

The original disclosure in Japanese was released on September 14, 2026.

Translation

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**Non-consolidated Financial Results
for the Fiscal Year Ended July 31, 2026
[Japanese GAAP]**



September 14, 2026

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 23, 2026

Scheduled date of filing annual securities report: October 21, 2026

Scheduled date of commencing dividend payments: October 26, 2026

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, 2026 (August 1, 2025 to July 31, 2026)

(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, 2026	3,148	(0.4)	557	(1.2)	595	0.5	412	2.9
July 31, 2025	3,162	(0.3)	564	(12.2)	592	(14.2)	400	(12.5)

	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, 2026	62.55	—	7.4	9.1	17.7
July 31, 2025	60.44	—	7.2	9.0	17.8

(Reference) Equity in earnings (losses) of affiliates: Fiscal year ended July 31, 2026: ¥19 million
Fiscal year ended July 31, 2025: ¥3 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, 2026	6,377	5,450	85.5	831.82
As of July 31, 2025	6,653	5,635	84.7	849.93

(Reference) Equity: As of July 31, 2026: ¥5,450 million
As of July 31, 2025: ¥5,635 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, 2026	677	(190)	(389)	2,973
July 31, 2025	532	(19)	(285)	2,876

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, 2025	—	21.50	—	22.00	43.50	288	72.0	5.2
Fiscal year ended July 31, 2026	—	22.00	—	22.00	44.00	290	70.3	5.2
Fiscal year ending July 31, 2027 (Forecast)	—	22.00	—	22.50	44.50			

3. Financial Results Forecast for the Fiscal Year Ending July 31, 2027 (August 1, 2026 to July 31, 2027)

(% 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	1,575	0.1	225	(28.9)	245	(26.6)	170	(24.1)	25.79
Full year	3,195	1.5	485	(13.0)	515	(13.5)	355	(13.9)	53.85

* 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, 2026: 6,632,800 shares

July 31, 2025: 6,632,800 shares

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

July 31, 2026: 80,630 shares

July 31, 2025: 2,030 shares

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

Fiscal year ended July 31, 2026: 6,591,793 shares

Fiscal year ended July 31, 2025: 6,630,782 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, 2025	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	2,906,065	3,003,068
Accounts receivable - trade	512,393	509,445
Securities	49,745	—
Prepaid expenses	13,479	15,863
Other	5,989	11,701
Allowance for doubtful accounts	(100)	(200)
Total current assets	3,487,572	3,539,878
Non-current assets		
Property, plant and equipment		
Buildings	43,226	49,197
Accumulated depreciation	(39,945)	(41,065)
Buildings, net	3,281	8,132
Tools, furniture and fixtures	32,022	26,137
Accumulated depreciation	(23,961)	(13,070)
Tools, furniture and fixtures, net	8,060	13,066
Total property, plant and equipment	11,342	21,199
Intangible assets		
Software	769,714	688,130
Software in progress	—	51,662
Telephone subscription right	1,383	1,383
Total intangible assets	771,097	741,175
Investments and other assets		
Investment securities	826,970	618,216
Shares of subsidiaries and associates	1,258,463	1,142,652
Leasehold and guarantee deposits	58,220	58,220
Insurance funds	206,367	223,149
Other	33,506	33,347
Allowance for doubtful accounts	(258)	(248)
Total investments and other assets	2,383,270	2,075,337
Total non-current assets	3,165,709	2,837,711
Total assets	6,653,282	6,377,590

(Thousands of yen)

	As of July 31, 2025	As of July 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	162,755	172,609
Accounts payable - other	113,555	88,486
Accrued expenses	24,301	25,386
Income taxes payable	86,562	115,917
Accrued consumption taxes	56,168	4,092
Provision for bonuses	27,034	28,503
Provision for bonuses for directors (and other officers)	27,000	32,500
Other	9,131	9,220
Total current liabilities	506,510	476,715
Non-current liabilities		
Deferred tax liabilities	116,885	5,348
Provision for retirement benefits	306,544	334,356
Provision for retirement benefits for directors (and other officers)	76,425	93,525
Asset retirement obligations	11,229	17,391
Total non-current liabilities	511,084	450,621
Total liabilities	1,017,594	927,337
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	1,110,000	1,150,000
Retained earnings brought forward	3,335,449	3,416,029
Total retained earnings	4,464,149	4,584,729
Treasury shares	(1,934)	(99,791)
Total shareholders' equity	5,025,555	5,048,278
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	610,133	401,974
Total valuation and translation adjustments	610,133	401,974
Total net assets	5,635,688	5,450,253
Total liabilities and net assets	6,653,282	6,377,590

(2) Statements of Income

(Thousands of yen)

	Fiscal year ended July 31, 2025 (August 1, 2024 to July 31, 2025)	Fiscal year ended July 31, 2026 (August 1, 2025 to July 31, 2026)
Net sales	3,162,307	3,148,985
Cost of sales	1,214,674	1,239,611
Gross profit	1,947,632	1,909,374
Selling, general and administrative expenses		
Salaries, allowances and bonuses	457,354	457,711
Provision for bonuses	27,034	28,503
Retirement benefit expenses	28,013	31,687
Remuneration for directors (and other officers)	152,868	144,468
Provision for bonuses for directors (and other officers)	27,000	29,800
Provision for retirement benefits for directors (and other officers)	16,850	17,100
Legal welfare expenses	76,568	78,695
Administrative outsourcing expenses	12,204	15,210
Rent expenses on real estate	73,046	73,369
Rent expenses	8,833	10,109
Communication expenses	9,265	9,166
Travel and transportation expenses	14,699	22,038
Advertising expenses	45,077	41,508
Depreciation	10,748	9,270
Provision of allowance for doubtful accounts	248	430
Outsourcing expenses	94,954	89,968
Other	328,820	293,174
Total selling, general and administrative expenses	1,383,589	1,352,213
Operating profit	564,043	557,160
Non-operating income		
Interest income	1,446	5,957
Dividend income	12,979	15,144
Interest on securities	12,792	12,710
Miscellaneous income	1,339	4,572
Total non-operating income	28,559	38,383
Ordinary profit	592,602	595,544
Extraordinary income		
Gain on sale of investment securities	148,063	—
Total extraordinary income	148,063	—
Extraordinary losses		
Loss on retirement of non-current assets	—	1,603
Special retirement payments	130,000	—
Loss on valuation of shares of subsidiaries and associates	15,070	—
Total extraordinary losses	145,070	1,603
Profit before income taxes	595,596	593,940
Income taxes - current	171,513	197,417
Income taxes - deferred	23,299	(15,811)
Total income taxes	194,812	181,606
Profit	400,784	412,334

(3) Statements of Changes in Equity

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

(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	1,070,000	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

Fiscal year ended July 31, 2026 (August 1, 2025 to July 31, 2026)

(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	1,110,000	3,335,449	4,464,149
Changes during period							
Dividends of surplus						(291,753)	(291,753)
Provision of general reserve					40,000	(40,000)	—
Profit						412,334	412,334
Purchase of treasury shares							
Net changes in items other than shareholders' equity							
Total changes during period	—	—	—	—	40,000	80,580	120,580
Balance at end of period	436,100	127,240	127,240	18,700	1,150,000	3,416,029	4,584,729

	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	(1,934)	5,025,555	610,133	610,133	5,635,688
Changes during period					
Dividends of surplus		(291,753)			(291,753)
Provision of general reserve					
Profit		412,334			412,334
Purchase of treasury shares	(97,857)	(97,857)			(97,857)
Net changes in items other than shareholders' equity			(208,158)	(208,158)	(208,158)
Total changes during period	(97,857)	22,723	(208,158)	(208,158)	(185,435)
Balance at end of period	(99,791)	5,048,278	401,974	401,974	5,450,253

(4) Statements of Cash Flows

(Thousands of yen)

	Fiscal year ended July 31, 2025 (August 1, 2024 to July 31, 2025)	Fiscal year ended July 31, 2026 (August 1, 2025 to July 31, 2026)
Cash flows from operating activities		
Profit before income taxes	595,596	593,940
Depreciation	274,915	279,377
Loss on valuation of shares of subsidiaries and associates	15,070	—
Increase (decrease) in allowance for doubtful accounts	233	90
Interest and dividend income	(14,426)	(21,101)
Loss (gain) on sale of investment securities	(148,063)	—
Decrease (increase) in trade receivables	5,496	2,947
Increase (decrease) in trade payables	238	9,853
Increase (decrease) in provision for bonuses	(152)	1,469
Increase (decrease) in provision for bonuses for directors (and other officers)	(5,000)	5,500
Increase (decrease) in provision for retirement benefits	1,238	27,812
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(118,450)	17,100
Increase (decrease) in accounts payable - other	29,579	(35,907)
Increase (decrease) in accrued consumption taxes	42,880	(52,076)
Other, net	(8,578)	(20,370)
Subtotal	670,577	808,636
Interest and dividends received	27,685	34,239
Income taxes paid	(165,577)	(165,427)
Net cash provided by (used in) operating activities	532,685	677,448
Cash flows from investing activities		
Proceeds from redemption of securities	—	50,000
Purchase of software	(219,587)	(235,137)
Purchase of property, plant and equipment	(2,880)	(8,970)
Proceeds from redemption of investment securities	50,000	100,000
Proceeds from sale of investment securities	169,750	—
Purchase of shares of subsidiaries and associates	—	(80,000)
Other, net	(16,662)	(16,781)
Net cash provided by (used in) investing activities	(19,379)	(190,888)
Cash flows from financing activities		
Dividends paid	(285,118)	(291,699)
Purchase of treasury shares	(25)	(97,857)
Net cash provided by (used in) financing activities	(285,144)	(389,556)
Net increase (decrease) in cash and cash equivalents	228,161	97,003
Cash and cash equivalents at beginning of period	2,647,903	2,876,065
Cash and cash equivalents at end of period	2,876,065	2,973,068