

April 14, 2026

## Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 (Under Japanese GAAP)

Company name: Edia Co.,Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 3935  
 URL: <http://edia.co.jp>  
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 Scheduled date of annual general meeting of shareholders: May 27, 2026  
 Scheduled date to commence dividend payments: May 28, 2026  
 Scheduled date to file annual securities report: May 25, 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. Consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	4,659	29.2	444	69.2	416	75.4	476	103.5
February 28, 2025	3,607	10.1	262	62.6	237	49.7	234	55.9

Note: Comprehensive income For the fiscal year ended February 28, 2026: ¥476 million [103.5%]  
 For the fiscal year ended February 28, 2025: ¥234 million [55.9%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
February 28, 2026	79.61	73.31	31.9	14.4	9.5
February 28, 2025	38.17	32.46	18.6	8.8	7.2

#### (2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
February 28, 2026	2,786	1,615	58.0	272.49
February 28, 2025	2,997	1,371	45.7	221.08

Reference: Equity  
 As of February 28, 2026: ¥1,614 million  
 As of February 28, 2025: ¥1,370 million

#### (3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
February 28, 2026	257	(9)	(680)	1,335
February 28, 2025	246	(5)	112	1,767

### 2. Cash dividends

Fiscal year ended	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
February 28, 2025	-	0.00	-	7.00	7.00	43	18.3	3.4
February 28, 2026	-	0.00	-	13.00	13.00	77	16.3	5.3
February 28, 2027 (Forecast)		0.00		17.00	17.00		20.1	

**3. Forecast of consolidated financial results for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)**

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending August 31, 2026	2,277	(1.7)	152	(49.0)	147	(48.8)	118	(53.4)	19.94
Fiscal year ending February 28, 2027	5,300	13.8	550	23.9	540	29.8	500	5.0	84.44

\* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (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: Yes
- (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 February 28, 2026	6,228,000 shares
As of February 28, 2025	6,198,000 shares

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

As of February 28, 2026	302,842 shares
As of February 28, 2025	142 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended February 28, 2026	5,982,024 shares
Fiscal year ended February 28, 2025	6,130,707 shares

**[Reference] Overview of non-consolidated financial results**

**1. Non-consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)**

**(1) Non-consolidated operating results**

(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	%
Fiscal year ended								
February 28, 2026	934	3.9	35	326.6	212	-	338	458.7
February 28, 2025	899	(10.6)	8	(5.4)	(13)	-	60	21.3

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
February 28, 2026	56.56	52.09
February 28, 2025	9.88	8.40

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

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
February 28, 2026	1,771	1,148	64.8	193.74
February 28, 2025	1,718	1,042	60.6	168.03

Reference: Equity

As of February 28, 2026: ¥1,147 million

As of February 28, 2025: ¥1,041 million

\* Financial results reports are exempt from audit 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 results may vary due to various factors.

# Consolidated balance sheet

(Thousands of yen)

	As of February 28, 2025	As of February 28, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	1,767,927	1,335,683
Accounts receivable-trade, and contract assets	575,875	621,598
Merchandise and finished goods	52,651	54,304
Work in process	141,857	136,583
Raw materials and supplies	51	76
Prepaid expenses	100,446	194,614
Accounts receivable - other	24,799	26,357
Consumption taxes refund receivable	1,359	-
Other	55,414	47,684
Allowance for doubtful accounts	(19,894)	(19,886)
<b>Total current assets</b>	<b>2,700,488</b>	<b>2,397,015</b>
Non-current assets		
Property, plant and equipment		
Buildings, net	7,654	7,151
Tools, furniture and fixtures, net	4,862	7,724
<b>Total property, plant and equipment</b>	<b>12,516</b>	<b>14,876</b>
Intangible assets		
Software	6,545	1,920
Other intangible assets	2,050	1,450
Goodwill	76,450	68,805
<b>Total intangible assets</b>	<b>85,046</b>	<b>72,175</b>
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	32,979
Deferred tax assets	121,414	228,755
Other	13,793	9,968
<b>Total investments and other assets</b>	<b>199,502</b>	<b>301,986</b>
<b>Total non-current assets</b>	<b>297,065</b>	<b>389,038</b>
<b>Total assets</b>	<b>2,997,553</b>	<b>2,786,054</b>

	As of February 28, 2025	As of February 28, 2026
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	236,994	277,707
Short-term borrowings	237,400	-
Current portion of long-term borrowings	196,267	100,000
Accounts payable - other	66,900	62,062
Accrued expenses	9,933	11,837
Income taxes payable	48,075	44,764
Accrued consumption taxes	39,016	42,662
Contract liabilities	181,279	115,167
Deposits received	21,645	18,478
Provision for bonuses	11,129	12,418
Information usage fee allowance	1,939	1,731
Provision for shareholder benefit program	-	11,302
Efund liability	84,322	75,583
Dividends payable	179	310
Other	3	943
Total current liabilities	1,135,087	774,969
Non-current liabilities		
Long-term borrowings	489,637	375,000
Asset retirement obligations	1,610	1,610
Long-term deposits received	-	18,920
Total non-current liabilities	491,247	395,530
Total liabilities	1,626,335	1,170,500
<b>Net assets</b>		
Shareholders' equity		
Share capital	23,373	29,115
Capital surplus	741,621	747,363
Retained earnings	605,333	1,038,200
Treasury shares	(135)	(200,127)
Total shareholders' equity	1,370,193	1,614,552
Share acquisition rights	1,025	1,001
Total net assets	1,371,218	1,615,553
Total liabilities and net assets	2,997,553	2,786,054

## Consolidated statement of income

(Thousands of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Net sales	3,607,053	4,659,720
Cost of sales	1,520,351	1,878,761
Gross profit	2,086,702	2,780,959
Selling, general and administrative expenses	1,823,844	2,336,254
Operating profit	262,857	444,704
Non-operating income		
Interest income	1,934	9,937
Foreign exchange gains	-	3,520
Other	1,956	983
Total non-operating income	3,890	14,441
Non-operating expenses		
Interest expenses	9,969	15,623
Share issuance costs	2,000	-
Foreign exchange losses	3,913	1
Commission expenses	-	25,024
Listing expenses	13,202	-
Other	81	1,789
Total non-operating expenses	29,166	42,439
Ordinary profit	237,581	416,707
Extraordinary losses		
Loss on valuation of investment securities	10,000	-
Loss on retirement of non-current assets	-	1,363
Total extraordinary losses	10,000	1,363
Profit before income taxes	227,581	415,344
Income taxes - current	48,125	46,433
Income taxes - refund	(627)	-
Income taxes - deferred	(53,932)	(107,340)
Total income taxes	(6,435)	(60,906)
Profit	234,016	476,251
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	234,016	476,251

## Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Profit	234,016	476,251
Comprehensive income	234,016	476,251
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	234,016	476,251
Comprehensive income attributable to non-controlling interests	-	-

## Consolidated statement of changes in equity

Fiscal year ended February 28, 2025

(Thousands of yen)

	Shareholders' equity					Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity		
Balance at beginning of period	10,663	728,911	401,956	(135)	1,141,395	845	1,142,241
Changes during period							
Issuance of new shares - exercise of share acquisition rights	3,750	3,750	-	-	7,500	-	7,500
Issuance of new shares - restricted Stock Compensation	8,960	8,960	-	-	17,920	-	17,920
Dividends of surplus	-	-	(30,639)	-	(30,639)	-	(30,639)
Profit attributable to owners of parent	-	-	234,016	-	234,016	-	234,016
Purchase of treasury shares	-	-	-	-	-	-	-
Net changes in items other than shareholders' equity	-	-	-	-	-	180	180
Total changes during period	12,710	12,710	203,377	-	228,797	180	228,977
Balance at end of period	23,373	741,621	605,333	(135)	1,370,193	1,025	1,371,218

## Consolidated statement of changes in equity

Fiscal year ended February 28, 2026

(Thousands of yen)

	Shareholders' equity					Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity		
Balance at beginning of period	23,373	741,621	605,333	(135)	1,370,193	1,025	1,371,218
Changes during period							
Issuance of new shares - exercise of share acquisition rights	5,742	5,742	-	-	11,484	-	11,484
Issuance of new shares - restricted Stock Compensation	-	-	-	-	-	-	-
Dividends of surplus	-	-	(43,385)	-	(43,385)	-	(43,385)
Profit attributable to owners of parent	-	-	476,251	-	476,251	-	476,251
Purchase of treasury shares	-	-	-	(199,991)	(199,991)	-	(199,991)
Net changes in items other than shareholders' equity	-	-	-	-	-	(24)	(24)
Total changes during period	5,742	5,742	432,866	(199,991)	244,359	(24)	244,335
Balance at end of period	29,115	747,363	1,038,200	(200,127)	1,614,552	1,001	1,615,553

## Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Cash flows from operating activities		
Profit before income taxes	227,581	415,344
Depreciation	11,494	10,924
Amortization of goodwill	-	7,645
Increase (decrease) in allowance for doubtful accounts	8	(7)
Increase (decrease) in provision for bonuses	550	1,288
Changes in the amount of information usage fee allowance	(246)	(207)
Increase (decrease) in provision for shareholder benefit program	-	11,302
Increase (decrease) in refund liabilities	6,202	(8,739)
Interest and dividend income	(1,934)	(9,937)
Interest expenses	9,969	15,623
Loss (gain) on valuation of investment securities	10,000	-
Decrease (increase) in accounts receivable - trade, and contract assets	(19,319)	(45,723)
Decrease (increase) in inventories	(15,901)	3,596
Increase (decrease) in trade payables	(48,377)	40,712
Increase (decrease) in contract liabilities	111,905	(66,112)
Decrease (increase) in prepaid expenses	(30,092)	(93,067)
Increase (decrease) in accounts payable - other	(20,903)	(5,662)
Increase (decrease) in long-term deposits received	-	18,920
Other, net	23,621	16,826
Subtotal	264,558	312,725
Interest and dividends received	1,642	8,448
Interest paid	(11,461)	(15,217)
Income taxes paid	(13,238)	(48,300)
Income taxes refund	5,328	41
Net cash provided by (used in) operating activities	246,829	257,697

(Thousands of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment	(6,268)	(6,967)
Purchase of intangible assets	(16,812)	-
Purchase of investment securities	(5,000)	-
Payments for investments in capital	(60)	(3,915)
Payments of leasehold and guarantee deposits	-	(150)
Proceeds from refund of leasehold and guarantee deposits	-	1,180
Payments into time deposits	(600)	(550)
Proceeds from withdrawal of time deposits	2,400	600
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	21,017	-
Net cash provided by (used in) investing activities	(5,322)	(9,801)
Cash flows from financing activities		
Proceeds from short-term borrowings	400,000	-
Repayments of short-term borrowings	(302,600)	(237,400)
Proceeds from long-term borrowings	200,000	930,000
Repayments of long-term borrowings	(162,748)	(1,140,904)
Proceeds from issuance of shares	7,500	11,460
Purchase of treasury shares	-	(199,991)
Dividends paid	(27,741)	(43,253)
Payments for issuance of shares	(2,000)	-
Proceeds from issuance of share acquisition rights	180	-
Net cash provided by (used in) financing activities	112,590	(680,089)
Net increase (decrease) in cash and cash equivalents	354,096	(432,193)
Cash and cash equivalents at beginning of period	1,413,380	1,767,477
Cash and cash equivalents at end of period	1,767,477	1,335,283

(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.