



January 15, 2026

To Whom It May Concern,

Company Name: FAN Communications, Inc.
Name of Representative: Koji Ninomiya,
Representative Director and President
(Code Number: 2461, TSE Prime Market)
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Notice Regarding Monthly Business Performance Report for December 2025

Revenue by Reporting Segment (Consolidated Basis)

(Current Fiscal Year)

(Top row: Revenue (Unit: Thousand JPY), Bottom row: Year-on-Year Comparison (Unit: %))

| | January | February | March | April | May | June |
|-----------------------|---------|----------|---------|---------|---------|---------|
| CPA Solution Business | 511,459 | 500,534 | 526,664 | 505,111 | 480,169 | 463,073 |
| | 105.5 | 108.3 | 110.7 | 105.1 | 92.8 | 93.7 |
| Strategic Business | 77,611 | 100,869 | 138,580 | 99,969 | 121,214 | 118,967 |
| | 64.0 | 131.4 | 170.0 | 149.0 | 164.9 | 172.0 |
| Total | 589,070 | 601,404 | 665,245 | 605,081 | 601,383 | 582,040 |
| | 97.2 | 111.6 | 119.4 | 110.5 | 101.7 | 103.3 |

| | July | August | September | October | November | December |
|-----------------------|---------|---------|-----------|---------|----------|----------|
| CPA Solution Business | 457,556 | 441,846 | 425,713 | 446,643 | 445,387 | 453,811 |
| | 91.0 | 92.4 | 85.4 | 88.3 | 89.4 | 88.2 |
| Strategic Business | 143,210 | 136,108 | 172,811 | 120,034 | 98,779 | 107,224 |
| | 164.1 | 157.3 | 164.0 | 126.4 | 106.3 | 117.1 |
| Total | 600,766 | 577,954 | 598,525 | 566,677 | 544,167 | 561,036 |
| | 101.8 | 102.3 | 99.1 | 94.4 | 92.0 | 92.5 |

(Prior Fiscal Year)

(Top row: Revenue (Unit: Thousand JPY), Bottom row: Year-on-Year Comparison (Unit: %))

| | January | February | March | April | May | June |
|-----------------------|---------|----------|---------|---------|---------|---------|
| CPA Solution Business | 484,858 | 462,351 | 475,711 | 480,375 | 517,660 | 494,300 |
| | 93.4 | 93.0 | 91.0 | 94.5 | 98.2 | 102.0 |
| Strategic Business | 121,266 | 76,780 | 81,507 | 67,095 | 73,495 | 69,161 |
| | 108.3 | 92.0 | 85.2 | 68.7 | 89.1 | 99.7 |
| Total | 606,125 | 539,132 | 557,218 | 547,471 | 591,156 | 563,461 |
| | 90.7 | 88.9 | 86.4 | 86.8 | 93.1 | 97.2 |

| | July | August | September | October | November | December |
|-----------------------|---------|---------|-----------|---------|----------|----------|
| CPA Solution Business | 503,072 | 478,271 | 498,293 | 505,622 | 498,335 | 514,805 |
| | 106.4 | 95.2 | 99.2 | 104.2 | 98.7 | 106.3 |
| Strategic Business | 87,268 | 86,545 | 105,363 | 94,979 | 92,958 | 91,581 |
| | 94.3 | 107.1 | 137.3 | 150.3 | 100.8 | 71.1 |
| Total | 590,341 | 564,816 | 603,657 | 600,601 | 591,293 | 606,387 |
| | 100.4 | 92.7 | 100.0 | 105.1 | 94.9 | 95.3 |

Transaction Volume by Reporting Segment (Consolidated Basis)

(Current Fiscal Year)

(Top row: Transaction Volume (Unit: Thousand JPY), Bottom row: Year-on-Year Comparison (Unit: %))

| | January | February | March | April | May | June |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| CPA Solution Business | 2,201,114 | 2,066,572 | 2,078,835 | 2,085,135 | 1,989,041 | 1,896,432 |
| | 119.5 | 118.4 | 117.0 | 110.1 | 100.6 | 93.6 |
| Strategic Business | 116,959 | 138,377 | 177,006 | 140,034 | 149,836 | 141,780 |
| | 36.5 | 68.2 | 83.0 | 116.1 | 110.1 | 102.7 |
| Total | 2,318,074 | 2,204,949 | 2,255,841 | 2,225,169 | 2,138,878 | 2,038,212 |
| | 107.2 | 113.2 | 113.3 | 110.5 | 101.2 | 94.2 |

| | July | August | September | October | November | December |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| CPA Solution Business | 1,904,240 | 1,821,498 | 1,788,442 | 1,824,771 | 1,812,829 | 1,900,032 |
| | 94.4 | 92.3 | 84.5 | 87.2 | 85.9 | 87.9 |
| Strategic Business | 163,396 | 155,720 | 197,590 | 144,245 | 113,167 | 134,426 |
| | 103.9 | 100.5 | 123.7 | 89.5 | 83.9 | 110.4 |
| Total | 2,067,636 | 1,977,219 | 1,986,033 | 1,969,016 | 1,925,996 | 2,034,459 |
| | 95.1 | 92.8 | 87.3 | 87.4 | 85.7 | 89.1 |

(Prior Fiscal Year)

(Top row: Transaction Volume (Unit: Thousand JPY), Bottom row: Year-on-Year Comparison (Unit: %))

| | January | February | March | April | May | June |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| CPA Solution Business | 1,842,210 | 1,744,911 | 1,777,030 | 1,893,485 | 1,977,146 | 2,025,945 |
| | 90.1 | 88.3 | 87.2 | 92.9 | 96.9 | 103.8 |
| Strategic Business | 320,052 | 203,006 | 213,275 | 120,649 | 136,059 | 138,090 |
| | 70.1 | 69.0 | 58.5 | 32.2 | 42.9 | 51.6 |
| Total | 2,162,263 | 1,947,917 | 1,990,305 | 2,014,134 | 2,113,206 | 2,164,036 |
| | 85.0 | 84.7 | 81.8 | 82.5 | 88.5 | 96.3 |

| | July | August | September | October | November | December |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| CPA Solution Business | 2,016,322 | 1,974,506 | 2,115,709 | 2,092,248 | 2,111,304 | 2,162,102 |
| | 108.5 | 99.0 | 110.7 | 109.5 | 113.3 | 117.5 |
| Strategic Business | 157,228 | 154,998 | 159,758 | 161,136 | 134,901 | 121,711 |
| | 43.9 | 50.6 | 58.7 | 79.9 | 52.3 | 31.6 |
| Total | 2,173,550 | 2,129,504 | 2,275,468 | 2,253,385 | 2,246,205 | 2,283,814 |
| | 97.0 | 91.5 | 103.0 | 105.5 | 104.5 | 101.5 |

Note: This performance report consists of preliminary figures that have not been audited by an external auditing firm.
However, any confirmed figures following audit completion will be retroactively revised.