

FY2026 Second Quarter Results Briefing

August 4th, 2026
AUCNET INC.
(TSE Prime Market : 3964)



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1. FY2026 Second Quarter Cumulative Results

2. Summary of Results by Segment

3. Detailed Results by Segment

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FY2026 Second Quarter Cumulative Consolidated Financial Results

- The Lifestyle Products Segment and Mobility & Energy Segment showed favorable performance, resulting in year-on-year increases in both sales and profit.
- Following the first quarter, upward revisions to the full-year consolidated financial forecast were made in the second quarter.

(million yen)	FY2025 2Q	FY2026 2Q	YoY	FY2026 Revised Forecast (May 12, 2026)	Rate of Progress
Net Sales	32,532	37,983	+16.8%	72,000	52.8%
Operating profit	5,836	7,082	+21.3%	11,500	61.6%
Operating profit margin	17.9%	18.6%	+0.7pt	16.0%	
EBITDA*1	6,340	7,680	+21.1%	-	-
Ordinary profit	5,716	7,154	+25.1%	11,350	63.0%
Profit attributable to owners of parent	3,703	4,820	+30.2%	7,500	64.3%
Basic earnings per share	40.37 Yen*2 (80.75 Yen)	53.11 Yen	+12.74 Yen	82.60 Yen	64.3%

*1 EBITDA = Operating profit + Depreciation + Amortization of goodwill + Share of loss (profit) of entities accounted for using equity method (excluding amortization of goodwill for the period under review)

*2 The Company conducted a share split at a ratio of 2 shares for each common share of the Company on April 1, 2026. The Basic earnings per share for the fiscal year ending December 31, 2025 reflect the amounts after taking into account the share split.

FY2026 Second Quarter Highlights (Non-Cumulative 3 Month Results)

Net Sales

19,794 million yen

YoY **+19.6%**

Operating Profit

3,856 million yen

YoY **+40.1 %**

Ordinary Profit

3,932 million yen

YoY **+44.6 %**

Profit Attributable to
Owners of Parent

2,663 million yen

YoY **+57.5 %**



Lifestyle Products

Net Sales **14,716** million yen (+25.7%)

Segment Income **3,248** million yen (+20.1%)



See p.11 for more details

See p.31-36
for the business outline



Mobility&Energy

Net Sales **4,315** million yen (+4.4%)

Segment Income **1,221** million yen (+57.6%)



See p.15 for more details

See p.37-39
for the business outline



Other

Net Sales **952** million yen (+13.9%)

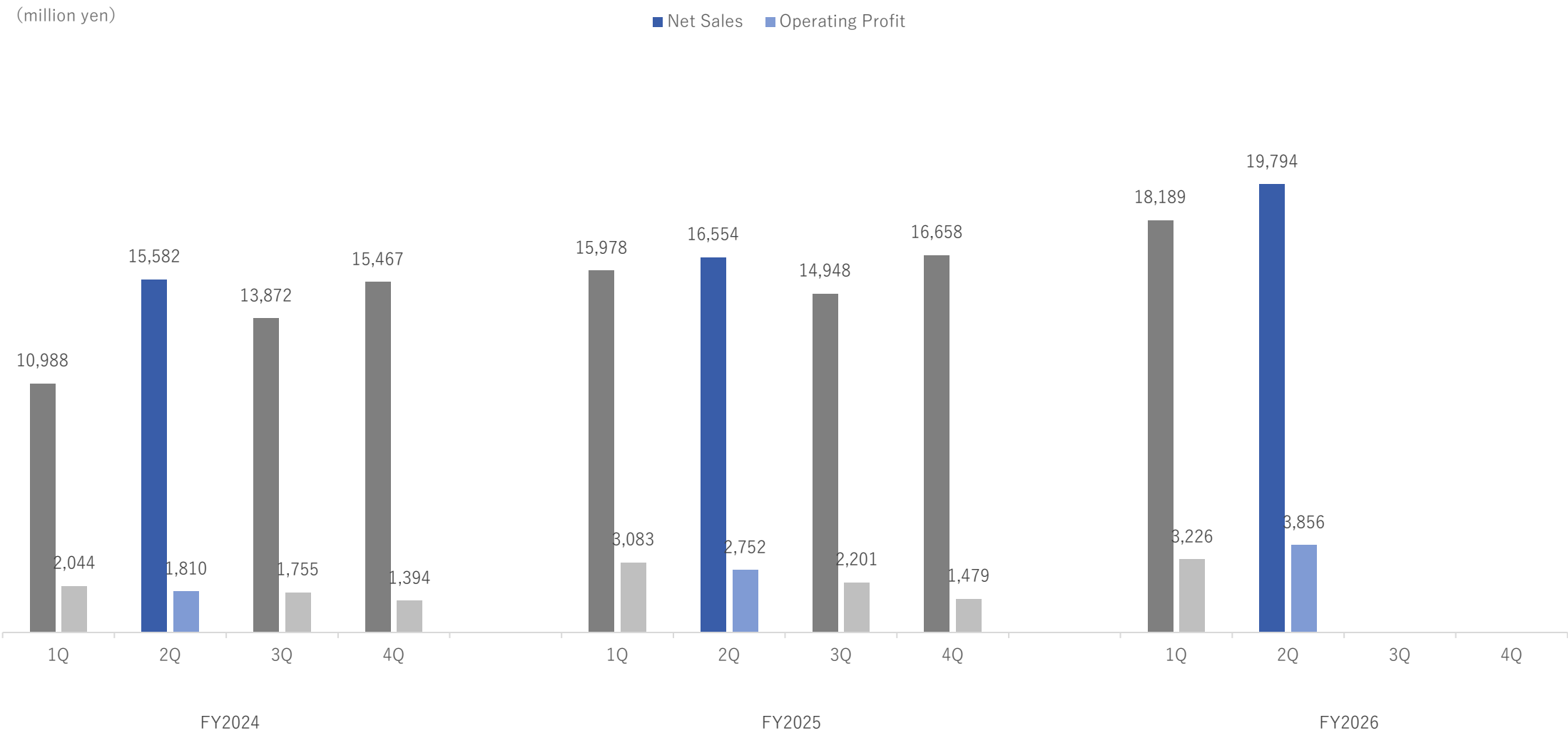
Segment Income **-165** million yen (-)



See p.18 for more details

See p.40
for the business outline

FY2024~FY2026 Consolidated Financial Results by Quarter



1. FY2026 Second Quarter Cumulative Results

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FY2026 Second Quarter Cumulative Results by Segment

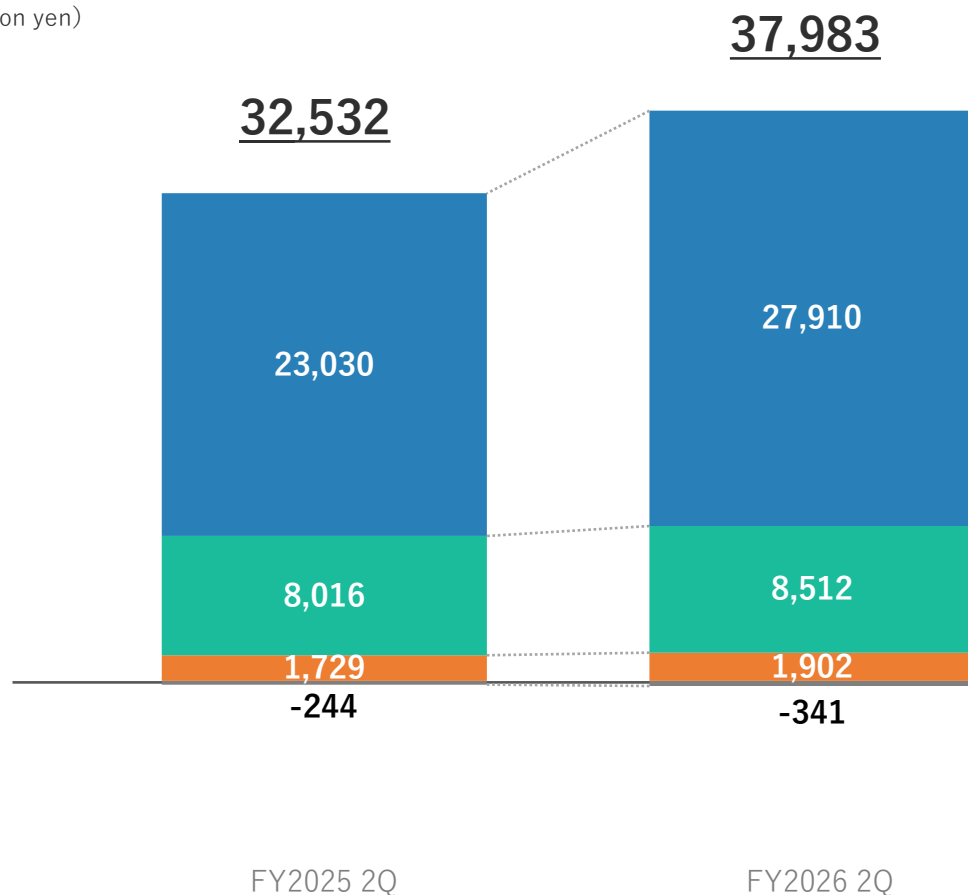
Segment	(million yen)	FY2025 2Q	FY2026 2Q	YoY
Lifestyle Products	Net Sales	23,030	27,910	+21.2%
	Operating profit	5,031	5,630	+11.9%
Mobility & Energy	Net Sales	8,016	8,512	+6.2%
	Operating profit	1,883	2,421	+28.5%
Other	Net Sales	1,729	1,902	+10.0%
	Operating profit	-128	-213	-
Adjustment	Net Sales	-244	-341	-
	Operating profit	-949	-755	-
Total	Net Sales	32,532	37,983	+16.8%
	Operating profit	5,836	7,082	+21.3%

FY2026 Second Quarter Segment Increase/Decrease

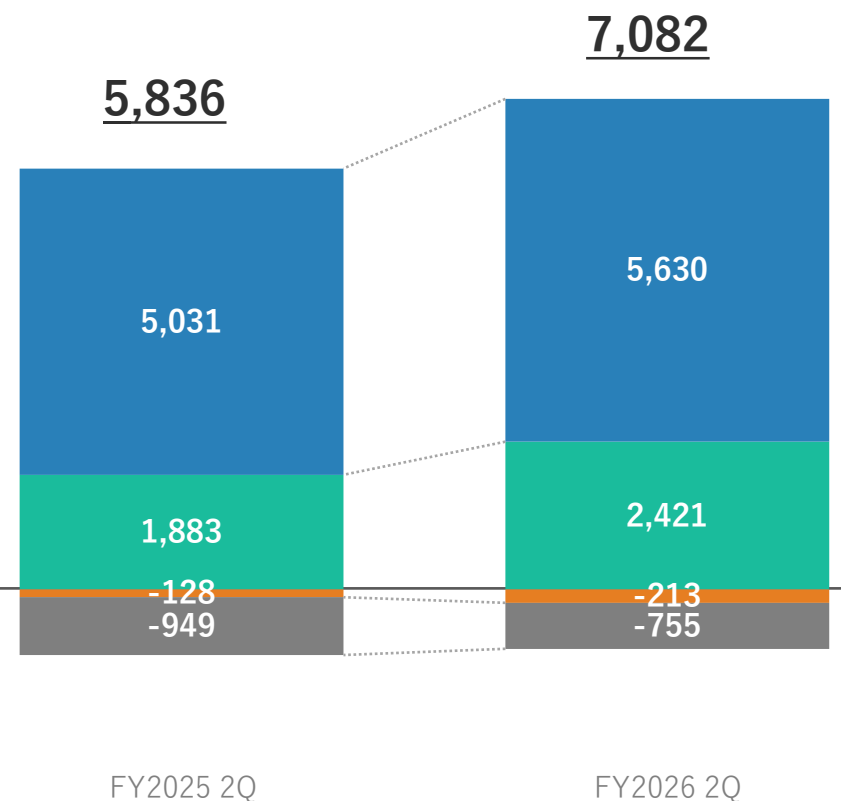
- Lifestyle Products
- Mobility & Energy
- Other
- Adjustment

(million yen)

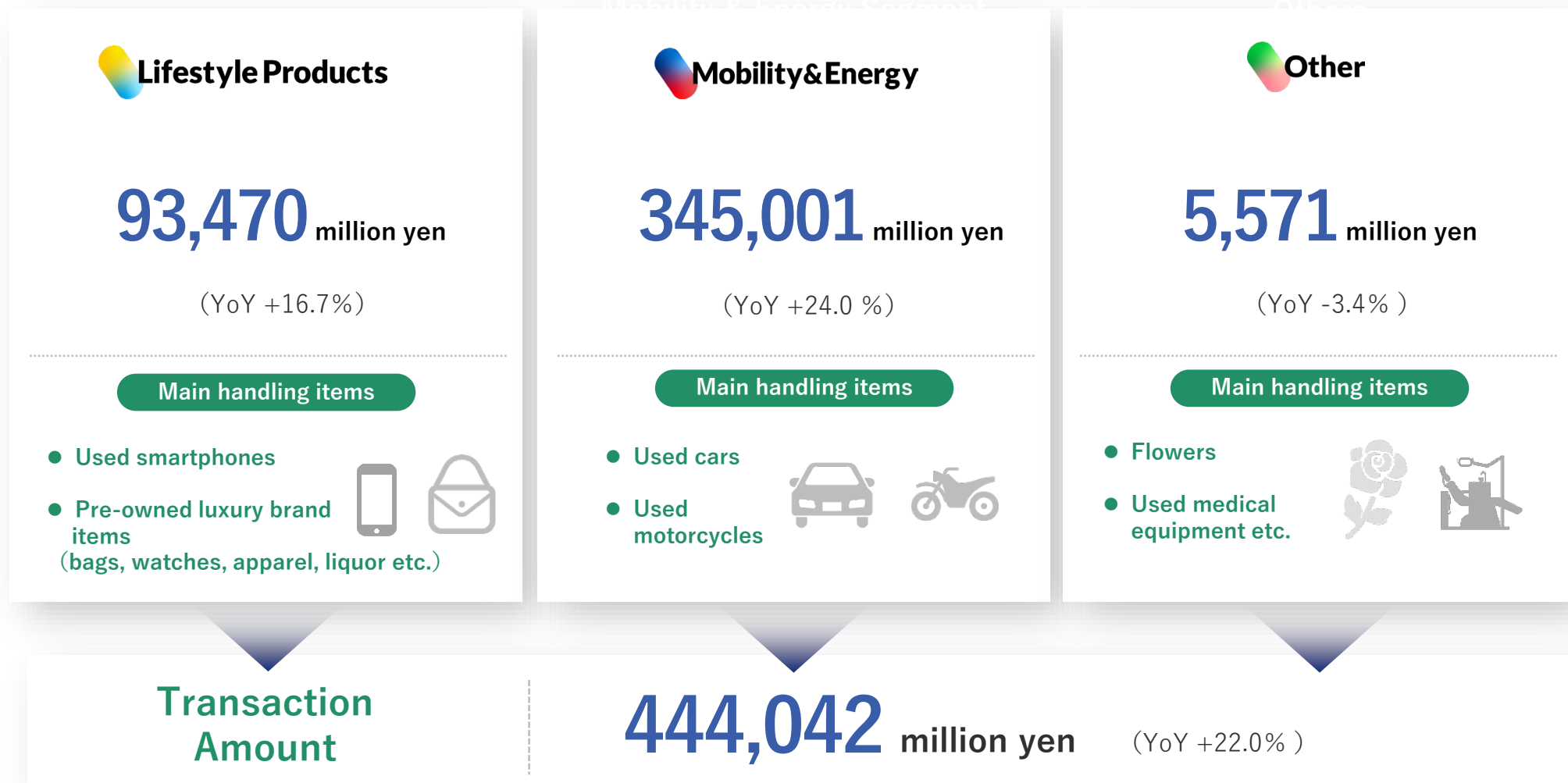
Net Sales



Operating Profit



FY2026 Second Quarter Cumulative Transaction Amount by Segment



* Transaction Amount: The total amount of sales by sale of products and products sold at auction distributed through our services in each business

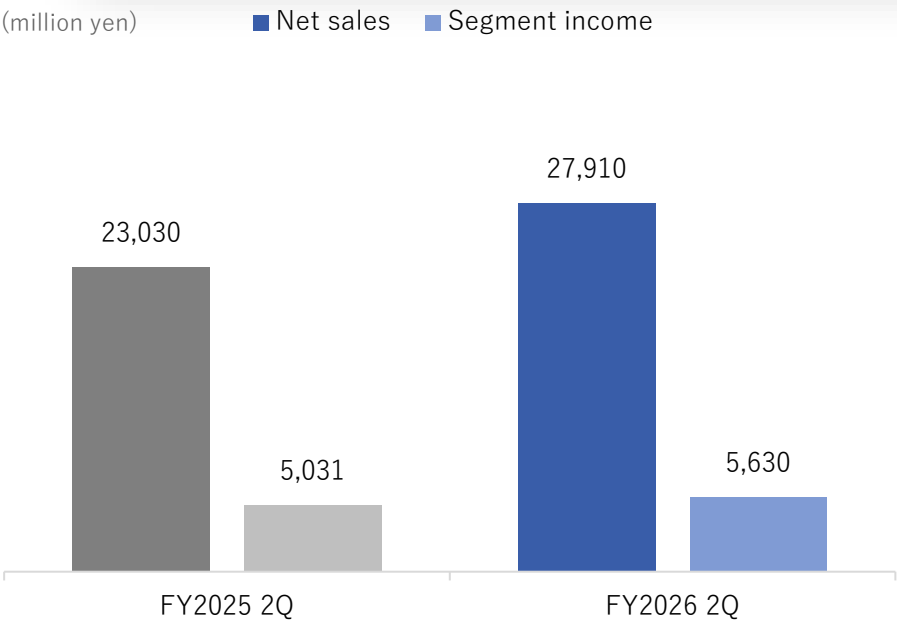
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FY2026 Second Quarter Cumulative Results

Lifestyle Products

Summary

- Both sales and profit increased year on year. (Net sales +21.2%, Segment income +11.9%)
- In the Digital Product Business, transaction amount increased due to a higher number of units sold driven by strengthened sourcing, including devices from the GIGA School Program, alongside a favorable trend in the average unit price of the items sold supported by the depreciation of the yen. We also focused on activating members and strengthening buying power by intensifying sales activities, mainly in Europe.
- In the Fashion Resale Business, although the number of items listed declined as we focused on expanding the distribution of high-value items from a profitability perspective, transaction amount remained strong owing to an increase in the average unit price of items sold. Furthermore, through efforts to enhance buying power, our overseas membership was successfully expanded, in particular.
- Driven by continued inbound demand from the weak yen, strong domestic demand supported by high stock prices, and our effort to optimize store inventory, transaction amount performed favorably in the business targeting consumers.



Net Sales Composition

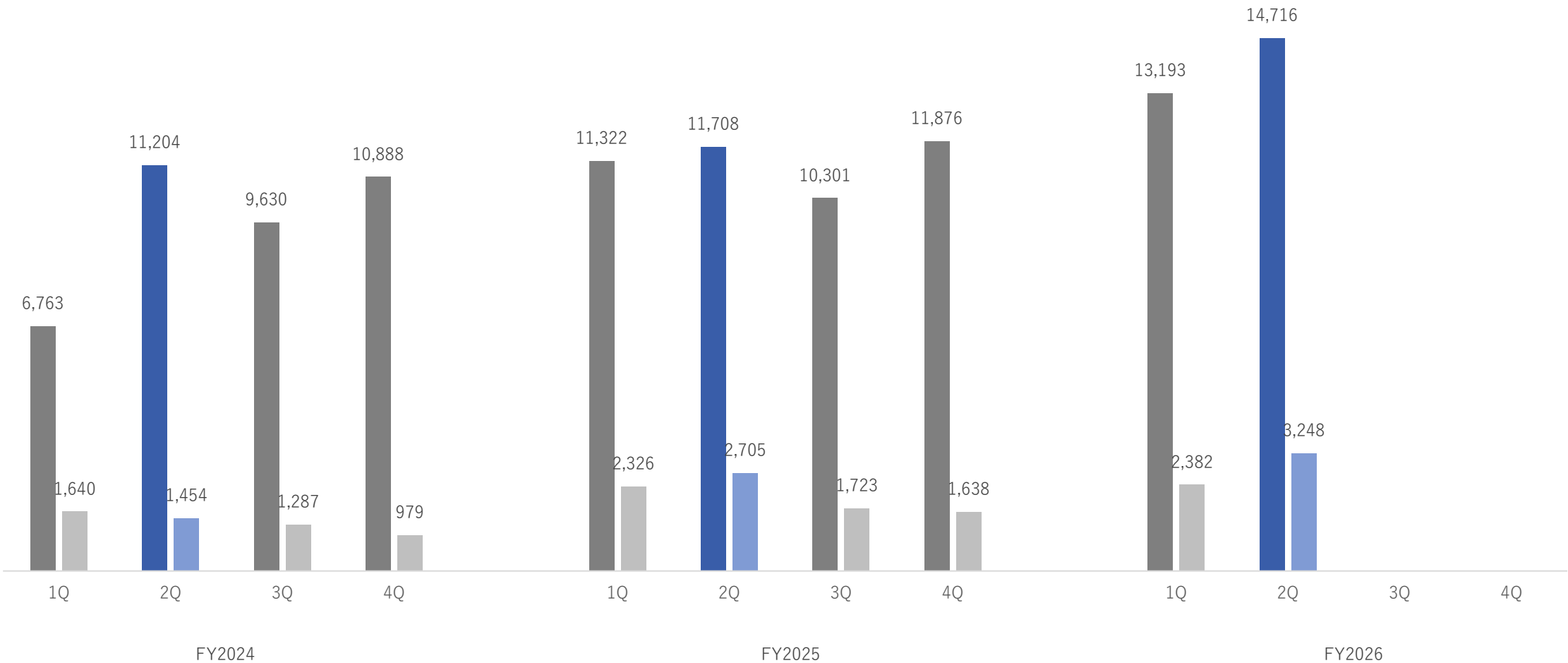
(million yen)	Main breakdown	FY2025 2Q	FY2026 2Q	YoY
Auction related revenues	Membership fees, commission fees, etc.	8,248	9,128	+10.7%
Product sales related revenues	Product sales in businesses targeting consumers, etc.	14,738	18,665	+26.6%
Other	BPO service, etc.	43	115	+164.1%
Inter-segment net sales or transfers		-	-	
Net Sales		23,030	27,910	+21.2%

FY2024~FY2026 Results by Quarter



(million yen)

■ Net Sales ■ Segment Income



 Digital Product Business

	FY2025 2Q	FY2026 2Q	YoY	
Transaction amount (million yen)	43,874	53,210	+21.3%	Higher average unit prices of items sold with a currency tailwind, as well as increased number of units sold.
Sales units (unit)	1,381,045	1,574,950	+14.0%	Focused on expanding new sourcing, including devices from the GIGA School Program.
Number of members (member)	2,113	2,134	+1.0%	Reinforcing sales activities mainly in European region and focusing on activating existing members and strengthening buying power.



Fashion Resale Business

			FY2025 2Q	FY2026 2Q	YoY
BtoB business	Transaction amount	(million yen)	26,767	28,930	+8.1%
	Items listed	(item)	802,965	696,980	-13.2%
	Items sold	(item)	513,324	470,017	-8.4%
	Number of members	(member)	6,310	7,544	+19.6%
Business targeting C	Transaction amount	(million yen)	9,420	11,328	+20.3%

The average unit price of items sold rose though the number of items listed decreased.

Putting priority on strengthening high-end item distribution.

The number of items sold softened along with a decrease in the number of items listed.

Overseas membership increased, in particular, due to our digital marketing efforts continued from last year.

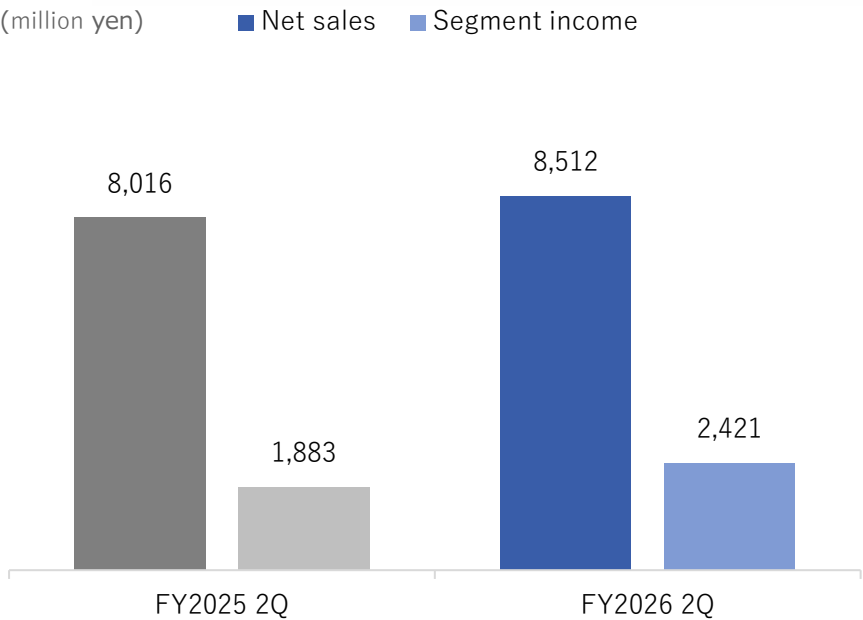
Driven by continued inbound demand and domestic demand supported by high stock prices.

FY2026 Second Quarter Cumulative Results



Summary

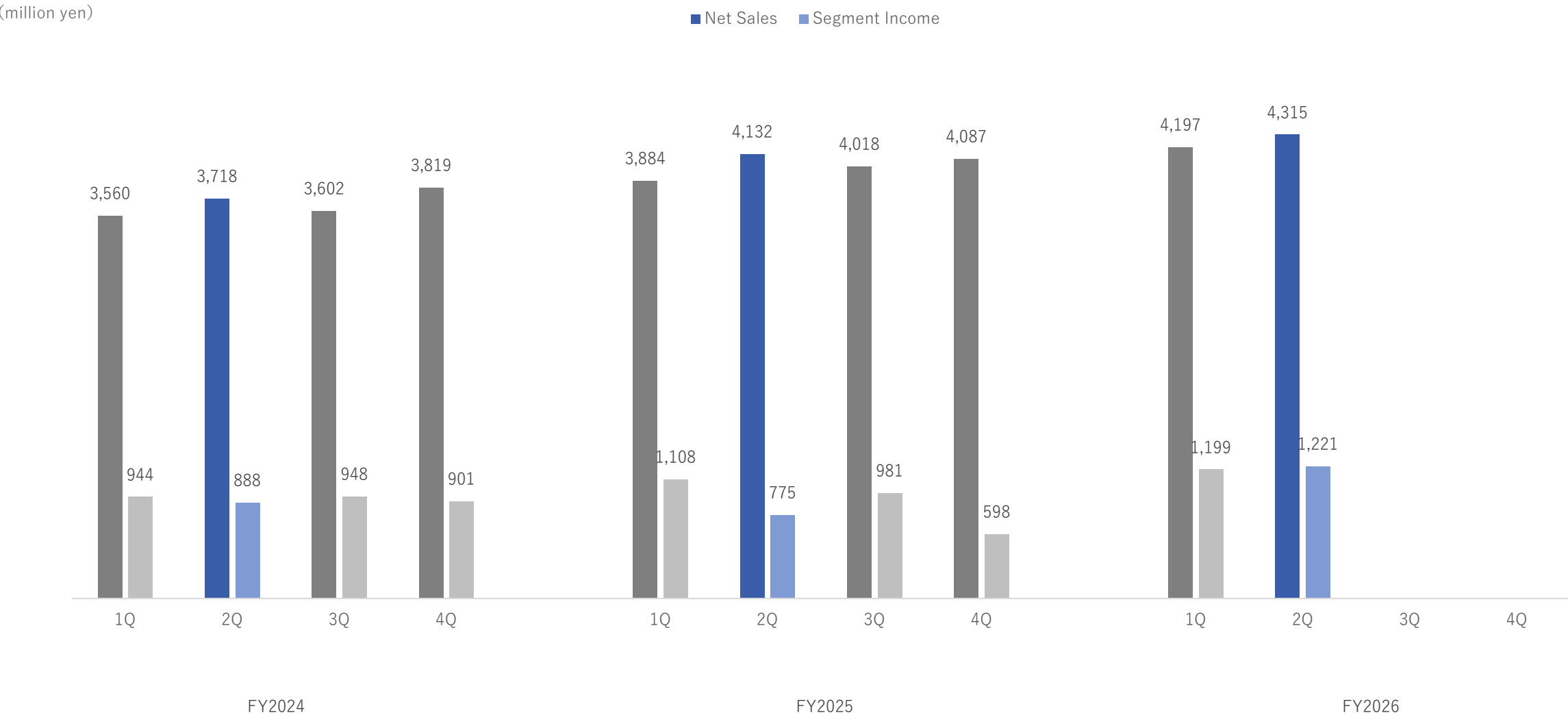
- Both sales and profit increased year on year. (Net sales +6.2%, Segment income +28.5%)
- The Automobile Business performed strongly, driven by robust bidding from exporters that boosted total number of units sold and auctions won, combined with continued high inspection demand for a used vehicle listing platform.
- Auction business profitability improved due to higher auction success rates, an increased average unit price of vehicles sold, and the fee revision implemented in the Motorcycle Business.
- The profit margin rose year on year, as a one-time cost for the stock remuneration plan for employees was incurred in the 2Q of the previous fiscal year, even while amortization expenses for BASE, our new core system (continued from 2Q last year) and AUCNET CARS, the member website (continued from 3Q last year) continued.



Net Sales Composition

(million yen)	Main breakdown	FY2025 2Q	FY2026 2Q	YoY
Auction related revenues	Membership fees, commission fees, etc.	5,121	5,726	+11.8%
Product sales related revenues	Sale of vehicles in the company's inventory, etc.	459	254	-44.6%
Other	AIS inspection fees, etc.	2,435	2,531	+3.9%
Inter-segment net sales or transfers		-	-	
Net Sales		8,016	8,512	+6.2%

FY2024~FY2026 Results by Quarter





Automobile Business

Automobile		FY2025 2Q	FY2026 2Q	YoY
Transaction amount	(million yen)	271,767	337,679	+24.3%
Total vehicles sold/bought	(unit)	276,647	313,065	+13.2%
Number of members	(member)	15,824	16,173	+2.2%
Vehicles inspected*	(unit)	768,645	824,303	+7.2%

Higher average unit price of vehicles sold and an increase in the number of auctions won.

Purchase demand from exporters remained high.

Members of the proxy bidding service steadily increased.

Inspection demand for a used vehicle listing platform remained high.

*Total number of used cars and motorcycles inspected.

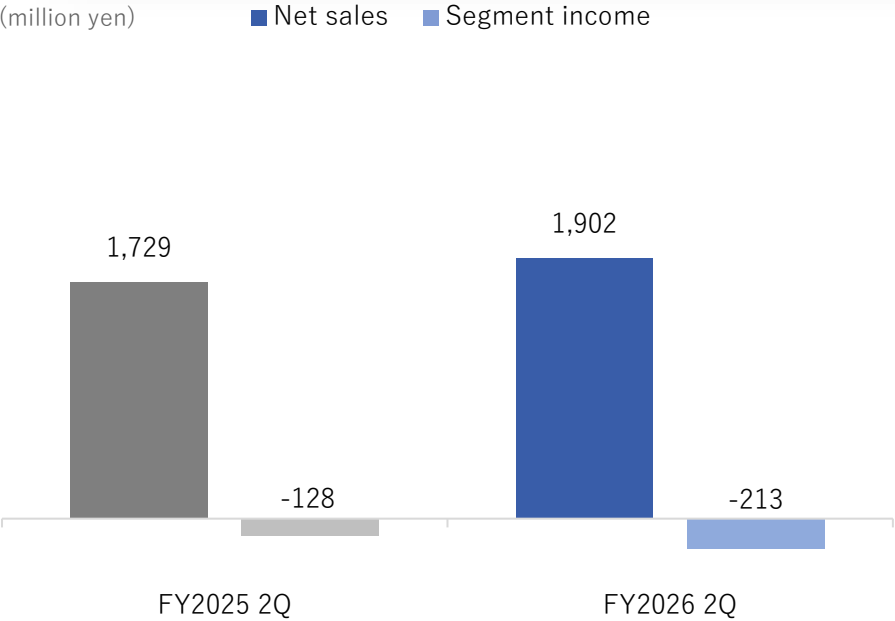
FY2026 Second Quarter Cumulative Results

▶▶▶ See p.40 for business outline



Summary

- Sales increased and profit decreased year on year. (Net sales +10.0%, Operating loss in the previous year 128 million yen)
- In the Agricultural Business, transaction amount showed a softening trend due to a decrease in the number of flowers collected and lower average unit prices compared with the previous year. Meanwhile, the number of members increased, and transaction amount showed a robust performance at the Kansai base.
- In the Circular Commerce Business, we have been continuing to promote collaboration with our partner companies.
- The financial results of yep Company Limited and yet Company Limited, newly acquired subsidiaries specializing primarily in system development, have been consolidated since 1Q FY2026.



Net Sales Composition

(million yen)	Main breakdown	FY2025 2Q	FY2026 2Q	YoY
Auction related revenues	Membership fees, commission fees, etc.	581	606	+4.2%
Product sales related revenues	Negotiated sales, etc.	413	569	+37.7%
Other	BPO service, etc.	489	385	-21.3%
Inter-segment net sales or transfers		244	341	+39.7%
Net Sales		1,729	1,902	+10.0%

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Revisions of Consolidated Result and Dividend Forecasts for FY2026

- Following 1Q, both sales and profit grew in 2Q FY2026 driven by the favorable performance in both the Lifestyle Products Segment and Mobility & Energy Segment.
- We have revised upward the forecast of consolidated results, reflecting the favorable performance for 2Q FY2026.
- The annual dividend forecast has been revised to 82 yen (YoY +53 yen) in line with the revisions to the result forecasts and the decision on a special dividend (details on the next page).

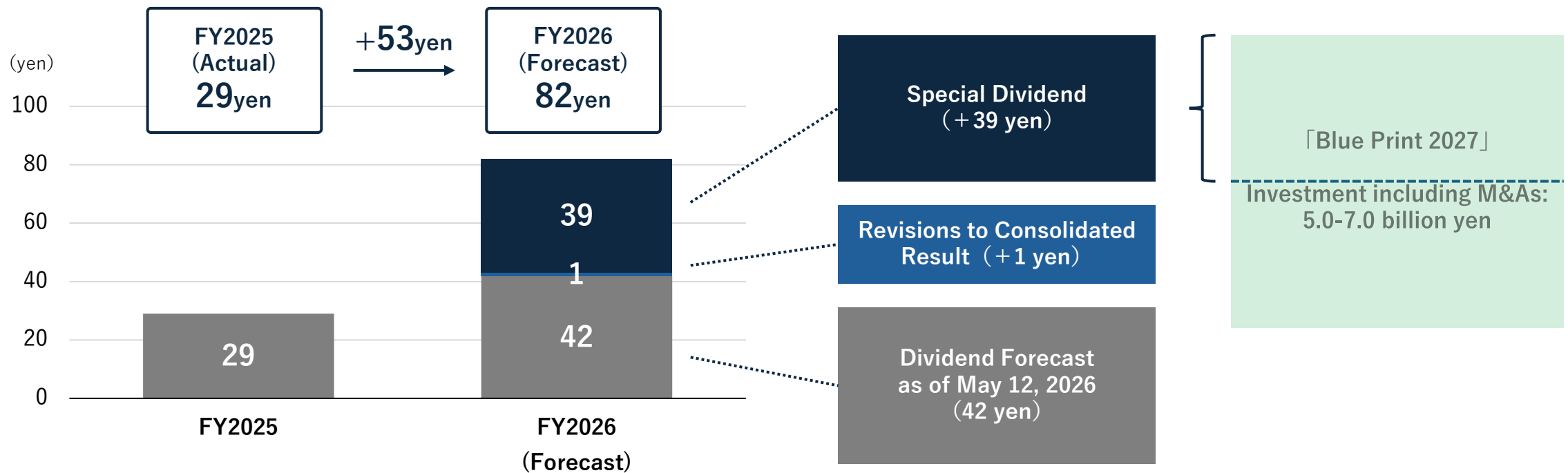
(million yen)	FY2025	FY2026 Revised Forecast (May 12,2026)	FY2026 Revised Forecast (Aug 4,2026)	YoY Revised Forecast (Aug 4,2026)
Net sales	64,139	72,000	75,000	+16.9%
Operating profit	9,517	11,500	12,000	+26.1%
Operating profit margin	14.8%	16.0%	16.0%	+1.2pt
Ordinary profit	9,521	11,350	12,000	+26.0%
Profit attributable to owners of parent	5,921	7,500	7,800	+31.7%
Basic earnings per share	64.93 Yen*	82.60 Yen	85.91 Yen	+20.98 Yen
Dividend per share	29.00 Yen*	42.00 Yen	82.00 Yen (ordinary:43.00yen) (special:39.00yen)	+53.00 Yen
Dividend payout ratio	44.7%	50.8%	95.5%	+50.8pt

*The Company conducted a share split at a ratio of two shares for each common share with April 1, 2026 as the effective date.

The above basic earnings per share and dividends per share for the fiscal year ended December 31, 2025 reflect the amount after taking into account the share split.

Decision to Pay a Special Dividend

- We have decided to pay a special dividend with a total amount of ¥3.5 billion, equivalent to half of the initial M&A investment budget(¥7.0 billion) set under the medium-term management plan, “Blue Print 2027”.
- The annual dividend forecast for FY2026 has been set at ¥82 per share (YoY + ¥53), consisting of an interim dividend of ¥21 and a year-end dividend forecast of ¥61, reflecting both the special dividend and the revised consolidated result forecast.
- We believe that it continues to have sufficient investment capacity, based on the remaining ¥3.5 billion and the increase in operating cash flow resulting from our recent strong business performance. While maintaining a solid financial foundation, we will continue to explore optimal growth investment opportunities and seek to further improve capital efficiency.



Implementation of a Special Shareholder Benefit Program

- We resolved to implement special shareholder benefits on a one-time basis available to shareholders as of September 2, 2026, provided separately from the regular shareholder benefit program.

[Shareholder benefit point table] (1 point is approximately equivalent to 1 yen)

Number of shares held	Special Shareholder Benefit Program (Sep 2, 2026)	Regular Program (Dec 31, 2026)	FY2026 Annual Total
100 shares to 299 shares	1,000pt	-	1,000pt
300 shares to 499 shares	2,000pt	2,000pt	4,000pt
500 shares to 699 shares	4,000pt	4,000pt	8,000pt
700 shares to 1,399 shares	8,000pt	8,000pt	16,000pt
1,400 shares to 1,799 shares	17,000pt	17,000pt	34,000pt
1,800 shares to 2,999 shares	20,000pt	20,000pt	40,000pt
3,000 shares or more	40,000pt	40,000pt	80,000pt



Eligibility criteria

Shareholders listed or recorded in the Company's shareholder register as of September 2, 2026 who hold 100 shares or more

Redeemable items

"Amazon Gift Cards" have been newly added as a product available for redemption as a shareholder benefit.

Redemption period

Unlike regular shareholder benefit points, special shareholder benefits must be redeemed by January 31, 2027

Carryover restriction

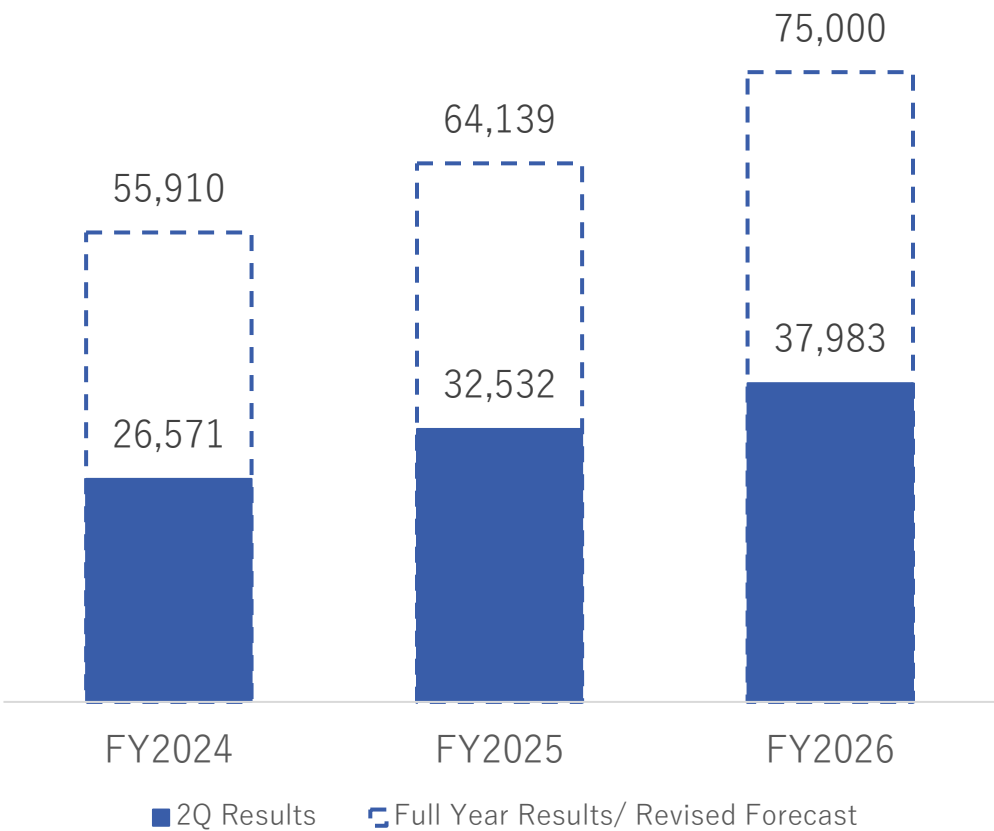
Any such points not used during the redemption period will become invalid and cannot be carried over to the following fiscal year.

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FY2024~FY2026 Consolidated Results by Fiscal Year

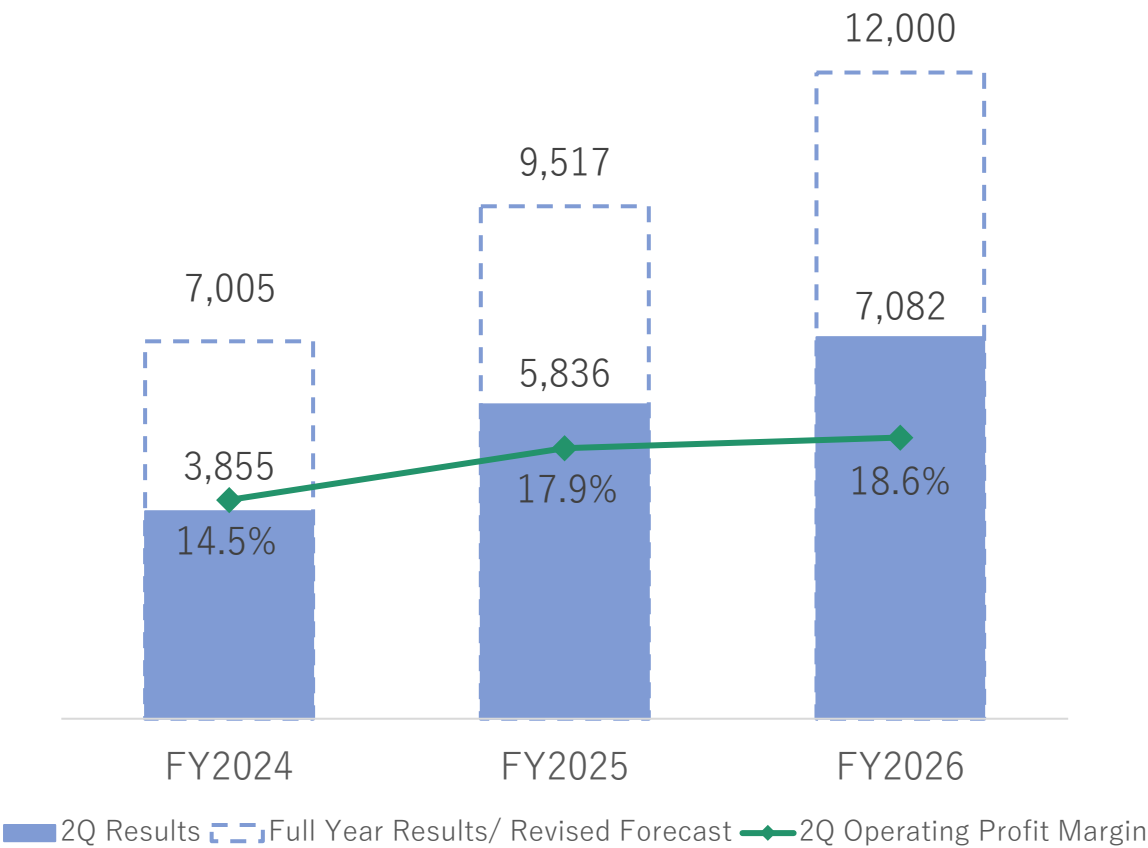
(million yen)

Net Sales



(million yen)

Operating Profit



Consolidated Balance Sheets & Statements of Cash Flows

Assets (million yen)	FY2025 end of December	FY2026 end of June	Increase/ Decrease
Current assets	40,642	49,367	+8,725
Cash and deposits	23,104	28,903	+5,798
Due from auction members	6,456	9,414	+2,957
Other	11,082	11,050	-31
Non-current assets	10,138	10,367	+228
Property, plant and equipment	1,939	1,996	+56
Intangible assets	2,764	2,853	+88
Other	5,434	5,517	+82
Total assets	50,781	59,734	+8,953

Liabilities and net assets (million yen)	FY2025 end of December	FY2026 end of June	Increase/ Decrease
Current liabilities	21,797	27,393	+5,596
Due to auction members	15,161	20,567	+5,406
Other	6,636	6,826	+189
Non-current liabilities	2,361	2,386	+25
Retirement benefit liability	850	822	-27
Other	1,511	1,564	+52
Total liabilities	24,159	29,780	+5,621
Total net assets	26,622	29,954	+3,331
Total liabilities and net assets	50,781	59,734	+8,953

(million yen)	FY2025 2Q	FY2026 2Q	YoY
Cash flows from operating activities	11,370	8,183	-3,187
Cash flows from investing activities	-437	-611	-173
Cash flows from financing activities	-4,548	-1,812	+2,736
Cash and cash equivalents at end of period	23,289	28,903	+5,613

				FY2024				FY2025				FY2026				
				1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	
Lifestyle Products Segment	Digital Product	Transaction amount	(million yen)	12,960	12,090	12,432	11,521	18,778	25,095	17,966	22,086	22,958	30,252	-	-	
		Sales units	(unit)	453,470	394,636	429,731	380,884	629,364	751,681	608,515	560,198	694,219	880,731	-	-	
		Number of members	(member)	1,852	1,948	2,005	2,037	2,036	2,113	2,032	2,103	2,104	2,134	-	-	
	Fashion Resale	BtoB business	Transaction amount ※1	(million yen)	11,136	13,977	12,640	14,262	13,021	13,745	12,034	13,806	14,705	14,225	-	-
			Items listed	(item)	281,383	319,243	313,864	360,281	367,149	435,816	355,045	359,051	354,115	342,865	-	-
			Items sold	(item)	189,124	217,280	204,934	237,418	251,560	261,764	216,488	226,772	237,893	232,124	-	-
			Number of members	(member)	5,029	5,281	5,590	5,871	6,110	6,310	6,501	6,883	7,230	7,544	-	-
	Business targeting C	Transaction amount ※1	(million yen)	2,533	5,725	4,424	5,165	5,081	4,339	4,396	5,382	5,396	5,932	-	-	
Mobility & Energy Segment	Automobile	Auction related	Transaction amount	(million yen)	124,533	129,674	125,147	120,143	133,723	138,044	144,598	143,731	161,265	176,414	-	-
			Total vehicles sold/bought	(unit)	135,464	133,817	128,181	126,595	135,289	141,358	141,796	134,647	148,030	165,035	-	-
		Membership fee	Number of members	(member)	15,143	15,309	15,377	15,501	15,638	15,824	15,996	16,056	16,131	16,173	-	-
	Inspection fee	Vehicles inspected※2	(unit)	336,136	343,717	346,698	369,754	370,621	398,024	394,399	417,178	418,773	405,530	-	-	

* 1 The transaction amount of acquired Defactostandard, Ltd. and JOYLAB, inc. has been consolidated and disclosed since 2Q in 2024.
* 2 Total number of used cars and motorcycles inspected.

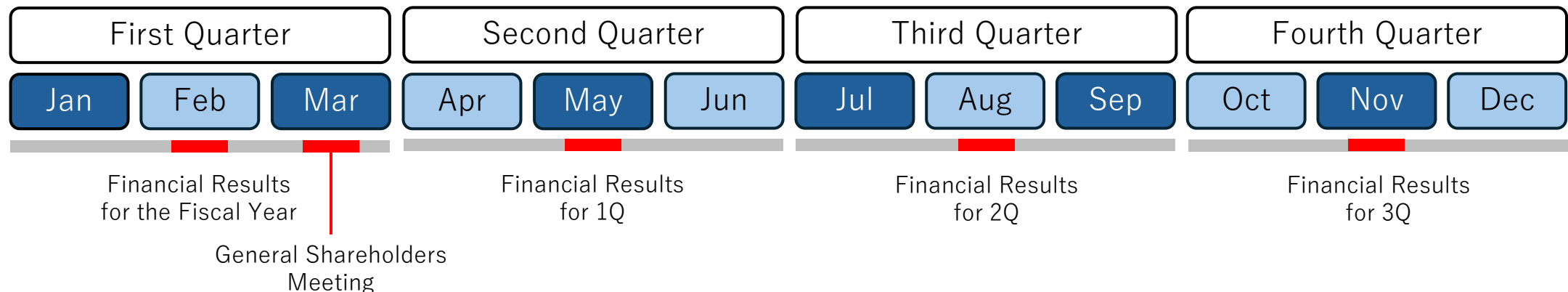


Schedule for Announcement of Financial Results for the Third Quarter of FY2026

Mid-November

*implemented on 11th November last year

Annual Schedule





Trade name	AUCNET INC.
Date of start of business	June 29, 1985
Head office	Aoyama OM Square, 5-8 Kita-Aoyama 2-chome, Minato-ku, Tokyo 107-8349, Japan
Closing date	December 31
Number of employees (consolidated)	1,119 (As of December 31, 2025)
Capital, etc.	1,807 million yen (As of December 31, 2025)

Aucnet's philosophy is “Authenticism”

We have always pursued the question, “What is authentic service?” and seek to provide services that help our partners achieve more efficient and secure transactions.

In the used car business and beyond, we will use the power of information to create a circular market in a wide variety of business fields in order to deliver “all kinds of valuable goods to people who need them.”

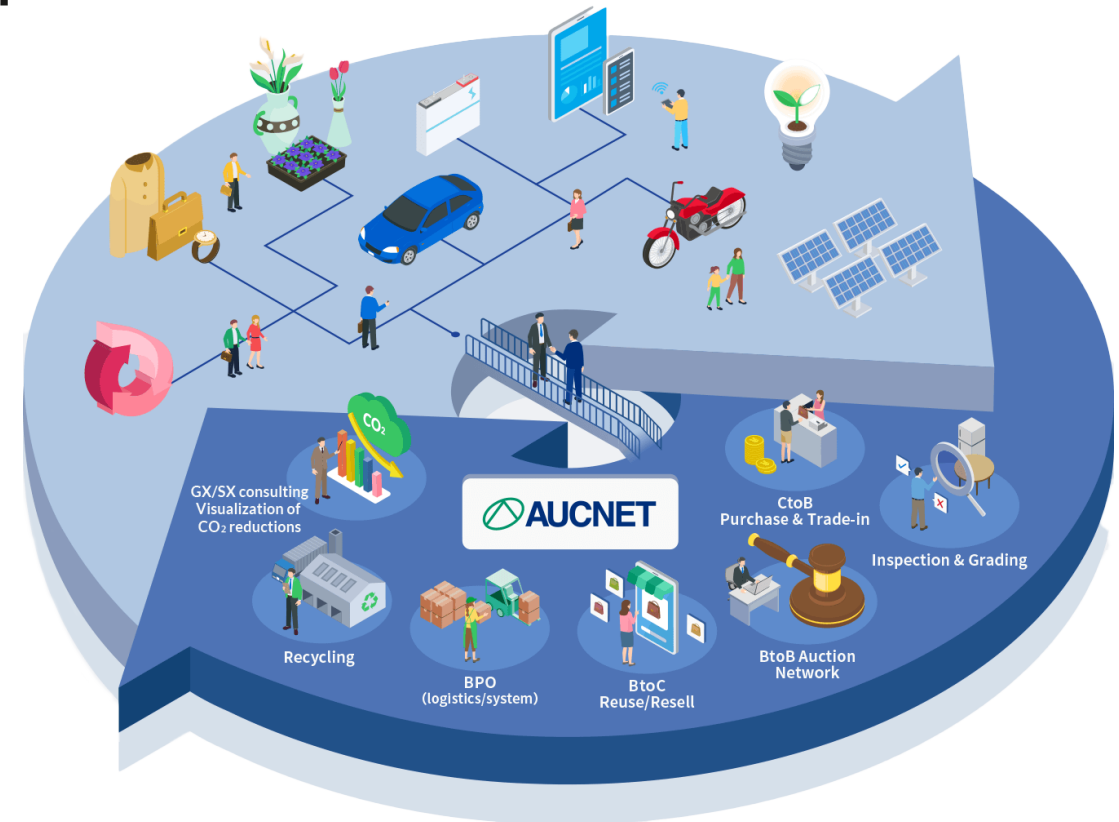
Market Design to Connect Values

**Leveraging “circular commerce” to maximize our potential and create more customers around the world.
We are your market design partner.**

By providing appropriate information to both sellers and buyers, we create what we call a “circular commerce market,” in which goods are repeatedly circulated. Since our establishment, we have always sought after providing authentic services that make changes for the better, not only in the industry, but in society as a whole.

Through market design, we will not only increase existing value but change to commercializing goods and things that have never been redistributed before. We will continue to find new values by co-creating with our partners who believe that “the life of a product continues even after it has been sold.”

We want to create a world where value is connected and reconnected over and over again with Aucnet.



Goals | Expand and promote international operations and consumer services

Constituent Businesses

Digital Product Business

Major products handled

- Smartphones
- PCs



Fashion Resale Business

Major products handled

- Pre-owned luxury brand items
- Apparel
- Alcoholic beverages



Expand business opportunities in categories that are even closer to consumers

Business environment and assumptions

Expansion of the reused goods market

Growing interest in SDGs and sustainability

Auctions In and Outside Japan



- Aucnet handles pre-owned smartphones, PCs and tablet devices, and aims to further expand into additional product categories.
- We are focusing on strengthening our network of buyers, which now comprises more than **2,000 member companies**, outside Japan.* We have business bases in Hong Kong, United Arab Emirates (UAE) and the United Kingdom.



Data Erasure



- In 2010, we established Blancco Japan Inc. as a joint venture with Blancco Technology Group plc, which has the leading share of the global data erasure market.
- We provide services for the thorough erasure of data on IT-related devices sold at auction.



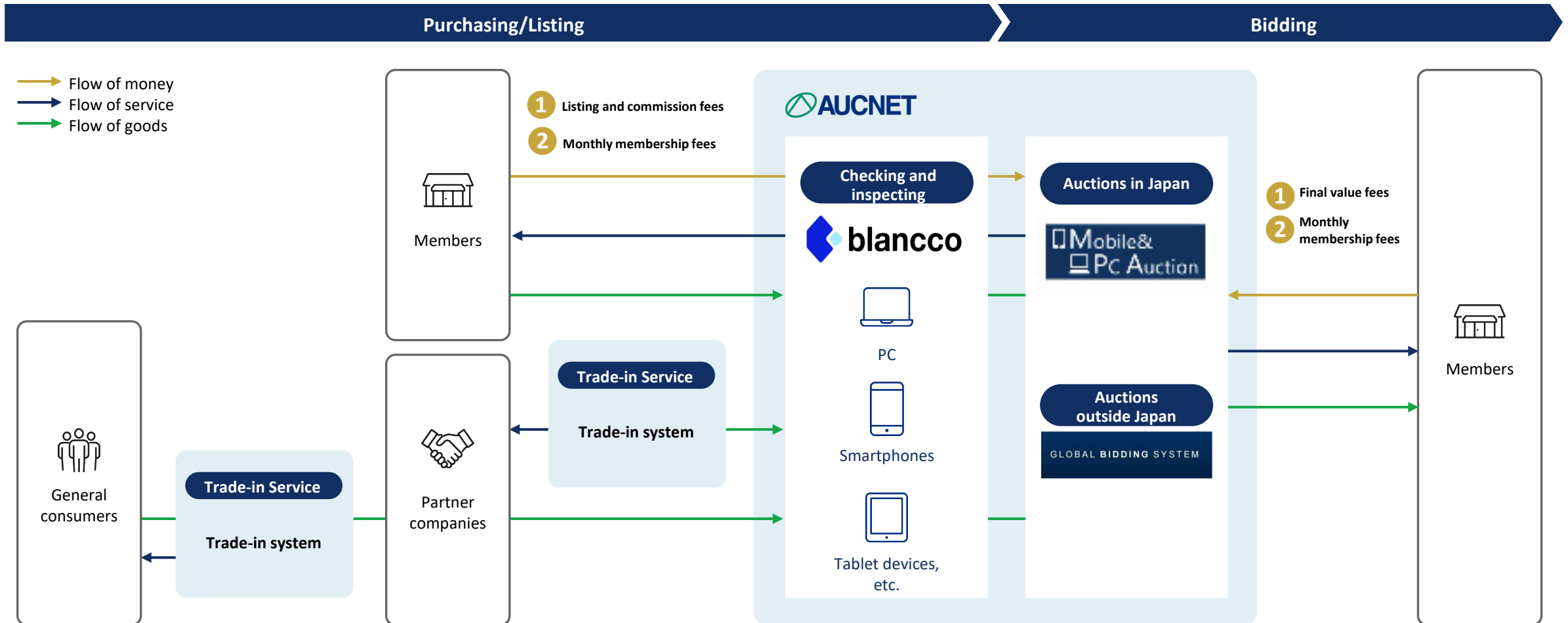
Trade-in Services

Trade-in System

- We provide software to guide the trade-in (purchase) of pre-owned devices for private individuals and corporate customers.
- Launching “Smart Trade for Business”, a digital device purchase service for business, in April 2025.



* As of December 31, 2025



Pre-owned luxury brand item auctions deployed by AUCNET INC.

BtoB



- The robust membership network we have built over the years comprises **6,800 members.***
- Industry-leading transaction volume of approximately **¥51,000 million.***



- High unit prices of items sold
- Many rare items listed

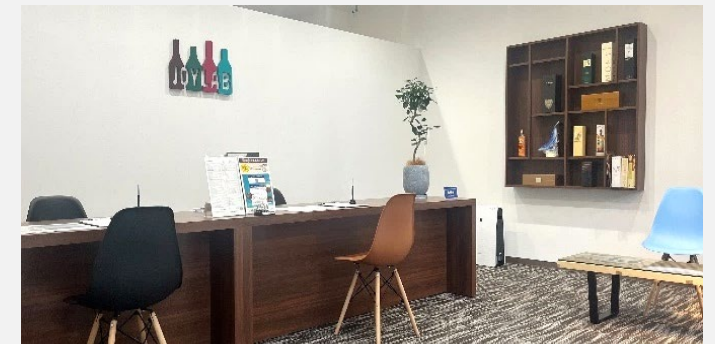


Alcoholic beverage purchase and sale services provided by JOYLAB, Inc.

Consumer services



- A leader in resale of alcoholic beverages in Japan
- In addition to **9 directly managed stores*** in major cities throughout Japan, JOYLAB has strong purchasing power resulting from its nationwide collection service and collaboration with Brandear stores.



* As of December 31, 2025

Purchase and sales service for general consumers deployed by CircLuxe Inc.

Consumer services



- Purchase and sale of brand-name items including bags, watches and jewelry.
- In addition to **11 physical stores**,* primarily in Tokyo and Osaka; we are also developing an e-commerce site.



Brandear

- Handling a wide range of branded items, from high-end to casual.
- Multiple sales channels, primarily serving consumers.

ブランド品売るなら
ブランディアにお任せ
カンタン買取で現金化

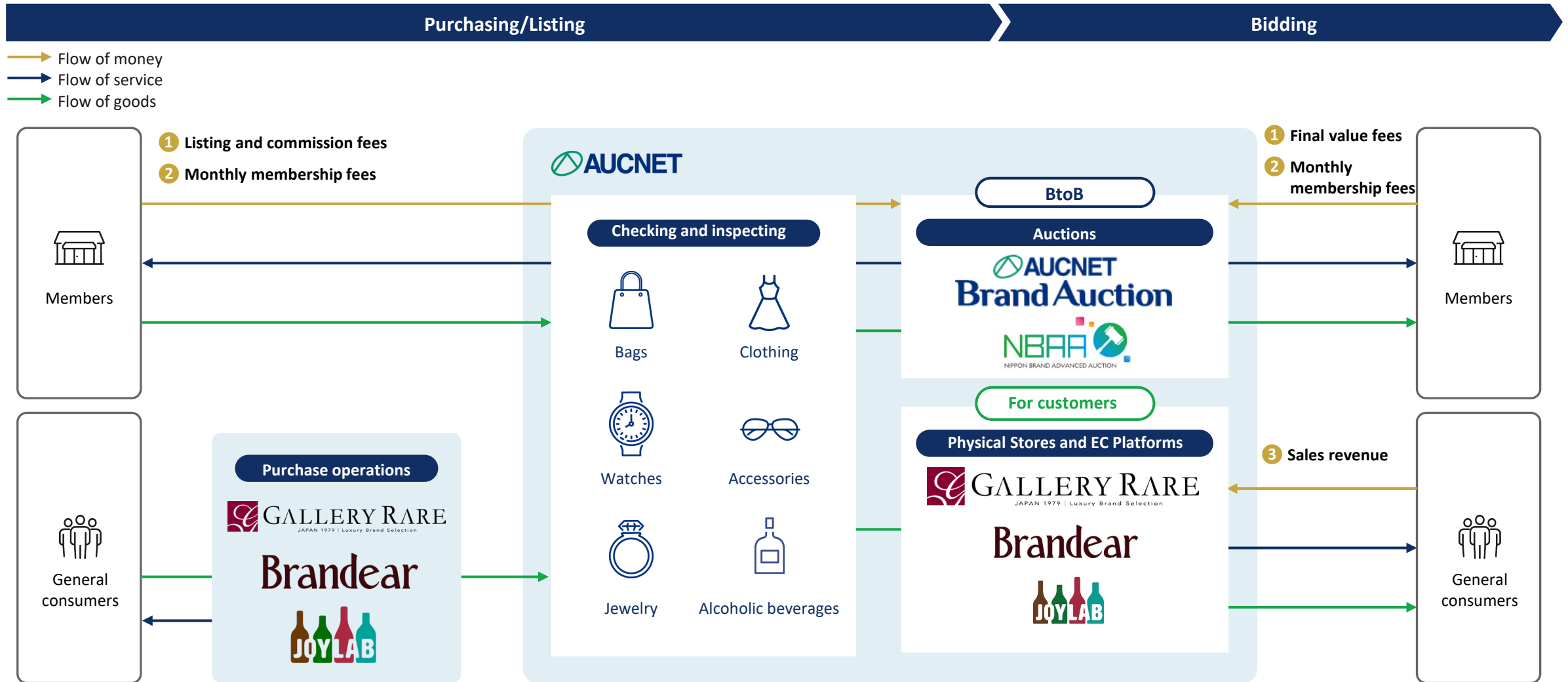


Brandear Application

- An official application has launched in January 2026.
- You can purchase pre-owned luxury brand items from more than 50,000 items on the application.
- We support a wide range of needs, accepting items from over 6,000 different brands for purchase.



* As of December 31, 2025



Goals

Expand and promote services in the next-generation mobility field

Constituent Businesses



Automobile Business

Major products handled

- Used automobiles



Motorcycle Business

Major products handled

- Used motorcycles



Car supplies

Agricultural equipment

Storage batteries

Electric vehicle (EV) batteries

Drones

Bicycles

Potential to expand to peripheral products

Electric scooters

Solar panels



Contribute to the realization of a sustainable and efficient society

Business environment and assumptions

Technological innovations such as autonomous driving and electric vehicles

Diversification of mobility services



Automobile Business

Hosted by Aucnet

TVオークション

(Used car auctions)

- Many older, low-mileage vehicles and off-lease vehicles available for sale.
- Vehicles can be listed for sale without the need for relocation, and can be kept out-front at physical stores.



共有在庫市場

(Shared inventory market)

- Enables purchases from member inventories of **75,000*** vehicles throughout Japan at any time.

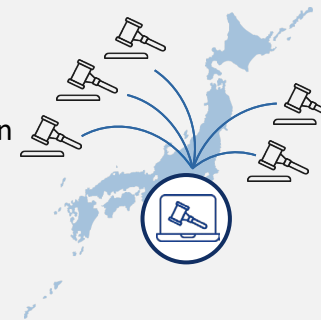


Networking with Other Industry Players

ライブオークション

(Live relay broadcast auctions)

- We partner with **77*** physical car auction venues throughout Japan to live broadcast events.



アイオーク

(Buyer and seller agency services)

- Buyer and seller agency services in conjunction with **113*** physical vehicle auction venues throughout Japan.



Motorcycle Business

i-moto-auc

- An auction platform with over **4,000*** participating companies nationwide.

motorcycle RENTAL BIKE

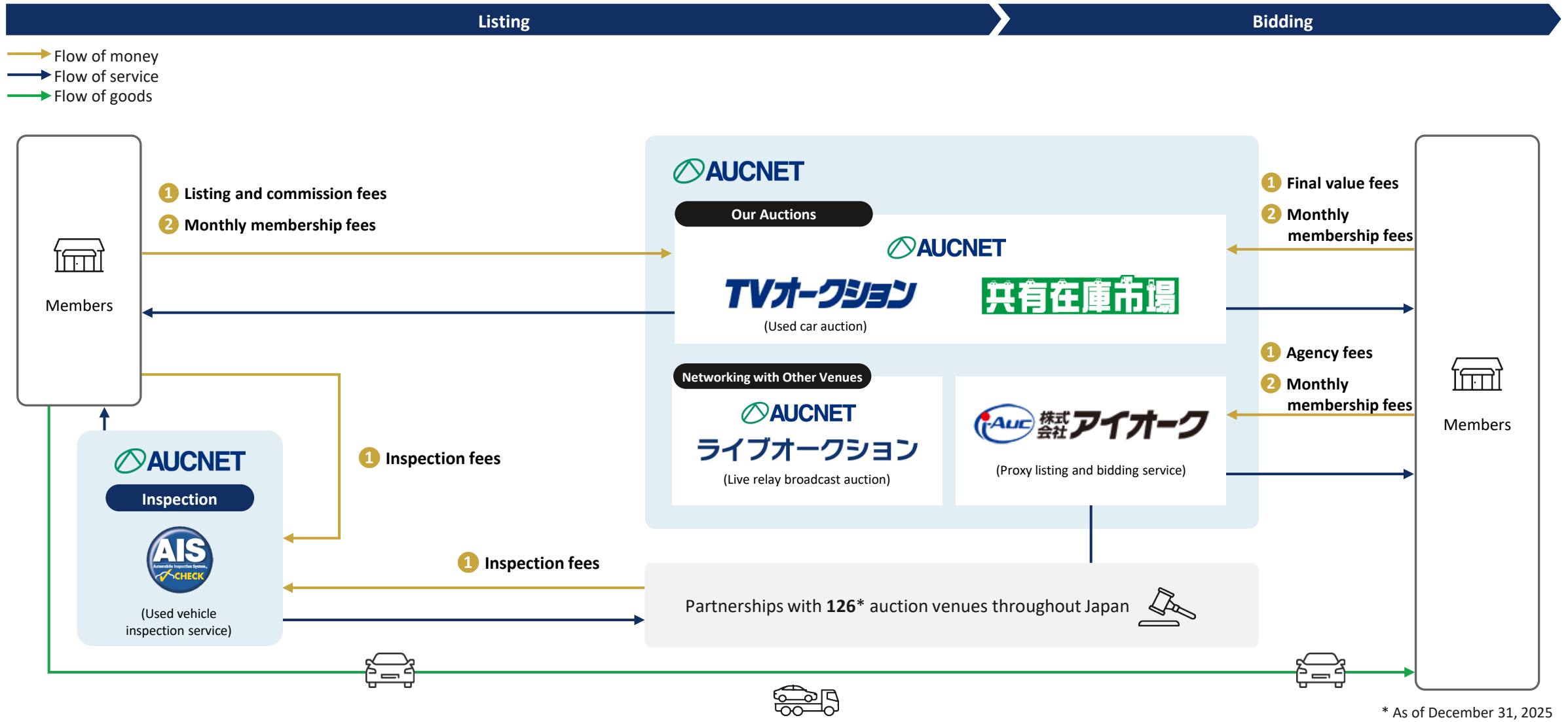
- Nationwide motorbike rental business support service.



Used Vehicle Inspection Service

- AIS Inc. is an industry leader in used vehicle inspection.
- A team of approximately **240** inspectors* provides on-site inspection and evaluation services throughout Japan.

* As of December 31, 2025



* As of December 31, 2025

 Agricultural Business



- Japan's only online flower market for completely remote purchasing.



- The only market in the Tokyo Metropolitan Central Wholesale Market that specializes in potted plants.



- A cutting-edge, large-scale phalaenopsis orchid cultivation facility that brings together advanced ICT and cultivation techniques.

 Circular Commerce Business



- Consulting and BPO services that comprehensively support manufacturers and retailers in launching and engaging in circular commerce.




- Japan's only dedicated online auctions for used medical equipment.

The earnings forecast and other forward-looking statements herein are based on the information currently available and certain assumptions deemed reasonable by Aucnet Inc., and it does not guarantee its achievement. In addition, actual results may differ significantly from these forecasts due to a wide range of factors.

