

June 12, 2026

## Non-consolidated Financial Results for the Six Months Ended April 30, 2026 (Under Japanese GAAP)

Company name: FIT EASY Inc.  
 Listing: Tokyo Stock Exchange / Nagoya Stock Exchange  
 Securities code: 212A  
 URL: <https://fiteasy.co.jp>  
 Representative: Kunie Hisashi, Representative Director and President  
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 Scheduled date to file semi-annual securities report: June 12, 2026  
 Scheduled date to commence dividend payments: July 6, 2026  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Non-consolidated financial results for the six months ended April 30, 2026 (from November 1, 2025 to April 30, 2026)

#### (1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended								
April 30, 2026	6,705	58.2	1,607	48.2	1,625	49.6	1,105	52.9
April 30, 2025	4,239	36.3	1,084	20.6	1,086	21.7	723	22.9

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
April 30, 2026	66.63	65.06
April 30, 2025	45.59	44.19

#### (2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
April 30, 2026	10,768	6,575	61.1
October 31, 2025	10,063	5,880	58.4

Reference: Equity  
 As of April 30, 2026: ¥6,575 million  
 As of October 31, 2025: ¥5,880 million

### 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended October 31, 2025	-	0.00	-	25.00	25.00
Fiscal year ending October 31, 2026	-	26.00			
Fiscal year ending October 31, 2026 (Forecast)				25.00	51.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

2. Breakdown of dividends at the end of the second quarter of the fiscal year ending October 31, 2026 (forecast): Ordinary dividend of 20 yen, commemorative dividend of 6 yen (TSE Prime, Meisho Premier Market Change Commemorative Dividend)

### 3. Forecast of non-consolidated financial results for the fiscal year ending October 31, 2026 (from November 1, 2025 to October 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending October 31, 2026	14,322	47.2	3,506	51.7	3,558	53.5	2,473	61.8	148.58

Note: Revisions to the earnings forecasts most recently announced: Yes

\* **Notes**

- (1) Adoption of accounting treatment specific to the preparation of semi-annual non-consolidated financial statements: Yes
- (2) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
  - (ii) Changes in accounting policies due to other reasons: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatement: None

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of April 30, 2026	16,694,240 shares
As of October 31, 2025	16,520,250 shares

(ii) Number of treasury shares at the end of the period

As of April 30, 2026	- shares
As of October 31, 2025	- shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended April 30, 2026	16,594,268 shares
Six months ended April 30, 2025	15,861,099 shares

\* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

\* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to page 3 of the attachment "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Earnings Forecasts."

# Semi-annual balance sheet

(Thousands of yen)

	As of October 31, 2025	As of April 30, 2026
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	3,274,133	3,054,596
Accounts receivable - trade	1,896,568	1,973,651
Merchandise	222,253	244,041
Other	630,582	802,038
Allowance for doubtful accounts	(2,037)	(4,277)
<b>Total current assets</b>	<b>6,021,501</b>	<b>6,070,049</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Buildings, net	1,179,668	1,155,519
Other, net	757,282	648,310
<b>Total property, plant and equipment</b>	<b>1,936,950</b>	<b>1,803,829</b>
Intangible assets	155,681	204,120
<b>Investments and other assets</b>		
Guarantee deposits	1,429,651	1,762,748
Other	519,833	927,750
<b>Total investments and other assets</b>	<b>1,949,485</b>	<b>2,690,499</b>
<b>Total non-current assets</b>	<b>4,042,117</b>	<b>4,698,449</b>
<b>Total assets</b>	<b>10,063,618</b>	<b>10,768,499</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable - trade	958,917	944,843
Current portion of bonds payable	115,000	115,000
Current portion of long-term borrowings	74,075	68,229
Income taxes payable	625,200	553,426
Contract liabilities	341,054	448,185
Provision for bonuses	39,644	40,873
Other	718,607	474,385
<b>Total current liabilities</b>	<b>2,872,499</b>	<b>2,644,943</b>
<b>Non-current liabilities</b>		
Bonds payable	155,000	97,500
Long-term borrowings	83,094	50,846
Asset retirement obligations	127,095	124,002
Guarantee deposits received	863,418	1,189,455
Other	82,249	86,093
<b>Total non-current liabilities</b>	<b>1,310,857</b>	<b>1,547,896</b>
<b>Total liabilities</b>	<b>4,183,356</b>	<b>4,192,839</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	1,356,005	1,357,449
Capital surplus	1,306,005	1,307,348
Retained earnings	3,218,251	3,910,862
<b>Total shareholders' equity</b>	<b>5,880,261</b>	<b>6,575,659</b>
<b>Total net assets</b>	<b>5,880,261</b>	<b>6,575,659</b>
<b>Total liabilities and net assets</b>	<b>10,063,618</b>	<b>10,768,499</b>

## Semi-annual statement of income

(Thousands of yen)

	Six months ended April 30, 2025	Six months ended April 30, 2026
Net sales	4,239,567	6,705,601
Cost of sales	2,705,195	4,311,257
Gross profit	1,534,372	2,394,343
Selling, general and administrative expenses	449,838	786,948
Operating profit	1,084,533	1,607,394
Non-operating income		
Interest income	2,605	10,587
Commission income	3,852	6,635
Other	308	4,205
Total non-operating income	6,767	21,428
Non-operating expenses		
Interest expenses	3,307	2,542
Guarantee commission	1,416	1,108
Other	59	59
Total non-operating expenses	4,782	3,710
Ordinary profit	1,086,518	1,625,112
Profit before income taxes	1,086,518	1,625,112
Income taxes	363,484	519,496
Profit	723,034	1,105,616

## Semi-annual statement of cash flows

(Thousands of yen)

	Six months ended April 30, 2025	Six months ended April 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,086,518	1,625,112
Depreciation	82,710	138,060
Increase (decrease) in allowance for doubtful accounts	(132)	2,240
Increase (decrease) in provision for bonuses	2,162	1,228
Interest and dividend income	(2,605)	(10,587)
Interest expenses	3,307	2,542
Decrease (increase) in trade receivables	(429,067)	(77,083)
Decrease (increase) in inventories	179,163	(21,787)
Increase (decrease) in trade payables	110,197	(16,289)
Increase (decrease) in contract liabilities	(80,651)	107,130
Transfer from fixed assets to inventories	-	169,604
Other, net	(49,332)	(191,546)
Subtotal	902,269	1,728,624
Interest and dividends received	2,605	10,587
Interest paid	(3,131)	(2,518)
Income taxes paid	(299,906)	(625,200)
Net cash provided by (used in) operating activities	601,837	1,111,493
Cash flows from investing activities		
Purchase of property, plant and equipment	(148,595)	(405,399)
Purchase of intangible assets	(60,987)	(65,571)
Proceeds from collection of loans receivable	7,788	6,756
Purchase of long-term prepaid expenses	(5,431)	(23,456)
Payments of guarantee deposits	(329,967)	(336,646)
Proceeds from refund of guarantee deposits	-	4,500
Other, net	-	3,406
Net cash provided by (used in) investing activities	(537,194)	(816,409)
Cash flows from financing activities		
Proceeds from issuance of shares	1,055	2,787
Repayments of long-term borrowings	(63,090)	(38,094)
Redemption of bonds	(57,500)	(57,500)
Repayments of lease liabilities	(27,451)	(8,808)
Dividends paid	(316,557)	(413,006)
Net cash provided by (used in) financing activities	(463,543)	(514,620)
Net increase (decrease) in cash and cash equivalents	(398,900)	(219,537)
Cash and cash equivalents at beginning of period	2,500,684	3,274,133
Cash and cash equivalents at end of period	2,101,784	3,054,596