FY2025 Second Quarter Results Briefing

August 7th, 2025 AUCNET INC. (TSE Prime Market: 3964)



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1. FY2025 Second Quarter Cumulative Results

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FY2025 Second Quarter Cumulative Consolidated Financial Results

- ➤ Both sales and profit increased as a whole partially due to a favorable performance following the 1Q in the Lifestyle Products Segment.
- ➤ Transient costs have incurred including the stock remuneration plan for employees, our 40th anniversary-related measures and integration of operating functions.

(million yen)	FY2024 2Q	FY2025 2Q	YoY	FY2025 Revised Forecast (May 13, 2025)	Rate of Progress
Net Sales	26,571	32,532	+22.4%	61,000	53.3%
Operating profit	3,855	5,836	+51.4%	7,500	77.8%
Operating profit margin	14.5%	17.9%	+3.4pt	12.3%	
EBITDA*1	4,281	6,340	+48.1%	-	-
Ordinary profit	3,987	5,716	+43.4%	7,300	78.3%
Profit attributable to owners of parent	2,550	3,703	+45.2%	4,750	78.0%
Basic earnings per share	53.76 Yen*2 (107.51Yen)	80.75 Yen	+26.99 Yen	104.37 Yen	77.4%

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



^{*2} The Company conducted a share split at a ratio of 2 shares for each common share of the Company on April 1, 2025. The Basic earnings per share for the fiscal year ending December 31, 2024 reflect the amounts after taking into account the share split.

FY2025 Second Quarter Highlights (Non-Cumulative 3 Month Results)

Net Sales 16,554 million yen

 $Y_0Y + 6.2\%$

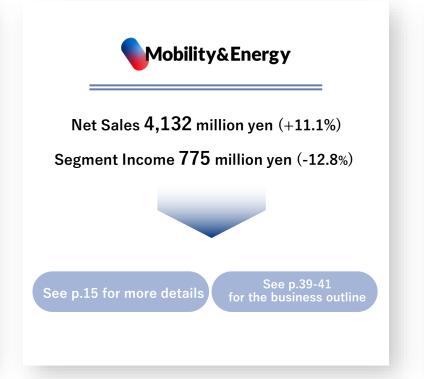
Operating Profit
2,752 million yen

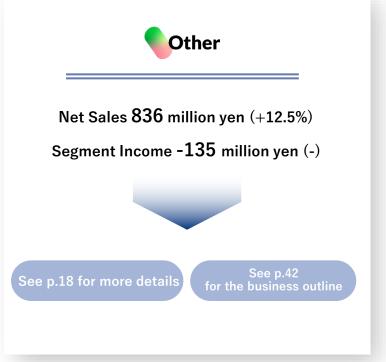
Ordinary Profit

2,719 million yen

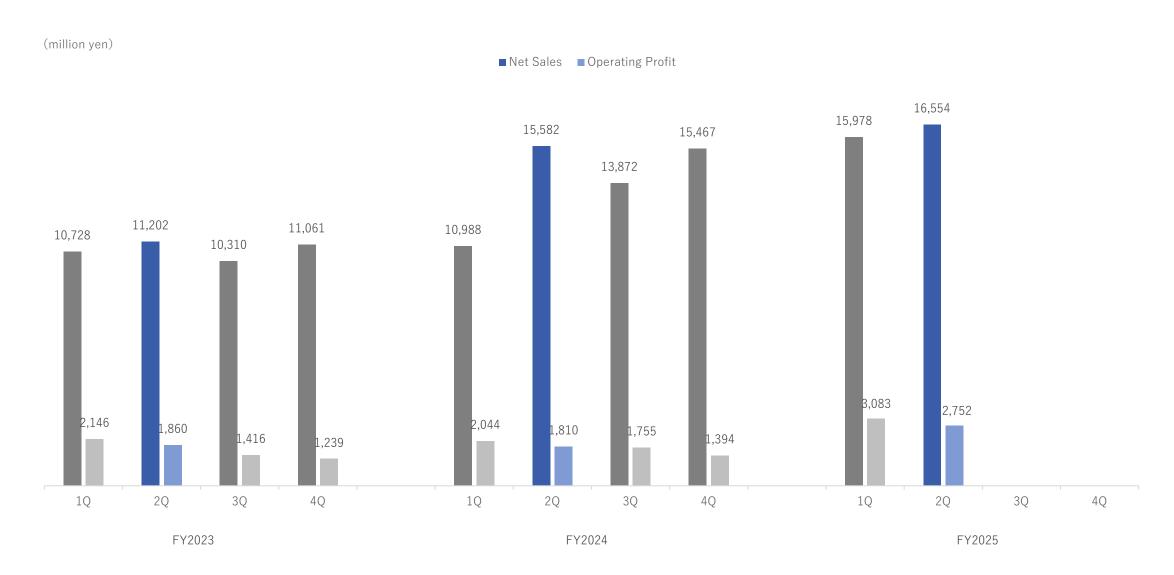
Profit Attributable to Owners of Parent 1,690 million yen







FY2023~FY2025 Consolidated Financial Results by Quarter





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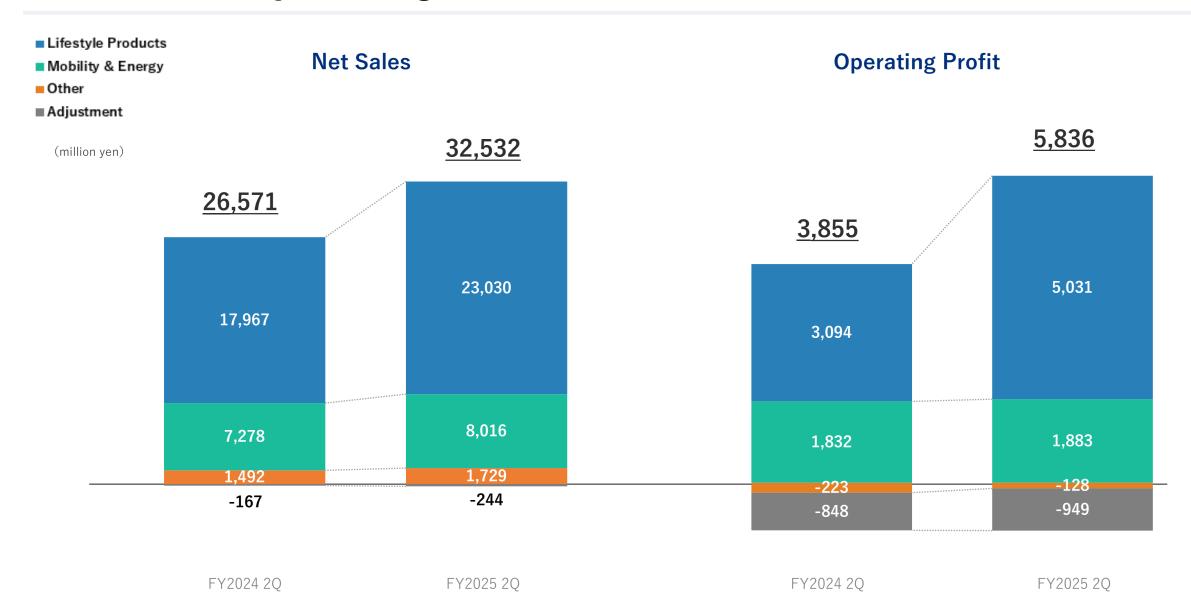


FY2025 Second Quarter Cumulative Results by Segment

Segment	(million yen)	FY2024 2Q	FY2025 2Q	YoY
Lifeatula Duaduata	Net Sales	17,967	23,030	+28.2%
Lifestyle Products	Operating profit	3,094	5,031	+62.6%
Mobility & Engrav	Net Sales	7,278	8,016	+10.1%
Mobility & Energy -	Operating profit	1,832	1,883	+2.8%
Othor	Net Sales	1,492	1,729	+15.9%
Other	Operating profit	-223	-128	-
Adjustment	Net Sales	-167	-244	-
Adjustment	Operating profit	-848	-949	-
Total	Net Sales	26,571	32,532	+22.4%
	Operating profit	3,855	5,836	+51.4%



FY2025 Second Quarter Segment Increase/Decrease

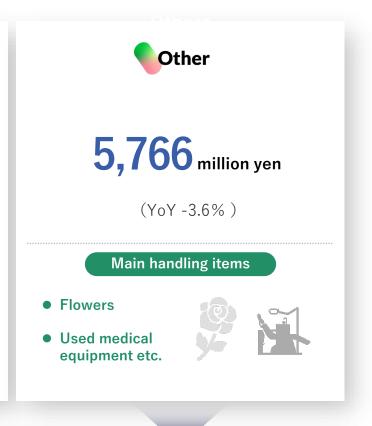




FY2025 Second Quarter Cumulative Transaction Amount by Segment







Transaction Amount 364,090 million yen

(YoY + 12.4%)

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



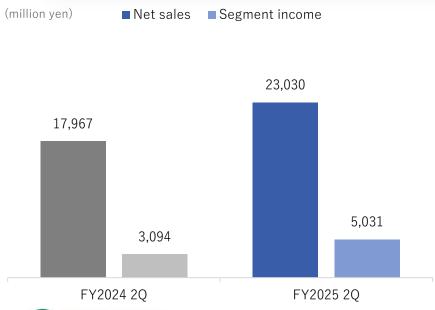
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FY2025 Second Quarter Cumulative Results

Lifestyle Products

Summary

- Both sales and profit increased year on year. (Net sales +28.2%, Segment income +62.6%)
- In the Digital Product Business, we made a continuous effort to enhance our platform by coordinating with our domestic suppliers and strengthening the buying power, as well as demands for replacement with new model smartphones continued, resulted in a favorable performance in the number of units sold and the transaction amount.
- In the Fashion Resale Business, the transaction amount increased favorably owing to an increase in the number of items listed at auction due to the increased demand for
 cashing of inventory, in addition to the continuous growth of the market. Profitability also improved by partially reviewing the fee structure.
- In the business targeting consumers, the transaction amount decreased more than we assumed due to the overseas sales showed a softening trend influenced by the U.S. tariff policy as well as sluggish domestic purchase. On the other hand, organizational restructuring within the group companies has been undertaken aiming for strengthening the group synergies including integration of operations and sharing the expertise.



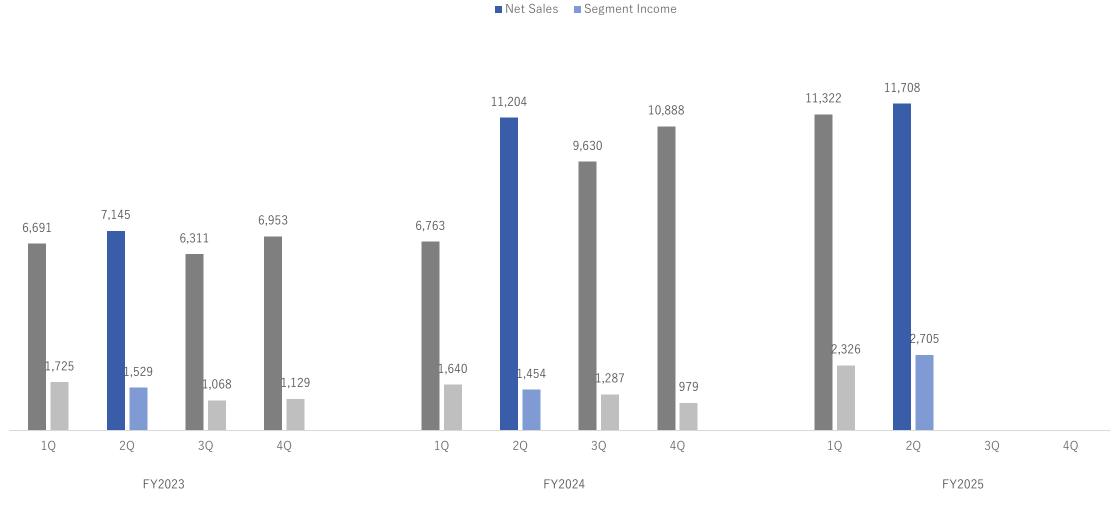
Net Sales Composition

(million yen)	Main breakdown	FY2024 2Q	FY2025 2Q	YoY
Auction related revenues	Membership fees, commission fees, etc.	5,305	8,248	+55.5%
Product sales related revenues	Product sales in businesses targeting consumers, etc.	12,578	14,738	+17.2%
Other	BPO service, etc.	83	43	-47.7%
Inter-segment net sales or transfers		-	-	
Net Sales		17,967	23,030	+28.2%

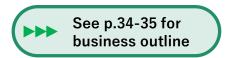
FY2023~FY2025 Results by Quarter



(million yen)



FY2025 Second Quarter Business KPI





Digital Product Business

	FY2024 2Q	FY2025 2Q	YoY	
Transaction amount (million yen)	25,050	43,874	+75.1%	
Sales units (unit)	848,106	1,381,045	+62.8%	•
Number of members (member)	1,948	2,113	+8.5%	•

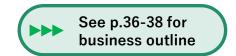
An increase in the number of units sold.

Focusing on strengthening the coordination with our domestic suppliers and buying power as well as the demand for replacement with new model smartphones continued.

An increase mainly in the Europe and Middle East regions due to the use of digital marketing.



FY2025 Second Quarter Business KPI





Fashion Resale Business

			I	FY2024 2Q	FY2025 2Q	YoY	
		Transaction amount*	(million yen)	25,114	26,767	+6.6%	A
	BtoB business	Items listed	(item)	600,626	802,965	+33.7%	T
		Items sold	(item)	406,404	513,324	+26.3%	A
		Number of members	(member)	5,281	6,310	+19.5%	S
_	Business targeting C	Transaction amount*	(million yen)	8,259	9,420	+14.1%	T

An increase in the number of items listed and sold.

The increased demand for cashing of inventory.

An increase in the number of items listed.

Supporting new members and approaching the inactive members.

Transaction amount grew less than what we assumed due to sluggish domestic purchase and the influence of the U.S. tariff.



^{*} The transaction amount of acquired Defactostandard, Ltd. and JOYLAB, inc. has been reflected and consolidated since 2Q in 2024.

FY2025 Second Quarter Cumulative Results

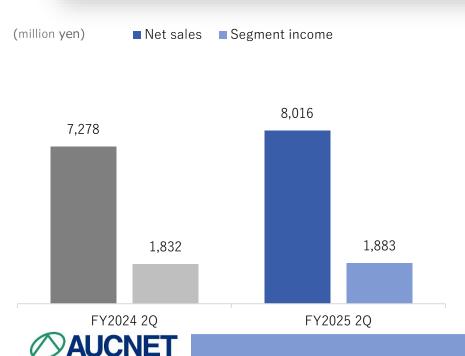
Mobility&Energy

Summary

- Both sales and profit increased year on year. (Net sales +10.1%, Segment income +2.8%)
- In the Automobile Business, the proxy bidding service showed a favorable results and the number of vehicles sold, auctions won and members increased. The number of vehicles inspected for a used vehicle listing platform continuously increased.
- In the Motorcycle Business, the number of vehicles listed for auction from major domestic dealers increased as well as the number of vehicles registered for the shared inventory market increased by data linkage, showed a favorable trend.

Net Sales Composition

• Cost incurred for launching "Base", the new core system, and remuneration plan for employees.

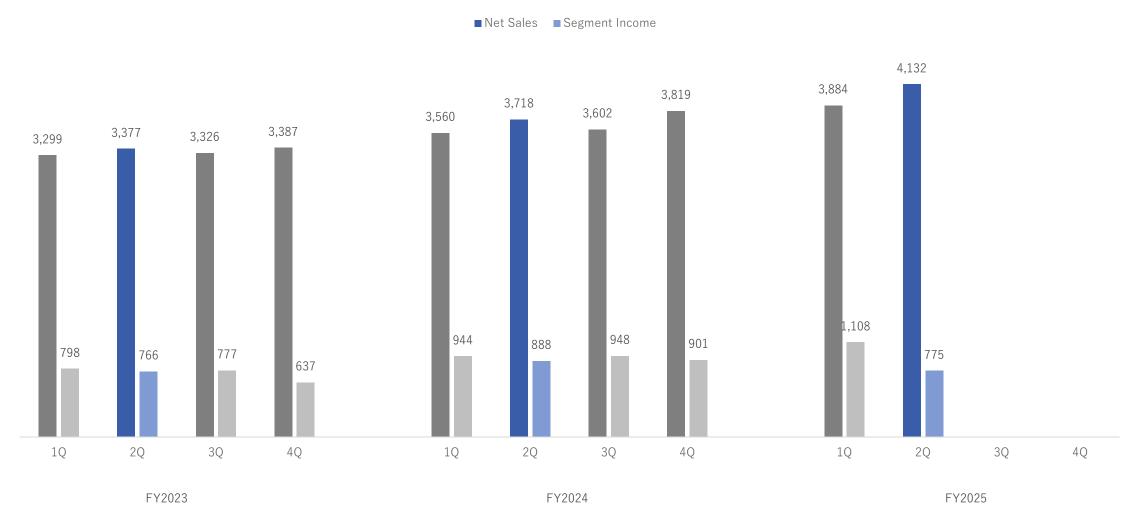


FY2025 2Q (million yen) Main breakdown FY2024 20 YoY Membership fees, Auction related revenues 4.799 5,121 +6.7%commission fees, etc. Sale of vehicles in the Product sales related 261 459 +75.7% company's inventory, revenues etc. AIS inspection fees, Other 2,217 2,435 +9.8% etc. Inter-segment net sales or transfers **Net Sales** 7,278 +10.1%8.016

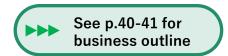
FY2023~FY2025 Results by Quarter



(million yen)



FY2025 Second Quarter Business KPI



Automobile Business



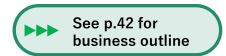
Motorcycle Business

Automobile		FY2024 2Q	FY2025 2Q	YoY	Vigorous biddings from exporter members in the live relay broadcast auctions, led to an increase in the average unit price of vehicles sold.
Transaction amount	(million yen)	254,208	271,767	+6.9%	A continuous increase in the proxy bidding service and in-house
Total vehicles sold/bought	(unit)	269,281	276,647	+2.7%	auctions in addition to a steady performance remained in the live relay broadcast auctions.
Number of members	(member)	15,309	15,824	+3.4%	The number of members for mainly the proxy bidding service steadily increased due to strengthened customer contact points.
Motorcycle		FY2024 2Q	FY2025 2Q	YoY	
Transaction amount	(million yen)	5,223	6,493	+24.3%	Demand for purchasing from exporters remained high and the average unit price of vehicles sold went up.
Total vehicles sold/bought	(unit)	15,089	17,374	+15.1%	
Number of members	(member)	2,601	2,577	-0.9%	The number of vehicles sold and auctions won mainly for a major domestic dealers increased.
				-	
Vehicles inspected*	(unit)	679,853	768,645	+13.1%	Demand for a used vehicle listing platform remained high and the total number of vehicles inspected increased.

^{*}Total number of used cars and motorcycles inspected.



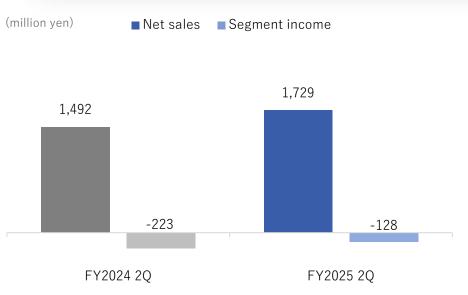
FY2025 Second Quarter Cumulative Results





Summary

- Both sales and profit increased year on year. (Net sales +15.9%, Operating loss in the previous year 223 million yen)
- In the Agricultural Business, the transaction amount decreased due to the less-than-expected number of flowers collected while the average unit price rose. We directed our effort for strengthening the membership base as well as stable operations of auctions in the Kansai base.
- In the Circular Commerce Business, we have continued promoting coordination with our partner companies. Due to the withdrawal from unprofitable businesses, the amount of loss has decreased.



Λ	let	Sal	es	Co	mį	po	si	ti	0	r

(million yen)	Main breakdown	FY2024 2Q	FY2025 2Q	YoY
Auction related revenues	Membership fees, commission fees, etc.	602	581	-3.4%
Product sales related revenues	Negotiated sales, etc.	344	413	+20.1%
Other	BPO service, etc.	377	489	+29.6%
Inter-segment net sales or transfers		167	244	+45.9%
Net Sales		1,492	1,729	+15.9%

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Revisions to the Forecast of Consolidated Results and the Forecast for Dividends for FY2025 (published on August 7, 2025)

- Further upward revisions have been decided from the result forecast published on 13 May, 2025 taking into account the favorable performance of the Lifestyle Products Segment in the 2Q.
- > The transient costs are scheduled to incur as we assumed at the beginning of the term.
- ► In line with the revisions of the results forecasts, the annual dividend forecast has been revised to 45 yen. (YoY +7 yen)

(million yen)	FY2024	FY2025 Revised Forecast (May 13, 2025)	FY2025 Revised Forecast (August 7, 2025)
Net sales	55,910	61,000	62,000
Operating profit	7,005	7,500	8,200
Operating profit margin	12.5%	12.3%	13.2%
Ordinary profit	7,207	7,300	7,900
Profit attributable to owners of parent	4,485	4,750	5,100
Basic earnings per share	94.22Yen* (188.44Yen)	104.37 Yen	111.84 Yen
Dividend per share	38.00 Yen* (76.00 Yen)	42.00 Yen	45.00Yen
Dividend payout ratio	40.3%	40.2%	40.2%

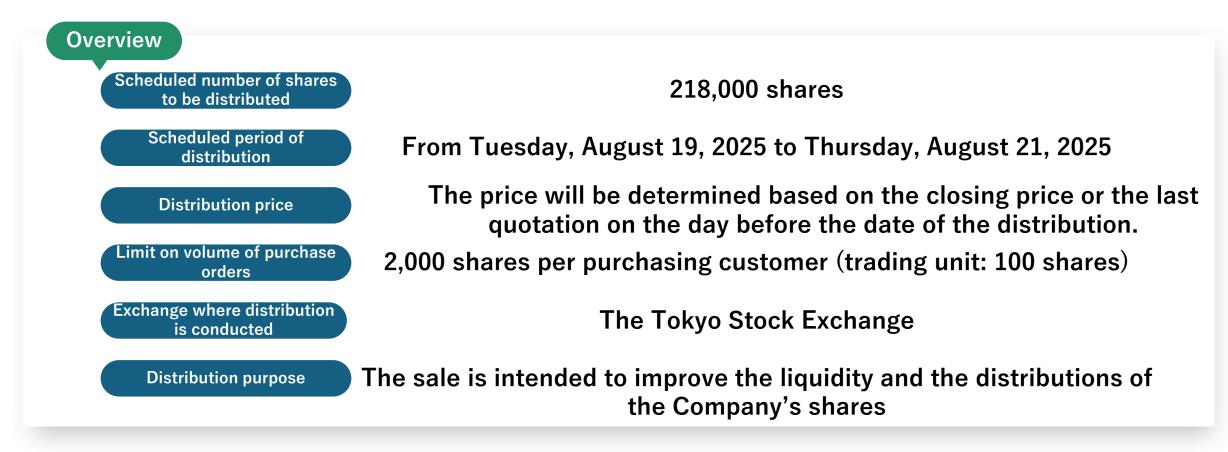
YoY Revised Forecast (August 7, 2025)
+10.9%
+17.1%
+0.7pt
+9.6%
+13.7%
+17.62 Yen
+7.00 Yen
-0.1pt

^{*} The Company conducted a share split at a ratio of 2 shares for each common share of the Company on April 1, 2025. The basic earnings per share and dividend per share for the fiscal year ending December 31, 2024 reflect the amounts after taking into account the share split.



Notice Concerning Off-Auction Distribution of Shares (published on August 7, 2025)

In order to increase the number of tradable shares and its ratio, the following off-auction sale of our shares is scheduled.



Off-auction distributions may be cancelled or postponed due to sudden stock market fluctuations or other reasons.



Notice Concerning Changes to Shareholder Benefit Program and Introduction of New Program (published on June 24, 2025)

➤ Partial changes will be made to the shareholder benefit program, and a new program will be introduced as the "AUCNET Premium Shareholder Benefit Club" with the aim of further enhancing the investment appeal and improve the liquidity of the Company's shares.

Overview

Number of shares held	Number of shareholder benefit points (1 point is approximately equivalent to 1 yen) December 31
300 shares to 499 shares	2,000 points
500 shares to 699 shares	5,000 points
700shares to 899 shares	17,000 points
900shares to 1,499 shares	20,000 points
1,500 shares or more	40,000 points

Date of changes

Shareholders listed or recorded in the Company's shareholder register as of December 31, 2025.

Eligibility criteria

Shareholders listed or recorded in the Company's shareholder register as of December 31 each year who hold three or more share units (300 shares).

Carryover conditions

Shareholder benefit points may be carried over only if the shareholder is listed under the same shareholder number in the shareholder register for two or more consecutive times as of December 31, has continuously held 300 shares or more, and may be carried over only once. Please note that if the shareholder number is changed before the record date of December 31, the points will become invalid and cannot be carried over.

Procedures

Shareholders eligible for the "AUCNET Premium Shareholder Benefit Club" will receive a guide titled "Guide to the AUCNET Premium Shareholder Benefit Club" in early February 2026 which will include details on how to register for the shareholder-exclusive dedicated website and information on redeemable benefit items.



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Identification of Material Issues

In the midst of the dramatic changes of the environment surrounding our business, in order to achieve sustainable growth, we have identified (important) material issues to be addressed from the perspective of customers and social issues, based on our new medium-term management plan Blue Print 2027.

KGI: GCV of ¥1 trillion

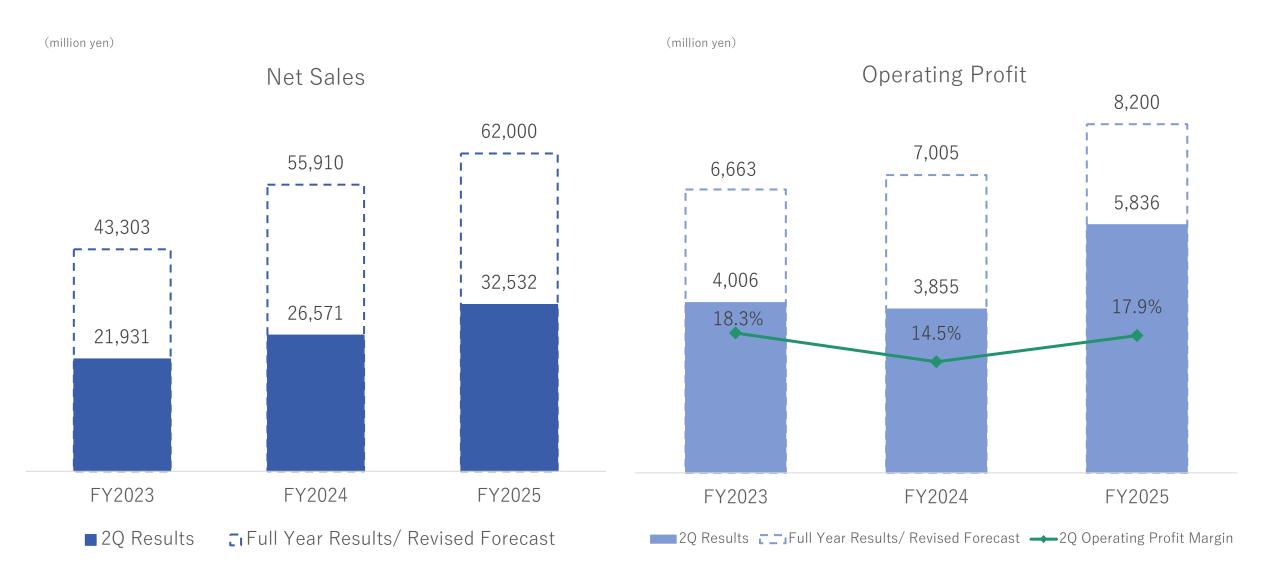
	Theme	Economic value	Environmental value	Specific measures		
	Realization of a circular economy society	Expanding the scale of related markets through the transition to a circular economy	Reducing environmental impact through recycling resources and maximizing the use period of goods	Active utilization of technology for circular businessEvolution of GCV		
E	Creating business that connects diverse circulations	Acquiring growth opportunities through collaboration with new partners and new business opportunities	Realizing a sustainable society by balancing profit opportunities with the reduction of environmental impact	 Contributing to sustainability through partnerships that generate business to distribute intangible assets Connecting competitive edges with stories to create customer value 		
S	Growth of the company and employees	Realization of high productivity by embodying our philosophy of "Autheticism"	Resolving social issues by collaborating with partners and diverse human resources to create innovation	 Thoroughly implementing actions that embody our philosophy Enhancing management skills Praising proactive initiatives 		
G	Autonomous business management with governance that functions properly	Improving corporate value by thoroughly implementing risk management that eliminates opaque processes	Ensuring transparency and fulfilling accountability by improving group governance	 Fostering a management mindset in each and every employee Establishing a group governance system 		



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FY2023~FY2025 Consolidated Results by Fiscal Year





Consolidated Balance Sheets & Statements of Cash Flows

Assets (million yen)	FY2024 end of December	FY2025 end of June	Increase/ Decrease
Current assets	33,537	42,136	+8,598
Cash and deposits	16,980	23,289	+6,309
Due from auction members	4,978	8,313	+3,334
Other	11,577	10,532	-1,045
Non-current assets	10,503	11,408	+904
Property, plant and equipment	1,805	1,753	-51
Intangible assets	3,181	4,033	+852
Other	5,515	5,620	+104
Total assets	44,040	53,544	+9,503

Liabilities and net assets (million yen)	FY2024 end of December	FY2025 end of June	Increase/ Decrease
Current liabilities	14,510	24,688	+10,178
Due to auction members	9,340	18,114	+8,774
Other	5,170	6,574	+1,403
Non-current liabilities	3,363	3,347	-15
Retirement benefit liability	1,916	1,916	0
Other	1,447	1,431	-16
Total liabilities	17,874	28,036	+10,162
Total net assets	26,166	25,507	-658
Total liabilities and net assets	44,040	53,544	+9,503

(million yen)	FY2024 2Q	FY2025 2Q	YoY
Cash flows from operating activities	3,714	11,370	+7,656
Cash flows from investing activities	-2,410	-437	+1,973
Cash flows from financing activities	-3,399	-4,548	-1,149
Cash and cash equivalents at end of period	17,590	23,289	+5,699



KPI

					FY2023			FY2024				FY2025				
					1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
_	Digital Product		Transaction amount (r	million yen)	12,443	11,638	8,243	10,068	12,960	12,090	12,432	11,521	18,778	25,095	-	-
			Sales units (u	unit)	445,227	430,091	337,758	365,295	453,470	394,636	429,731	380,884	629,364	751,681	-	_
ifestyl			Number of members (r	member)	1,359	1,541	1,674	1,779	1,852	1,948	2,005	2,037	2,036	2,113	-	-
Lifestyle Products		BtoB business	Transaction amount (r	million yen)	10,644	11,163	10,903	11,351	11,136	13,977	12,640	14,262	13,021	13,745	-	_
			Items listed (i	item)	236,869	269,776	265,922	294,166	281,383	319,243	313,864	360,281	367,149	435,816	-	
Segment	Fashion Resale		Items sold (i	item)	174,900	181,929	172,573	186,430	189,124	217,280	204,934	237,418	251,560	261,764	-	
nt			Number of members (r	member)	4,287	4,503	4,638	4,862	5,029	5,281	5,590	5,871	6,110	6,310	-	-
		Business targeting C	Transaction amount (r	million yen)	2,812	3,033	2,909	2,936	2,533	5,725	4,424	5,165	5,081	4,339	-	-
Mobility	Automobile	Auction related	Transaction amount (r	million yen)	104,769	118,736	111,284	107,347	124,533	129,674	125,147	120,143	133,723	138,044	-	-
			Total vehicles sold/bought	unit)	121,962	135,221	122,723	122,710	135,464	133,817	128,181	126,595	135,289	141,358	-	-
&		Membership fee	Number of members (r	member)	14,999	15,091	15,155	15,142	15,143	15,309	15,377	15,501	15,638	15,824	-	
Energy Segment	Motorcycle	Auction related	Transaction amount (r	million yen)	2,112	2,227	2,301	1,437	2,267	2,955	2,726	2,921	2,938	3,555	-	-
			Total vehicles sold/bought	unit)	5,877	7,242	6,771	6,494	6,929	8,160	7,185	7,405	7,819	9,555	-	_
		Membership fee	Number of members (r	member)	2,646	2,655	2,647	2,624	2,616	2,601	2,604	2,622	2,612	2,577	_	_
		Inspection fee	Vehicles inspected※2	unit)	318,348	307,586	303,764	333,210	336,136	343,717	346,698	369,754	370,621	398,024	_	-

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

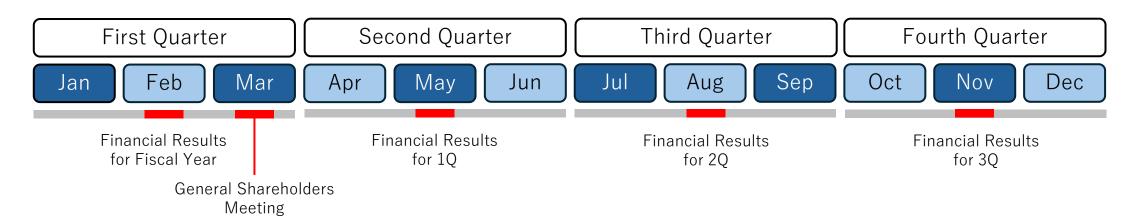


Schedule for Announcement of Financial Results for the Third Quarter of FY2025

Mid-November

*implemented on 12th November last year

Annual Schedule











Trade name	AUCNET INC.
Date of start of business	June 29, 1985
Head office	Aoyama OM Square, 5-8 Kita-Aoyama 2-chome, Minato-ku, Tokyo 107-8349, Japan
Closing date	December 31
Number of employees (consolidated)	1,060 (As of December 31, 2024)
Capital, etc.	1,807 million yen (As of December 31, 2024)



Aucnet's philosophy is "Authenticism"

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

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



Market Design to Connect Values

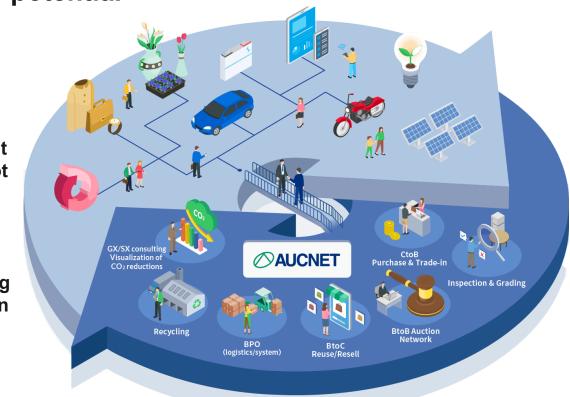
Leveraging "circular commerce" to maximize our potential and create more customers around the world.

We are your market design partner.

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

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

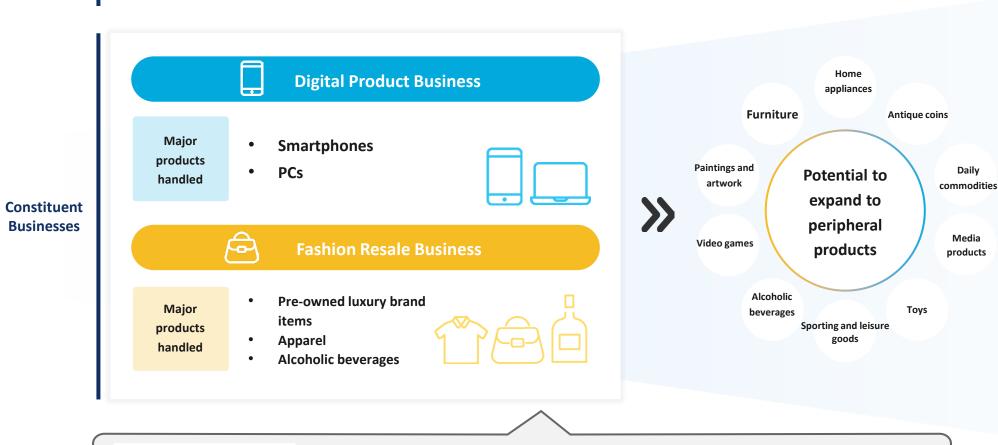
We want to create a world where value is connected and reconnected over and over again with Aucnet.



Segment Overview



Goals Expand and promote international operations and consumer services



Expand business
opportunities in categories
that are even closer to consumers

Business environment and assumptions

Expansion of the reused goods market

Growing interest in SDGs and sustainability



Auctions In and Outside Japan



Lifestyle Products

GLOBAL BIDDING SYSTEM

- Aucnet handles pre-owned smartphones, PCs and tablet devices, and aims to further expand into additional product categories.
- We are focusing on strengthening our network of buyers, which now comprises more than 2,000 member companies, outside Japan.* Building on our operations in Hong Kong, we established a branch in Dubai in November 2022.



Data Erasure



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



Trade-in Services

Trade-in System

We provide software to guide the trade-in (purchase) of pre-owned devices for private individuals and corporate customers.

Partners

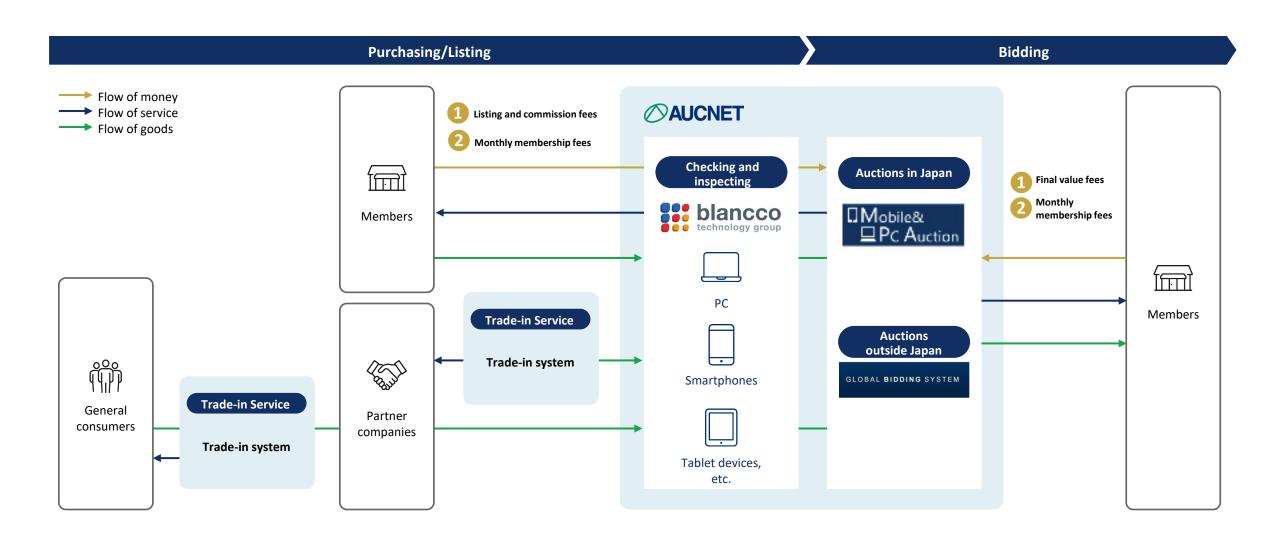
- Samsung Electronics Japan Co., Ltd.
- JCOM Co., Ltd.



* As of December 31, 2024

Lifestyle Products







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

BtoB



- The robust membership network we have built over the years comprises 5,800 members.*
- Industry-leading transaction volume of approximately ¥46,000 million.*





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



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

Consumer services



- A leader in resale of alcoholic beverages in Japan
- In addition to **10 directly managed stores*** in major cities throughout Japan, JOYLAB has strong purchasing power resulting from its nationwide collection service and collaboration with Brandear stores.





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

Consumer services



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





- The cumulative number of users of our purchase services has surpassed 4.2 million*
- Multiple sales channels, primarily serving consumers



VALTIQUE VINTAGE

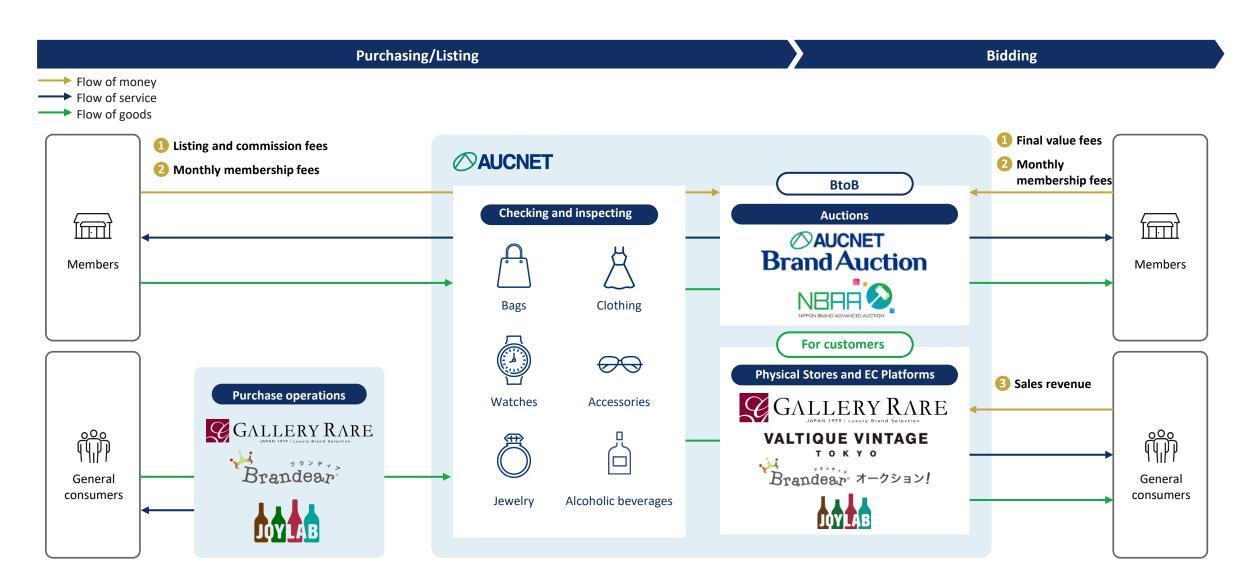
TOKYO

- Launched in September 2022 as an e-commerce platform selling high-end brand and vintage items.
- Products are labelled with tags indicating reductions in CO₂ emissions and water use to highlight sustainability.









Segment Overview

Technological innovations such as autonomous

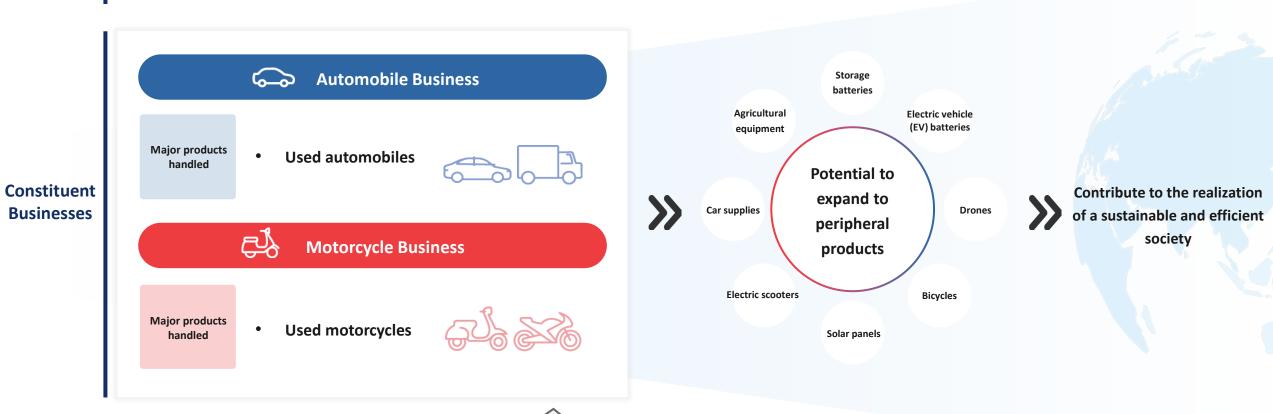
driving and electric vehicles



Goals Expand and promote services in the next-generation mobility field

Business environment and

assumptions



Diversification of mobility services





Automobile Business

Hosted by Aucnet

TVオークション

(Used car auctions)

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





Enables purchases from member inventories of **67,000*** vehicles throughout Japan at any time.



Networking with Other Industry Players

ライブオークション

(Live relay broadcast auctions)

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





(Buyer and seller agency services)

Buyer and seller agency services in conjunction with 112* physical vehicle auction venues throughout Japan.



Motorcycle Business



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



Nationwide motorbike rental business support service.

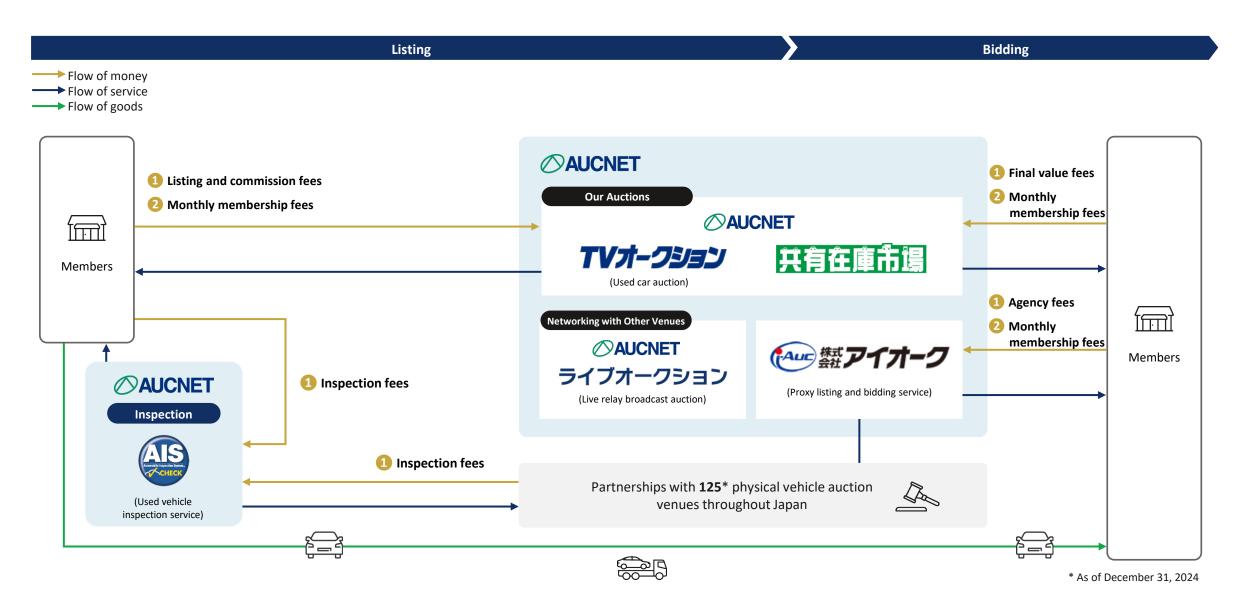


Mobility&Energy

Used Vehicle Inspection Service

- AIS Inc. is an industry leader in used vehicle inspection.
- A team of approximately 220 inspectors* provides on-site inspection and evaluation services throughout Japan.







Service Overview



Agricultural Business

ba*net

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



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



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





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





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

