

The original disclosure in Japanese was released on February 26, 2025.

Translation

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purposes.
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 Six Months Ended January 31, 2026
[Japanese GAAP]**



February 25, 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 filing semi-annual securities report: March 12, 2026

Scheduled date of commencing dividend payments: April 2, 2026

Availability of supplementary briefing material on semi-annual financial results: No

Schedule of semi-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 Six Months Ended January 31, 2026 (August 1, 2025 to January 31, 2026)

(1) Operating Results (Cumulative) (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended								
January 31, 2026	1,573	(1.2)	316	10.7	333	11.3	224	12.8
January 31, 2025	1,592	0.8	286	(5.3)	299	(10.0)	198	(10.9)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended		
January 31, 2026	33.79	—
January 31, 2025	29.95	—

(2) Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of			
January 31, 2026	6,582	5,627	85.5
July 31, 2025	6,653	5,635	84.7

(Reference) Equity: As of January 31, 2026: ¥5,627 million

As of July 31, 2025: ¥5,635 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended July 31, 2025	Yen —	Yen 21.50	Yen —	Yen 22.00	Yen 43.50
Fiscal year ending July 31, 2026	—	22.00			
Fiscal year ending July 31, 2026 (Forecast)			—	22.00	44.00

(Note) Revisions to the forecast of dividends most recently announced: No

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
Full year	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	3,200	1.2	575	1.9	600	1.2	410	2.3	61.83

(Note) Revisions to the financial results forecast most recently announced: No

* Notes:

(1) Adoption of accounting treatment specific to the preparation of semi-annual non-consolidated financial statements:
No

(2) 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

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

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

January 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:

January 31, 2026: 2,030 shares

July 31, 2025: 2,030 shares

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

Six months ended January 31, 2026: 6,630,770 shares

Six months ended January 31, 2025: 6,630,788 shares

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

* Explanation on proper use of financial results forecast and other special matters

The financial results forecast is based on information available as of the date of release of this material and certain assumptions made as of the date of release of this material regarding uncertain factors that could affect future financial results. Actual results may differ significantly from the forecast due to a wide range of factors.

(1) Semi-Annual Balance Sheets

(Thousands of yen)

	As of July 31, 2025	As of January 31, 2026
Assets		
Current assets		
Cash and deposits	2,906,065	2,858,340
Accounts receivable - trade	512,393	502,549
Securities	49,745	49,865
Advance payments	1,806	107,943
Prepaid expenses	13,479	14,911
Other	4,183	4,475
Allowance for doubtful accounts	(100)	(200)
Total current assets	3,487,572	3,537,885
Non-current assets		
Property, plant and equipment		
Buildings	43,226	43,226
Accumulated depreciation	(39,945)	(40,339)
Buildings, net	3,281	2,887
Tools, furniture and fixtures	32,022	32,022
Accumulated depreciation	(23,961)	(24,967)
Tools, furniture and fixtures, net	8,060	7,054
Total property, plant and equipment	11,342	9,941
Intangible assets		
Software	769,714	673,068
Software in progress	—	15,840
Telephone subscription right	1,383	1,383
Total intangible assets	771,097	690,291
Investments and other assets		
Investment securities	826,970	762,722
Shares of subsidiaries and associates	1,258,463	1,275,789
Insurance funds	206,367	214,758
Other	91,727	91,993
Allowance for doubtful accounts	(258)	(599)
Total investments and other assets	2,383,270	2,344,663
Total non-current assets	3,165,709	3,044,897
Total assets	6,653,282	6,582,782

(Thousands of yen)

	As of July 31, 2025	As of January 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	162,755	167,186
Accounts payable - other	113,555	64,066
Income taxes payable	86,562	117,465
Provision for bonuses	27,034	27,000
Provision for bonuses for directors (and other officers)	27,000	16,250
Other	89,602	71,792
Total current liabilities	506,510	463,761
Non-current liabilities		
Deferred tax liabilities	116,885	75,138
Provision for retirement benefits	306,544	320,450
Provision for retirement benefits for directors (and other officers)	76,425	84,975
Asset retirement obligations	11,229	11,325
Total non-current liabilities	511,084	491,888
Total liabilities	1,017,594	955,650
Net assets		
Shareholders' equity		
Share capital	436,100	436,100
Capital surplus	127,240	127,240
Retained earnings	4,464,149	4,542,307
Treasury shares	(1,934)	(1,934)
Total shareholders' equity	5,025,555	5,103,713
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	610,133	523,419
Total valuation and translation adjustments	610,133	523,419
Total net assets	5,635,688	5,627,132
Total liabilities and net assets	6,653,282	6,582,782

(2) Semi-Annual Statements of Income

(Thousands of yen)

	Six months ended January 31, 2025 (August 1, 2024 to January 31, 2025)	Six months ended January 31, 2026 (August 1, 2025 to January 31, 2026)
Net sales	1,592,674	1,573,882
Cost of sales	603,092	597,965
Gross profit	989,582	975,917
Selling, general and administrative expenses	703,493	659,284
Operating profit	286,088	316,632
Non-operating income		
Interest income	216	2,646
Dividend income	6,304	7,356
Interest on securities	6,482	6,405
Miscellaneous income	576	543
Total non-operating income	13,580	16,951
Ordinary profit	299,668	333,583
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	302,662	333,583
Income taxes - current	60,013	111,417
Income taxes - deferred	44,084	(1,869)
Total income taxes	104,097	109,548
Profit	198,565	224,035

(3) Semi-Annual Statements of Cash Flows

(Thousands of yen)

	Six months ended January 31, 2025 (August 1, 2024 to January 31, 2025)	Six months ended January 31, 2026 (August 1, 2025 to January 31, 2026)
Cash flows from operating activities		
Profit before income taxes	302,662	333,583
Depreciation	137,252	135,016
Loss on valuation of shares of subsidiaries and associates	15,070	—
Increase (decrease) in allowance for doubtful accounts	3	441
Interest and dividend income	(6,521)	(10,002)
Loss (gain) on sale of investment securities	(148,063)	—
Decrease (increase) in trade receivables	30,738	9,843
Decrease (increase) in advance payments - other	338	(106,137)
Increase (decrease) in trade payables	2,664	4,430
Increase (decrease) in provision for bonuses	(277)	(34)
Increase (decrease) in provision for bonuses for directors (and other officers)	(18,500)	(10,750)
Increase (decrease) in provision for retirement benefits	(10,798)	13,906
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(126,875)	8,550
Increase (decrease) in accounts payable - other	(4,168)	(34,725)
Increase (decrease) in accrued consumption taxes	29,734	(30,613)
Other, net	(4,841)	2,931
Subtotal	198,420	316,438
Interest and dividends received	13,176	16,550
Income taxes refund (paid)	(72,037)	(78,893)
Net cash provided by (used in) operating activities	139,559	254,095
Cash flows from investing activities		
Purchase of software	(188,843)	(67,573)
Purchase of property, plant and equipment	(2,880)	—
Proceeds from redemption of investment securities	50,000	—
Proceeds from sale of investment securities	169,750	—
Purchase of shares of subsidiaries and associates	—	(80,000)
Other, net	(8,271)	(8,390)
Net cash provided by (used in) investing activities	19,755	(155,963)
Cash flows from financing activities		
Dividends paid	(142,575)	(145,856)
Purchase of treasury shares	(7)	—
Net cash provided by (used in) financing activities	(142,582)	(145,856)
Net increase (decrease) in cash and cash equivalents	16,732	(47,724)
Cash and cash equivalents at beginning of period	2,647,903	2,876,065
Cash and cash equivalents at end of period	2,664,636	2,828,340