Consolidated Statement of Cash Flows **ACOM CO., LTD.**

Cash flows from operating activities	4Q for FY March 2024	2Q for FY March 2025	4Q for FY March 2025	2Q for FY March 2026
Profit (loss) before income taxes (interim)	-	48,128	-	54,534
Profit (loss) before income taxes (annual)	86,736	-	58,641	-
Depreciation	3,462	1,869	3,852	1,860
Amortization of goodwill	518	215	215	-
Increase (decrease) in allowance for doubtful accounts	7,265	3,424	5,727	851
Increase (decrease) in provision for loss on guarantees	2,360	140	687	(145)
Increase (decrease) in retirement benefit liability	89	70	131	49
Increase (decrease) in provision for loss on interest repayment	(27,376)	(11,987)	17,653	(6,568)
Interest and dividend income	(30)	(6)	(6)	(16)
Interest expenses	2	3	6	2
Amortization of bond issuance costs	302	91	168	44
Foreign exchange losses (gain)	(158)	73	8	(22)
Share of loss (profit) of entities accounted for using equity method	(18)	(18)	(23)	(19)
Loss (gain) on sale of property, plant and equipment	(257)	(10)	(148)	(460)
Loss on retirement of property, plant and equipment	206	120	360	169
Loss (gain) on sale of investment securities	-	-	-	0
Decrease (increase) in oparating loans receivable	(72,755)	(29,173)	(51,211)	(27,125)
Decrease (increase) in accounts receivable-installment	(18,701)	(8,383)	(14,963)	(7,697)
Decrease (increase) in purchased receivables	(581)	(718)	(1,176)	(993)
Decrease (increase) in retirement benefit asset	(268)	(271)	(1,411)	(406)
Decrease (increase) in other current assets	(5,843)	(446)	(2,350)	(1,777)
Increase (decrease) in trade payables	424	34	44	(279)
Increase (decrease) in other current liabilities	57	(2,978)	(1,856)	(1,823)
Increase (decrease) by other operating activities	349	(224)	1,960	788
Subtotal	(24,216)	(46)	16,311	10,964
Interest and dividends received	30	6	5	16
Interest paid	(2)	(3)	(6)	(2)
Income taxes paid	(12,571)	(12,580)	(15,434)	(7,313)
Net cash provided by (used in) operating activities	(36,759)	(12,624)	876	3,664

Cash flows from investing activities	4Q for FY March 2024	2Q for FY March 2025	4Q for FY March 2025	2Q for FY March 2026
Purchase of property, plant and equipment	(1,252)	(1,099)	(1,363)	(524)
Proceeds from sale of property, plant and equipment	293	19	284	1,073
Purchase of intangible assets	(3,383)	(2,764)	(6,130)	(2,290)
Purchase of investment securities	-	(56)	(56)	-
Proceeds from sale of investment securities	-	-	-	0
Increase (decrease) by other investment activities	(1,835)	1,209	788	271
Net cash provided by (used in) investing activities	(6,178)	(2,691)	(6,478)	(1,469)

Cash flows from financing activities	4Q for FY March 2024	2Q for FY March 2025	4Q for FY March 2025	2Q for FY March 2026
Proceeds from short-term borrowings	328,335	188,952	372,047	130,868
Repayments of short-term borrowings	(329,457)	(185,850)	(377,532)	(131,136)
Proceeds from issuance of commercial papers	251,965	124,911	232,752	169,842
Redemption of commercial papers	(257,000)	(130,000)	(208,000)	(180,000)
Proceeds from issuance of bonds	70,757	32,702	52,787	9,956
Redemption of bonds	(33,080)	(38,945)	(61,500)	(3,101)
Proceeds from long-term borrowings	159,108	79,941	144,110	105,700
Repayments of long-term borrowings	(115,322)	(58,500)	(139,341)	(90,847)
Repayments of finance lease obligations	(242)	(188)	(354)	(166)
Dividends paid to non-controlling interests	801	-	-	-
Dividends paid	(17,229)	(9,398)	(20,364)	-10968
Dividends paid to non-controlling interests	(1,473)	(1,015)	(1,015)	(1,359)
Purchase of treasury shares	(0)	-	-	(0)
Net cash provided by (used in) financing activities	57,163	2,608	(6,410)	(1,211)
Effect of exchange rate change on cash and cash equivalents	7	322	269	(287)
Net increase (decrease) in cash and cash equivalents	14,233	(12,384)	(11,742)	697
Cash and cash equivalents at beginning of period	57,666	71,900	71,900	60,157
Cash and cash equivalents at end of period (interim)	-	59,516	-	60,854
Cash and cash equivalents at end of period (annual)	71,900	-	60,157	-