Infomart Corporation

Financial Results

FY12/26 Third-Quarter Financial Results

TSE Prime Market (2492)

October 30, 2026

INDEX

Ⅰ. FY12/26 Third-Quarter Financial Results P09

Ⅱ. Our AI and data strategy P20

Ⅲ. Investment Alliance P32

Ⅳ. Business Vision and Growth Strategy P37

Ⅴ. Consolidated Business Forecasts for FY12/26 and Return Profits to Shareholders P41

Appendix P44

- Segment Information P45
- Consolidated Business Forecasts for FY12/26 ..... P57
- Company Profile P63
- Fee Structure by Service P68

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Update

Highlights of Business Performance and Strategy

FY12/26 Third-Quarter Financial Results

- Consolidated net sales: JPY 15,253 million (+10.5% YoY), Operating profit: JPY 3,393 million (+40.9% YoY)
- Progress toward the full-year plan remained solid at 71.5% for net sales and 67.9% for operating profit
- As this is the final year of the Medium-Term Management Plan, we will steadily build on results in the second half to achieve our targets

Initiatives in Key Focus Areas

- In industry-specific areas (food and construction), we are expanding services that address industry-specific business practices
- In cross-industry areas, we are preparing to launch a new invoicing service (integrated accounting solution) in spring 2027
- We have formulated an investment and partnership policy to promptly provide necessary functions when needed by leveraging external partnerships rather than relying solely on in-house development

AI & Data Utilization

- To promote the utilization of various data accumulated through the use of BtoB Platform services, we are incorporating data functions into existing products
- Led by our specialized data and AI department, we launched a website that visualizes trends in food distribution based on commercial transaction data
- Actively promoting the use of AI within the Company

Next Medium-Term Management Plan

- A three-year plan covering 2027 to 2029 is scheduled to be announced within this year

Ideal State From 2027 onwards

Slogan

業界と共に。地域と共に。
パートナーと共に。

Infomart: Elevating Businesses, People, and Society

At Infomart, we aim for more than just operational efficiency. Through the digitalization of BtoB transactions, we strive to elevate the very nature of corporate activities to the next dimension.

By connecting daily operations—such as ordering and invoicing—through data, companies can transition to new ways of working, liberated from the constraints of manual labor and time. As businesses collaborate via data, transactional friction decreases, creating more space for decision-making and creativity. This cumulative effect does more than just boost the productivity of individual firms; it builds a foundation that enhances the quality of economic activity across entire regions and industries.

The platform we are building aims to be a shared infrastructure that allows companies to transition into the "next world" with confidence. When all businesses are connected via data, new possibilities—such as AI and advanced analytics—become a reality. Infomart is committed to steadily advancing this transition alongside industries, regions, and our partner companies.

Expanding our "BtoB Platform" means restoring an environment where people can focus on more human-centric, creative work. To that end, Infomart strives to become the most widely utilized business platform in the world.

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Our Strengths: Expanding Vertical Services from the Local Level

Starting in 2024, we will expand our sales offices. Together with partner companies, we will broaden our locally focused sales structure.

Okinawa Sales Office

Osaka Sales Office

Sapporo Office

Fukuoka Sales Office & Digitalization Promotion Center

Fukuoka Support Center

Nagoya Sales Office

Head Office

Sangenjaya Lab

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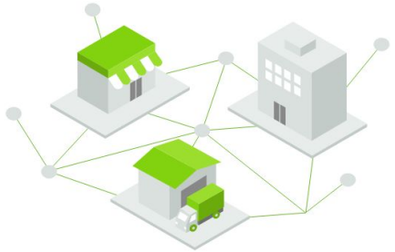
Reprint

Our Strengths



Inter-Company Network Built Together with the Industry

Accumulated Daily Transaction Line-Item Data

People & Organizational Capabilities Driving Adoption

Respecting Industry and Regional Practices

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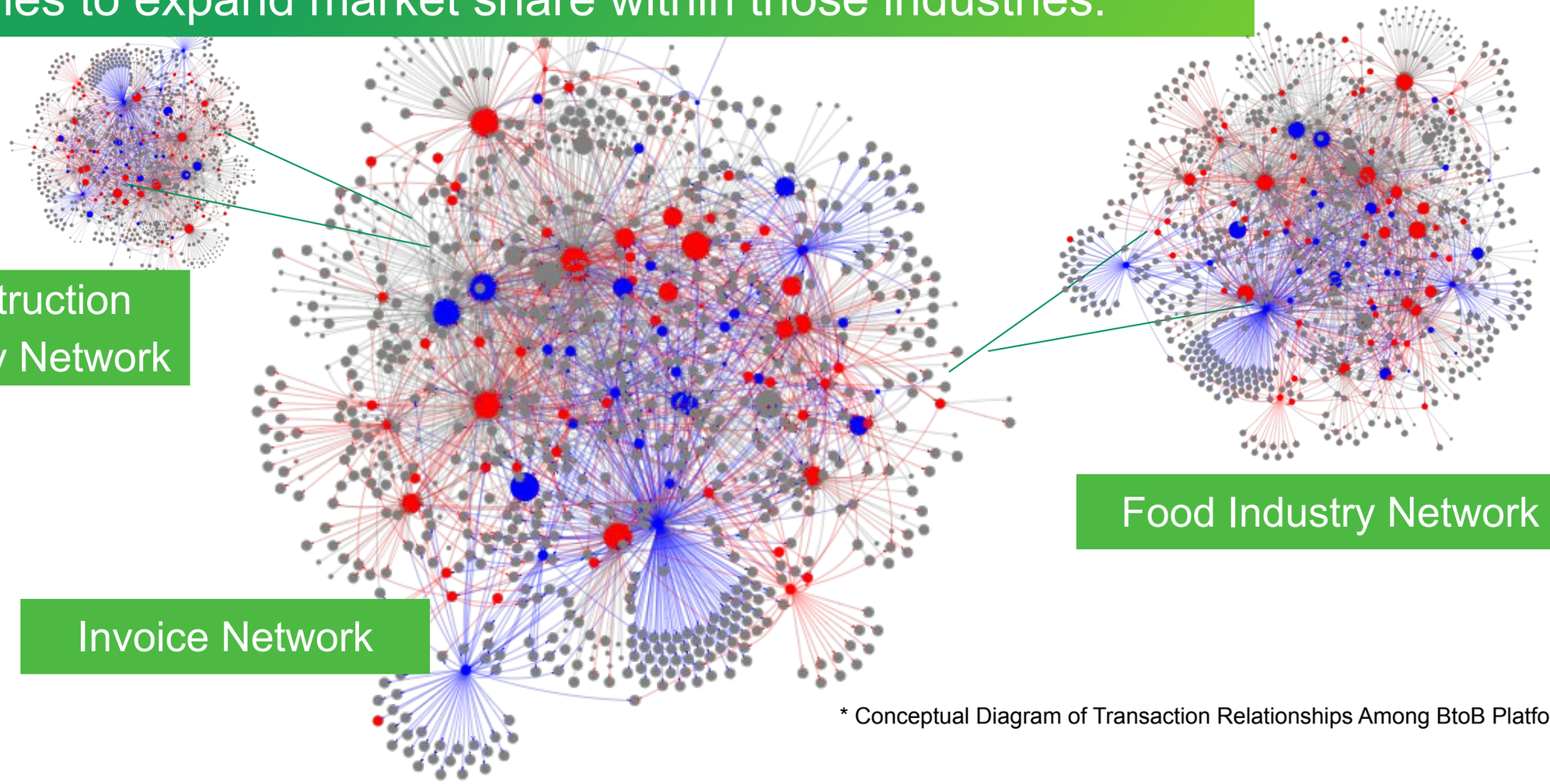
Reprint

Our Strength: From Horizontal to Vertical

Increase the density of business relationships within specific industries to expand market share within those industries.



Construction Industry Network

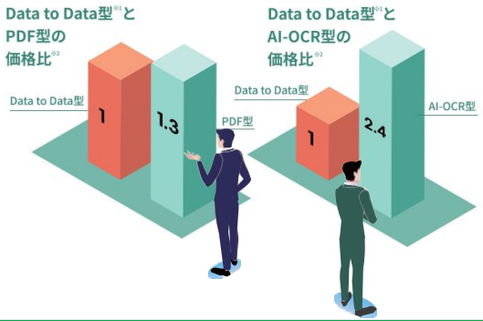
Invoice Network

Food Industry Network

* Conceptual Diagram of Transaction Relationships Among BtoB Platform Members

The Future of BtoB Platform

Focusing on Total Cost of Ownership



Unlocking the Full Potential of Data

Delivering Greater Value to Customers Through AI

Uncompromising Commitment to Security

Our Security Certifications

CSPA クラウドサービス認定 2023

LGWAN

ISMAP REGISTERED (*2)

ICMS-SR0020 / JIS Q 27001
Cloud-SR0020 / JIP-ISMS517 (*1)

ASP SaaS 安全・信頼性情報開示認定 0190-1507

AICPA SOC aicpa.org/soc4so

www.aicpa.org/soc4so

Fully Digitalizing All BtoB Transactions

By leveraging digital technology to streamline operations, we aim to create a society where "everyone can live with human dignity." in both their work and personal lives.

(*1) The scope of the ISMS certification covers 15 services: BtoB Platform Ordering, Ordering Light, Standards Database, Matching, TRADE, Invoicing, Contract, V-Manage, and 7 others.
(*2) The scope of the ISMAP registration covers 4 services: BtoB Platform TRADE, Invoicing, Contract, and BP Workflow.

Ⅰ. FY12/26 Q3 Financial Results

Highlights

- Net sales：Both the BtoB-PF FOOD Business and ES Business performed steadily, with net sales of 15,253 million yen (+10.5% YoY)
- Operating profit：An increase in net sales absorbed increases in costs, resulting in an operating profit of 3,393 million yen (+40.9% YoY)
- The number of user companies ：The number of BtoB Platform user companies exceeded 1.32 million (+8.3% YoY)

Highlights of the Q3 of the Fiscal Year Ending December 2026

Net sales	Operating profit	BtoB-PF user companies	Stock-type revenue ratio
YoY	YoY	YoY	3Q
+10.5%	+40.9%	+8.3%	95.6%
¥15,253 million	¥3,393 million	1.32 million companies	YoY-1.3pt

Financial Summary

Profit margin improved due to increased revenue and cost reductions (cost of sales).

(Millions of yen)

	FY12/25 Q3 Total Actual	**FY12/26 Q3 Total Actual**	Year-on-year	FY12/26 Full-year plan	Full-year plan progress rate
Net sales	13,803	**15,253**	+10.5%	21,348	71.5%
Cost of sales	3,710	**3,675**	-1.0%	5,273	69.7%
Gross profit	10,092	**11,578**	+14.7%	16,075	72.0%
(Gross Profit Margin)	73.1%	**75.9%**	+2.8pt	75.3%	-
Selling, general and administrative expenses	7,684	**8,185**	+6.5%	11,075	73.9%
Operating profit	2,407	**3,393**	+40.9%	5,000	67.9%
(Operating Profit Margin)	17.4%	**22.2%**	+4.8pt	23.4%	-
Ordinary profit	2,396	**3,259**	+36.0%	4,835	67.4%
Profit attributable to owners of parent	1,501	**1,973**	+31.4%	3,097	63.7%
EBITDA*	3,943	**4,850**	+23.0%	6,985	69.4%

* EBITDA = Operating profit + Depreciation + Amortization of Goodwill

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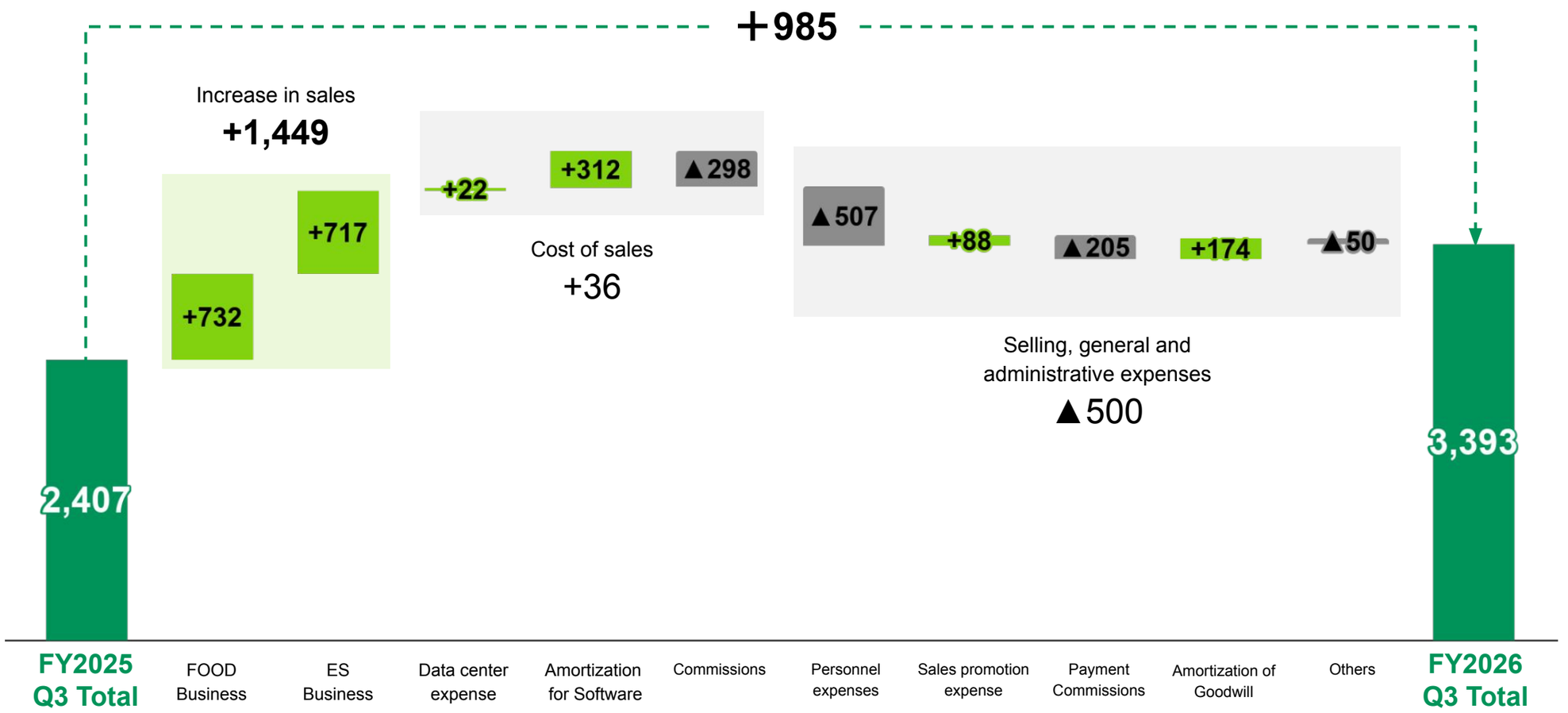
Factors Change in Operating profit

Year on Year

(Millions of yen)



FY12/26 Q3 (YoY, Full-year plan progress rate)

(Million yen / %)

	FY2026 Q1		FY2026 Q2		FY2026 Q3		FY12/25 Q3Total		
	Actual	YoY	Actual	YoY	Actual	YoY	Actual	YoY	Full-year plan progress rate
【Net sales】	**4,903**	**13.9%**	**5,086**	**8.3%**	**5,263**	**9.6%**	**15,253**	**10.5%**	**71.5%**
BtoB-PF FOOD	3,051	8.9%	3,172	7.7%	3,280	8.5%	9,504	8.4%	72.2%
BtoB-PF ES	1,852	23.3%	1,914	9.4%	1,983	11.4%	5,749	14.3%	70.2%
【Cost of sales】	**1,232**	**4.5%**	**1,270**	**1.0%**	**1,171**	**-7.9%**	**3,675**	**-1.0%**	**69.7%**
BtoB-PF FOOD	644	4.0%	694	9.3%	599	-7.8%	1,938	1.8%	69.3%
BtoB-PF ES	588	4.9%	575	-7.5%	572	-8.1%	1,736	-3.9%	70.1%
【Gross Profit】	**3,670**	**17.5%**	**3,816**	**11.0%**	**4,092**	**15.9%**	**11,578**	**14.7%**	**72.0%**
BtoB-PF FOOD	2,406	10.2%	2,477	7.2%	2,681	13.0%	7,565	10.2%	73.0%
BtoB-PF ES	1,263	34.3%	1,338	18.7%	1,410	22.0%	4,013	24.4%	70.2%
【SG&A】	**2,645**	**4.0%**	**2,722**	**4.8%**	**2,817**	**10.8%**	**8,185**	**6.5%**	**73.9%**
BtoB-PF FOOD	1,483	-4.8%	1,452	-6.0%	1,542	-0.2%	4,478	-3.7%	72.2%
BtoB-PF ES	1,162	17.8%	1,269	20.7%	1,275	27.8%	3,706	22.1%	76.1%
【Operating Profit】	**1,025**	**76.5%**	**1,093**	**30.1%**	**1,274**	**29.2%**	**3,393**	**40.9%**	**67.9%**
BtoB-PF FOOD	923	47.5%	1,024	34.1%	1,139	37.6%	3,087	39.2%	74.3%
BtoB-PF ES	101	-	69	-9.5%	135	-14.6%	306	61.6%	36.2%
【Ordinary Profit】	**951**	**64.4%**	**1,045**	**25.2%**	**1,262**	**28.5%**	**3,259**	**36.0%**	**67.4%**
【Profit attributable to owners of parent】	**610**	**99.6%**	**558**	**2.9%**	**804**	**23.3%**	**1,973**	**31.4%**	**63.7%**

Gross profit margin	**74.9%**	**75.0%**	**77.7%**	**75.9%**
BtoB-PF FOOD	78.9%	78.1%	81.7%	79.6%
BtoB-PF ES	68.2%	69.9%	71.1%	69.8%
Operating Profit Margin	**20.9%**	**21.5%**	**24.2%**	**22.2%**
BtoB-PF FOOD	30.3%	32.3%	34.7%	32.5%
BtoB-PF ES	5.5%	3.6%	6.8%	5.3%
Ordinary Profit Margin	**19.4%**	**20.6%**	**24.0%**	**21.4%**

Net sales

BtoB-PF FOOD Business

For "BtoB Platform Ordering," system usage fee revenue increased as new contracts and the number of stores adopting the service grew among buyer companies in the restaurant, accommodation, and food service industries that are advancing the digitalization of operations, while usage and transaction volume also expanded among seller companies. In addition, the expanded use of "Ordering Light" and "TANOMU" also contributed to the increase in sales.

BtoB-PF ES Business

For "BtoB Platform Invoicing," net sales increased due to new adoption by large companies promoting digitalization, as well as steady usage by existing large customers and their group companies. In addition, "BtoB Platform TRADE" captured demand for end-to-end digitalization from quotation to invoicing, and net sales increased in line with the expansion of new users.

Cost of sales

Overall cost of sales decreased slightly year on year (YoY). Following the major cloud migration in Q3 2024, the full migration of the remaining servers was completed in Q3 2026, resulting in a decrease in data center costs.

In addition, as the invoicing business remained profitable, the accounting method for invoicing system development expenses reverted from immediate expensing to capitalization as software assets (straight-line amortization over five years), resulting in a decrease in amortization expenses.

Fees for introducing new customers increased temporarily due to enhanced measures for sales partners aimed at acquiring new contracts.

SG&A expenses

Overall SG&A expenses increased slightly year on year. While personnel expenses increased due to improvements in the wage system and wage levels aimed at enhancing human capital, goodwill amortization expenses for Tanomu Inc.decreased.

Operating profit

The solid increase in net sales absorbed the increase in SG&A expenses, resulting in a significant increase in profit.

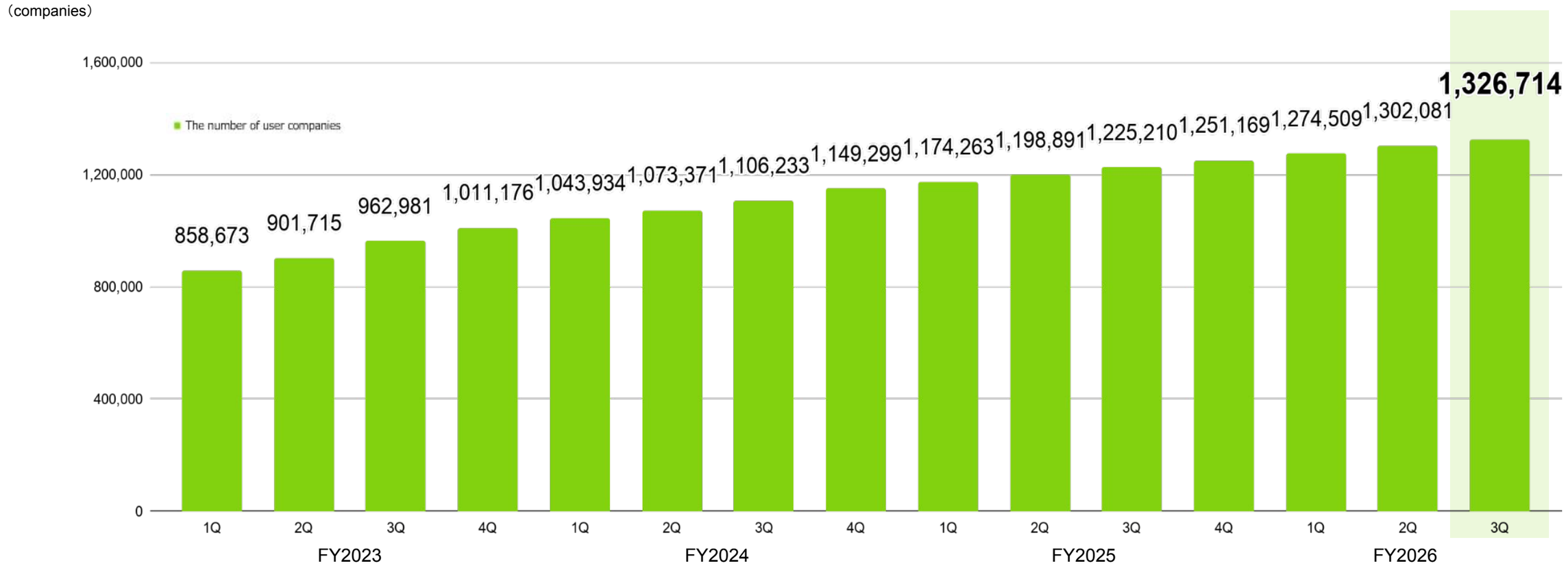
Profit attributable to owners of parent

In 2Q 2026, the Company recorded an impairment loss on investment securities of ¥107 million.

The number of user companies Trends

- The number of user companies, our customer base, increased to **1.32** million (approximately 36% of all companies in Japan).*

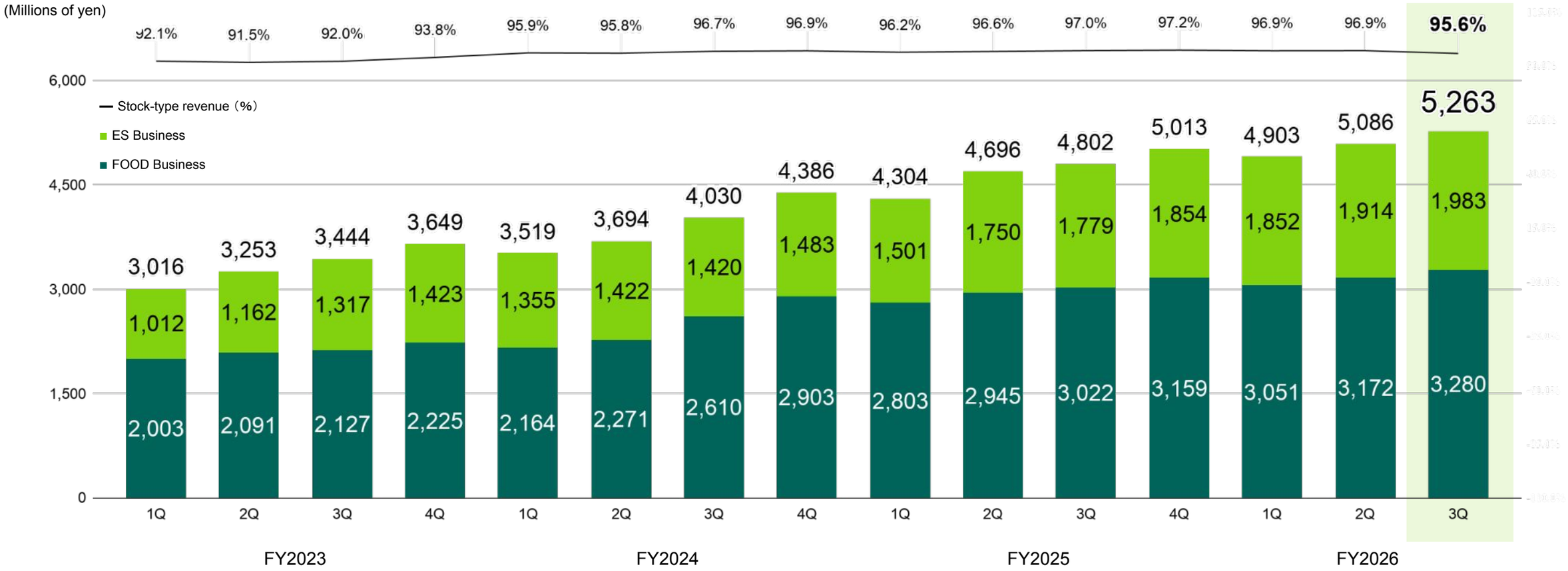
*Source: Ministry of Internal Affairs and Communications (June 2023 survey; 3.68 million companies as of June 1, 2021).



(Note) "The number of user companies" is the number of companies that excludes redundant companies from companies that use BtoB Platform.

Net Sales Trends

Q3 net sales were **¥5,263** million, and the stock-type revenue ratio remained high at 95.6%.



Net Sales Trends (Q3 Details)

FOOD Business

- **BtoB Platform Ordering**: Net sales increased due to growth in new usage by restaurant chains, hotels/inns, and other businesses.
- **Ordering Light & TANOMU**: Continued high growth by capturing digitalization needs of independent restaurants and food wholesalers

ES Business

- **BtoB Platform Invoicing**: Net sales increased due to expanded adoption, mainly among large companies and corporate groups.
- **BtoB Platform TRADE**: Expanded on digitalization needs from quotation to invoicing, with growth accelerating.

FOOD Business

(Millions of yen)

	FY12/26 Q3 Total	Year on Year
BtoB Platform Ordering	6,801	+4.4%
Ordering Light & TANOMU	1,188	+44.0%
others	1,514	+5.8%
TOTAL	9,504	+8.4%

ES Business

(Millions of yen)

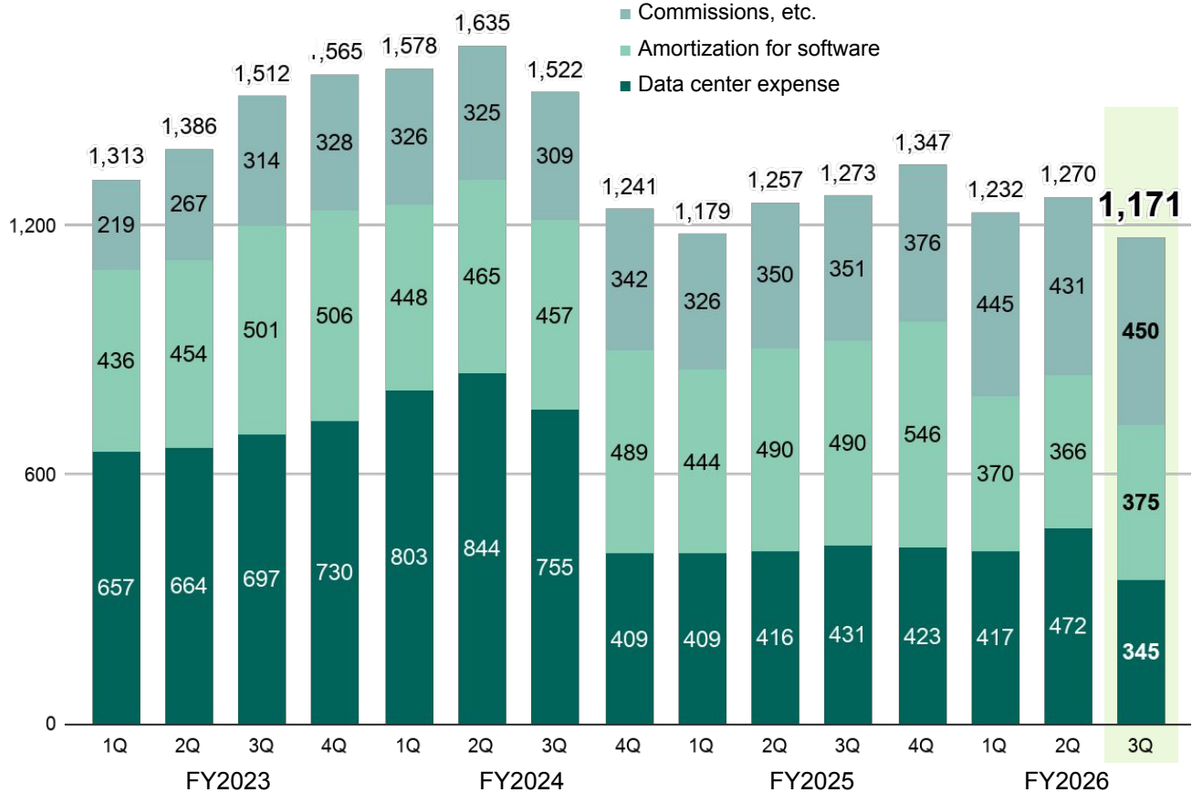
	FY12/26 Q3 Total	Year on Year
BtoB Platform Invoicing	4,382	+10.9%
TRADE	512	+60.5%
others	854	+12.4%
TOTAL	5,749	+14.3%

Cost of Sales Trends and Gross Profit Trends

- Q3 cost of sales ：Data center costs decreased as the full migration of the remaining servers was completed in Q3 2026, following the major cloud migration in Q3 2024. *Compared to Q2
- Q3 Gross Profit ：Gross profit margin improved to 77.7% (up 2.7 percentage points). *Compared to Q2

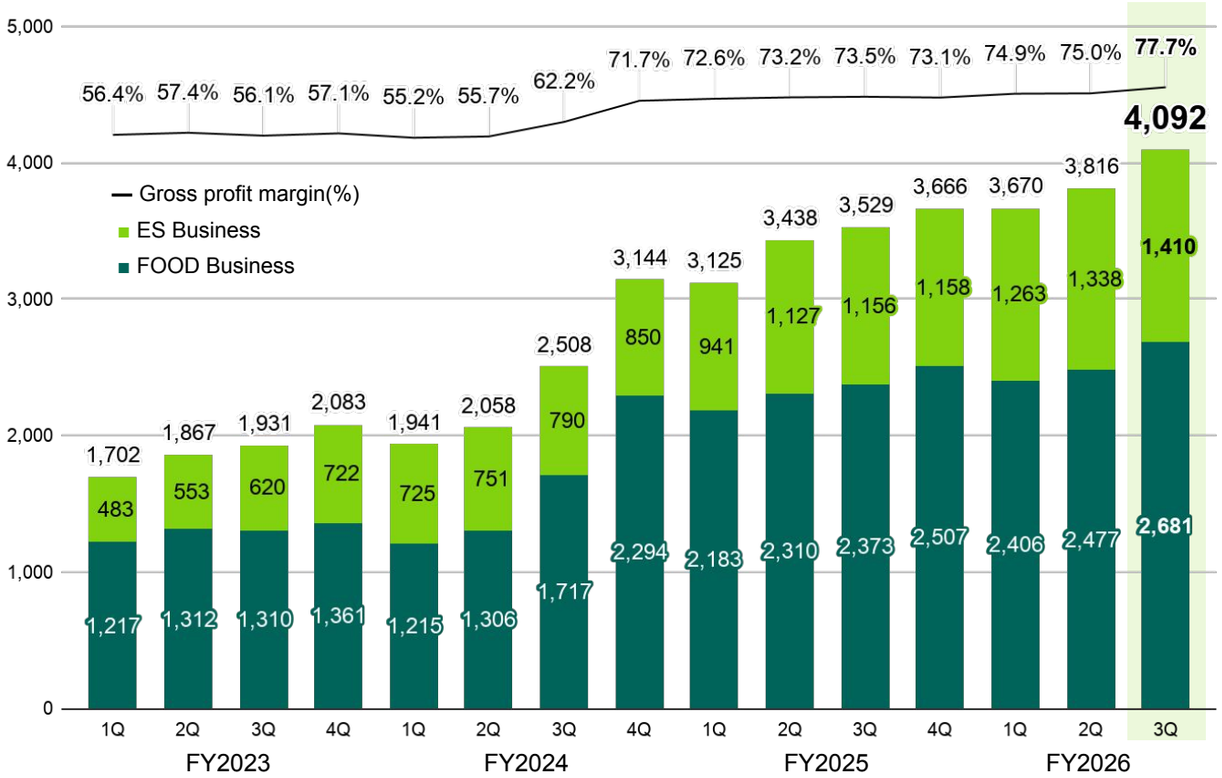
Cost of Sales Trends

(Millions of yen)



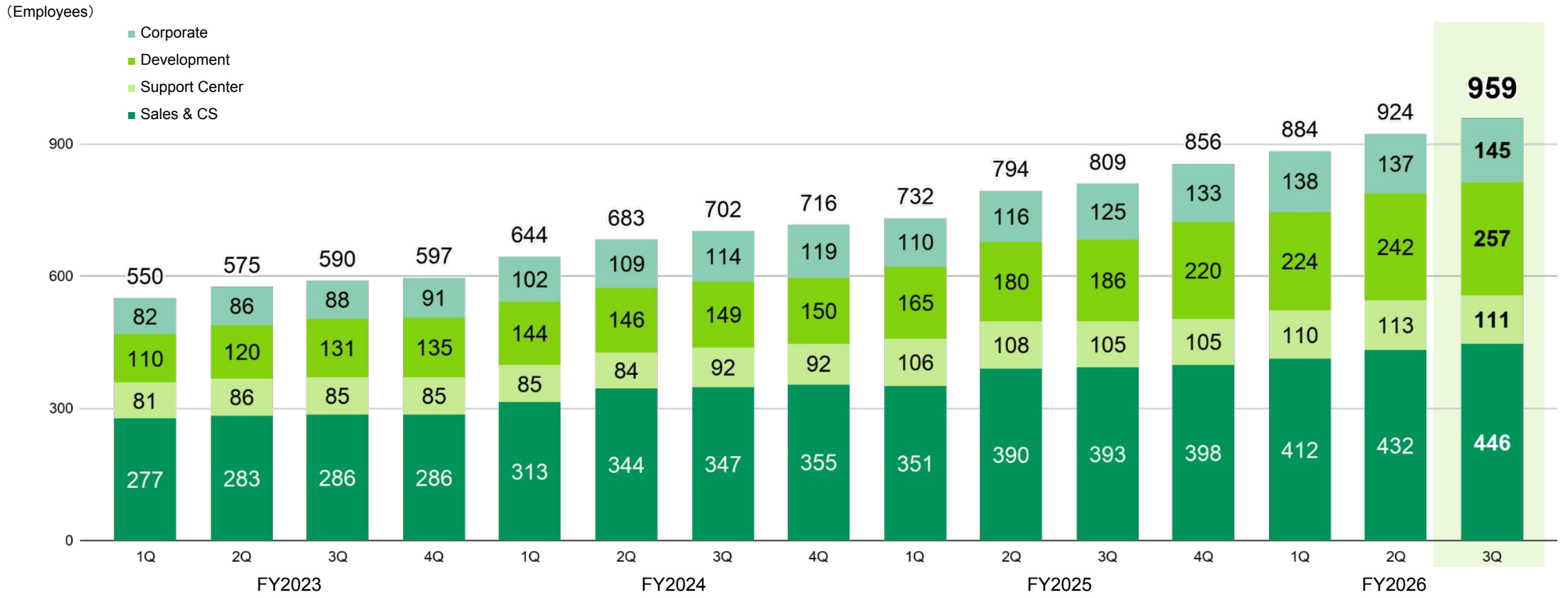
Gross Profit Trends

(Millions of yen)



Employment Trends

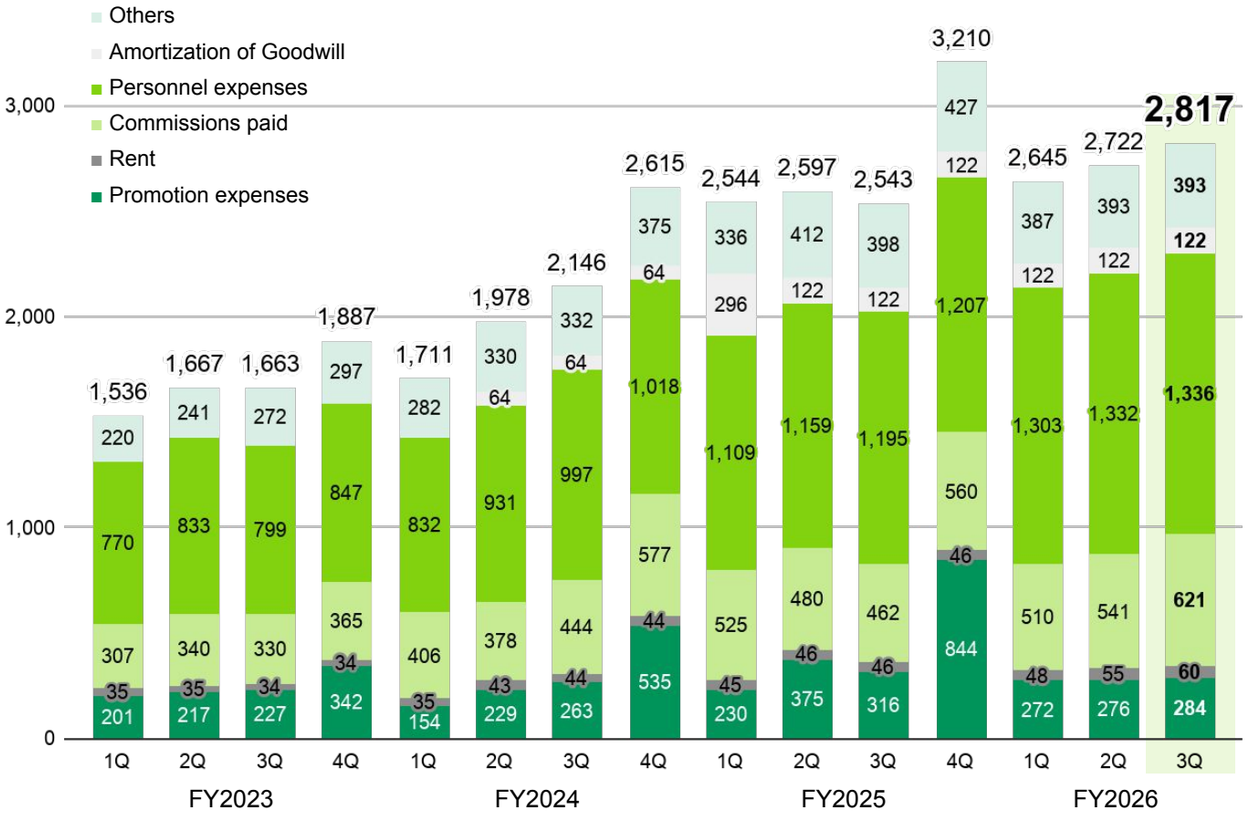
- Strengthened the personnel structure in the Sales & CS (Customer Success), Development (Engineers), and Corporate divisions. *Compared to Q2
  *Of which, 26 employees are from Tanomu Inc. and 32 employees are from K&C Factory Co., Ltd.



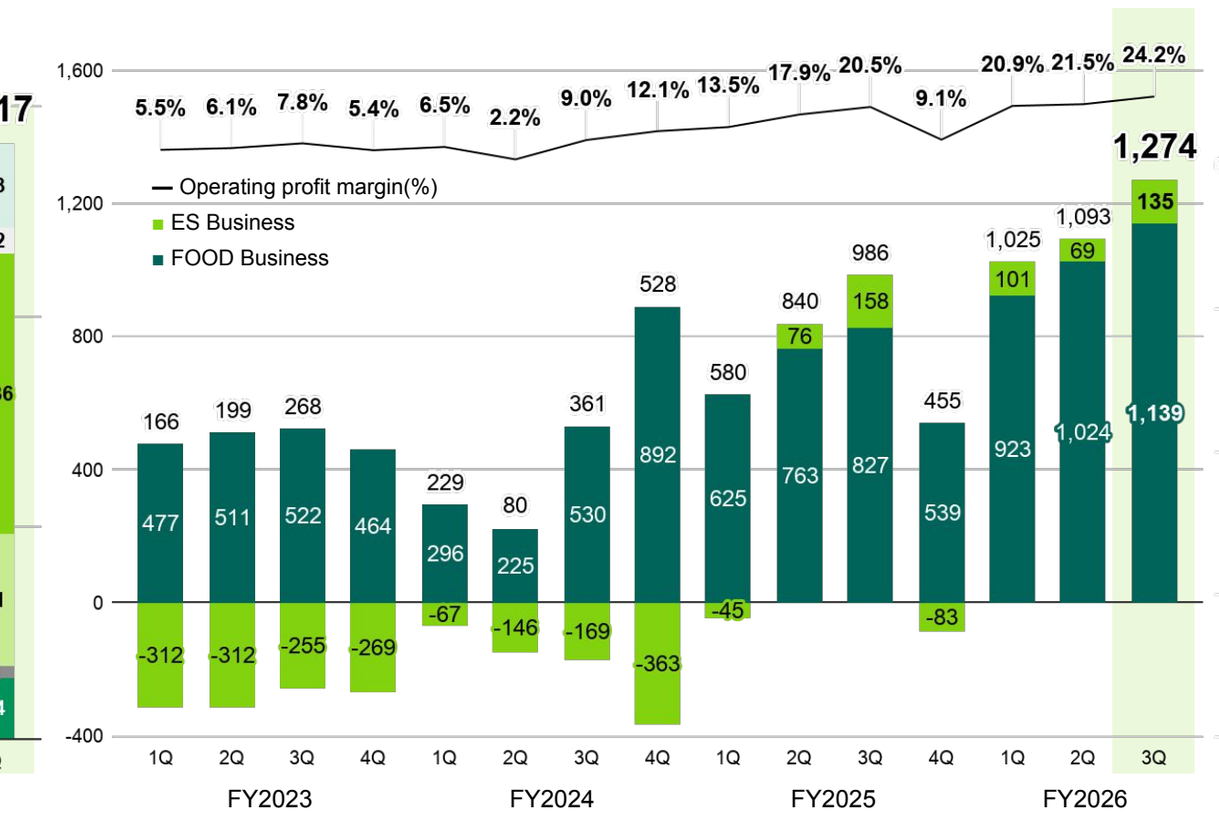
SG&A Expenses Trends and Operating Profit Trends

- Q3 SG&A Expenses : Personnel expenses and commissions paid increased slightly. *Compared to Q2
- Q3 Operating Profit : Quarterly operating profit increased in both businesses (FOOD Business and ES Business). *Compared to Q2

SG&A Expenses Trends



Operating Profit Trends



Ⅱ. Our AI and data strategy

1. Data and AI Initiatives
2. Risk and Security Measures
3. Infomart's Three Initiatives
4. IM DATA PLATFORM
5. Delivered by Infomart
   AI That Leverages Data

Data AI Initiatives

infomart
しごと、スマート。インフォマート

Mission

Accelerate the growth of the company and its customers by leveraging data and AI

Goal

1. Establishment and operation of reliable data/ AI infrastructure
2. Sophistication of data analytics using AI and democratization of data utilization
3. Provision of AI services/data dashboard

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New

Risk and Security Measures

Data and AI Initiatives Advanced Together with Infomart Internally, Our Customers, and Society

01 Data segregation by customer

Data is segregated by customer and strictly managed

02 Compliance with laws and internal regulations

Personal information management in compliance with laws and internal regulations

03 No AI training or storage

A system in which customer data is not used for AI training or stored by AI

04 Opt-out

If customers do not wish their data to be used,the data is promptly deleted

Update

Infomart's Three Initiatives

Data and AI Initiatives Advanced Together with Infomart Internally, Our Customers, and Society

Internal DX

01 Promoting internal use of generative AI

Establishing usage environment and rules
Conducting AI training for employees

02 Democratization of data analysis

New data analysis platform to launch in January 2026
Introduced in-house AI "IMIens"

03 Establishing an AI utilization framework

AI-driven development and AI hackathons
Data and AI Governance Subcommittee

Customer DX

01 Developing new AI services

Launched beta version of IMAgent service

02 Equipped with in-house developed AI-OCR

TRADE Invoice (July 2026)
BP Expense Settlement (January 2027)

03 Adding AI assessment function to Contracts

Compliance with the new lease accounting standard
(2026 October)

Social DX

01 Publishing commercial transaction statistics

Published in June and September 2026
Also releasing industry- and theme-specific reports

02 Effective utilization of proprietary data

Launched joint verification with companies
Verifying the potential of data utilization

03 Promoting joint research with universities

Hayashi Laboratory, Graduate School of Social Data Science, Hitotsubashi University
Department of Engineering, Nagoya Institute of Technology
Taguchi Laboratory, Computer Science Program

New

Improving productivity through internal AI utilization

Promoting AI-driven development and the use of in-house AI "IMlens"

① Product development using AI

AI-powered development methods

AI creates, humans supervise

Also taking on automated system building

Using AI in development processes to achieve both quality and productivity

2x

Progress speed year on year

Improved development productivity

Raising the internal defect detection rate and also driving quality improvement

② AI analysis of internal data

From "viewing" to "asking"

Request, then "view" › **"Ask" on your own**

IMlens enables AI analysis using natural language

- Developing data structures suited for AI
- Dedicated team supports frontline data and AI utilization
- Expanding AI use in marketing and sales

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Reprint

About IMAgent

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Valuable because it is Infomart's AI, backed by B2B transaction data across all industries and specific industries

All industries

All kinds of business documents from over 1.3 million companies gather on the Platform

Food industry

Ordering, specifications, business management, and other food industry datasets

Construction industry

Construction industry data connecting estimates,orders, contracts, and invoices into a single data flow

IMAgent

Enables analysis covering all industries and all regions

High analytical accuracy in the food industry

Replacing construction industry workflows with AI

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New

Accumulated day-to-day operations support corporate management

IMAgent turns data generated in corporate management into enhanced value

Infomart's services

- BtoB Platform
- Services of investee companies

While improving actual operations, data is generated and accumulated simply through use

Other data

Customers accumulate data simply by using Infomart's services and leverage that data to raise the level of both their work itself and their corporate management

Specialized AI

- Industry-specific AI
- Construction industry AI

IMAgent
Management DATA Intelligence
Accounting operations AI

Uses RAG technology to reference internal data and commercial flow data securely and with high accuracy

New

Products serve as data entry points; specialized AI & IMAgent turn data into value

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Providing the systems needed for business operations and leveraging the resulting data to solve frontline issues and enable advanced management analysis

Data Entry Points

BtoB Platform Ordering
V-Manage, Pikaichi Navi, external products, etc.

BtoB Platform TRADE
BP Expense Settlement, SPIDER+, external products, etc.

Specialized AI

Restaurant Industry AI | AI Store Manager

Frontline management: Solving frontline issues

Data utilized

BtoBPF structured data, store management, POS, sales and costs, attendance records

Attendance and shifts, payroll, reservation management, human capital, weather data, etc.

Construction Industry AI | AI Site Supervisor

Site management: Solving on-site issues

Data utilized

BtoBPF structured data, construction schedule management

Construction Career Up System (CCUS), attendance and payroll, construction costs, public data (bidding information), etc.

Management AI

IMAgent
Management DATA Intelligence
(Executive/Management)

Accounting Operations AI
Site Management

Data utilized

Structured data from BtoBPF, integrated accounting solutions, etc.

Budgets, accounting, SFA/CRM, organizational data, corporate databases, etc.

Red text : External data (planned to be supported in the "2.0" phase)

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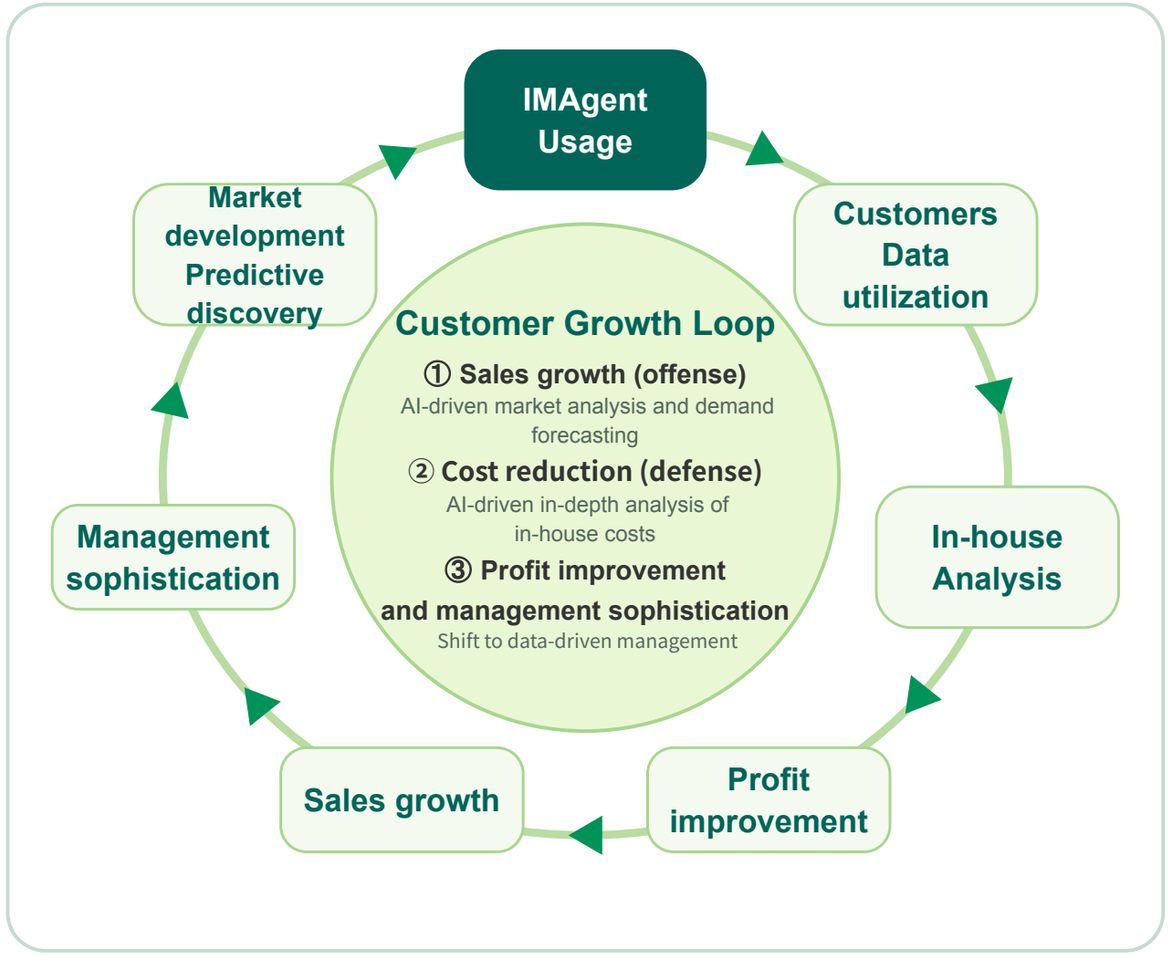
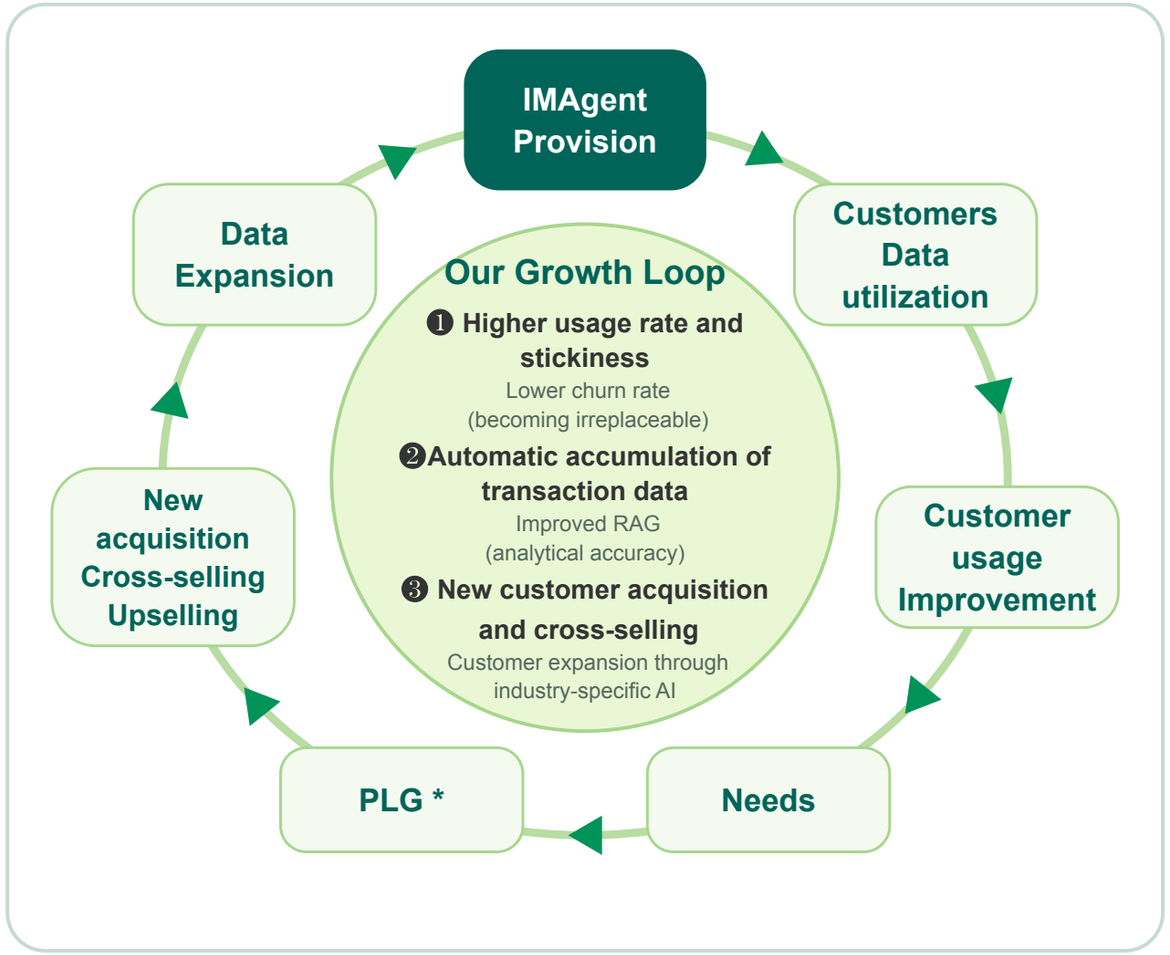
New

Growth cycle created by IMAgent: our customers and we grow together

As initiatives and data from both sides accumulate in "IMAgent," the value returned to both continues to grow





* PLG = a model in which the product itself attracts customers

New

Specialized AI & IMAgent Development Roadmap

Expanding the data handled by specialized AI to evolve into general-purpose AI Data Intelligence

August 2026
BtoB Platform
for Invoices (beta version)
Launched

2026 – 2027.4

Specialized AI

1.0

BtoB Platform transaction data (own company and market)

Sales management, expense management, business partner analysis

market analysis, anomaly detection, countermeasure proposals

2027

Specialized AI

2.0

1.0 + third-party data

Covering the full range of business needs

Detection, countermeasure proposals, analysis

Data utilized (third-party)

Accounting, SFA, CRM, budget management

Inventory management, cost management, etc., attendance management

Payroll management

2028

IMAgent
(Management DATA Intelligence)

3.0

Integrating everything from budget management to management analysis

Execution automation by AI agents

(AI automated ordering, automated journal entries, etc.)

・Budget simulation

・Business plan preparation

・Management advice

* Pricing and sales structure to be decided in early 2027

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New

IM DATA PLATFORM: Progress in DX support utilizing transaction big data

In addition to disseminating statistical data on our website, we have advanced to the stage of jointly verifying practical business applicability centered on actual ordering transaction data

Progress : Publication of data reports by industry theme

Published a report on fluctuations and trends in food ingredient ordering data in the hotel and lodging industry

Extracted transaction data for breakfast ingredients (processed meat, bread, eggs) and visualized demand trends by region and season (differences in transaction peaks, etc.)

Progress : Launch of joint verification with major companies

Began joint verification with food manufacturers and others on the utilization of food BtoB distribution transaction data

Through data analysis, identify combinations of customer business categories, areas, and merchandise with growth potential, and examine the impact of decisions based on actual transaction data on sales activities

"Hotel and Lodging Industry Report": Now available on IM DATA PLATFORM (special website)
https://www.infomart.co.jp/data/dataplatform

AI That Leverages Data, Delivered by Infomart

Using AI to enhance the value of data accumulated through the use of Infomart's services, aiming to improve the entire business workflow rather than just part of it

IMAgent

IM Services + AI

BtoBプラットフォーム

BP storage シリーズ by infomart

TANOMU

IMAgent

Operational improvement

Reduced working hours

Reduced manual work

Reduced reconciliation work

AI

IMAgent

No confusion with AI guidance

Conducting PoCs with user companies

Creating time

Reclaiming time

Less is More.

Less is better

Time to create new value

IMAgent operates by linking across Infomart's services

Ⅲ. Investment Alliance

- K&C Factory Co., Ltd.
- SpiderPlus & Co.
- invox Inc.
- Daiichi Life Group, Inc

Investment and Alliance Policy

Formulated a New Investment and Alliance Policy

1. Expansion of Industry Axes

Expanding into construction and new industries based on our food industry-specialized model, solving industry-specific commercial challenges to cultivate new growth industries

- Acquisition of a customer base that will accelerate growth as our future core business
- Product enhancements to ensure competitive advantage
- Increase in ARPU by expanding value provided to restaurants
- Revenue growth through business acquisitions in the food sector

2. Expansion of Common Functional Axes

Expanding services into peripheral operations starting from invoicing to establish new high-value-added services and revenue streams

- Strengthening foundational capabilities in AI-driven service development at the core of data utilization services
- Enhancing capabilities to develop new businesses by leveraging transaction data on our platform
- Improving sales and profitability of existing alliance services

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New

List of Recent Major Investments and Alliance Partners and Progress

Company name	Timing of investment	Investment purpose and progress
Consolidated subsidiary K&C Factory	September 2026 (Capital and business alliance)	Promoting back-office DX in the food industry and supporting management sophistication by linking ordering/purchasing management with store operations management
SpiderPlus & Co.	May 2026 (Capital and business alliance)	Building a "construction management DX platform" through product integration between the two companies and accelerating DX across the construction industry ● Mutual customer referrals and joint sales visits nationwide have begun in earnest ● Joint promotions at major trade shows and discussions on system integration are also progressing smoothly
Equity-method affiliate invox	January 2026 (Capital and business alliance)	Joint development of a new service, the "Integrated Accounting Solution," which combines analog data support with full digitalization (DtoD) ● "Integrated Accounting Solution" scheduled for release in spring 2027 (teaser site launched)
Daiichi Life Group	March 2026 (Capital and business alliance)	Sales collaboration through integration of customer bases and products Joint research on new businesses and AI technology ● Approach toward expansion into other industries (healthcare); collaboration with Benefit One started

New

Capital and Business Alliance with K&C Factory Co., Ltd. (Concluded September 2026)

- **Acquired shares and made the company a consolidated subsidiary with the aim of expanding the service scope of the Food Business, promoting back-office DX and AX in the restaurant industry, and accelerating business growth**

K&C Factory × infomart

Details of the Capital and Business Alliance

Capital alliance

- The Company acquired 80% of the shares of K&C Factory. Conversion into a consolidated subsidiary

Aims of the Business Alliance

- Improving ARPU by expanding the Food Business's back-office support scope through combining K&C Factory's "Pikaichi Navi" (sales management, attendance management, and store operations management) with the Company's ordering/purchasing management domain
- Supporting more sophisticated multi-store restaurant management by linking sales and attendance data in addition to purchasing data, enabling FL cost (food costs + personnel expenses) management, store-by-store analysis, and AI-powered analysis
- Strengthening the two companies' services, customer bases, and data integration to build a next-generation management support platform leveraging data and AI
- Leveraging both companies' customer bases, service integration track records, and expertise in the restaurant industry to enhance the value provided to existing customers and create new customer touchpoints

New

Business Alliance with invox, Inc. (Concluded January 2026)

invox × infomart

Overview of the new service: The "Integrated Accounting Solution," combining BtoB Platform's strength in "Data to Data" with invox's strength in "Analog support"

Integrated Accounting Solution (Five Core Functions) scheduled for release in spring 2027

Integrated receipt

Connected Invoice Receipt

Consolidates all invoices on a single screen, whether paper, PDF, or data transactions. Batch processing from AI OCR reading through approval and journal entry

Free format

Connected Invoice Issuance

Supports digital transmission, email, and postal mail. Flexible layouts enable automatic sending in any format, including customer-specified invoices

Automated settlement

Connected Expense Settlement

Seamless end-to-end processing from receipt scanning and smartphone submission to approval and automatic journal entry. Reduces reimbursement workload for both employees and accounting staff

Regulatory compliance

Connected Electronic Bookkeeping Storage

Digitizes national tax-related documents and electronic transaction data and stores them securely for 12 years. Fully compliant with the search and storage requirements of The Electronic Bookkeeping Act

Decarbonization DX

Connected Carbon Accounting

Automatically analyzes accumulated invoice data. Calculates Scope 1, 2, and 3 CO_2 emissions and visualizes them across the supply chain

Value and Synergies Provided through the Alliance

- **Complete coverage of analog and digital:**
  Combines invox's strengths (paper/OCR) with the Company's strengths (data integration) to support all transaction formats
- **Dramatic improvement in customer experience (UX):**
  Consolidates everything from receipt to issuance, expense settlement, Electronic Bookkeeping Act compliance, and decarbonization, enabling intuitive operation
- **Accelerated mutual customer referrals and cross-selling:**
  Lowers adoption barriers with a flexible PLG model that allows users to naturally expand from one function to others

Future Outlook

- **Scheduled for release in spring 2027:**
  Launch of the "Integrated Accounting Solution" (teaser site currently available)
- **Leveraging AI on accumulated invoice and approval data toward "continuously improving accounting":**
  Expanding into the "process efficiency" domain with AI check functions at submission and by visualizing workload and bottlenecks in approval processes and proposing improvements
- **Integration with next-generation AI "IMAgent":**
  AI analysis of accumulated line-item data evolves toward advanced management decision-making and more sophisticated management

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Ⅳ.Business Vision and Growth Strategy

Medium-term Management Policy (FY12/22 - FY12/26)

Mid-term Business Policy

The medium-term management policy has been revised as follows.

- **Enhancement of core business (BtoB Platform)**

  Enhancement refers to "functional enhancement (including creation of new services and products)," "enhancement of sales capabilities," "improvement of brand recognition," and "improvement of customer success (CS). In the future, we will concentrate our resources on these initiatives.

- **Continued trend of higher sales and profits, return to high profitability**

  *Previous policy was "aggressive investment for growth"

✔ The trend of low profits and declining profits ended in FY2022 (for three consecutive terms), and profits will increase from FY2023 onward.

✔ Performance targets for FY2026 (net sales: 20 billion yen, operating profit: 5 billion yen, operating profit to sales ratio: 25%)

✔ Average 3-year CAGR (sales growth rate): 16% (FOOD business: 8%, ES business: 30%)

- **Expansion of synergies with investee companies & monetization**

  *Previous policy was "Accelerating the diversification of revenue sources"

✔ Focus on realizing the investment objectives of existing investee companies

✔ New investments shifted to mid-sized and larger with an eye toward acquisitions

Business Vision

Our Direction

By utilizing our strength, the DtoD*1 method BtoB Platform, to its fullest potential,

"we aim to rapidly expand DtoD services in industry-specific areas, naturally enhancing customer satisfaction, and creating numerous industries like the food industry"

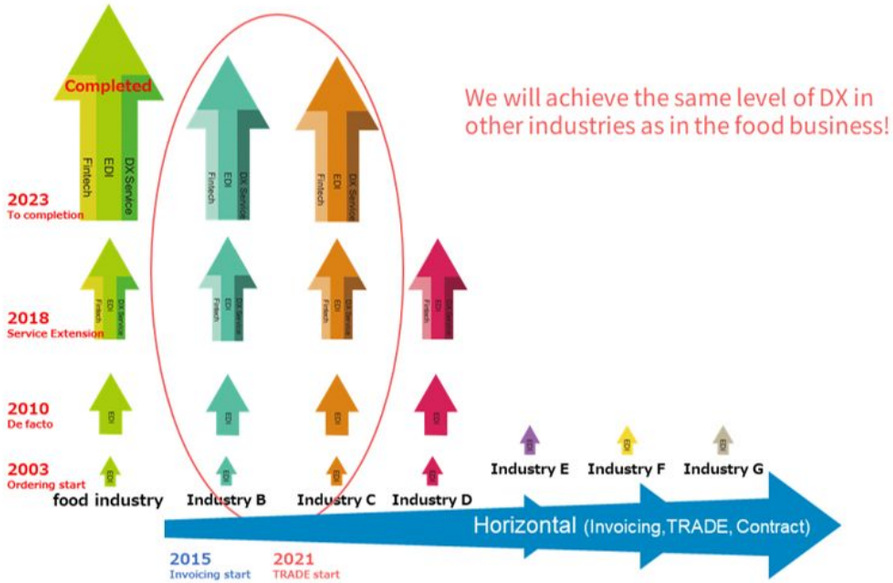
= Aiming to deepen and expand business areas through "Industry DtoD Strategy"*2 .

*1 DtoD (Data to Data) :Achieve "complete digitalization" by enabling digital data management of all processes that occur between companies, such as business negotiations, agreements, estimates, ordering, invoicing, and the storage of forms, and with zero waste caused by converting to analog data.
*2 Industry DtoD strategy: Strategy to contribute to the industry and generate significant revenue by horizontal expansion—promoting services for all industries (BtoB Platform Invoicing, BtoB Platform TRADE, etc.)—and vertical expansion—spreading activities to dig deeper into specific industries with high needs for commercial DX.

Business Vision

Leading DtoD company in the industry

- The No. 1 provider of genuine digitization services with industry DtoD strategy
- Providing digitization (DX) services to many industries at the same level as the food business
- Go beyond company-level DX to achieve industry-wide DX



Medium-term Priority Policies (FY12/22 - FY12/26)

Promote "Enhancement of core business (BtoB Platform)"

- **Promote existing businesses**

BtoB-PF FOOD business

✔ Expand business domain of BtoB Platform Ordering (In addition to restaurant chains, hotels, and food services, promote DX in regional areas and other business categories, such as hotels and Japanese-style inns)
✔ 100% digitalization of wholesale orders (expansion of TANOMU sales)
✔ Expand sales of store operation management tool V-Manage
✔ Revision of fees and enhancement of customer success

BtoB-PF ES business

✔ BtoB Platform Invoicing:
(1) Further expansion (strengthen regional sales, expand to local governments, increase brand recognition, strengthen partners, etc.) and
(2) Strengthen customer success of existing users (increase ARPU)
✔ Advancement of BtoB Platform TRADE (Promote industry-specific order placement)

- **Groundwork for realizing our business vision**

✔ BtoB-PF FOOD business
Pursuit and establishment of complete deep-digging (vertical expansion) strategies for individual industries
✔ BtoB-PF ES business
Vertical expansion into specific industries based on the spread of services in all industries (Horizontal expansion)

Ⅴ. Consolidated Business Forecasts for FY12/26 and Return Profits to Shareholders

FY12/26 Consolidated Business Forecasts（Summary）

Net sales (YoY) growth of 13.5%, Operating profit (YoY) growth of 74.6%, Significant improvement in profitability.

（Millions of yen）

	FY12/25 Actual	FY12/26 Forecast	year on year
Net sales	18,817	21,348	+13.5%
Gross profit	13,758	16,075	+16.8%
(Gross Profit Margin)	73.1%	75.3%	+2.2pt
Selling, general and administrative expenses	10,895	11,075	+1.7%
Operating profit	2,863	5,000	+74.6%
(Operating margin)	15.2%	23.4%	+8.2pt
Ordinary profit	2,836	4,835	+70.5%
Income taxes	898	1,731	+92.8%
Profit attributable to owners of parent	1,922	3,097	+61.1%

(Note) The above forecasts remain unchanged from those previously announced on February 13, 2026.

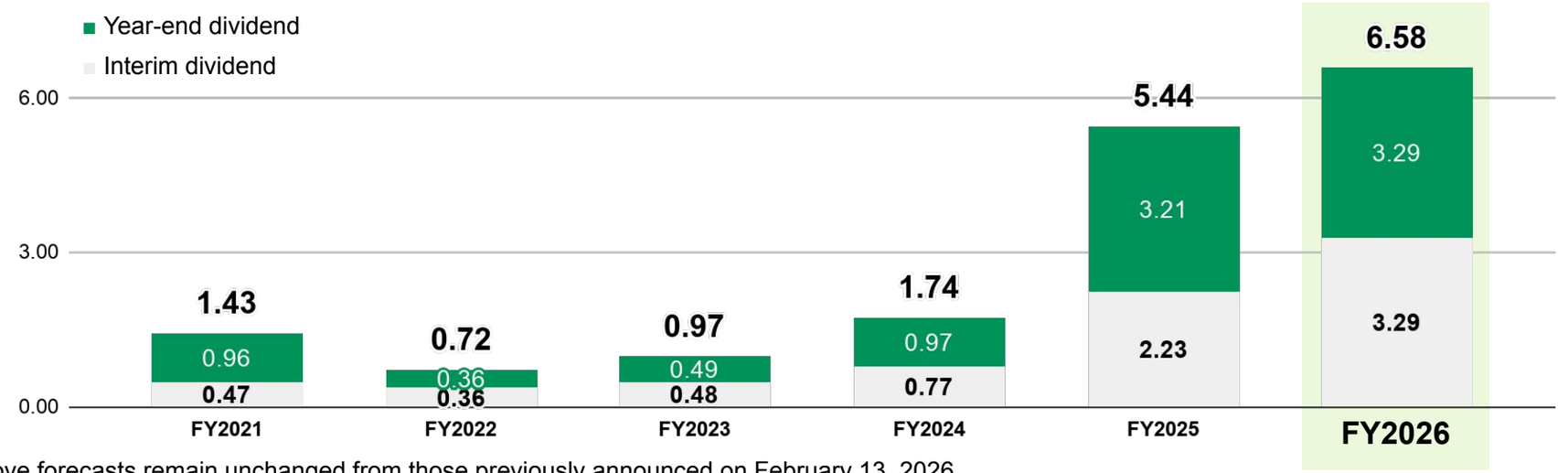
Dividend Policy and Dividend Status

Dividend Policy

We believe that dividends form the core of the return to our shareholders,
The basic dividend policy is "Infomart's basic dividend payout ratio of 50% based on non-consolidated performance."
Going forward, we will strive to further increase returns to shareholders by improving business performance while strengthening our financial position.

（yen）

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 (Forecast)
Interim dividend	0.47	0.36	0.48	0.77	2.23	3.29
Year-end dividend	0.96	0.36	0.49	0.97	3.21	3.29
Total	1.43	0.72	0.97	1.74	5.44	6.58



(Note) The above forecasts remain unchanged from those previously announced on February 13, 2026.
The interim dividend for the year ended December 31, 2026 was resolved at the Board of Directors meeting held on July 31, 2026 (effective September 3, 2026).

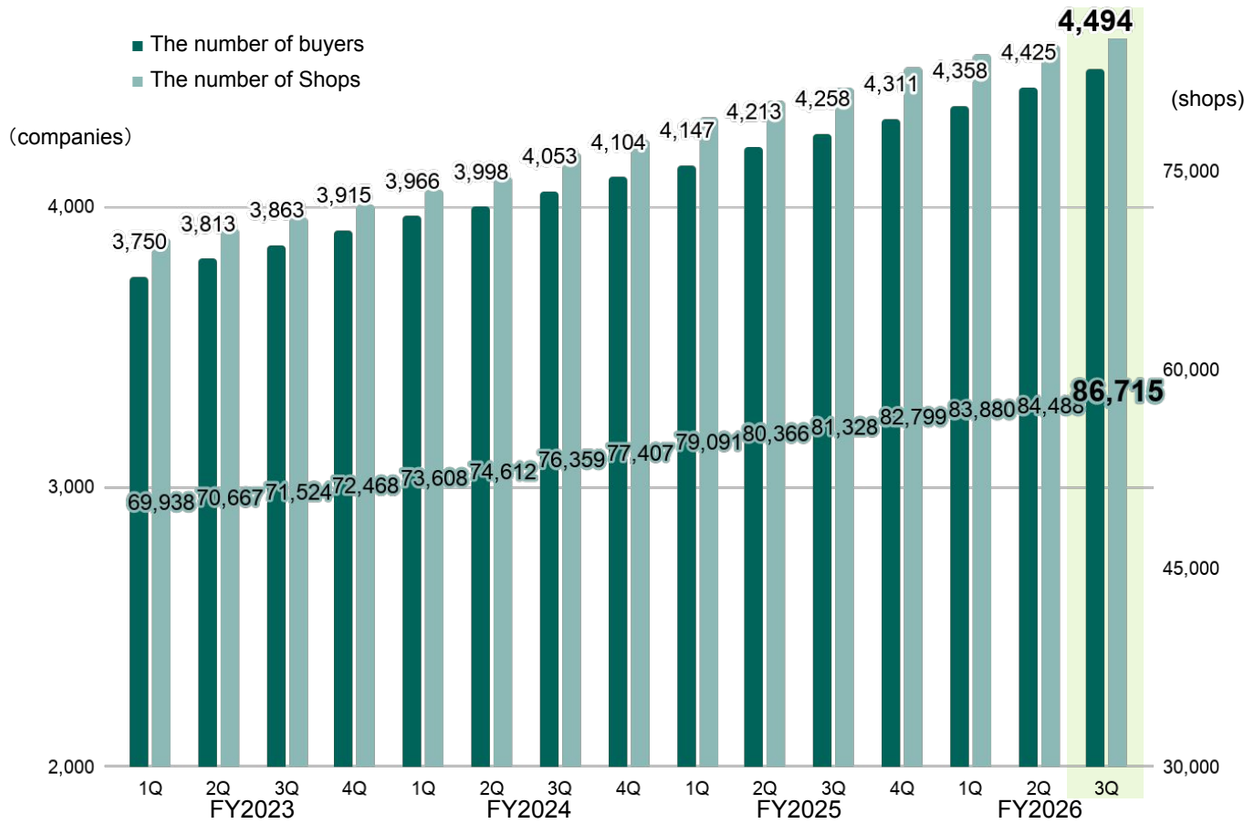
Appendix

Segment Information
(1) BtoB-PF FOOD Business

FOOD Business The Number of User Companies Trends

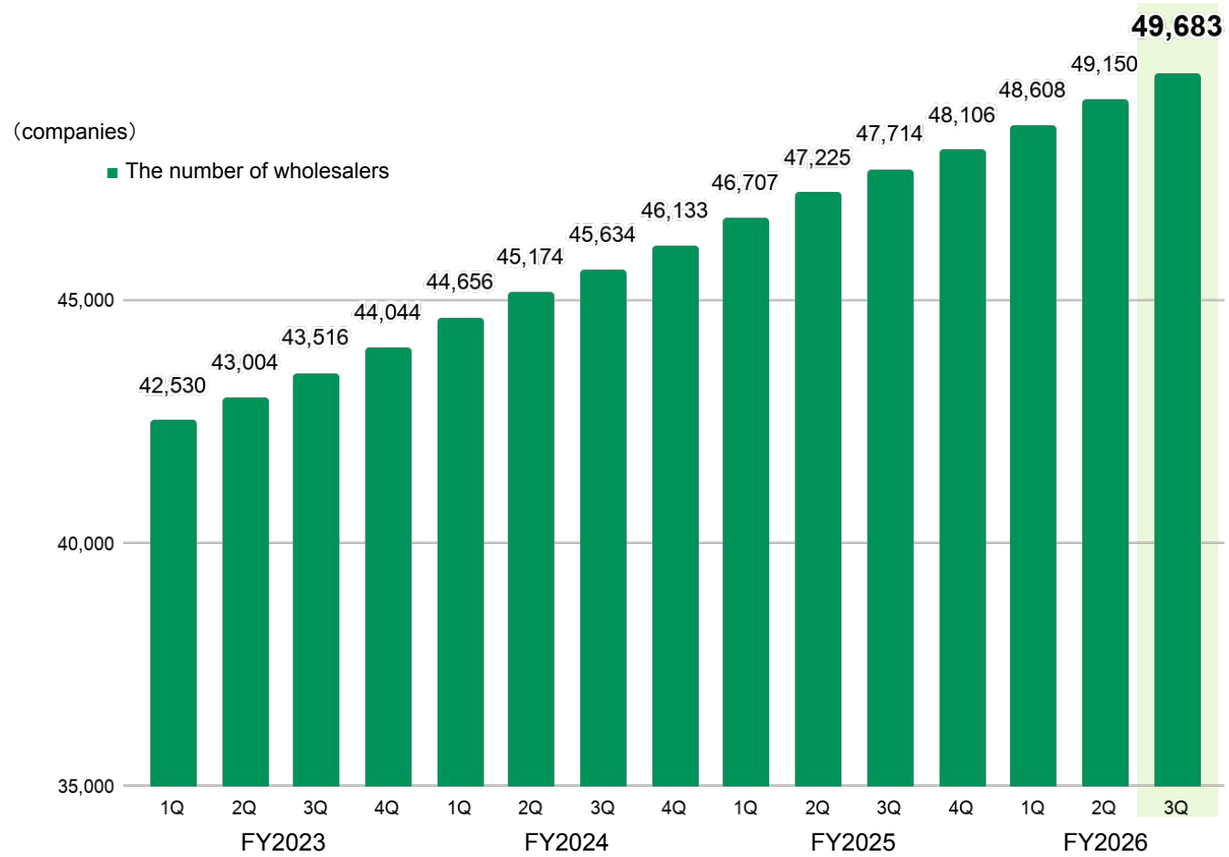
Ordering

受発注 BUYER



Ordering

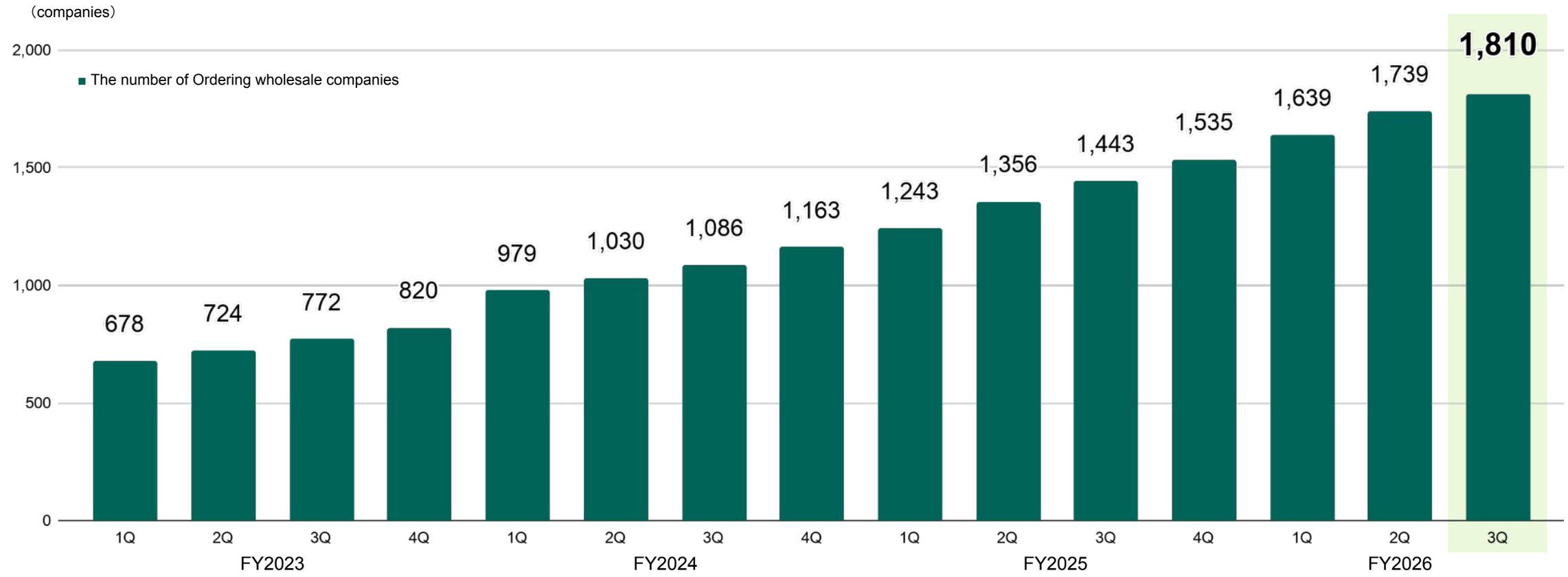
受発注 SELLER



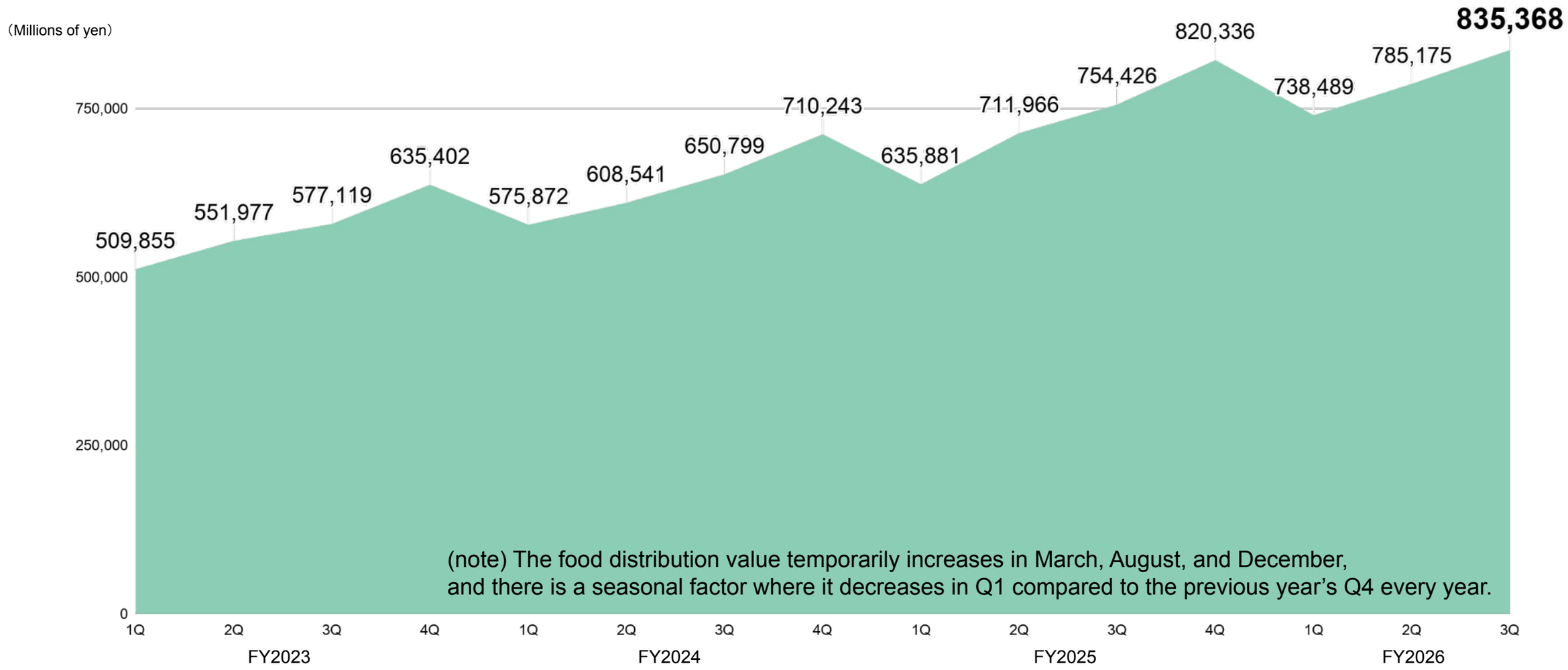
FOOD Business The Number of User Companies Trends

Ordering Light

受発注ライト TANOMU WHOLESALE

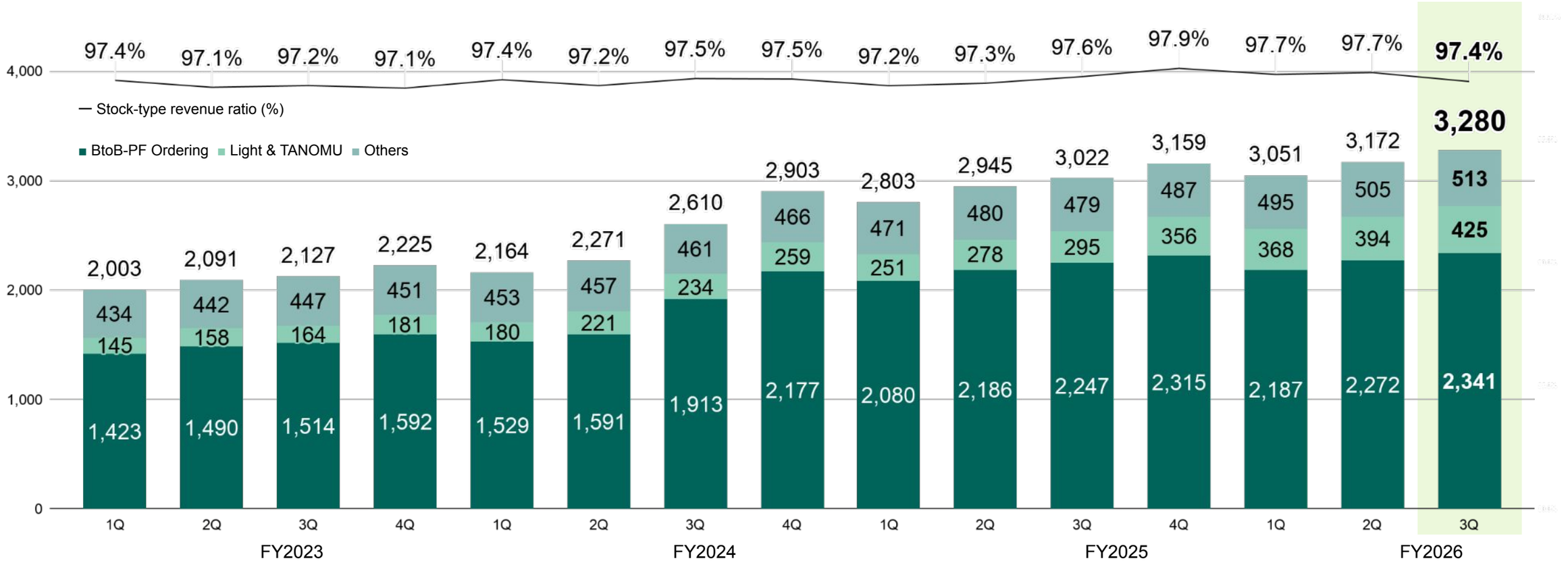


FOOD Business Distribution Amount (Reference)

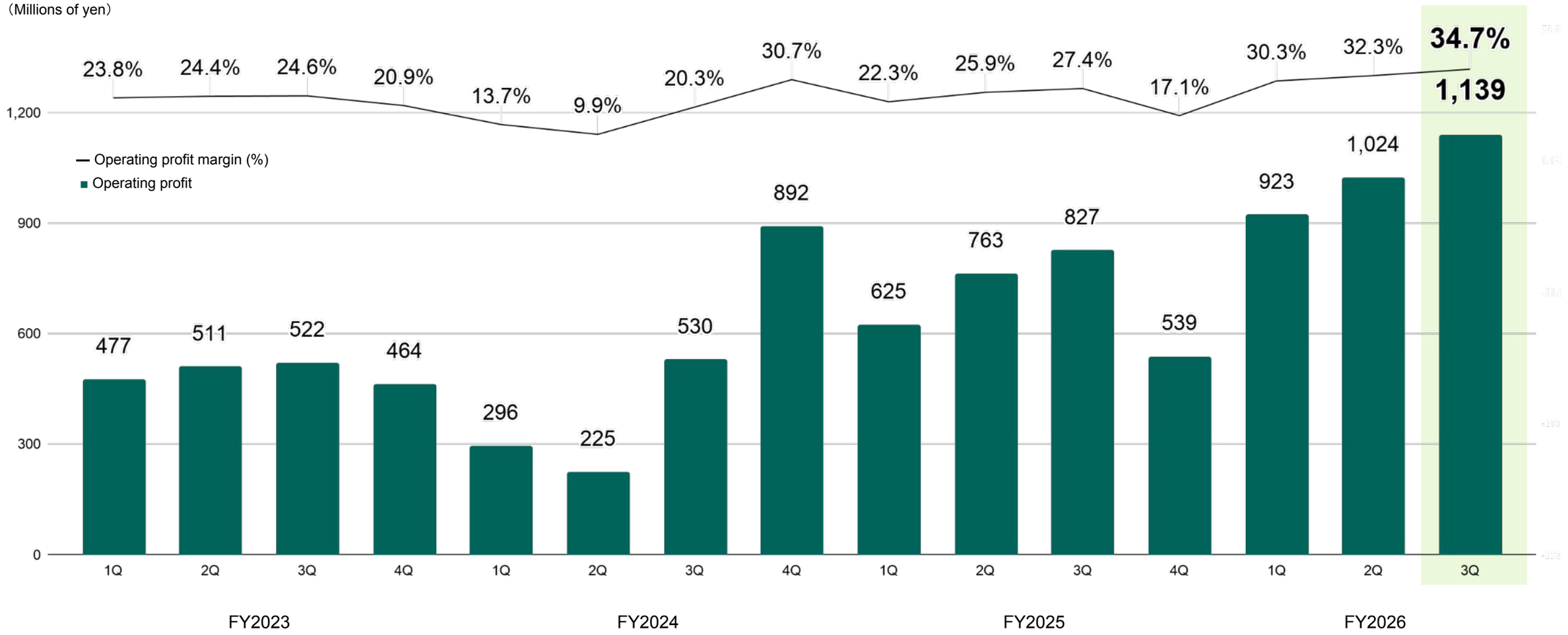


FOOD Business Sales Trends

（Millions of yen）



FOOD Business Operating Profit Trends

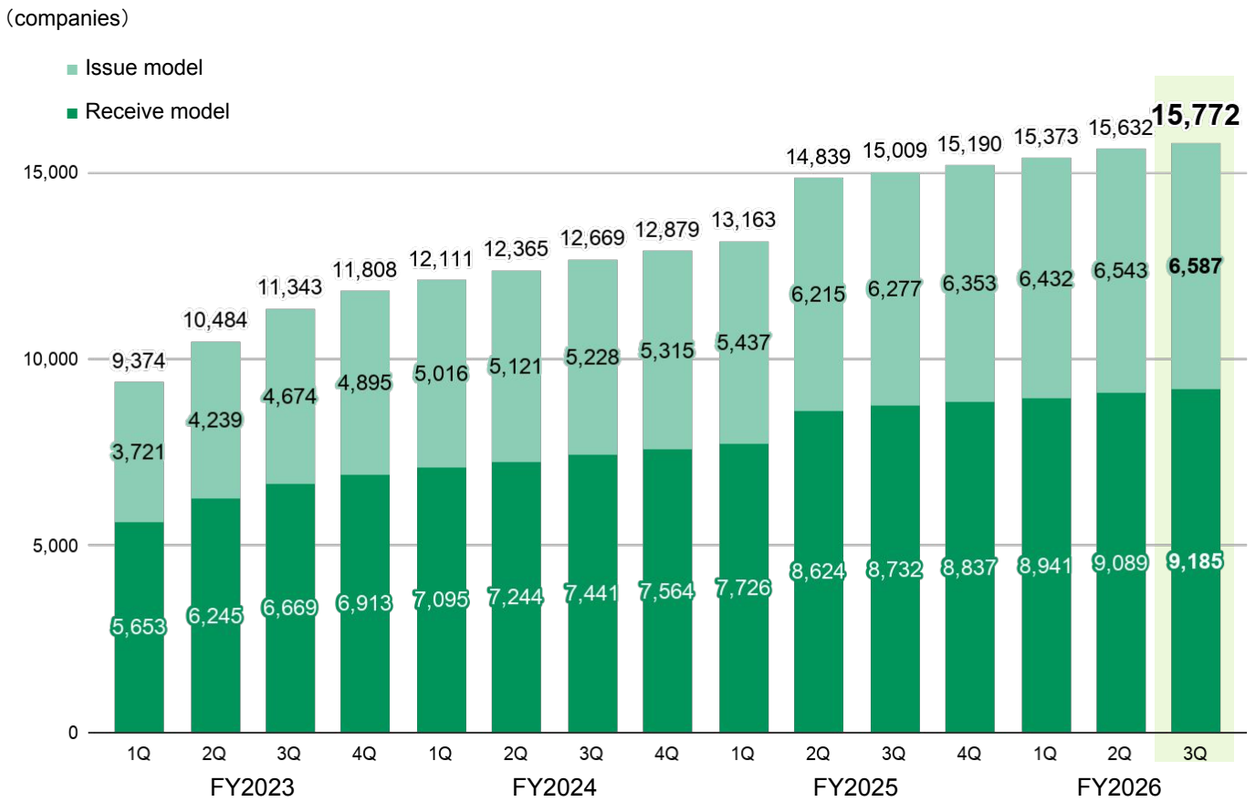


Segment Information
(2) BtoB-PF ES Business

ES Business The Number of User Companies Trends

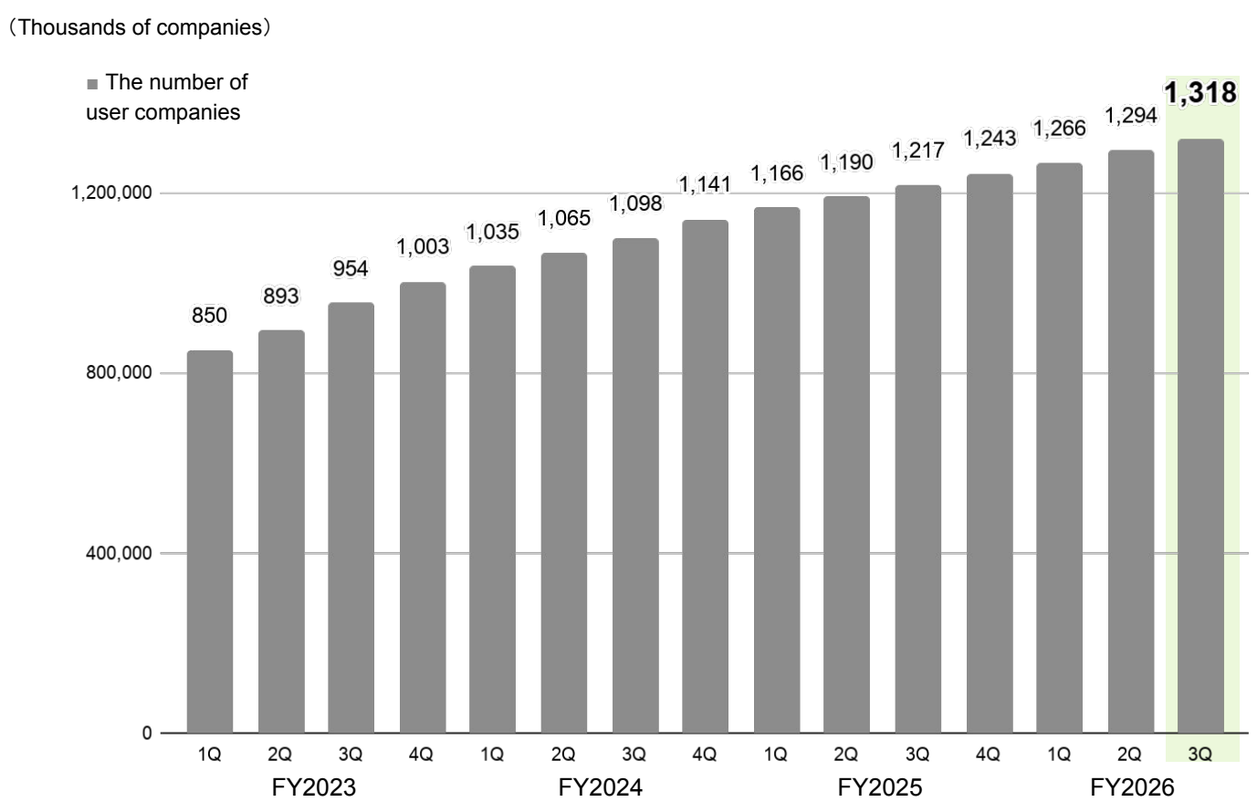
Invoicing

請求書 PAYING USER



Invoicing

請求書 USER



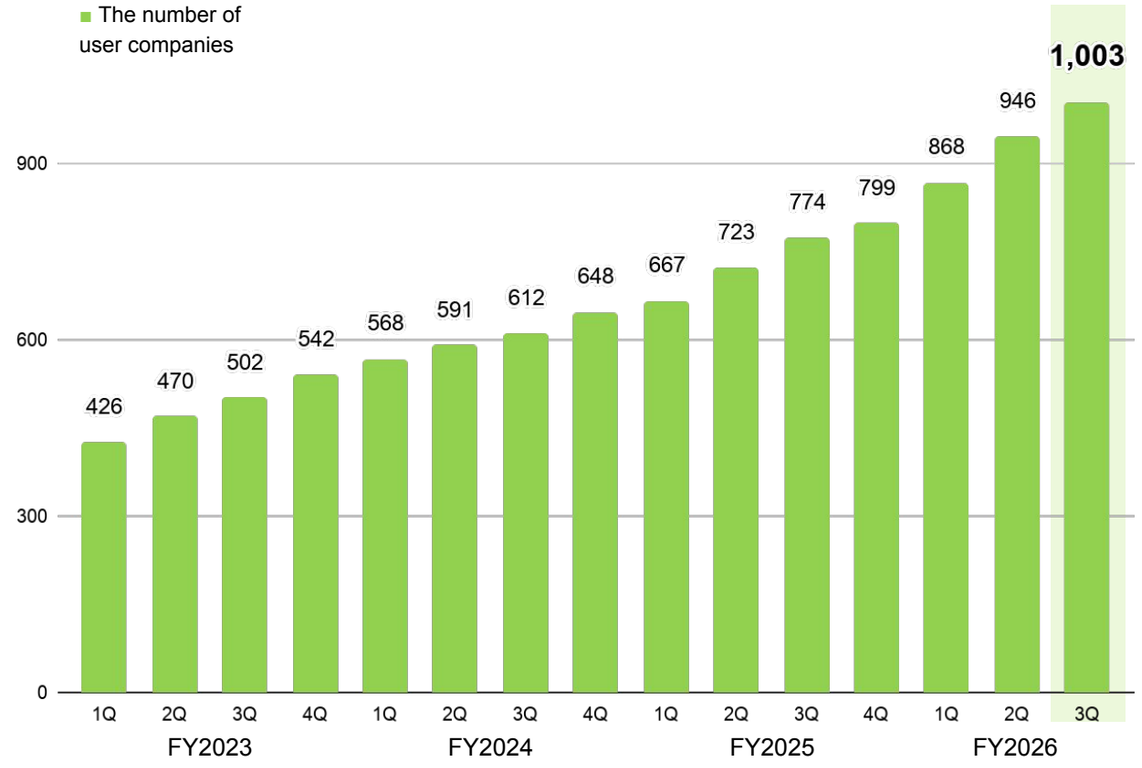
(Note) Invoicing Paying User Companies: Increases in companies enabled for both the Receive model and Issue model following the basic fee revision in April 2025 (Q2 period).

ES Business The Number of User Companies Trends

Contract

契約書 PAYING USER

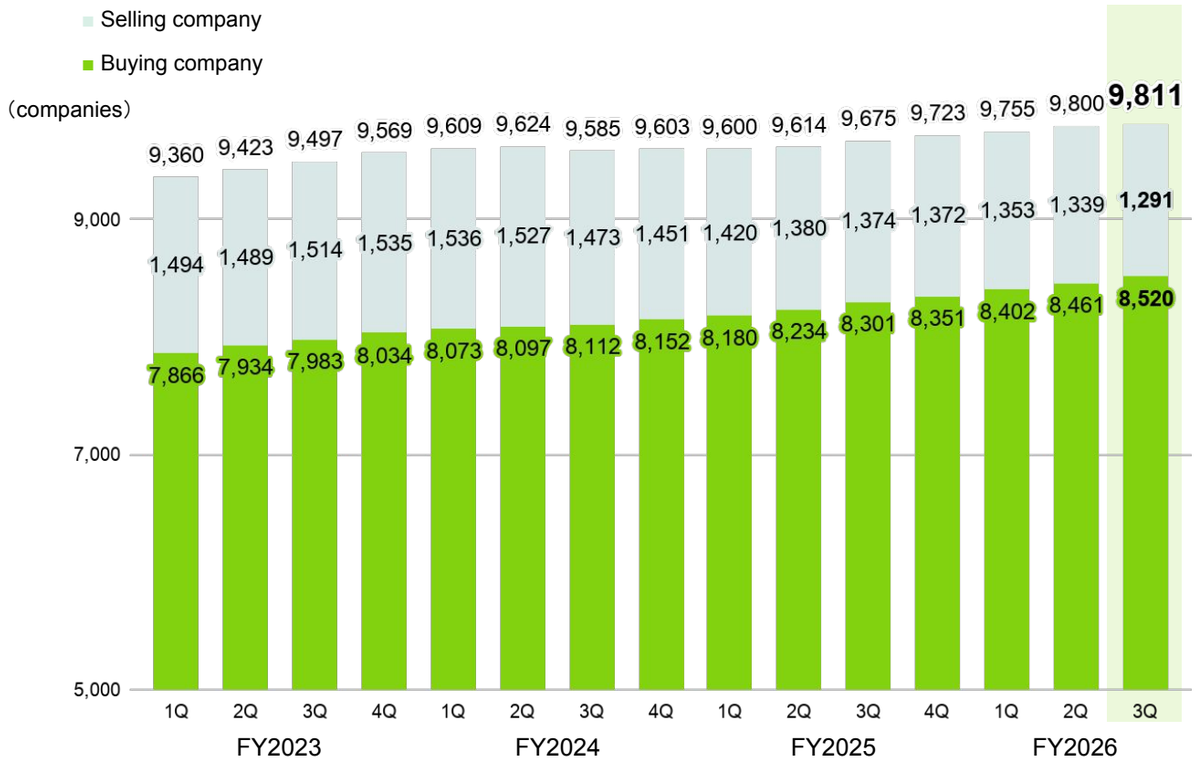
（companies）



Matching

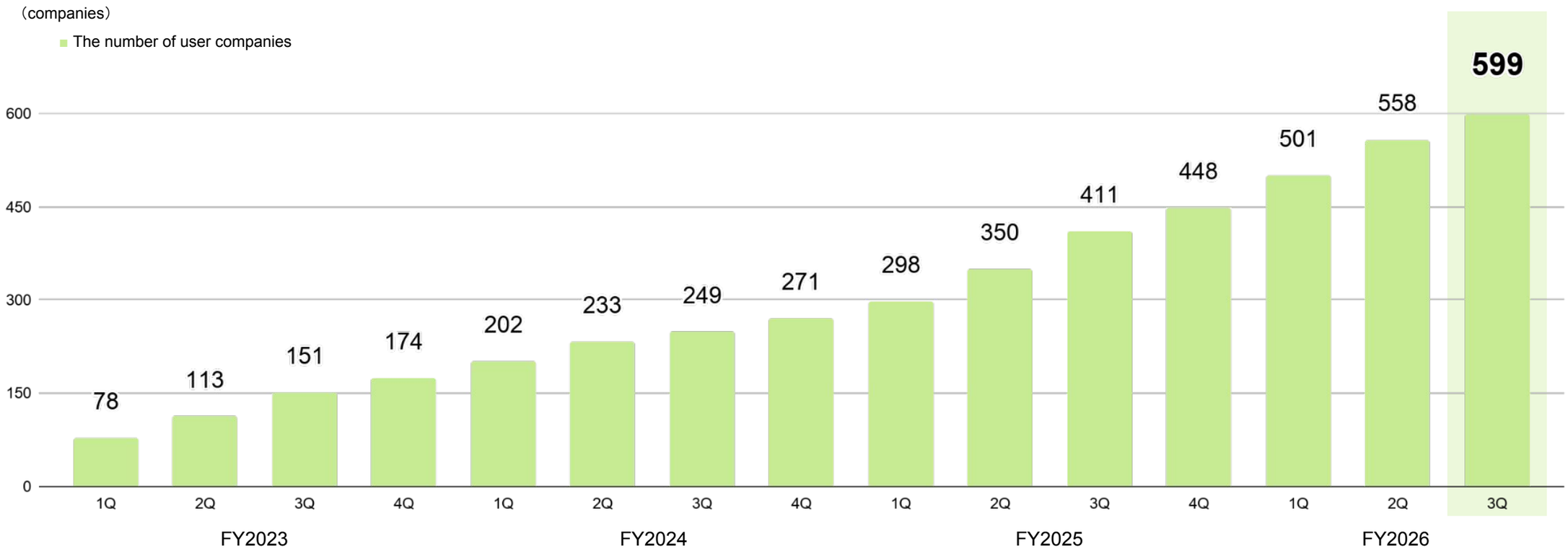
商 談 PAYING USER & USER

（companies）

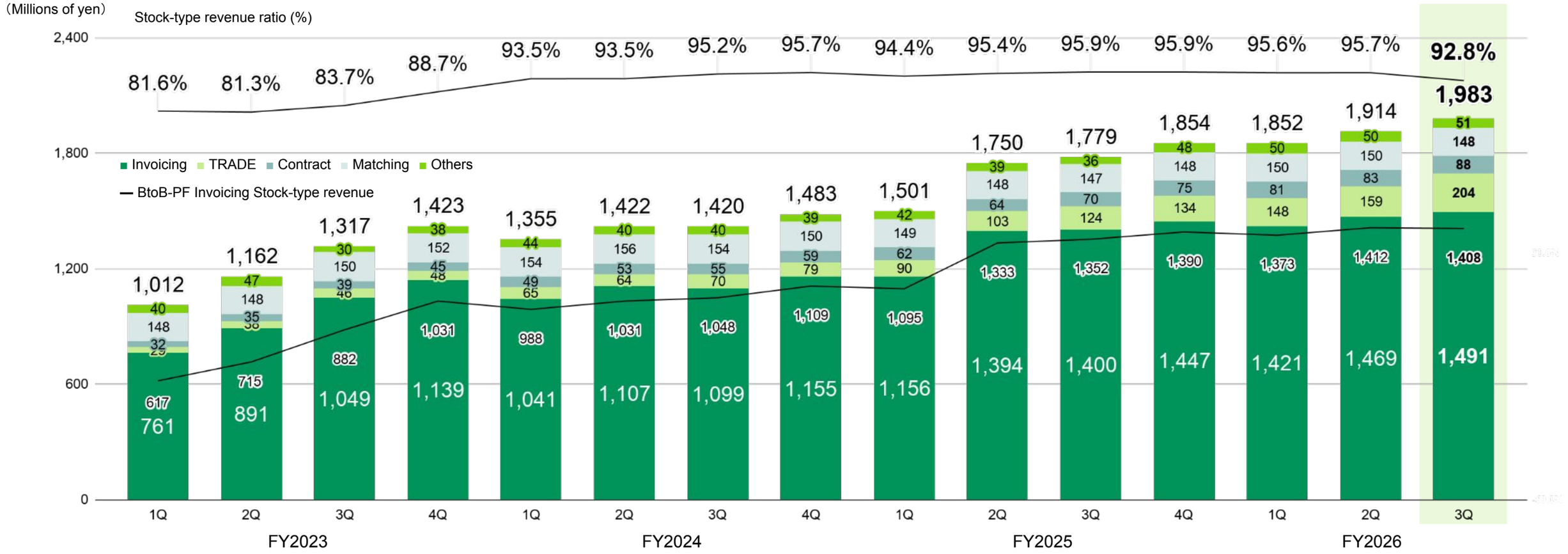


ES Business The Number of User Companies Trends

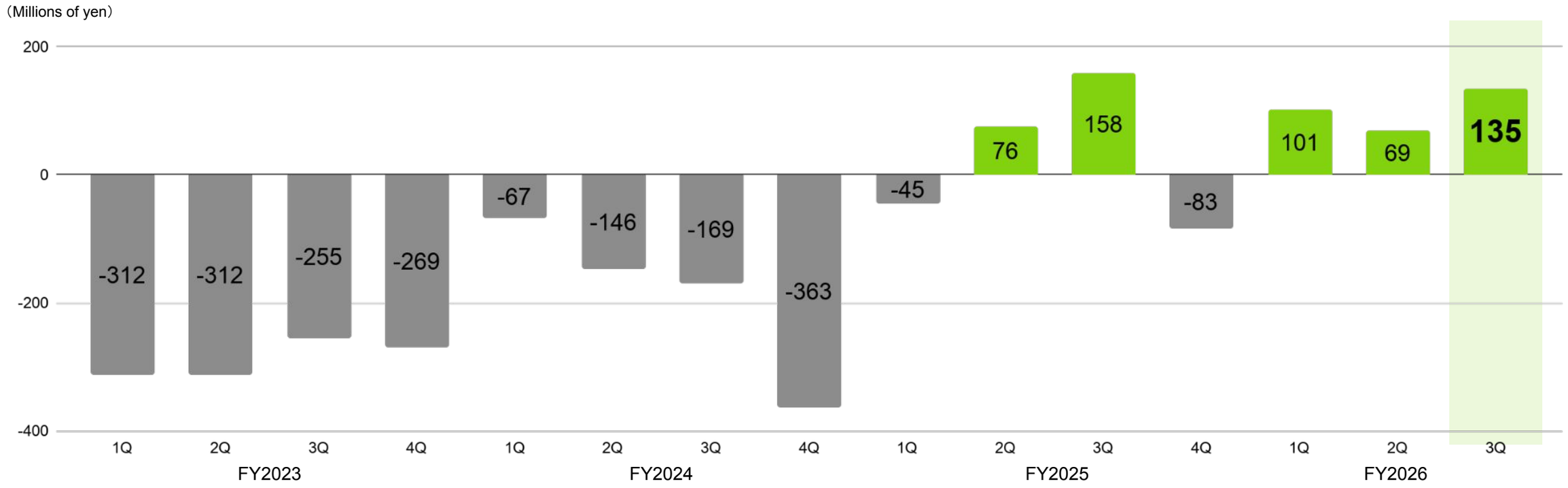
TRADE PAYING USER



ES Business Sales Trends



ES Business Operating Profit Trends



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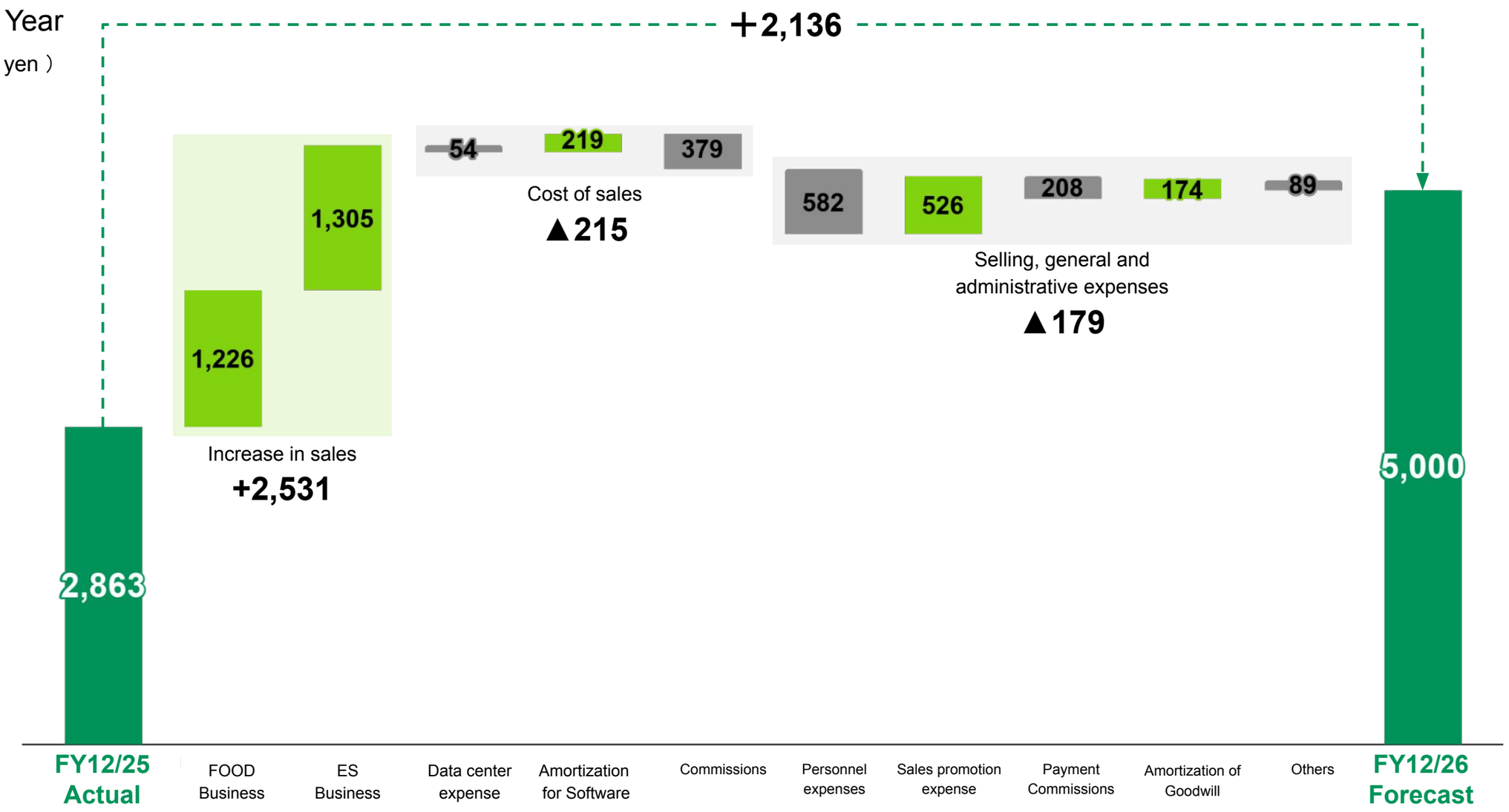
Consolidated Business Forecasts for FY12/26

FY12/26 Factors of Increase/Decrease in Operating Profit

Year on Year

（Millions of yen ）



Consolidated Business Forecasts for FY12/26 (Details)

(Millions of yen / %: Year-on-year change)

	FY12/25 Actual		FY12/26 Forecast	
	Full-Year	YoY	Full-Year	YoY
【Net sales】	**18,817**	**20.4%**	**21,348**	**13.5%**
BtoB-PF FOOD	**11,930**	19.9%	**13,157**	10.3%
BtoB-PF ES	**6,886**	21.2%	**8,191**	19.0%
【Cost of sales】	**5,058**	**-15.4%**	**5,273**	**4.3%**
BtoB-PF FOOD	**2,556**	-25.1%	**2,797**	9.4%
BtoB-PF ES	**2,502**	-2.5%	**2,475**	-1.1%
【Gross Profit】	**13,758**	**42.5%**	**16,075**	**16.8%**
BtoB-PF FOOD	**9,374**	43.5%	**10,359**	10.5%
BtoB-PF ES	**4,384**	40.7%	**5,715**	30.4%
【SG&A】	**10,895**	**28.9%**	**11,075**	**1.7%**
BtoB-PF FOOD	**6,617**	44.2%	**6,205**	-6.2%
BtoB-PF ES	**4,277**	10.7%	**4,869**	13.8%
【Operating Profit】	**2,863**	**138.6%**	**5,000**	**74.6%**
BtoB-PF FOOD	**2,757**	41.8%	**4,154**	50.7%
BtoB-PF ES	**106**	-	**845**	695.9%
【Ordinary Profit】	**2,836**	**138.9%**	**4,835**	**70.5%**
【Profit attributable to owners of parent】	**1,922**	**193.3%**	**3,097**	**61.1%**

Gross profit margin	**73.1%**	**75.3%**
BtoB-PF FOOD	78.6%	78.7%
BtoB-PF ES	63.7%	69.8%
Operating Profit Margin	**15.2%**	**23.4%**
BtoB-PF FOOD	23.1%	31.6%
BtoB-PF ES	1.5%	10.3%
Ordinary Profit Margin	15.1%	22.6%

- **Net sales**

BtoB-PF FOOD

BtoB Platform Ordering: The number of new user companies and the number of restaurants of food industry buyers (restaurant chains, hotels, inns, food services, etc.) seeking to digitalize their operations are expected to increase, and system-usage revenue and set-up sales are expected to increase. "TANOMU": Sales of system-usage fees are expected to increase due to the expansion of the number of user companies. The year-on-year change in fiscal 2025 results includes the impact of revised order rates in 2024.

BtoB-PF ES

"BtoB Platform Invoicing": In addition to an increase in the number of new user companies centered on major companies, which are our strengths, in addition to steady progress in the use of existing major clients and their group companies with many business partners, we expect system-usage fee sales and set-up sales to increase due to the implementation of rate revisions in April 2025. "BtoB Platform TRADE": Sales of system-usage fees are expected to increase due to the expansion of user companies.

- **Cost of sales, Gross profit**

Fees for the postal service for BtoB Platform Invoicing, the scanning service for "BtoB Platform Ordering", and the customer referral service for "BtoB Platform TRADE" will increase, but the ongoing restraint in data-center expenses will contribute to the limited increase in cost of sales as a whole, so gross profit is expected to increase significantly.

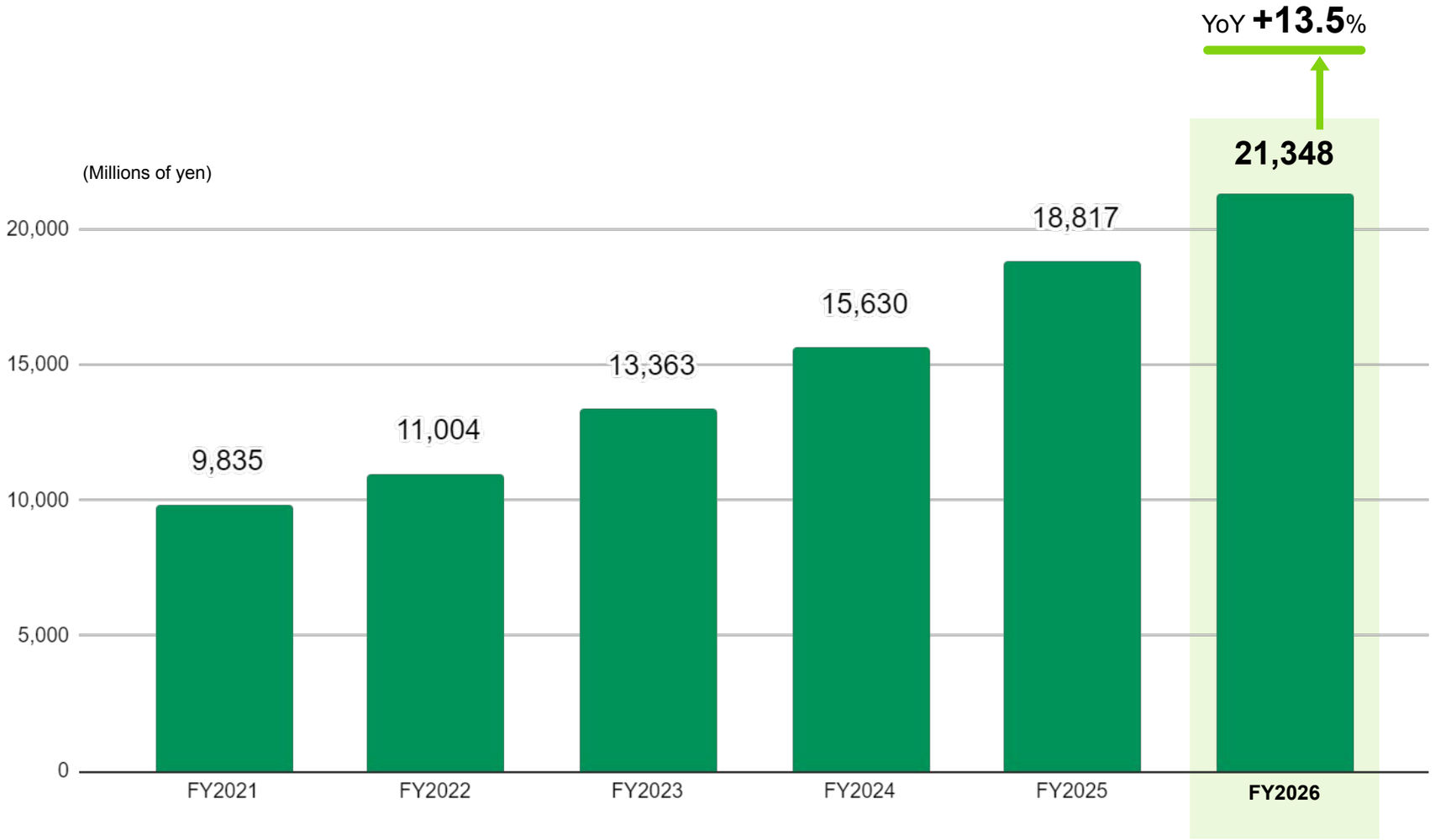
- **SG&A expenses**

Personnel expenses are expected to grow due to an improved wages system and wages level aimed at investing in human capital. On the other hand, promotion expenses are expected to decline due to the completion of concentrated investment in large-scale branding measures implemented in the previous year's 4Q. As a result, the overall increase in SG&A expenses is expected to be limited.

- **Operating profit, Ordinary profit**

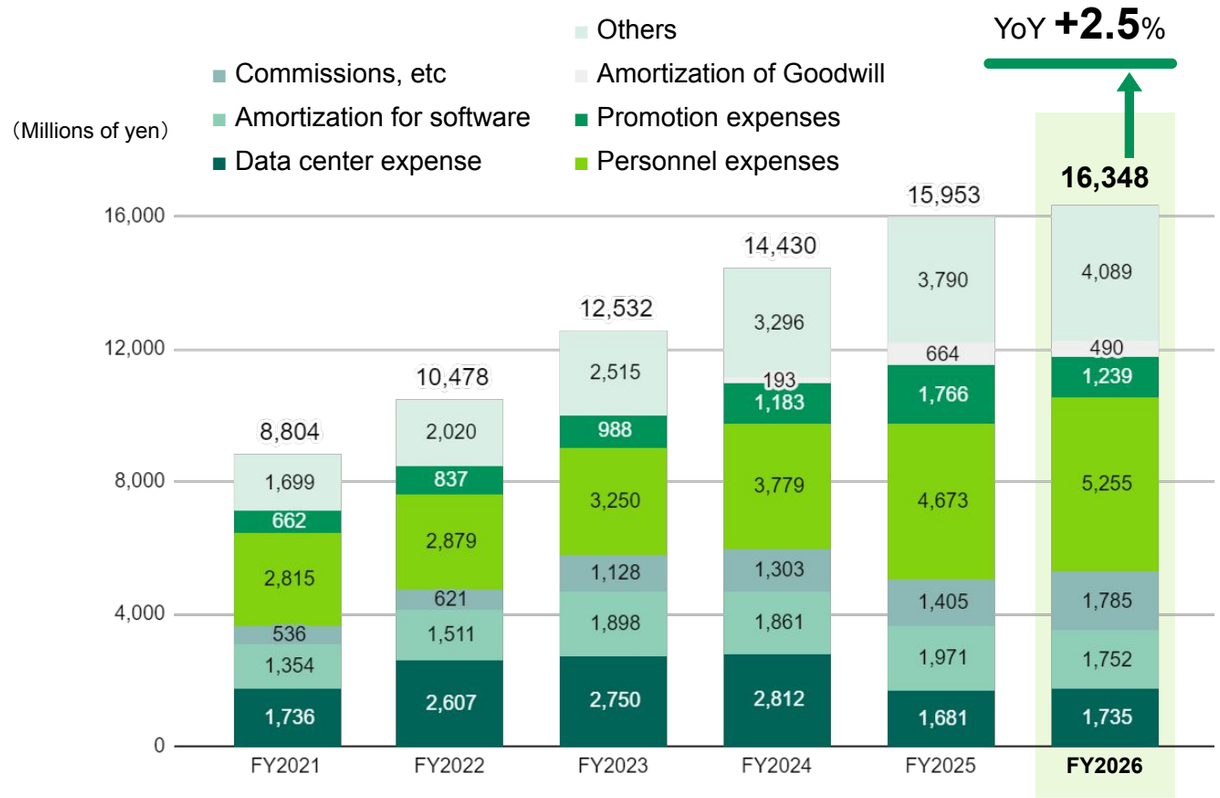
The steady increase in net sales is expected to absorb the increase in cost of sales and SG&A expenses, resulting in a significant increase in profits.

FY12/26 Consolidated Business Forecasts (Net Sales Trends)

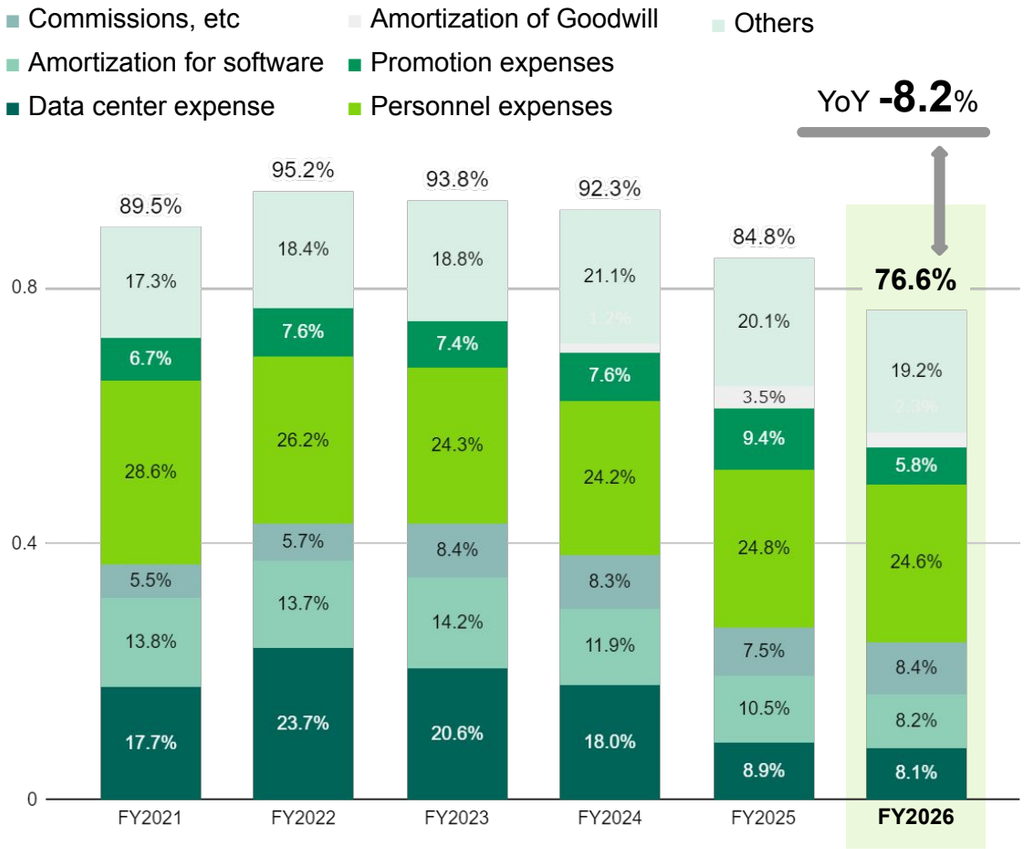


FY12/26 Cost of Sales and SG&A Expenses Trends

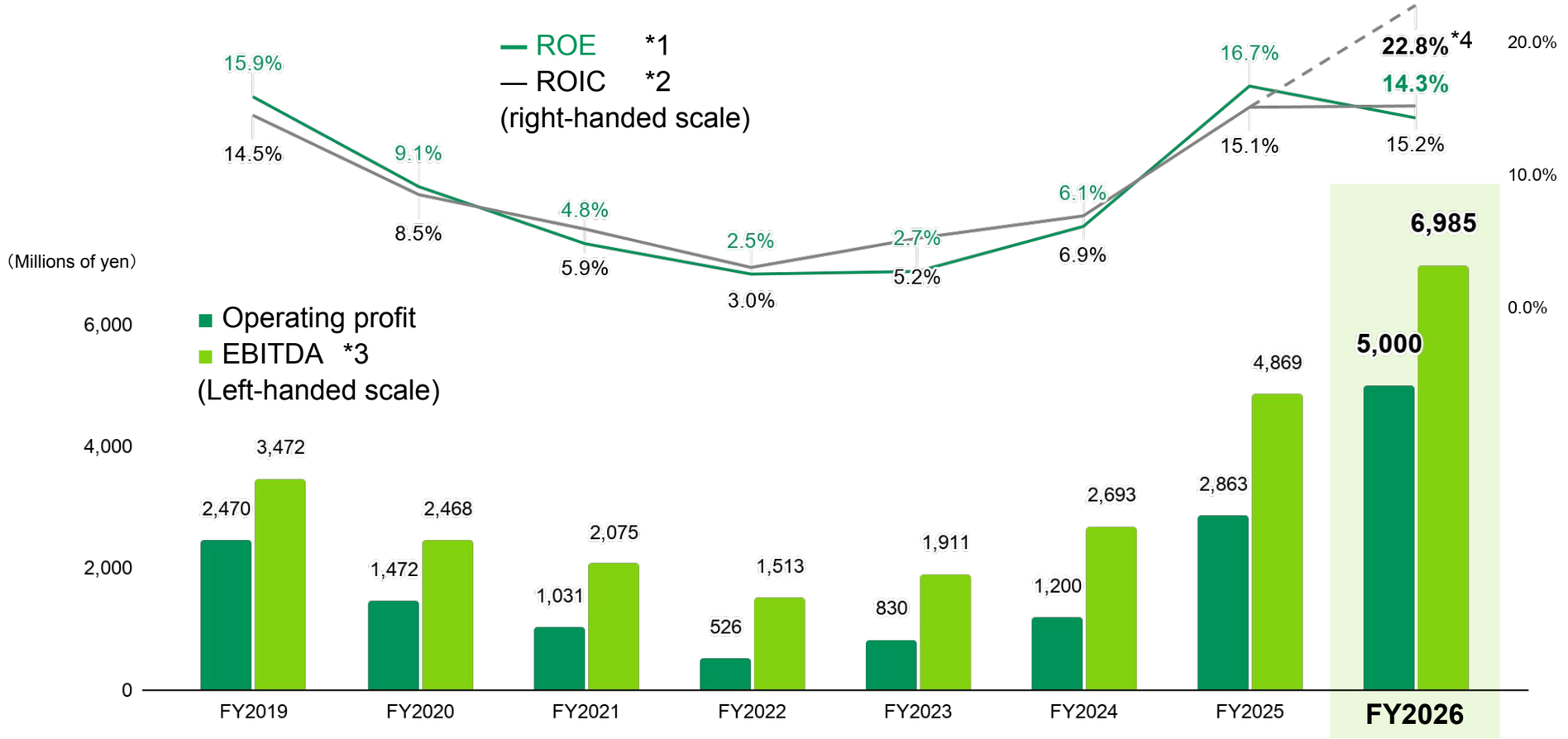
Cost of Sales and SG&A Expenses Trends



Cost of Sales and SG&A Expenses Composition Ratio



ROE,ROIC and EBITDA Changes



*1ROE = Profit attributable to owners of parent ÷Average equity during the period

*2 ROIC = NOPAT (Net Operating Profit After Tax) ÷ Average invested capital during the period *Interest-bearing debt + Shareholders' equity

*3 EBITDA = Operating profit + Depreciation + Amortization of Goodwill

*4 The adjusted ROIC, calculated by excluding unused cash and deposits from invested capital, is 22.8%.

Company Profile

as of end-September 2026

COMPANY PROFILE

Company name	Infomart Corporation
Date of Foundation	13th February 1998
Business Content	Operation of BtoB Platform (Business to Business EC Trade Platform)
Company Address (Head Office)	13th Floor, Shiodome Shibarikyu Building, 1-2-3 Kaigan, Minato-ku,Tokyo, 105-0022, Japan
Representative	Shin Kimura, President and CEO
Capital Fund	4.9 billion 69.18 million yen
Number of employees	959 personnel (consolidated), 901 personnel (non-consolidated)
Group companies	Tanomu Inc. (Shibuya-ku, Tokyo) Restartz Co., Ltd. (Minato-ku, Tokyo) K&C Factory Co., Ltd. (Shinjuku-ku, Tokyo) invox Inc. (Shinjuku-ku, Tokyo)
URL	https://corp.infomart.co.jp/en
Stock exchange listings	Tokyo Stock Exchange Prime Market
Stock code	2492

Sales Offices

Sapporo Sales Office	Showa Building Higashikan 6F, 5-8, Oodori-nishi, Chuo-ku, Sapporo-shi, Hokkaido,060-0042,Japan
Nagoya Sales Office	Nishiki Maruemu Building 5F, 3-1-30 Nishiki, Naka-ku, Nagoya-shi, Aichi, 460-0003,Japan
Osaka Sales Office	Shin-Osaka Ekimae Chuo Building 6F, 5-4-20 Nishinakajima, Yodogawa-ku, Osaka-shi, Osaka 532-0011,Japan
Fukuoka Sales Office & Digitalization Promotion Center	Fukuoka Asahi Building 7F, 2-1-1 Hakata Ekimae, Hakata-ku, Fukuoka-shi, Fukuoka, 812-0011,Japan
Okinawa Sales Office	Mirco Naha Building 7F, 1-19-27 Matsuo, Naha-shi, Okinawa, 900-0014,Japan
Sangenjaya lab	Keihan Setagaya Building 3F, 1-18-10 Wakabayashi, Setagaya-ku, Tokyo, 154-0023,Japan
Fukuoka Support Center	Hakata Fukami Park Building 6F, 4-14-1, Hakata Ekimae, Hakata-ku, Fukuoka-shi, Fukuoka, 812-0011,Japan

Company Introduction

HISTORY

1998 株式会社インフォマートを設立

「FOODS Info Mart」のサービス開始（現：BtoBプラットフォーム 商談）
BtoBプラットフォーム 商談

1999 福岡にカスタマーセンターを開設

2000 一般社団法人日本フードサービス協会と外食産業界向け JF FOODS Info Mart事業の共同事業開始

2003 「ASP受発注システム」のサービス開始（現：BtoBプラットフォーム 受発注）
BtoBプラットフォーム 受発注

2005 「FOODS信頼ネット」のサービス開始（現：BtoBプラットフォーム 規格書）
BtoBプラットフォーム 規格書

2006 東京証券取引所マザーズ上場

2009 「ASP受注・営業システム」のサービス開始（現：BtoBプラットフォーム 受発注ライト）
BtoBプラットフォーム 受発注 ライト

2013 大阪に西日本営業所を開設

2015 「ASP請求書システム」のサービス稼働開始（現：BtoBプラットフォーム 請求書）
BtoBプラットフォーム 請求書

東京証券取引所市場第一部に市場変更

2016 「BtoBプラットフォーム」にサービスブランド名を変更、提供開始

2017 「BtoBプラットフォーム 業界チャネル」のサービス開始
BtoBプラットフォーム 業界Ch

「BtoBプラットフォーム 見積書」のサービス開始
BtoBプラットフォーム 見積書

2018 「BtoBプラットフォーム 契約書」のサービス開始
BtoBプラットフォーム 契約書

2020 BtoBファイナンス「電子請求書早払い」のサービス開始
電子請求書早払い

「BtoBプラットフォーム 受発注 for 製造業」のサービス開始
BtoBプラットフォーム 受発注 for 製造業

2021 「BtoBプラットフォーム TRADE」のサービス開始
BtoBプラットフォーム TRADE

串カツ田中HD（現：ユニシアHD）と合弁会社「株式会社Restartz」を設立
RestartZ

2022 東京証券取引所プライム市場に移行

Restartz「V-Manage」のサービス開始
V-Manage

2023 BtoBファイナンス「掛売決済」のサービス開始
掛売決済

2024 株式会社タノムを連結子会社化

北海道に札幌営業所を開設

沖縄に沖縄営業所を開設

東京に三軒茶屋ラボを開設

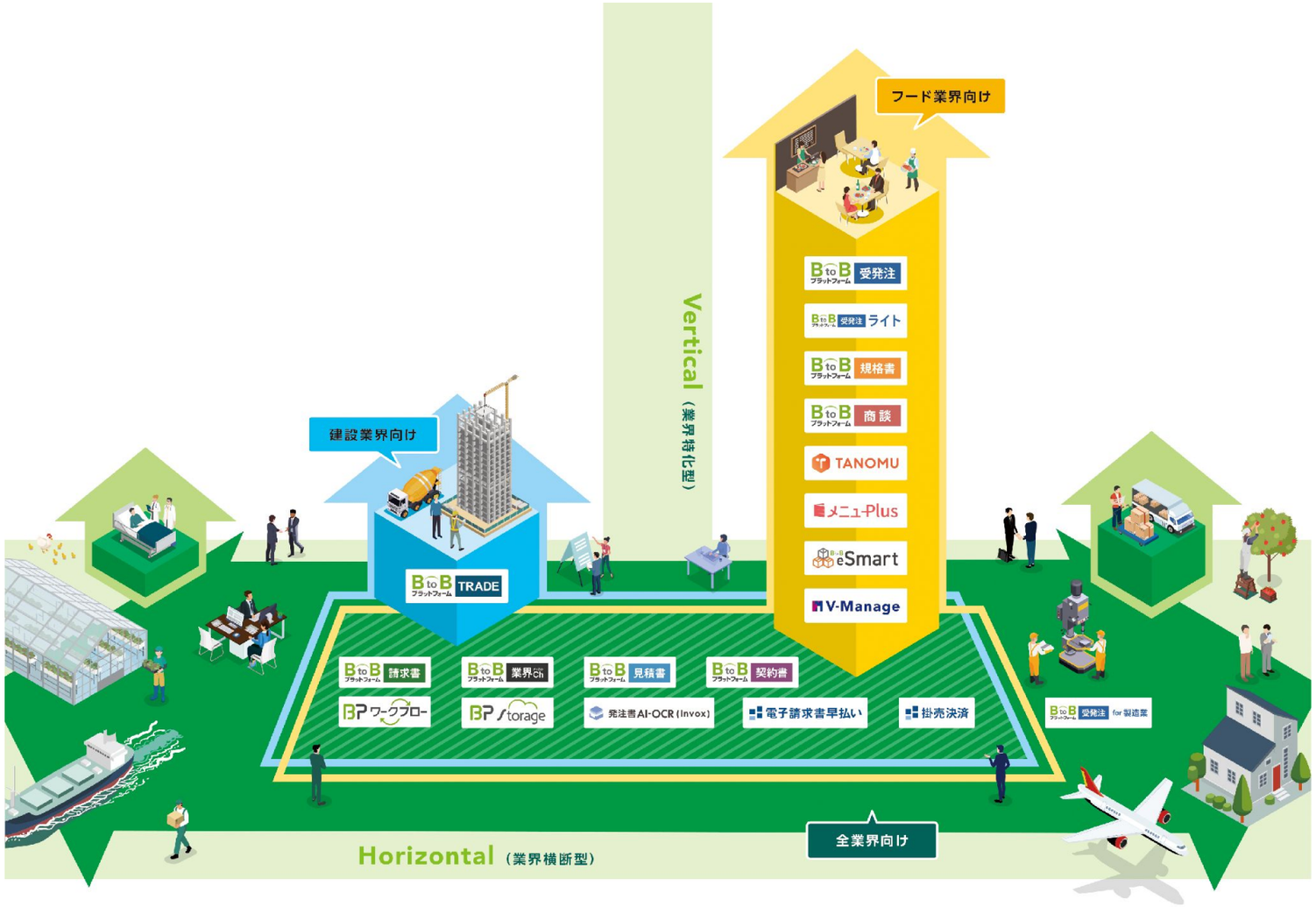
愛知に名古屋営業所を開設

2025 「TANOMU」のサービス提供開始
TANOMU

2026 株式会社invoxを持分法適用関連会社化

第一生命ホールディングス株式会社（現：株式会社第一ライフグループ）との資本業務提携契約締結

福岡に福岡営業所・デジタル化推進センターを開設



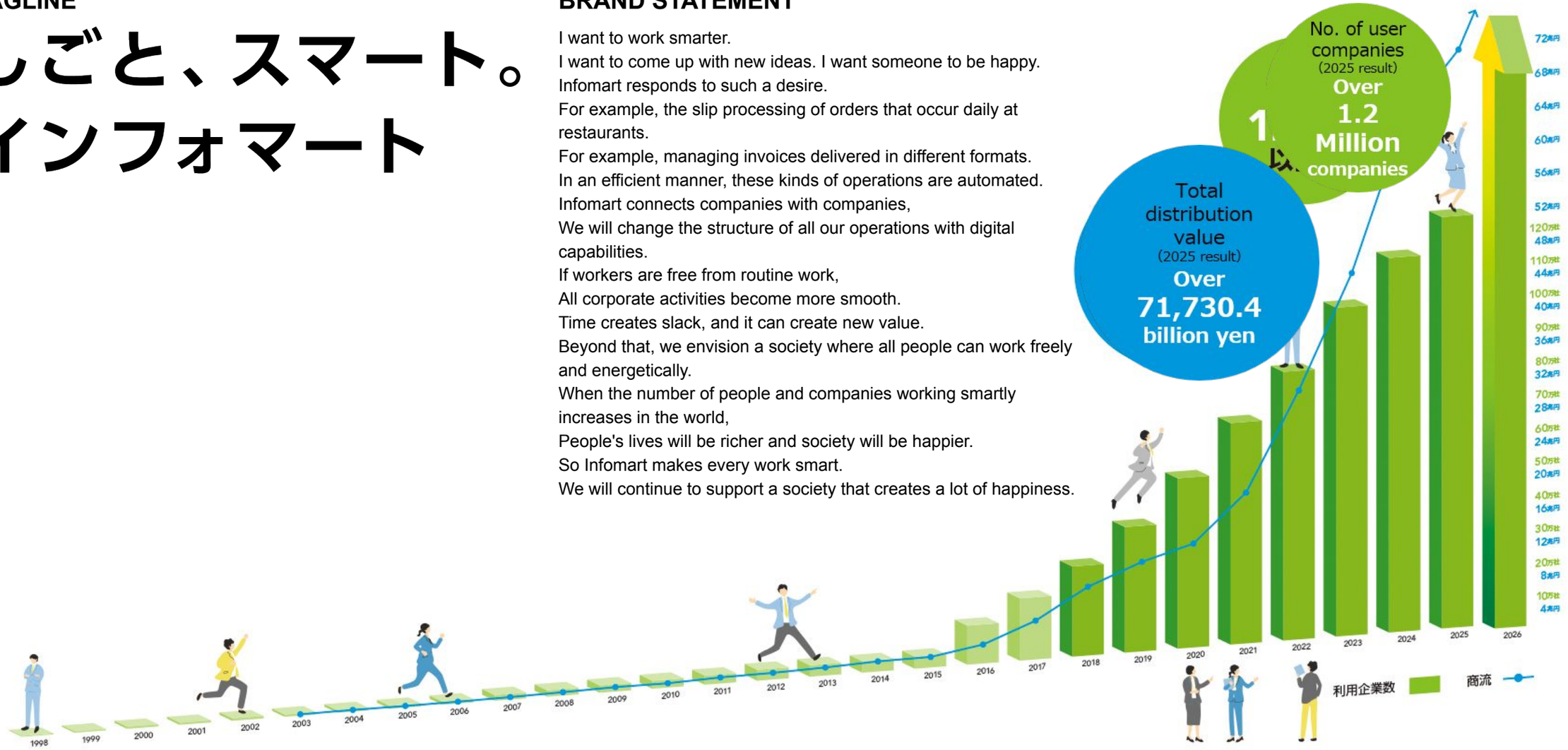
infomart
しごと、スマート。インフォマート

TAGLINE

しごと、スマート。
インフォマート

BRAND STATEMENT

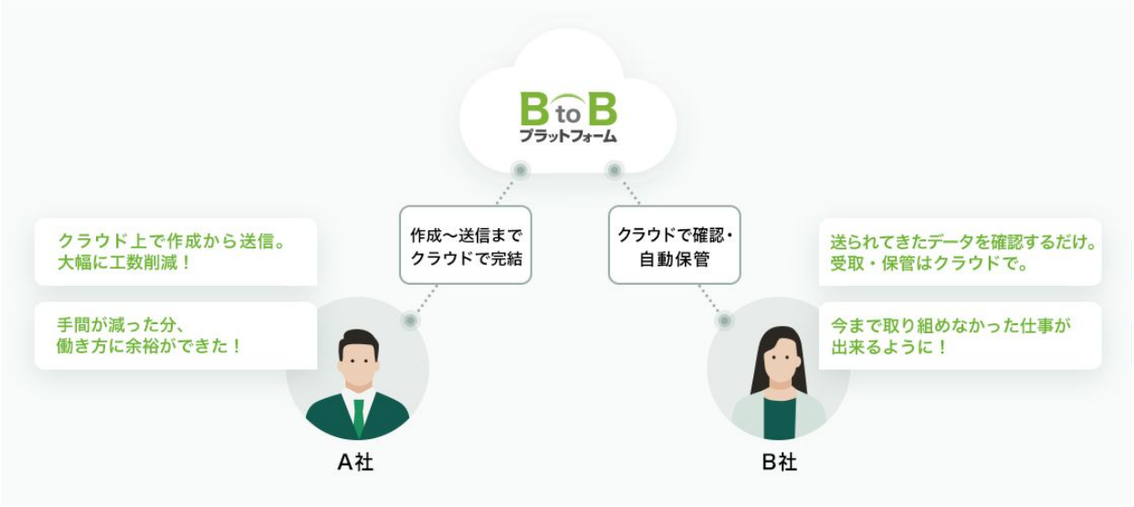
I want to work smarter.
I want to come up with new ideas. I want someone to be happy.
Infomart responds to such a desire.
For example, the slip processing of orders that occur daily at restaurants.
For example, managing invoices delivered in different formats.
In an efficient manner, these kinds of operations are automated.
Infomart connects companies with companies,
We will change the structure of all our operations with digital capabilities.
If workers are free from routine work,
All corporate activities become more smooth.
Time creates slack, and it can create new value.
Beyond that, we envision a society where all people can work freely and energetically.
When the number of people and companies working smartly increases in the world,
People's lives will be richer and society will be happier.
So Infomart makes every work smart.
We will continue to support a society that creates a lot of happiness.



Business Overview

BtoBプラットフォーム

”BtoB Platform” is the collective name for all services Infomart has developed and provided. BtoB Platform includes an extensive lineup of services designed to meet the needs of various industries and workplaces, including for restaurants and foodstuff suppliers and back-office operations of companies. The common theme for all BtoB Platform services is that parties involved in BtoB transactions use the same service to issue, manage, and store electronic forms. Companies that have adopted ”BtoB Platform” are freed from such complex tasks as dealing with forms in different formats or storing them, and can enhance their operational efficiency. Further, because they no longer have to use e-mail or other means of communication to send or receive the forms, they can easily manage the forms involved in purchase transactions. Accounts are issued to corporations and business divisions rather than to individuals, so even in case of personnel changes, such as managers, new managers can easily take over the account and continue managing the forms.



Characteristics of BtoB Platform

Standardization

Rather than customizing each customer, the standardized system will be used by many companies to improve the efficiency of creation and management through standardization of documents.

digitalization

All documents are created and managed in a cloud system. Using the data obtained from digitalized documents, we can improve the sophistication and speed of management decisions.

Low price

Even as transaction volume on the BtoB Platform increases, usage fees are capped, ensuring cost predictability. It also reduces paper slips and physical storage space, delivering high cost-effectiveness.

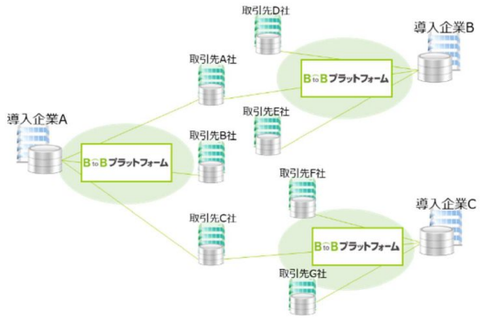
Business model

Stock-type business

① High renewal rate of use
=Customers' natural choice

② Stable earnings
= 90% or more of sales are monthly system usage fees; profit margins rise once the number of user companies exceeds the break-even point.

Network



Service Introduction

BtoB-PF FOOD business

BtoB プラットフォーム 受発注

Digital ordering platform for restaurants (mainly restaurant chains).

Electronic ordering between restaurants, wholesalers, and manufacturers. Significant efficiency was achieved from orders received and placed by telephone and fax.

BtoB プラットフォーム 規格書

Product specification platform for food safety and security management.

Electronic management of product specification sheets in a unified format for allergens, origin information, etc., which used to be managed in different formats.

BtoB プラットフォーム 受発注 ライト

TANOMU

Order digitalization and batch order management tool for wholesale companies.

Order management and sales promotion guides from small and medium-sized individual stores can also be digitalized. TANOMU can place orders using LINE.

V-Manage

Restaurant Operations Management Tool.

Use the app to create manuals, manage, and consolidate reports on store instructions, task tracking, new employee training, and hygiene management.

BtoB-PF ES business

BtoB プラットフォーム 請求書

Electronic invoicing platform to digitalize (electronically manage) invoices.

Significantly improves time-consuming, costly, and labor-intensive accounting tasks and enables DX for accounting and management Compatible with the Electronic Bookkeeping Act and Invoice System.

BtoB プラットフォーム 契約書

Electronic contract platform for safe and secure contract management.

It also incorporates an internal workflow function to further improve the convenience of business-to-business transactions and achieve paperless operations.

BtoB プラットフォーム TRADE

Platform for digitalizing quotations, purchase orders, delivery slips, and acceptance inspection forms with business partners.

Seamlessly complete a series of business transactions between companies by linking with BtoB Platform Invoicing and BtoB Platform Contract.

BtoB プラットフォーム 商談

Japan's largest business-use food ingredients negotiation platform.

Offers one-stop services ranging from the development of business partners to business negotiations, estimates, ordering and receipt, and settlement.

Fee Structure by Service

as of end-September 2026

		Fees (excluding taxes)		
BtoB-PF FOOD business	BtoB プラットフォーム 受発注	<Buyer Company> 《Monthly usage fee》 ・Head office : JPY18,000 ・Store : JPY1,500 《Initial fee》from JPY300,000 (depending on store count)	<Seller Company> 《Monthly usage fee》 ・More than JPY100,000 to JPY 2.5 million : 1.10% of the monthly order amount ・More than JPY2.5 million to JPY10 million : 0.40% of the monthly order amount ・More than JPY10 million to JPY50 million : 0.20% of the monthly order amount ・More than JPY50 million to JPY75 million : 0.05% of the monthly order amount ・Over JPY75 million ~ : JPY150,000 ・Adding IDs : JPY800 per ID	
	BtoB プラットフォーム 規格書	<Buyer Function> 《Monthly system usage fee》JPY50,000 《Initial fee》from JPY300,000	<Wholesaler Ordering Function> 《Monthly system usage fee》JPY35,000 《Initial fee》from JPY300,000	<Wholesaler Ordering Seller Function> 《Monthly system usage fee》 ・Fixed fee : JPY35,000 or JPY50,000 ・Pay-for-use : JPY3,000 to JPY20,000
	BtoB プラットフォーム 受発注 ライト	<Seller Company> 《Monthly usage fee》*Billed according to the monthly order amount ・Up to JPY10 million : 1.2% of the monthly order amount ・More than JPY10 million to JPY100 million : 0.5% of the monthly order amount ・Over JPY100 million ~ : 0.1% of the monthly order amount 《Initial fee》estimate separately		
	TANOMU	<Seller Company> 《Monthly usage fee》JPY30,000 ～ JPY500,000 《Initial fee》 JPY100,000 ～ JPY300,000 (Depends on orders/receivable quantity)		
	V-Manage	<Buyer Company> 《Monthly usage fee》 ・Store : JPY5,000 《Initial fee》from JPY300,000		

Fee Structure by Service

as of end-September 2026

		Fees (excluding taxes)	
BtoB-PF ES business	BtoB プラットフォーム 請求書	《Monthly system usage fee》〔Basic fee〕JPY35,000 +〔Pay-for-use fee①〕Number of invoices received per month (Up to 50 invoices included in the basic fee) ・51 to 1,000 invoices: JPY100 per invoice ・1,001 invoices or more: JPY90 per transaction +〔Pay-for-use fee②〕Number of invoices issued per month (Up to 100 invoices included in the basic fee) ・101 to 1,000 invoices: JPY60 per invoice ・1,001 invoices or more: JPY50 per invoice 《Initial fee》from JPY100,000	
	BtoB プラットフォーム 契約書	<Gold Plan> 《Monthly system usage fee》 〔Basic fee〕JPY30,000 + 〔Pay-for-use fee〕 Number of contract issued and received per month ・Up to 100 contracts are included in the fixed fee. ・101 or more: JPY100 per contract ・In-house storage: Unlimited 《Initial fee》estimate separately	<Silver Plan> 《Monthly system usage fee》 〔Basic fee〕JPY10,000 + 〔Pay-for-use fee〕 Number of contract issued and received per month ・1 or more: JPY100 per contract ・In-house storage: Up to 3 contracts per month 《Initial fee》estimate separately
	BtoB プラットフォーム 商談	<Buyer Company> 〔Fixed fee〕JPY5,000	<Seller Company> 〔Fixed fee〕JPY25,000

The contents of this document are the economic conditions generally recognized as of October 30, 2026.
Such statements have been prepared based on conditions in society and on certain assumptions deemed reasonable by us,
The information is subject to change without prior notice due to changes in the business environment or other factors.
Customers are asked to make their final investment decisions.
This document was prepared by Infomart Corporation.