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May 14, 2026

**TEMONA. Inc.**  
**Earnings Report for the Six Months Ended March 31, 2026**  
**[Japanese GAAP] (Consolidated)**

Stock listings: Tokyo Stock Exchange  
 Securities code: 3985  
 URL: <https://temona.co.jp/>  
 Representative: Wataru Honda, president & representative director  
 Information contact: Kanji Hatano, executive officer, CFO  
 Telephone: +81-3-6635-6452

Scheduled date to file semi-annual securities report: May 14, 2026  
 Scheduled dates Dividend payout: -  
 Supplementary materials to financial results available: Yes  
 Holding of financial results briefing: Yes (for institutional investors and analysts)

(Amounts rounded down to the nearest million yen)

1. Consolidated Financial Results for the Six Months Ended March 31, 2026 (October 1, 2025 to March 31, 2026)

(1) Operating Results (Total) (Percentage figures represent year-on-year changes for the interim period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of the parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
Six month ended Mar. 31, 2026	905	(3.3)	3	(96.7)	0	(99.2)	(32)	—
Six month ended Mar. 31, 2025	936	(2.4)	91	—	90	—	59	—

Note: Comprehensive income Six months ended Mar. 31, 2026: ¥(33) million [-%]  
 Six months ended Mar. 31, 2025: ¥60 million [-%]

	Basic earnings per share	Diluted earnings per share
	¥	¥
Six month ended Mar. 31, 2026	(3.08)	—
Six month ended Mar. 31, 2025	5.56	5.55

Note: Although there are residual securities outstanding, diluted earnings per share for the six months ended March 31, 2026 is omitted here, as the Company recorded net loss per share for the period.

(2) Financial Position

	Total assets	Net assets	Equity ratio
	¥ million	¥ million	%
As of Mar. 31, 2026	1,832	734	38.7
As of Sep. 30, 2025	1,766	767	42.0

Reference: Total shareholders' equity: Mar. 31, 2026: ¥708 million  
 Sep. 30, 2025: ¥741 million

2. Dividends

	Annual dividends per share				
	End-first quarter	End-second quarter	End-third quarter	Fiscal year-end	Annual total
	¥	¥	¥	¥	¥
FY Ended Sep. 30, 2025	—	0.00	—	0.00	0.00
FY Ending Sep. 30, 2026	—	0.00			
FY Ending Sep. 30, 2026 (Forecast)			—	0.00	0.00

Note: No changes were made to the latest release of dividend forecasts.

## 3. Consolidated Earnings Forecast for the Fiscal Year Ending September 30, 2026 (October 1, 2025 to September 30, 2026)

(Percentage figures represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of the parent		Basic earnings per share
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥
Full year	2,025	10.5	60	(61.5)	49	(67.4)	41	(43.8)	3.86

Note: No changes were made to the latest release of consolidated earnings forecasts.

## Notes

(1) Significant changes in the scope of consolidation during the period : No

New: - (Name) -

Excluded: - (Name) -

(2) Use of accounting methods specific to preparation of the quarterly consolidated financial statements: Yes

Note: For details, please see “(Use of accounting methods specific to preparation of the quarterly consolidated financial statements)” under “(4) Notes on the Consolidated Financial Statements” on page 10 in section “2. Consolidated Financial Statements and Main Notes” in the Accompanying Materials.

(3) Changes in accounting policy, changes in accounting estimates, and retrospective restatement:

1) Changes in accordance with amendments to accounting standards: None

2) Changes other than the above 1): None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Number of shares issued (common stock)

1) Number of shares issued at end of period (treasury shares included):

Mar. 31, 2026	11,438,920 shares	Sep. 30, 2025	11,438,920 shares
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2) Number of shares held in treasury at end of period:

Mar. 31, 2026	738,017 shares	Sep. 30, 2025	739,217 shares
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3) Average number of shares outstanding during the period:

Mar. 31, 2026	10,700,616 shares	Mar. 31, 2025	10,682,979 shares
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Note. The Company has introduced a “Board Benefit Trust” and an “Employee Stock Ownership Plan Trust”. The Company's shares held by these trusts (September 30, 2025: 738,400 shares, March 31, 2026: 737,200 shares) are included in the number of treasury shares.

\* Reviews of the accompanying quarterly consolidated financial statements by certified public accountants or the accounting auditor:

N/A

\*Appropriate Use of Earnings Forecasts and Other Important Information

The above forecasts, which constitute forward-looking statements, are based on information available to the Company as of the date of the release of this document.

These forward-looking statements are not guarantees of future performance, and actual results may differ materially from those expressed or implied herein due to a range of factors. For the assumptions underlying the forecasts herein and other notice on the use of earnings forecasts, please refer to “(3) Consolidated Earnings Forecast and Other Forward-Looking Statements” on page 4 in section “1. Explanation of Operating Results and Financial Position” in the Accompanying Materials.

(Supplementary materials to quarterly financial results)

Supplementary materials to the quarterly financial results (Fact Sheets) will be posted on the Company's website on May 14, 2026.

Contents

1. Explanation of Operating Results and Financial Position .....	4
(1) Operating Results .....	4
(2) Financial Position .....	6
(3) Consolidated Earnings Forecast and Other Forward-looking Statements .....	6
2. Consolidated Financial Statements and Main Notes.....	7
(1) Consolidated Balance Sheet.....	7
(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income .....	9
(3) Consolidated Statement of Cash Flows .....	11
(4) Notes on the Consolidated Financial Statements.....	12
(Notes on the going-concern assumption) .....	12
(Notes on significant changes in the amount of shareholders' equity).....	12
(Use of accounting methods specific to preparation of the quarterly consolidated financial statements).....	12
(Additional Information).....	12
(Segment information, etc.) .....	12
(Significant subsequent events) .....	13

## 1. Explanation of Operating Results and Financial Position

### (1) Operating Results

Forward-looking statements in this document are based on information available as of March 31, 2026.

In the six months ended March 31, 2026, the outlook for the Japanese economy remained uncertain primarily due to surging prices in raw materials resulting from the unstable international situation, a downside risk to economic activity due to the impact of U.S. trade policy, and a persistent increase in consumer prices, despite the expectation of a moderate recovery resulting from various policy measures under the improved employment and income situation.

According to the “FY2024 Digital Transaction Environment Improvement Project (Market Research on Electronic Commerce),” for the domestic e-commerce market related to the Group’s business, the B2C-EC market size increased 5.1% year on year to 26.1 trillion yen, and the B2B-EC market size rose 10.6% year on year to 514.4 trillion yen in 2024. On the other hand, the e-commerce ratio (\*1), which is an indicator of the market penetration of e-commerce, continued to increase, rising to 9.8% for B2C-EC and 43.1% for B2B-EC, and the digitalization of commercial transactions is expected to continue to advance.

In the current economic environment, the Group believes that the key to growth is to continuously contribute to customers’ business growth by comprehensively supporting customer subscription businesses, which can secure steady revenue even in the midst of uncertain economic conditions, thereby enabling sustainable growth. Thus, the Group has focused on strengthening its management foundation, including the revision of the cost structure and the improvement of productivity while promoting functional enhancement and sales of existing services that support customers’ business growth. The Group is also working to expand new businesses with the aim of creating a new business pillar, without being confined to the scope of its existing operations.

During the six months ended March 31, 2026, factors contributing to increased revenue included an increase in transaction volume resulting from participation in the commercial flow of the physical store market "BC Mall" utilizing the Subsc-@ service, an increase in customers for which system engineering services are provided, and the launch of the FinTech Business; however, net sales decreased to 905,555 thousand yen, down 3.3% year on year, due to factors such as a decline in contract development revenue including customization for "Subsc-Store," and the impact of system failures caused by unauthorized access to "Tamago Repeat."

Cost of sales increased 17.6% year on year to 489,845 thousand yen, mainly due to an increase in the cost of merchandise sourcing and depreciation associated with growth in transactions at the physical store market “BC Mall,” system engineering services, and the FinTech Business.

Selling, general and administrative expenses fell 3.8% year on year to 412,692 thousand yen, mainly due to decreases in rent expenses on land and buildings and depreciation associated with relocation of the headquarters and the Fukuoka Office.

As a result, in the six months ended March 31, 2026, the Group posted an operating profit of 3,018 thousand yen (down 96.7% year on year). Ordinary profit was 748 thousand yen (down 99.2% year on year). Profit attributable to owners of the parent came to a net loss of 32,979 thousand yen (compared with a net profit attributable to owners of the parent of 59,350 thousand yen in the same period of the previous fiscal year).

Operating results by business segment are as follows.

**(a) E-Commerce Support Business**

The E-Commerce Support Business provides systems that make up e-commerce sites specializing in subscription businesses, as well as a range of services related to attracting customers, client services, logistics, etc., that support the operation of subscription businesses.

The following is a breakdown of the revenue generated by each of the services provided by the E-Commerce Support Business.

(Unit: thousands of yen)

Service	Revenue category	Six months ended March 31, 2025		Six months ended March 31, 2026		Change	Change (%)	
		Amount	Weighting (%)	Amount	Weighting (%)			
a	Subsc-Store	Recurring revenue	147,670	20.4	138,228	23.3	(9,442)	(6.4)
		Contract development revenue	75,809	10.5	25,882	4.4	(49,927)	(65.9)
		Other revenue	44,474	6.2	45,528	7.7	1,053	2.4
	Tamago Repeat	Recurring revenue	145,999	20.2	88,581	14.9	(57,418)	(39.3)
		Contract development revenue	9,390	1.3	75	0.0	(9,315)	(99.2)
		Other revenue	13,792	1.9	7,733	1.3	(6,059)	(43.9)
Subtotal		437,137	60.5	306,028	51.5	(131,109)	(30.0)	
b	Payment fees	GMV-linked revenue	215,555	29.8	176,683	29.7	(38,871)	(18.0)
c	Other	Recurring revenue	46,508	6.4	45,511	7.7	(997)	(2.1)
		Contract development revenue	8,844	1.2	3,089	0.5	(5,755)	(65.1)
		Other revenue	14,859	2.1	63,176	10.6	48,317	325.2
	Subtotal		70,212	9.7	111,777	18.8	41,565	59.2
Total (a+b+c)		722,905	100.0	594,489	100.0	(128,415)	(17.8)	

a. Recurring revenue (\*2) decreased due to a decline in the total number of service user accounts for Subsc-Store and Tamago Repeat to 645, down 14.1% year on year, and a decline in revenue owing to system failure caused by unauthorized access to Tamago Repeat. Furthermore, contract development revenue (\*3), including Subsc-Store customization services, also decreased. Therefore, revenue totaled 306,028 thousand yen, down 30.0% year on year.

b. The gross transaction volume of services provided by the Group totaled 53.5 billion yen, down 14.7% year on year, mainly reflecting decreases in the Subsc-Store and Tamago Repeat service user accounts and lower revenue owing to system failure caused by unauthorized access. GMV-linked revenue (\*4) totaled 176,683 thousand yen, down 18.0% year on year.

c. Subsc-Store B2B accounts targeted at B2B service providers decreased to 18, down 5.3% year on year, while accounts (corporate contracts) for the Subsc-@ service targeted at physical stores decreased to 168, down 2.3% year on year. Thus, recurring revenue decreased to 45,511 thousand yen, down 2.1% year on year. Meanwhile, other revenue increased to 63,176 thousand yen, up 325.2% year-on-year, due to factors such as increased transaction volume resulting from participation in the commercial flow of the physical store market "BC Mall" utilizing the Subsc-@ service. As a result, revenue from other services totaled 111,777 thousand yen, up 59.2% year on year.

As a result of the above factors, revenue from the E-Commerce Support Business came to 594,489 thousand yen, down 17.8% year on year, and segment loss was 29,859 thousand yen (segment profit of 92,168 thousand yen in the same period of the previous fiscal year).

### **(b) Engineering Business**

The Engineering Business operated by Sackle Inc. provides contract services for system development and system engineering services that provide customers with software engineer skills.

Revenue increased 15.4% year on year to 246,417 thousand yen, owing to the increase in customers for which system engineering services are provided. Segment profit amounted to 12,478 thousand yen (up 21.3% compared with the same period of the previous fiscal year).

### **(c) Fintech Business**

The Fintech Business operated by Subscription Solutions Co., Ltd. provides services such as Subsc-Credit, which is a subscription-type financing service.

Revenue from the Fintech Business came to 64,648 thousand yen (261 thousand yen in the same period of the previous fiscal year), and segment profit was 12,827 thousand yen (segment loss of 12,505 thousand yen in the same period of the previous fiscal year).

\*1 E-commerce ratio: The ratio of B2C/B2B e-commerce transaction value to total B2C/B2B market transaction value.

\*2 Recurring revenue: Revenue from services that charge a fixed monthly fee.

\*3 Contracted development revenue: Revenue from contract development, such as customization of the Company's system.

\*4 GMV-linked revenue: Revenue from services with variable fees linked to client GMV.

## **(2) Financial Position**

### **1. Analysis of Assets, Liabilities, and Net Assets**

#### **(Assets)**

Consolidated assets as of March 31, 2026, totaled 1,832,436 thousand yen, a 66,282 thousand yen increase from September 30, 2025. This was mainly due to the commencement of the FinTech Business, which led to an increase of 216,043 thousand yen in assets for lease and a decrease of 138,211 thousand yen in cash and deposits.

#### **(Liabilities)**

Consolidated liabilities as of March 31, 2026, totaled 1,097,875 thousand yen, a 99,351 thousand yen increase from September 30, 2025. This was mainly due to an increase of 109,968 thousand yen in accounts payable from the purchase of assets for lease in the FinTech Business.

#### **(Net assets)**

Consolidated net assets as of March 31, 2026, totaled 734,561 thousand yen, a 33,069 thousand yen decrease from September 30, 2025. This decrease mainly reflects a 32,979 thousand yen decrease in retained earnings.

### **2. Cash Flows**

The balance of cash and cash equivalents ("cash") as of March 31, 2026, totaled 1,093,290 thousand yen. Cash flows from operating, investing, and financing activities during the six months to March 31, 2026, were as follows.

#### **(Cash flow from operating activities)**

Operating activities provided net cash of 23,645 thousand yen. Cash provided by operating activities included 28,366 thousand yen from an increase in deposits received, among other factors.

#### **(Cash flows from investing activities)**

Investing activities used net cash of 147,273 thousand yen. Cash used in investing activities included 147,335 thousand yen in payments for the acquisition of property, plant and equipment.

#### **(Cash flow from financing activities)**

Financing activities used net cash of 14,584 thousand yen. This was because of 50,000 thousand yen in proceeds from short-term loans payable and 64,584 thousand yen in repayments of long-term loans payable.

## **(3) Consolidated Earnings Forecast and Other Forward-looking Statements**

The Company's consolidated earnings forecast for the fiscal year ending September 30, 2026, is unchanged from the forecast included in the "Notice Regarding the Release of Consolidated Earnings Forecasts," announced on January 13, 2026.

**2. Consolidated Financial Statements and Main Notes****(1) Consolidated Balance Sheet**

(Unit: thousands of yen)

	As of September 30, 2025	As of March 31, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	1,231,502	1,093,290
Accounts receivable - trade and contract assets	158,076	168,123
Other	114,768	105,950
Allowance for doubtful accounts	(1,849)	(2,313)
<b>Total current assets</b>	<b>1,502,497</b>	<b>1,365,051</b>
Non-current assets		
Property, plant and equipment		
Rental assets	27,464	243,507
Other	29,994	27,101
<b>Total Tangible assets</b>	<b>57,459</b>	<b>270,609</b>
Intangible assets		
Software	2,636	1,969
Goodwill	161,790	149,346
<b>Total Intangible assets</b>	<b>164,426</b>	<b>151,315</b>
Investments and other assets		
Investment securities	2,250	2,250
Deferred tax assets	5,192	9,592
Other	39,150	38,075
Allowance for doubtful accounts	(4,821)	(4,457)
<b>Total investments and other assets</b>	<b>41,771</b>	<b>45,460</b>
<b>Total non-current assets</b>	<b>263,657</b>	<b>467,385</b>
<b>Total assets</b>	<b>1,766,154</b>	<b>1,832,436</b>

(Unit: thousands of yen)

	As of September 30, 2025	As of March 31, 2026
<b>Liabilities</b>		
Current liabilities		
Accounts payable-trade	67,226	177,195
Short-term loans payable	200,000	250,000
Current portion of long-term loans payable	129,548	127,547
Income taxes payable	38,465	24,774
Other	170,308	162,297
Total current liabilities	605,548	741,814
Non-current liabilities		
Long-term loans payable	384,899	322,316
Provision for share awards	2,848	1,851
Other	5,228	31,894
Total non-current liabilities	392,975	356,061
Total liabilities	998,524	1,097,875
<b>Net assets</b>		
Shareholders' equity		
Capital stock	386,921	386,921
Capital surplus	378,473	378,473
Retained earnings	555,124	522,145
Treasury shares	(579,401)	(578,546)
Total shareholders' equity	741,117	708,993
Stock acquisition rights	23,517	22,843
Non-controlling interests	2,994	2,724
Total net assets	767,630	734,561
Total liabilities and net assets	1,766,154	1,832,436

**(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income**
**Consolidated Statement of Income**

(Unit: thousands of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Net sales	936,661	905,555
Cost of sales	416,644	489,845
Gross profit	520,016	415,710
Selling, general and administrative expenses	428,771	412,692
Operating profit	91,245	3,018
Non-operating income		
Interest income	494	1,201
Dividend income	225	225
Contract service income	276	—
Gain on sales of goods	—	57
Difference in consumption tax payable under the simplified taxation system	2,394	—
Other	52	755
Total non-operating income	3,443	2,239
Non-operating expenses		
Interest expenses	3,725	4,508
Organization expenses	571	—
Total non-operating expenses	4,297	4,508
Ordinary profit	90,391	748
Extraordinary income		
Gain on reversal of asset retirement obligations	980	—
Gain on reversal of share acquisition rights	6,571	674
Subsidy income	—	34,500
Total extraordinary income	7,552	35,174
Extraordinary losses		
System failure response expenses	—	55,779
Total extraordinary losses	—	55,779
Profit (loss) before income taxes	97,943	(19,856)
Income taxes	37,686	13,393
Profit (loss) for the period	60,256	(33,249)
Interim profit (loss) attributable to non-controlling interests	906	(270)
Profit (loss) attributable to owners of the parent	59,350	(32,979)

**Consolidated Statement of Comprehensive Income**

(Unit: thousands of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Profit (loss) for the period	60,256	(33,249)
Comprehensive income	60,256	(33,249)
Comprehensive income attributable to:		
Comprehensive income attributable to owners of the parent	59,350	(32,979)
Comprehensive income attributable to non-controlling interests	906	(270)

**(3) Consolidated Statement of Cash Flows**

(Unit: thousands of yen)

Six months ended March 31, 2025 Six months ended March 31, 2026

Cash flow from operating activities		
Profit (loss) before income taxes	97,943	(19,856)
Depreciation	12,490	29,937
Amortization of goodwill	15,324	12,444
Gain on reversal of asset retirement obligations	(980)	—
Gain on reversal of share acquisition rights	(6,571)	(674)
Subsidy income	—	(34,500)
System failure response expenses	—	55,779
Interest and dividend income	(719)	(1,426)
Interest expenses	3,725	4,508
Decrease (increase) in notes and accounts receivable - trade and contract assets	(10,524)	(10,047)
Decrease (increase) in lease receivables and investments in leases	(11,990)	18,228
Increase (decrease) in notes and accounts payable - trade	20,444	8,219
Increase (decrease) in accounts payable - other	26,283	(3,515)
Increase (decrease) in contract liabilities	(11,477)	(13,732)
Increase (decrease) in deposits received	(1,928)	28,366
Other	(22,059)	1,501
Subtotal	109,958	75,233
Interest and dividend income received	719	1,426
Interest paid	(3,974)	(4,530)
Income taxes refund (paid)	5,133	(34,959)
Amount of subsidy income received	—	34,500
Amount paid for system failure response expenses	—	(48,024)
Cash flow from operating activities	111,837	23,645
Cash flow from investing activities		
Purchase of property, plant and equipment	(2,326)	(147,335)
Payments for leasehold and guarantee deposits	(20,850)	—
Proceeds from refund of leasehold and guarantee deposits	12,637	62
Cash flow from investing activities	(10,539)	(147,273)
Cash flow from financing activities		
Proceeds from short-term loans payable	—	50,000
Proceeds from long-term loans payable	200,000	—
Repayments of long-term loans payable	(92,088)	(64,584)
Cash flow from financing activities	107,912	(14,584)
Net increase (decrease) in cash and cash equivalents	209,209	(138,211)
Cash and cash equivalents at beginning of period	910,419	1,231,502
Cash and cash equivalents at end of period	1,119,628	1,093,290

#### (4) Notes on the Consolidated Financial Statements

(Notes on the going-concern assumption)

Not applicable.

(Notes on significant changes in the amount of shareholders' equity)

Not applicable.

(Use of accounting methods specific to preparation of the quarterly consolidated financial statements)

(Calculation of tax expenses)

Tax expenses are calculated by reasonably estimating the effective tax rate after application of tax effect accounting to profit before income taxes for the fiscal year (including the Second quarter of the fiscal year ending September 30, 2026), and multiplying profit before income taxes by this estimated effective tax rate. In case the estimating the effective tax rate is significantly unreasonable, the Company calculates tax expenses using the statutory tax rate.

(Additional Information)

(Recording of system failure response expenses)

Expenses of 55,779 thousand yen incurred in response to the system failure caused by unauthorized third-party access on October 24, 2025, have been recorded as "System failure response expenses" under extraordinary losses. These expenses comprise mainly investigation expenses paid to external specialists and those related to system restoration work.

(Segment information, etc.)

Segment information

I. Six Months Ended March 31, 2025 (October 1, 2024 to March 31, 2025)

1. Net sales and income/loss by reportable segment

(Unit: thousands of yen)

	Reportable segment				Adjustments (note 1)	Reported in consolidated statement of income (note 2)
	E-Commerce Support Business	Engineering Business	Fintech Business	Total		
Net sales						
Sales to external customers	722,905	213,494	261	936,661	—	936,661
Intersegment sales or transfers	27,090	70,998	—	98,088	(98,088)	—
Total	749,995	284,493	261	1,034,749	(98,088)	936,661
Segment income (loss)	92,168	10,284	(12,505)	89,947	1,298	91,245

Notes: 1. Adjustments for segment income (loss) includes 1,298 thousand yen of intersegment transactions elimination.

2. Segment income (loss) is adjusted based on operating profit reported in the interim consolidated statement of income for the interim period.

2. Impairment losses or goodwill on non-current assets by reportable segment

Not applicable.

## II. Six Months Ended March 31, 2026 (October 1, 2025 to March 31, 2026)

## 1. Net sales and income/loss by reportable segment

(Unit: thousands of yen)

	Reportable segment				Adjustments (note 1)	Reported in consolidated statement of income (note 2)
	E-Commerce Support Business	Engineering Business	Fintech Business	Total		
Net sales						
Sales to external customers	594,489	246,417	64,648	905,555	—	905,555
Intersegment sales or transfers	1,317	154,961	—	156,279	(156,279)	—
Total	595,807	401,379	64,648	1,061,834	(156,279)	905,555
Segment income (loss)	(29,859)	12,478	12,827	(4,553)	7,571	3,018

Notes: 1. Adjustments for segment income (loss) includes 7,571 thousand yen of intersegment transactions elimination.

2. Segment income (loss) is adjusted based on operating profit reported in the interim consolidated statement of income for the interim period.

## 2. Impairment losses or goodwill on non-current assets by reportable segment

Not applicable.

## 3. Matters related to changes in the reportable segment

Following the establishment of Subscription Solutions Co., Ltd. in the previous fiscal year, the Group's business domain expanded, and accordingly, the FinTech Business segment has been added from the previous fiscal year.

Segment information for the interim period of the previous fiscal year has been prepared based on the revised segment classification.

(Significant subsequent events)

Not applicable.