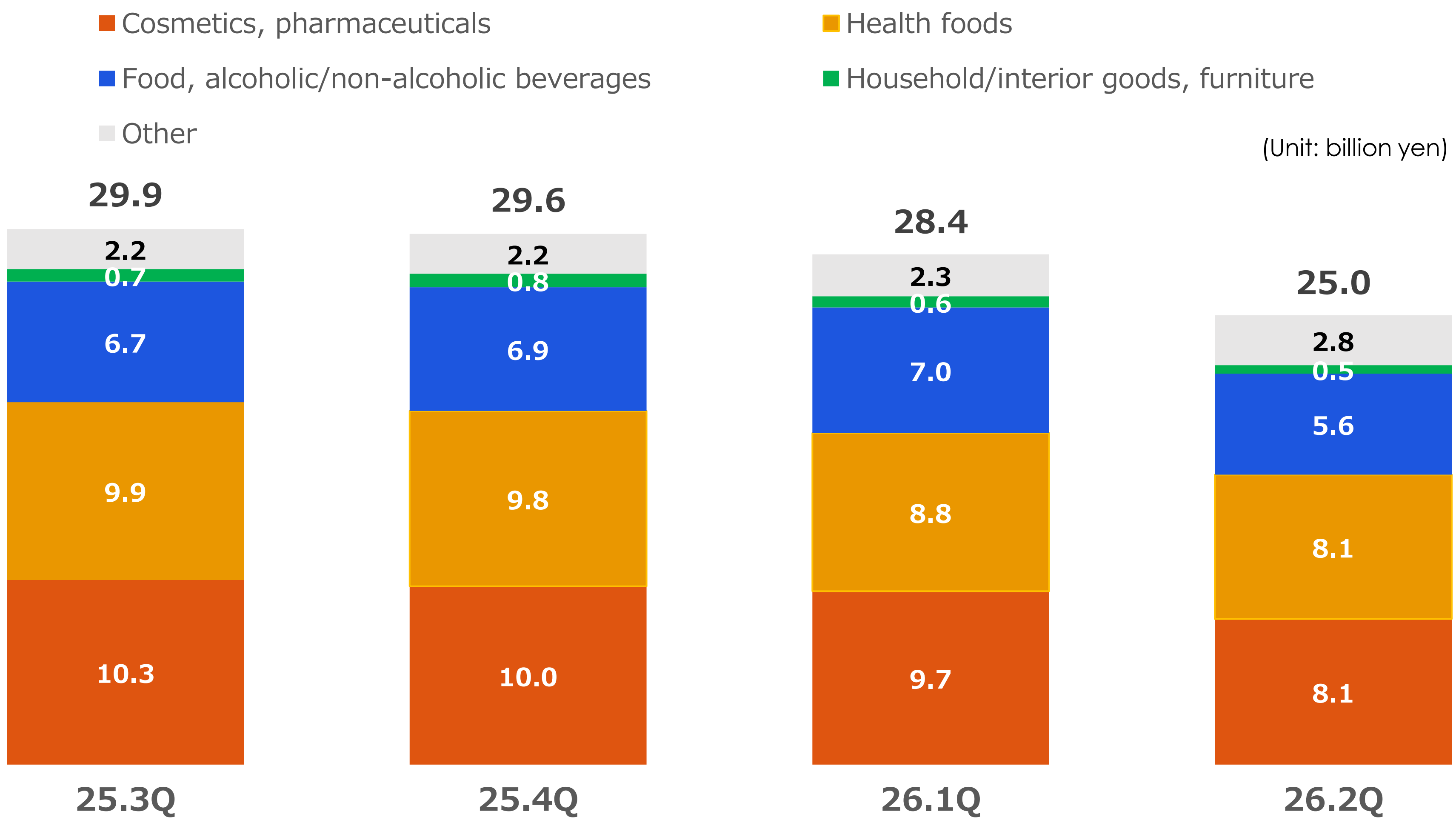
Number of Accounts (Quarterly)

- Accounts related to the EC Support Business are on a downtrend as a whole.



GMV by Client Segment (Quarterly)

- In recent years, total GVM had been around ¥30.0 billion each quarter, but due to the impact of unauthorized access, it amounted to ¥25.0 billion in 2Q.



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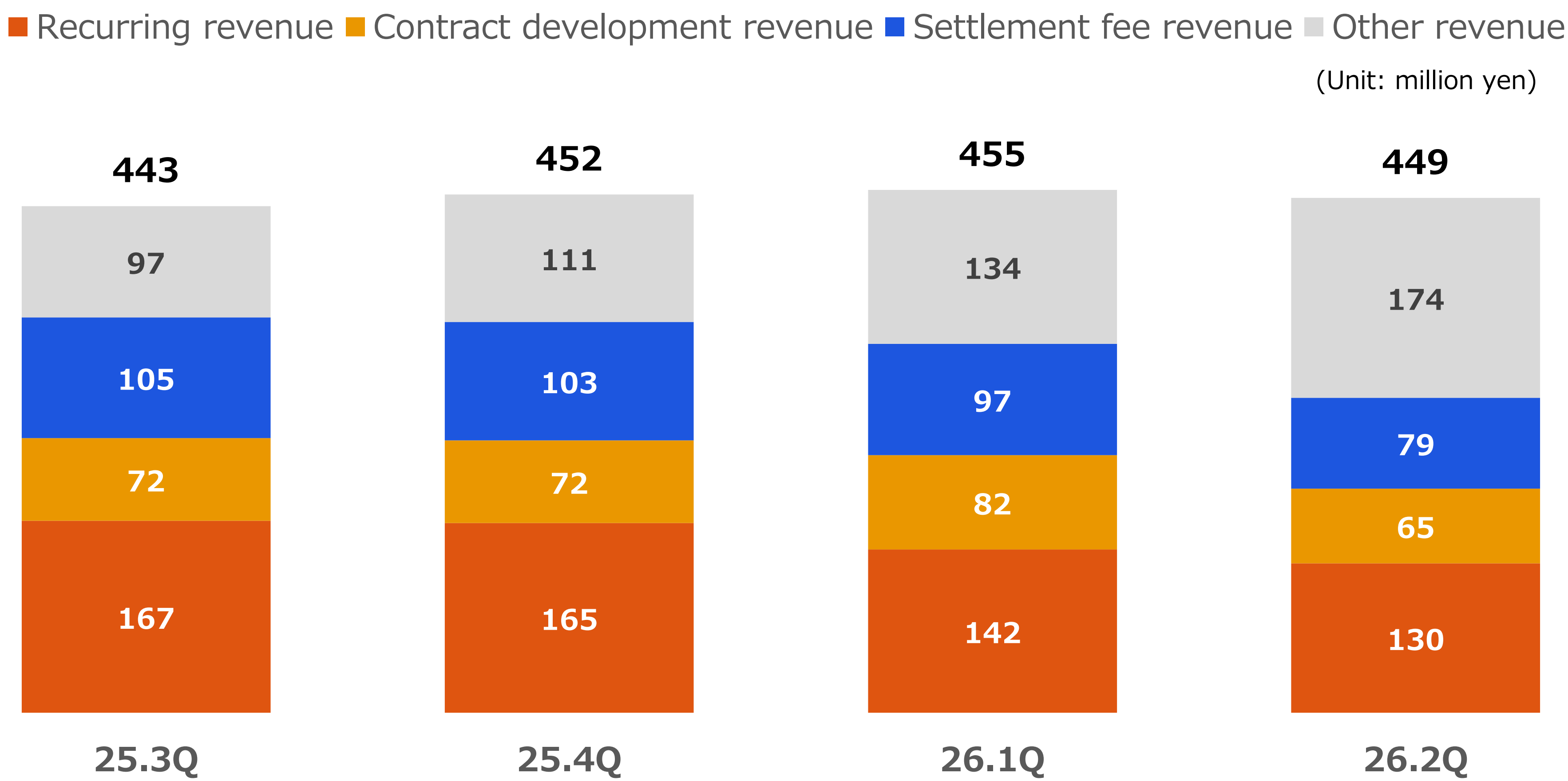
Changes by Nature of Revenue (Quarterly)

- Recurring revenue from Tamago Repeat decreased due to the unauthorized access.
- Other revenue is on an uptrend due to an increase in the Fintech Business.



Full-year Consolidated Earnings Forecast

- Regarding the consolidated earnings forecast for the fiscal year ending September 2026, while we anticipate impact of costs associated with investigations into unauthorized access, system restoration work, and others, we also expect growth in our Fintech Business. Consequently, we have set our forecast at ¥2,025 million for net sales and ¥60 million for operating profit.
- Although it is taking time to recover from the revenue loss caused by unauthorized access in the EC Support Business, we expect our Fintech Business to remain robust. Therefore, we are not revising our earnings forecast at this time.

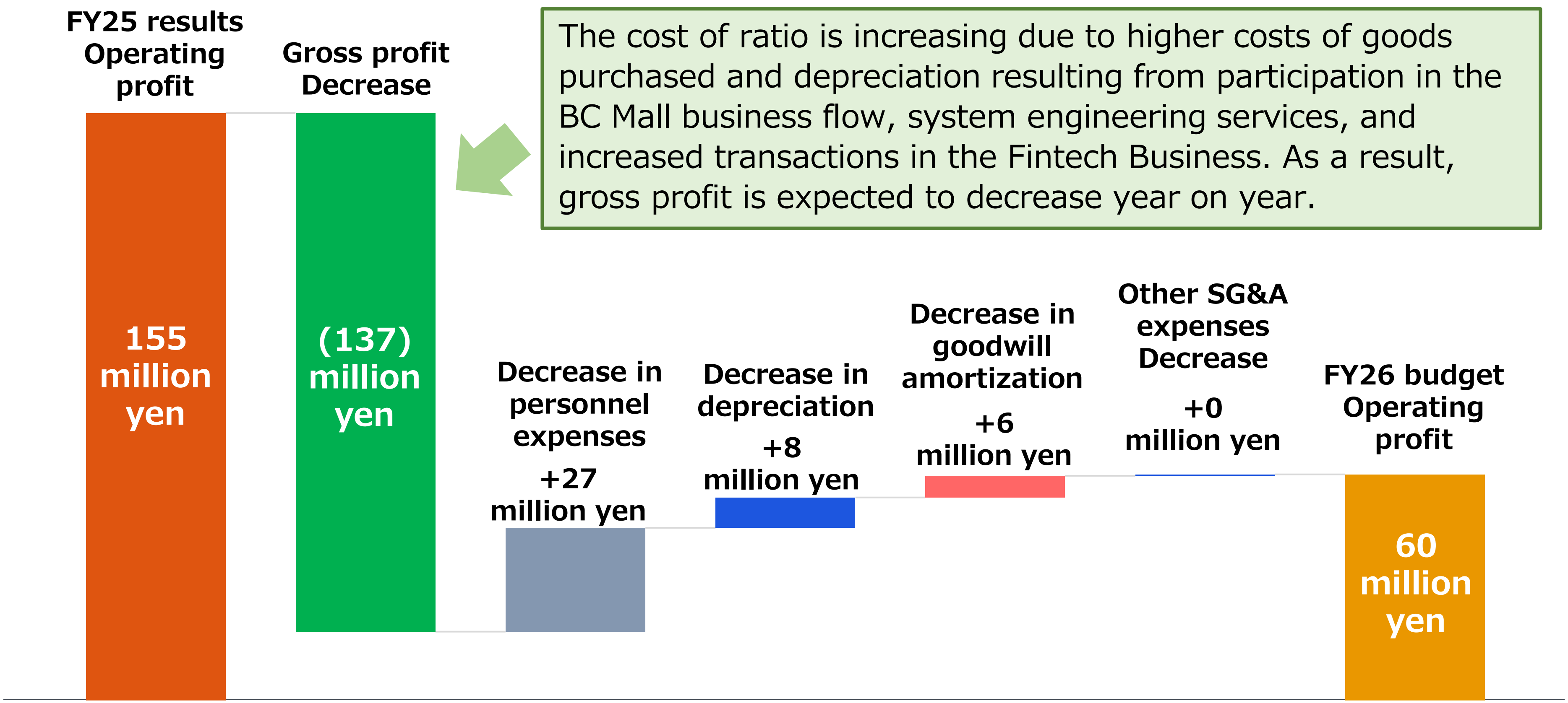
● Comparison between FY25 Results and Revised Forecast

(Unit: million yen)

	FY25 Full-year consolidated earnings results	FY26 Full-year consolidated earnings forecast (1/13/2026_Revised forecast)	Comparison	
	Result	Forecast	Change	Change (%)
Net sales	1,832	2,025	192	10.5
Operating profit	155	60	(95)	(61.5)
Ordinary profit	153	49	(103)	(67.4)
Profit attributable to owners of the parent	73	41	(32)	(43.8)

Factors Causing Increase or Decrease in Operating Profit: Comparison of FY25 Results and FY26 Forecast

Although revenue is expected to decline due to the unauthorized access incident, the forecast factors in growth in the Fintech Business and other areas. Although the cost of sales ratio is expected to rise and gross profit to decline due to changes in the sales mix, operating profit is projected to be ¥60 million due to reductions in other costs.



3. Progress in Implementation of Policy for FY 2026 and Actions for the Second Half

Management Policy for FY2026 (restated)

FY2026	
Business Segment	**Business Strategies (Focus Points)**
●EC Support Business ●Engineering Business	(1)Expand BC Mall EC Subsc-@ service for brick-and-mortar stores (2)Strengthen creative projects (3)Continue to strengthen development of Tamago Repeat, Subsc-Store, etc.
●Fintech Business	(4)Expand Fintech Business

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Progress in Implementation and Actions for Second Half

(1) Expand BC Mall EC Subsc-@ service for brick-and-mortar stores

Progress in implementation

- TEMONA is participating in the BC Mall business flow, focusing on bridging manufacturers and dealers with Subsc-@ franchisees and achieving expanded transaction volume.

Actions for second half

- We will continue to serve as a bridge between manufacturers, dealers, and Subsc-@ franchisees, while also working to increase the number of Subsc-@ franchisees by acquiring customers with multiple locations.

(2) Strengthen creative projects

Progress in implementation

- By integrating engineering capabilities into Sackle, we have strengthened our ability to handle a wide range of complex creative projects and established a platform capable of taking on various creative assignments.

Actions for second half

- We handle a wide range of projects, from providing support for the planning and development of services, including making proposals to clients during the early stages, to undertaking contract system development.

(3) Continue to strengthen development of Tamago Repeat, Subsc-Store, etc.

Progress in implementation

- In response to the system failure caused by unauthorized access, we allocated a substantial portion of our engineering resources to addressing the incident as a priority and focused on strengthening our security measures.

Actions for second half

- We will continue to drive the development of features that help franchisees reduce operating costs and boost sales.

Progress in Implementation and Actions for Second Half

(4) Expand Fintech Business

Progress in implementation

- We launched Ashiba Subsc, a service tailored specifically to scaffolding used at construction sites, based on our Subsc-Credit offering, which provides equipment essential to business operations on a subscription basis.
- We have been securing contracts while promoting collaboration with scaffolding manufacturers, and as of April, our transaction volume* exceeded ¥600 million.

*Total value of executed contracts (based on order value)

Actions for second half

- We will expand the business by increasing the number of manufacturers handled, raising the average transaction value, and improving profit margins, while also promoting the development of cross-selling services to further differentiate our offerings.

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Appendix

Contents（appendix)

TEMONA

1. About Us

Company Overview

The expansion of subscriptions will help to realize a prosperous world in which many businesses will continue to provide essential, high-value services and pursue customer satisfaction.
Our Purpose is to "enrich the world with subscriptions" by supporting businesses with our subscription-specific technology and expertise.

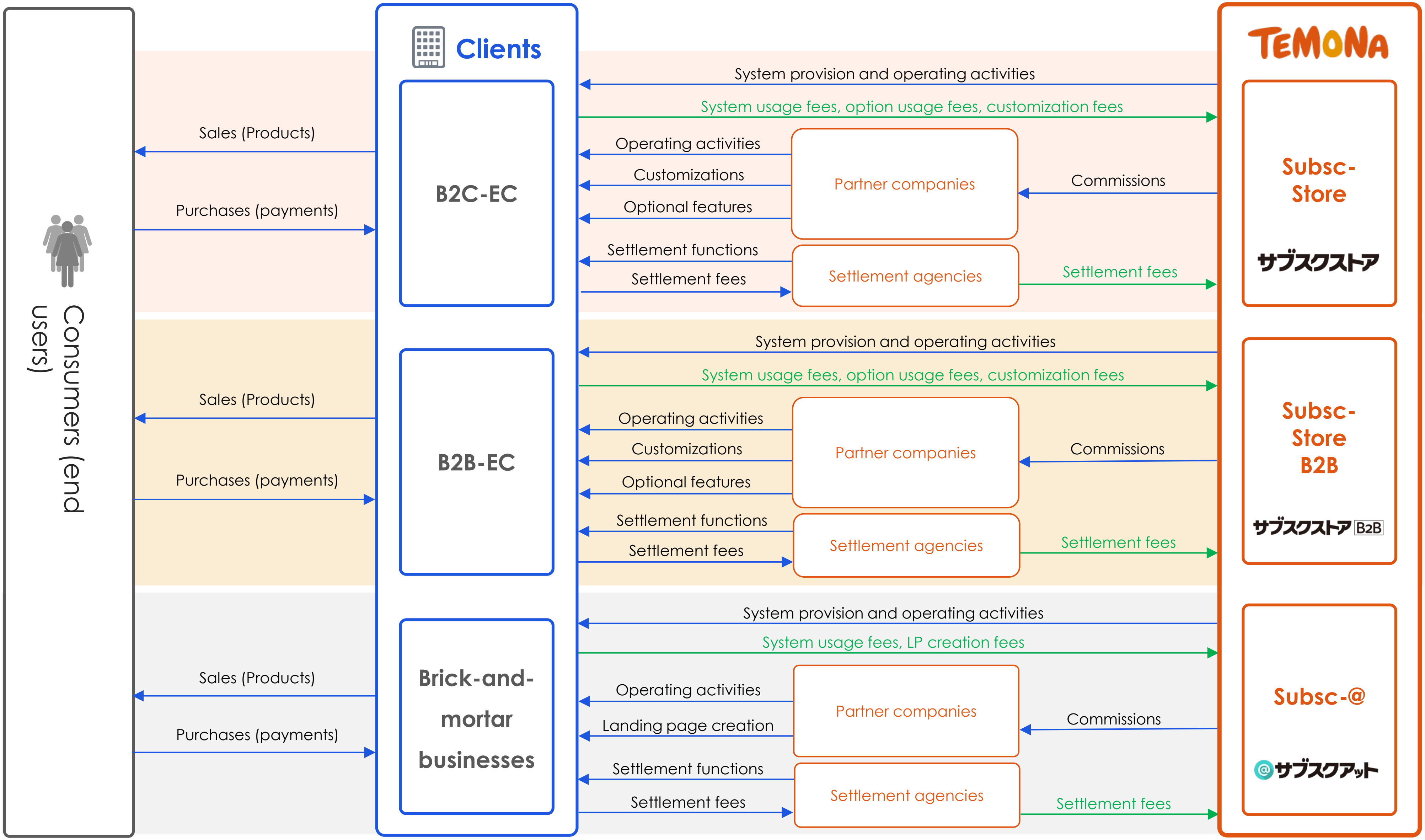
About the Company

Company name	TEMONA. Inc.
Established	October 2008
Capital	¥386.92 million
Representative	Hayato Sagawa, chairman & representative director Wataru Honda, president & representative director
Headquarters	3-2-3 Shibuya, Shibuya-ku, Tokyo
Employees	114 (as of March 31, 2026)

Main services provided

- サブスクストア
- サブスクストア B2B
- @サブスクアット
- たまごリピート魂
- テモナビ TEMONAVI VALUE CHAIN
- テモロジ TEMOLOGI VALUE CHAIN

Business System Chart



Service Overview: Subsc-Store

Subsc-Store is a cloud-based system that enables users to centrally manage regular purchase systems/carts for the kind of product and customer management required for single-item e-commerce, D2C, and subscription businesses.

サブスクストア

Pricing plan
From ¥49,800 per month～ Please contact us for details

Service Overview: Tamago Repeat Tamashii

Tamago Repeat Tamashii is a cloud-based mail-order system that is tailor-made for subscription business. By modernizing aging functions of the previous Tamago Repeat, making speed improvements, and adding technological functions, it will solve all the problems of the single-item mail-order sales and the D2C business.

Pricing plan (not incl. tax)	
ASP Plan	¥49,800 per month
Gold Plan	¥79,800 per month

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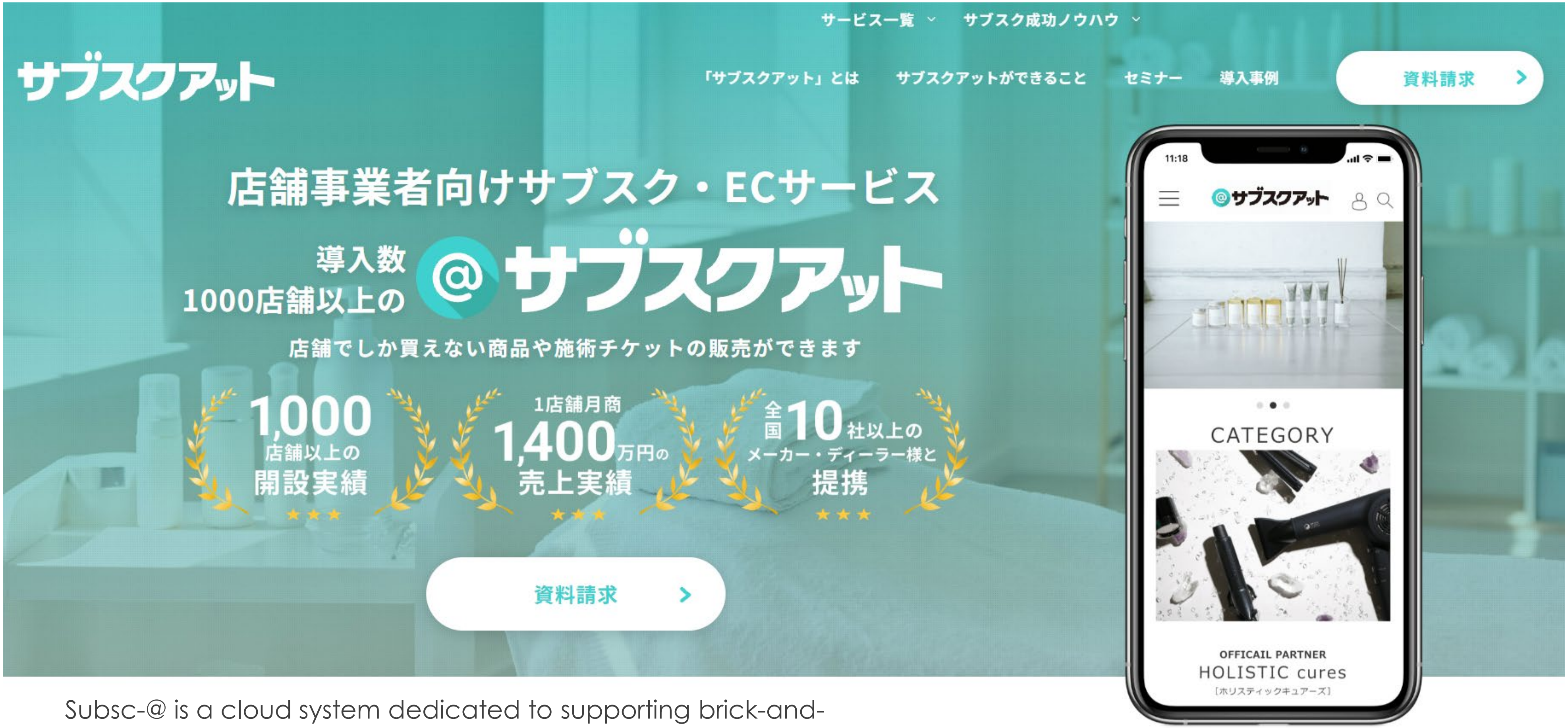
Service Overview: Subsc-Store B2B

Subsc-Store B2B is a one-stop operations support tool for B2B subscription businesses in a wide range of industries. Suitable for wholesale, professional and consulting services, property rental, maintenance services, group membership fee subscriptions, etc.

Pricing plan
Please contact us for details

Service Overview: Subsc-@



Subsc-@ is a cloud system dedicated to supporting brick-and-mortar store subscriptions. Features include subscriber perk and discount voucher issuance, subscriber management, payment settlement, and store visit reservations, as well as notifications to encourage subscribers to visit stores.

Pricing plan
Please contact us for details

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Service Overview: Subsc-Credit

Subsc-Credit is a subscription settlement scheme for companies. It is a subscription service that provides equipment necessary for business operations at brick-and-mortar stores, offering value tailored to a wide variety of business types and business phases.

Disclaimer

Information provided in these briefing materials includes forward-looking statements based on plans, estimates, and forecasts regarding our business and industry trends as of the time of writing.

Such forward-looking statements are inherently subject to various risks and uncertainties. Known and unknown risks, uncertainties, and other factors may cause actual performance and financial results in future periods to differ materially from projections of future performance or results expressed in the forward-looking statements.

The actual performance and financial results of the Company in future periods may differ materially from the forward-looking statements contained in these briefing materials.

The forward-looking statements set forth by the Company in these briefing materials are based on information available as of May 29, 2026. The Company undertakes no obligation to update or revise forward-looking statements to reflect future events and circumstances.

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Contact

Email: ir@temona.co.jp
URL: https://temona.co.jp/contact/