October 15, 2025

Consolidated Financial Results for the Six Months Ended August 31, 2025 (Under Japanese GAAP)

Company name: Edia Co.,Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3935
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Scheduled date to file semi-annual securities report: October 15, 2025
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the six months ended August 31, 2025 (from March 1, 2025 to August 31, 2025)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	2,317	37.1	298	129.5	287	137.0	253	131.5
August 31, 2024	1,689	3.6	130	134.0	121	123.7	109	102.8

Note: Comprehensive income For the six months ended August 31, 2025: ¥253 million [131.5%]
For the six months ended August 31, 2024: ¥109 million [102.8%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2025	41.89	35.69
August 31, 2024	17.90	15.61

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
August 31, 2025	3,246	1,381	42.5
February 28, 2025	2,997	1,371	45.7

Reference: Equity
As of August 31, 2025: ¥1,380 million
As of February 28, 2025: ¥1,370 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 February 28, 2025	-	0.00	-	7.00	7.00
Fiscal year ending February 28, 2026	-	0.00			
Fiscal year ending February 28, 2026 (Forecast)				11.00 ～13.00	11.00 ～13.00

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

3. Forecast of consolidated financial results for the fiscal year ending February 28, 2026 (from March 1, 2025 to February 28, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Yen	%	Yen	%	Yen	%	Yen	%	Yen
Fiscal year ending February 28, 2026	4,500 ～4,700	24.7 ～30.3	400 ～500	52.1 ～90.2	350 ～450	47.3 ～89.4	300 ～380	28.2 ～62.3	48.40 ～61.31

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

* **Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements:None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of August 31, 2025	6,198,000 shares
As of February 28, 2025	6,198,000 shares

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

As of August 31, 2025	302,142 shares
As of February 28, 2025	142 shares

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

Six months ended August 31, 2025	6,062,919 shares
Six months ended August 31, 2024	6,127,858 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

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.

Semi-annual consolidated balance sheet

(Thousands of yen)

	As of February 28, 2025	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	1,767,927	2,015,605
Accounts receivable-trade, and contract assets	575,875	556,126
Merchandise and finished goods	52,651	50,897
Work in process	141,857	109,715
Raw materials and supplies	51	40
Prepaid expenses	100,446	162,613
Accounts receivable - other	24,799	24,705
Consumption taxes refund receivable	1,359	-
Other	55,414	52,189
Allowance for doubtful accounts	(19,894)	(19,894)
Total current assets	2,700,488	2,951,996
Non-current assets		
Property, plant and equipment		
Buildings, net	7,654	7,370
Tools, furniture and fixtures, net	4,862	8,097
Total property, plant and equipment	12,516	15,467
Intangible assets		
Software	6,545	4,232
Other intangible assets	2,050	1,750
Goodwill	76,450	72,628
Total intangible assets	85,046	78,611
Investments and other assets		
Investment securities	5,000	5,000
Shares of subsidiaries and associates	25,283	25,283
Leasehold and guarantee deposits	34,010	34,010
Deferred tax assets	121,414	121,414
Other	13,793	14,335
Total investments and other assets	199,502	200,043
Total non-current assets	297,065	294,122
Total assets	2,997,553	3,246,119

(Thousands of yen)

	As of February 28, 2025	As of August 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	236,994	262,491
Short-term borrowings	237,400	212,200
Current portion of long-term borrowings	196,267	285,299
Accounts payable - other	66,900	65,779
Accrued expenses	9,933	13,863
Income taxes payable	48,075	33,018
Accrued consumption taxes	39,016	36,220
Contract liabilities	181,279	115,617
Deposits received	21,645	22,927
Provision for bonuses	11,129	11,899
Information usage fee allowance	1,939	1,833
Efund liability	84,322	68,381
Dividends payable	179	354
Other	3	1,063
Total current liabilities	1,135,087	1,130,949
Non-current liabilities		
Long-term borrowings	489,637	712,827
Asset retirement obligations	1,610	1,610
Long-term deposits received	-	18,920
Total non-current liabilities	491,247	733,357
Total liabilities	1,626,335	1,864,307
Net assets		
Shareholders' equity		
Share capital	23,373	23,373
Capital surplus	741,621	741,621
Retained earnings	605,333	815,918
Treasury shares	(135)	(200,127)
Total shareholders' equity	1,370,193	1,380,786
Share acquisition rights	1,025	1,025
Total net assets	1,371,218	1,381,812
Total liabilities and net assets	2,997,553	3,246,119

Semi-annual consolidated statement of income

(Thousands of yen)

	Six months ended August 31, 2024	Six months ended August 31, 2025
Net sales	1,689,784	2,317,419
Cost of sales	679,350	885,847
Gross profit	1,010,433	1,431,571
Selling, general and administrative expenses	880,208	1,132,638
Operating profit	130,225	298,932
Non-operating income		
Interest income	489	6,696
Other	663	1,102
Total non-operating income	1,152	7,799
Non-operating expenses		
Interest expenses	4,657	10,463
Foreign exchange losses	-	6,919
Commission expenses	3,000	799
Other	2,226	589
Total non-operating expenses	9,884	18,772
Ordinary profit	121,493	287,960
Profit before income taxes	121,493	287,960
Income taxes - current	12,428	33,990
Income taxes - refund	(627)	-
Total income taxes	11,800	33,990
Profit	109,693	253,969
Profit attributable to owners of parent	109,693	253,969

Semi-annual consolidated statement of comprehensive income

(Thousands of yen)

	Six months ended August 31, 2024	Six months ended August 31, 2025
Profit	109,693	253,969
Comprehensive income	109,693	253,969
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	109,693	253,969

Semi-annual consolidated statement of cash flows

(Thousands of yen)

	Six months ended August 31, 2024	Six months ended August 31, 2025
Cash flows from operating activities		
Profit before income taxes	121,493	287,960
Depreciation	4,480	4,937
Amortization of goodwill	-	3,822
Increase (decrease) in provision for bonuses	(301)	770
Changes in the amount of information usage fee allowance	(95)	(105)
Increase (decrease) in refund liabilities	(9,386)	(15,941)
Interest and dividend income	(489)	(6,696)
Interest expenses	4,657	10,463
Decrease (increase) in accounts receivable - trade, and contract assets	2,251	19,749
Decrease (increase) in inventories	2,475	33,908
Increase (decrease) in trade payables	(59,074)	25,496
Increase (decrease) in contract liabilities	(27,752)	(65,662)
Decrease (increase) in prepaid expenses	(48,194)	(61,625)
Increase (decrease) in accounts payable - other	(17,490)	(1,663)
Increase (decrease) in long-term deposits received	-	18,920
Other, net	7,132	12,239
Subtotal	(20,293)	266,572
Interest and dividends received	414	5,679
Interest paid	(4,779)	(11,619)
Income taxes paid	(13,238)	(48,075)
Income taxes refund	5,328	41
Net cash provided by (used in) operating activities	(32,569)	212,598
Cash flows from investing activities		
Purchase of property, plant and equipment	(5,420)	(4,825)
Purchase of intangible assets	(16,812)	-
Payments for investments in capital	-	(3,915)
Payments into time deposits	(250)	(250)
Proceeds from withdrawal of time deposits	2,400	600
Net cash provided by (used in) investing activities	(20,082)	(8,390)
Cash flows from financing activities		
Proceeds from short-term borrowings	150,000	-
Repayments of short-term borrowings	(60,000)	(25,200)
Proceeds from long-term borrowings	100,000	430,000
Repayments of long-term borrowings	(71,024)	(117,778)
Purchase of treasury shares	-	(199,991)
Dividends paid	(27,687)	(43,209)
Net cash provided by (used in) financing activities	91,288	43,820
Net increase (decrease) in cash and cash equivalents	38,636	248,028
Cash and cash equivalents at beginning of period	1,413,380	1,767,477
Cash and cash equivalents at end of period	1,452,016	2,015,505

(Notes on segment information, etc.)

Segment Information

Since the Group is a single segment of the entertainment services business, it is not listed by segment.