

The original disclosure in Japanese was released on September 16, 2025.

Translation

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In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

**Non-consolidated Financial Results
for the Fiscal Year Ended July 31, 2025
[Japanese GAAP]**



September 16, 2025

Company name: PLANET, INC.

Stock exchange listing: Tokyo Stock Exchange (Standard Market)

Code number: 2391

URL: <https://www.planet-van.co.jp/english/>

Representative: Masakazu Sakata, Representative Director, President and Chief Executive Officer

Contact: Wataru Kawamura, Director and Executive Officer

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Scheduled date of Annual General Meeting of Shareholders: October 24, 2025

Scheduled date of filing annual securities report: October 22, 2025

Scheduled date of commencing dividend payments: October 27, 2025

Availability of supplementary briefing material on annual financial results: No

Schedule of annual financial results briefing session: Scheduled (for investors and analysts)

(Amounts of less than one million yen are rounded down.)

1. Financial Results for the Fiscal Year Ended July 31, 2025 (August 1, 2024 to July 31, 2025)

(1) Operating Results

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2025	3,162	(0.3)	564	(12.2)	592	(14.2)	400	(12.5)
July 31, 2024	3,172	1.3	642	2.6	691	5.4	458	3.5

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets	Operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
July 31, 2025	60.44	—	7.2	9.0	17.8
July 31, 2024	69.09	—	8.5	10.7	20.2

(Reference) Equity in earnings (losses) of affiliates: Fiscal year ended July 31, 2025: ¥3 million

Fiscal year ended July 31, 2024: ¥14 million

(2) Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of July 31, 2025	6,653	5,635	84.7	849.93
As of July 31, 2024	6,556	5,426	82.8	818.31

(Reference) Equity: As of July 31, 2025: ¥5,635 million

As of July 31, 2024: ¥5,426 million

(3) 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
July 31, 2025	532	(19)	(285)	2,876
July 31, 2024	625	(267)	(285)	2,647

2. Dividends

	Annual dividends					Total dividends	Payout ratio	Dividends to net assets
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended July 31, 2024	—	21.50	—	21.50	43.00	285	62.2	5.3
Fiscal year ended July 31, 2025	—	21.50	—	22.00	43.50	288	72.0	5.2
Fiscal year ending July 31, 2026 (Forecast)	—	22.00	—	22.00	44.00		71.2	

3. Financial Results Forecast for the Fiscal Year Ending July 31, 2026 (August 1, 2025 to July 31, 2026)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
First half	1,605	0.8	290	1.4	300	0.1	205	3.2	30.92
Full year	3,200	1.2	575	1.9	600	1.2	410	2.3	61.83

* Notes:

(1) Changes in accounting policies, changes in accounting estimates and retrospective restatement

- 1) Changes in accounting policies due to revision of accounting standards: No
- 2) Changes in accounting policies other than 1) above: No
- 3) Changes in accounting estimates: No
- 4) Retrospective restatement: No

(2) Total number of issued shares (common shares)

- 1) Total number of issued shares at the end of the period (including treasury shares):

July 31, 2025: 6,632,800 shares

July 31, 2024: 6,632,800 shares

- 2) Total number of treasury shares at the end of the period:

July 31, 2025: 2,030 shares

July 31, 2024: 2,009 shares

- 3) Average number of shares outstanding during the period:

Fiscal year ended July 31, 2025: 6,630,782 shares

Fiscal year ended July 31, 2024: 6,630,820 shares

* These financial results are outside the scope of audit by certified public accountants or an audit firm.

(Note on forward-looking statements)

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions deemed reasonable, and are not intended to be construed as assurance that they will be accomplished in the future. Actual results may differ significantly from these forecasts due to a wide range of factors.

(1) Balance Sheets

(Thousands of yen)

	As of July 31, 2024	As of July 31, 2025
Assets		
Current assets		
Cash and deposits	2,677,903	2,906,065
Accounts receivable - trade	517,889	512,393
Securities	—	49,745
Prepaid expenses	10,137	13,479
Other	13,699	5,989
Allowance for doubtful accounts	(100)	(100)
Total current assets	3,219,530	3,487,572
Non-current assets		
Property, plant and equipment		
Buildings	43,226	43,226
Accumulated depreciation	(39,128)	(39,945)
Buildings, net	4,098	3,281
Tools, furniture and fixtures	29,142	32,022
Accumulated depreciation	(21,773)	(23,961)
Tools, furniture and fixtures, net	7,368	8,060
Total property, plant and equipment	11,467	11,342
Intangible assets		
Software	962,717	769,714
Software in progress	4,600	—
Telephone subscription right	1,383	1,383
Total intangible assets	968,700	771,097
Investments and other assets		
Investment securities	1,099,584	826,970
Shares of subsidiaries and associates	975,738	1,258,463
Leasehold and guarantee deposits	58,220	58,220
Insurance funds	189,705	206,367
Other	33,423	33,506
Allowance for doubtful accounts	(25)	(258)
Total investments and other assets	2,356,646	2,383,270
Total non-current assets	3,336,815	3,165,709
Total assets	6,556,346	6,653,282

(Thousands of yen)

	As of July 31, 2024	As of July 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	162,517	162,755
Accounts payable - other	229,255	113,555
Accrued expenses	24,536	24,301
Income taxes payable	79,022	86,562
Accrued consumption taxes	13,288	56,168
Provision for bonuses	27,186	27,034
Provision for bonuses for directors (and other officers)	32,000	27,000
Other	10,710	9,131
Total current liabilities	578,517	506,510
Non-current liabilities		
Deferred tax liabilities	40,574	116,885
Provision for retirement benefits	305,305	306,544
Provision for retirement benefits for directors (and other officers)	194,875	76,425
Asset retirement obligations	11,042	11,229
Total non-current liabilities	551,796	511,084
Total liabilities	1,130,314	1,017,594
Net assets		
Shareholders' equity		
Share capital	436,100	436,100
Capital surplus		
Legal capital surplus	127,240	127,240
Total capital surplus	127,240	127,240
Retained earnings		
Legal retained earnings	18,700	18,700
Other retained earnings		
General reserve	1,070,000	1,110,000
Retained earnings brought forward	3,259,791	3,335,449
Total retained earnings	4,348,491	4,464,149
Treasury shares	(1,908)	(1,934)
Total shareholders' equity	4,909,923	5,025,555
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	516,108	610,133
Total valuation and translation adjustments	516,108	610,133
Total net assets	5,426,031	5,635,688
Total liabilities and net assets	6,556,346	6,653,282

(2) Statements of Income

(Thousands of yen)

	Fiscal year ended July 31, 2024 (August 1, 2023 to July 31, 2024)	Fiscal year ended July 31, 2025 (August 1, 2024 to July 31, 2025)
Net sales		
Sales on edi business	2,937,512	2,926,201
Sales on database business	235,038	236,106
Total net sales	3,172,551	3,162,307
Cost of sales		
Cost of sales on edi business	961,691	946,578
Cost of sales on database business	191,148	268,096
Total cost of sales	1,152,839	1,214,674
Gross profit	2,019,711	1,947,632
Selling, general and administrative expenses		
Salaries, allowances and bonuses	451,704	457,354
Provision for bonuses	27,186	27,034
Retirement benefit expenses	33,032	28,013
Remuneration for directors (and other officers)	185,118	152,868
Provision for bonuses for directors (and other officers)	28,300	27,000
Provision for retirement benefits for directors (and other officers)	24,900	16,850
Legal welfare expenses	76,019	76,568
Administrative outsourcing expenses	13,009	12,204
Rent expenses on real estate	71,277	73,046
Rent expenses	7,930	8,833
Communication expenses	9,998	9,265
Travel and transportation expenses	13,128	14,699
Advertising expenses	42,307	45,077
Depreciation	14,284	10,748
Provision of allowance for doubtful accounts	9	248
Outsourcing expenses	95,198	94,954
Other	284,007	328,820
Total selling, general and administrative expenses	1,377,413	1,383,589
Operating profit	642,297	564,043
Non-operating income		
Interest income	26	1,446
Dividend income	10,383	12,979
Interest on securities	12,852	12,792
Gain on insurance cancellation	20,101	—
Miscellaneous income	5,370	1,339
Total non-operating income	48,734	28,559

(Thousands of yen)

	Fiscal year ended July 31, 2024 (August 1, 2023 to July 31, 2024)	Fiscal year ended July 31, 2025 (August 1, 2024 to July 31, 2025)
Ordinary profit	691,031	592,602
Extraordinary income		
Gain on sale of investment securities	—	148,063
Total extraordinary income	—	148,063
Extraordinary losses		
Special retirement payments	—	130,000
Loss on valuation of shares of subsidiaries and associates	—	15,070
Total extraordinary losses	—	145,070
Profit before income taxes	691,031	595,596
Income taxes - current	186,145	171,513
Income taxes - deferred	46,784	23,299
Total income taxes	232,930	194,812
Profit	458,101	400,784

(3) Statements of Changes in Equity

Fiscal year ended July 31, 2024 (August 1, 2023 to July 31, 2024)

(Thousands of yen)

	Shareholders' equity						
	Share capital	Capital surplus		Legal retained earnings	Retained earnings		
		Legal capital surplus	Total capital surplus		Other retained earnings	Retained earnings brought forward	Total retained earnings
Balance at beginning of period	436,100	127,240	127,240	18,700	1,030,000	3,126,820	4,175,520
Changes during period							
Dividends of surplus						(285,129)	(285,129)
Provision of general reserve					40,000	(40,000)	—
Profit						458,101	458,101
Purchase of treasury shares							
Net changes in items other than shareholders' equity							
Total changes during period	—	—	—	—	40,000	132,971	172,971
Balance at end of period	436,100	127,240	127,240	18,700	1,070,000	3,259,791	4,348,491

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	(1,793)	4,737,066	608,369	608,369	5,345,435
Changes during period					
Dividends of surplus		(285,129)			(285,129)
Provision of general reserve					
Profit		458,101			458,101
Purchase of treasury shares	(114)	(114)			(114)
Net changes in items other than shareholders' equity			(92,261)	(92,261)	(92,261)
Total changes during period	(114)	172,857	(92,261)	(92,261)	80,595
Balance at end of period	(1,908)	4,909,923	516,108	516,108	5,426,031

Fiscal year ended July 31, 2025 (August 1, 2024 to July 31, 2025)

(Thousands of yen)

	Shareholders' equity						
	Share capital	Capital surplus		Retained earnings			
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings
					General reserve	Retained earnings brought forward	
Balance at beginning of period	436,100	127,240	127,240	18,700	1,070,000	3,259,791	4,348,491
Changes during period							
Dividends of surplus						(285,127)	(285,127)
Provision of general reserve					40,000	(40,000)	—
Profit						400,784	400,784
Purchase of treasury shares							
Net changes in items other than shareholders' equity							
Total changes during period	—	—	—	—	40,000	75,657	115,657
Balance at end of period	436,100	127,240	127,240	18,700	1,110,000	3,335,449	4,464,149

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	(1,908)	4,909,923	516,108	516,108	5,426,031
Changes during period					
Dividends of surplus		(285,127)			(285,127)
Provision of general reserve					
Profit		400,784			400,784
Purchase of treasury shares	(25)	(25)			(25)
Net changes in items other than shareholders' equity			94,025	94,025	94,025
Total changes during period	(25)	115,631	94,025	94,025	209,656
Balance at end of period	(1,934)	5,025,555	610,133	610,133	5,635,688

(4) Statements of Cash Flows

(Thousands of yen)

	Fiscal year ended July 31, 2024 (August 1, 2023 to July 31, 2024)	Fiscal year ended July 31, 2025 (August 1, 2024 to July 31, 2025)
Cash flows from operating activities		
Profit before income taxes	691,031	595,596
Depreciation	211,313	274,915
Loss on valuation of shares of subsidiaries and associates	—	15,070
Increase (decrease) in allowance for doubtful accounts	9	233
Interest and dividend income	(10,410)	(14,426)
Loss (gain) on sale of investment securities	—	(148,063)
Decrease (increase) in trade receivables	(18,227)	5,496
Increase (decrease) in trade payables	4,876	238
Increase (decrease) in provision for bonuses	354	(152)
Increase (decrease) in provision for bonuses for directors (and other officers)	(5,000)	(5,000)
Increase (decrease) in provision for retirement benefits	29,265	1,238
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(61,100)	(118,450)
Increase (decrease) in accounts payable - other	15,922	29,579
Increase (decrease) in accrued consumption taxes	(1,073)	42,880
Other, net	(33,840)	(8,578)
Subtotal	823,121	670,577
Interest and dividends received	23,620	27,685
Income taxes paid	(221,254)	(165,577)
Net cash provided by (used in) operating activities	625,487	532,685
Cash flows from investing activities		
Purchase of software	(304,235)	(219,587)
Purchase of property, plant and equipment	(1,915)	(2,880)
Proceeds from redemption of investment securities	—	50,000
Proceeds from sale of investment securities	—	169,750
Payments of guarantee deposits	(2,376)	—
Proceeds from cancellation of insurance	57,451	—
Other, net	(16,654)	(16,662)
Net cash provided by (used in) investing activities	(267,729)	(19,379)
Cash flows from financing activities		
Dividends paid	(284,990)	(285,118)
Purchase of treasury shares	(114)	(25)
Net cash provided by (used in) financing activities	(285,104)	(285,144)
Net increase (decrease) in cash and cash equivalents	72,653	228,161
Cash and cash equivalents at beginning of period	2,575,250	2,647,903
Cash and cash equivalents at end of period	2,647,903	2,876,065