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July 15, 2026

# Consolidated Financial Results for the Three Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: Edia Co.,Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3935
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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 three months ended May 31, 2026 (from March 1, 2026 to May 31, 2026)

### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| May 31, 2026 | 1,118 | (6.9) | 87 | (48.0) | 85 | (42.1) | 77 | (40.0) |
| May 31, 2025 | 1,201 | 39.7 | 168 | 190.7 | 147 | 156.4 | 128 | 150.2 |

Note: Comprehensive income For the three months ended May 31, 2026: ¥77 million [(40.0)%]
For the three months ended May 31, 2025: ¥128 million [150.2%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Three months ended | Yen | Yen |
| May 31, 2026 | 13.01 | 12.20 |
| May 31, 2025 | 20.76 | 17.74 |

### (2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|---|---|---|---|
| As of | Millions of yen | Millions of yen | % |
| May 31, 2026 | 2,774 | 1,615 | 58.2 |
| February 28, 2026 | 2,786 | 1,615 | 58.0 |

Reference: Equity
As of May 31, 2026: ¥1,614 million
As of February 28, 2026: ¥1,614 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, 2026 | - | 0.00 | - | 13.00 | 13.00 |
| Fiscal year ending February 28, 2027 | - | | | | |
| Fiscal year ending February 28, 2027 (Forecast) | | 0.00 | | 17.00 | 17.00 |

Note: Revisions to the forecast of cash dividends most recently announced: None

## 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 |

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

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

(2) Adoption of accounting treatment specific to the preparation of quarterly 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: None

(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 May 31, 2026 | 6,228,000 shares |
| As of February 28, 2026 | 6,228,000 shares |

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

| | |
|---|---|
| As of May 31, 2026 | 302,842 shares |
| As of February 28, 2026 | 302,842 shares |

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

| | |
|---|---|
| Three months ended May 31, 2026 | 5,925,158 shares |
| Three months ended May 31, 2025 | 6,188,391 shares |

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* 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.

## Quarterly consolidated balance sheet

(Thousands of yen)

| | As of February 28, 2026 | As of May 31, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 1,335,683 | 1,244,069 |
| Accounts receivable-trade, and contract assets | 621,598 | 569,686 |
| Merchandise and finished goods | 54,304 | 55,779 |
| Work in process | 136,583 | 147,460 |
| Raw materials and supplies | 76 | 49 |
| Prepaid expenses | 194,614 | 211,828 |
| Accounts receivable - other | 26,357 | 25,424 |
| Deposits paid | - | 100,000 |
| Other | 47,684 | 51,068 |
| Allowance for doubtful accounts | (19,886) | (19,886) |
| Total current assets | 2,397,015 | 2,385,479 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings, net | 7,151 | 7,045 |
| Tools, furniture and fixtures, net | 7,724 | 12,127 |
| Total property, plant and equipment | 14,876 | 19,172 |
| Intangible assets | | |
| Software | 1,920 | 1,457 |
| Other intangible assets | 1,450 | 1,300 |
| Goodwill | 68,805 | 66,894 |
| Total intangible assets | 72,175 | 69,652 |
| Investments and other assets | | |
| Investment securities | 5,000 | 5,000 |
| Shares of subsidiaries and associates | 25,283 | 25,283 |
| Leasehold and guarantee deposits | 32,979 | 32,979 |
| Deferred tax assets | 228,755 | 228,755 |
| Other | 9,968 | 8,421 |
| Total investments and other assets | 301,986 | 300,439 |
| Total non-current assets | 389,038 | 389,264 |
| Total assets | 2,786,054 | 2,774,743 |

(Thousands of yen)

| | As of February 28, 2026 | As of May 31, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 277,707 | 282,729 |
| Current portion of long-term borrowings | 100,000 | 100,000 |
| Accounts payable - other | 62,062 | 51,986 |
| Accrued expenses | 11,837 | 15,565 |
| Income taxes payable | 44,764 | 8,415 |
| Accrued consumption taxes | 42,662 | 21,071 |
| Contract liabilities | 115,167 | 166,590 |
| Deposits received | 18,478 | 24,936 |
| Provision for bonuses | 12,418 | 24,199 |
| Information usage fee allowance | 1,731 | 1,707 |
| Provision for shareholder benefit program | 11,302 | 10,727 |
| Refund liability | 75,583 | 72,886 |
| Dividends payable | 310 | 6,849 |
| Other | 943 | 943 |
| Total current liabilities | 774,969 | 788,609 |
| Non-current liabilities | | |
| Long-term borrowings | 375,000 | 350,000 |
| Asset retirement obligations | 1,610 | 1,610 |
| Long-term deposits received | 18,920 | 18,920 |
| Total non-current liabilities | 395,530 | 370,530 |
| Total liabilities | 1,170,500 | 1,159,140 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 29,115 | 29,115 |
| Capital surplus | 747,363 | 747,363 |
| Retained earnings | 1,038,200 | 1,038,250 |
| Treasury shares | (200,127) | (200,127) |
| Total shareholders' equity | 1,614,552 | 1,614,601 |
| Share acquisition rights | 1,001 | 1,001 |
| Total net assets | 1,615,553 | 1,615,603 |
| Total liabilities and net assets | 2,786,054 | 2,774,743 |

## Quarterly consolidated statement of income

(Thousands of yen)

| | Three months ended May 31, 2025 | Three months ended May 31, 2026 |
|---|---|---|
| Net sales | 1,201,479 | 1,118,848 |
| Cost of sales | 470,084 | 457,030 |
| Gross profit | 731,394 | 661,817 |
| Selling, general and administrative expenses | 563,379 | 574,504 |
| Operating profit | 168,014 | 87,313 |
| Non-operating income | | |
| Interest income | 20 | 88 |
| Foreign exchange gains | - | 458 |
| Other | 32 | 468 |
| Total non-operating income | 53 | 1,015 |
| Non-operating expenses | | |
| Interest expenses | 5,514 | 2,072 |
| Foreign exchange losses | 14,640 | 3 |
| Commission expenses | 165 | 752 |
| Other | 181 | - |
| Total non-operating expenses | 20,502 | 2,828 |
| Ordinary profit | 147,565 | 85,500 |
| Profit before income taxes | 147,565 | 85,500 |
| Income taxes - current | 19,113 | 8,424 |
| Total income taxes | 19,113 | 8,424 |
| Profit | 128,452 | 77,076 |
| Profit attributable to owners of parent | 128,452 | 77,076 |

## Quarterly consolidated statement of comprehensive income

(Thousands of yen)

| | Three months ended May 31, 2025 | Three months ended May 31, 2026 |
|---|---|---|
| Profit | 128,452 | 77,076 |
| Comprehensive income | 128,452 | 77,076 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 128,452 | 77,076 |

(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.