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August 14, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: CYND Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 4256
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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 June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		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	%	Millions of yen	%
June 30, 2026	692	15.5	158	16.3	78	40.7	73	35.3	44	75.3
June 30, 2025	599	12.6	136	(4.8)	56	(10.3)	53	(10.5)	25	(0.8)

Note: Comprehensive income For the three months ended June 30, 2026: ¥44 million [75.3%]
For the three months ended June 30, 2025: ¥25 million [(0.8)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	7.29	7.10
June 30, 2025	4.18	4.05

Note: EBITDA = Operating income + Depreciation and amortization + amortization of goodwill

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	4,926	3,532	71.7
March 31, 2026	4,880	3,488	71.5

Reference: Equity
As of June 30, 2026: ¥3,532 million
As of March 31, 2026: ¥3,488 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 March 31, 2026	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00		0.00	0.00

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		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	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	3,001	18.1	662	1.4	345	4.2	289	6.5	188	9.0	30.99

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: Yes

(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 June 30, 2026	6,066,000 shares
As of March 31, 2026	6,066,000 shares

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

As of June 30, 2026	68 shares
As of March 31, 2026	68 shares

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

Three months ended June 30, 2026	6,065,932 shares
Three months ended June 30, 2025	6,041,975 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

(Cautions on forward-looking statements, etc.)

The forward-looking statements, such as earnings forecasts, described in this material are based on information available at the time of this release and certain assumptions that are judged to be reasonable, and actual results may differ due to various factors. Please refer to “(3) Explanation on consolidated earnings forecasts and other forward-looking statements” of “1. Qualitative Information on Quarterly Financial Results” on page 2 of the attached materials for the conditions that form the assumptions for the earnings forecasts and cautions concerning the use thereof.

(Method of accessing supplementary material on financial results)

Supplementary financial results materials are disclosed on TDnet on the same day.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	2,214,332	2,182,321
Accounts receivable - trade	194,135	199,988
Inventories	15,510	33,710
Other	96,311	223,790
Allowance for doubtful accounts	(466)	(480)
Total current assets	2,519,823	2,639,330
Non-current assets		
Property, plant and equipment	197,141	194,155
Intangible assets		
Goodwill	1,886,799	1,819,413
Other	132,086	126,779
Total intangible assets	2,018,885	1,946,192
Investments and other assets		
Leasehold and guarantee deposits	90,769	90,271
Deferred tax assets	41,979	44,753
Other	13,315	13,252
Allowance for doubtful accounts	(1,225)	(1,169)
Total investments and other assets	144,839	147,107
Total non-current assets	2,360,866	2,287,456
Total assets	4,880,690	4,926,786
Liabilities		
Current liabilities		
Accounts payable - trade	4,430	4,480
Current portion of long-term borrowings	171,420	171,420
Accounts payable - other	131,271	145,806
Income taxes payable	75,814	35,197
Provision for bonuses	47,975	71,947
Provision for shareholder benefit program	52,313	6,275
Other	243,333	335,831
Total current liabilities	726,559	770,958
Non-current liabilities		
Long-term borrowings	600,035	557,180
Asset retirement obligations	65,752	66,088
Total non-current liabilities	665,787	623,268
Total liabilities	1,392,347	1,394,226
Net assets		
Shareholders' equity		
Share capital	53,857	53,857
Capital surplus	2,346,857	2,346,857
Retained earnings	1,087,713	1,131,930
Treasury shares	(84)	(84)
Total shareholders' equity	3,488,343	3,532,560
Total net assets	3,488,343	3,532,560
Total liabilities and net assets	4,880,690	4,926,786

Quarterly consolidated statement of income

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	599,954	692,923
Cost of sales	136,635	168,076
Gross profit	463,318	524,846
Selling, general and administrative expenses	407,179	445,852
Operating profit	56,139	78,994
Non-operating income		
Interest income	-	1,005
Dividend income	0	0
Miscellaneous income	1,396	-
Total non-operating income	1,396	1,005
Non-operating expenses		
Interest expenses	3,558	3,031
Information security expenses	-	3,500
Miscellaneous losses	-	426
Total non-operating expenses	3,558	6,958
Ordinary profit	53,977	73,042
Profit before income taxes	53,977	73,042
Income taxes	28,747	28,825
Profit	25,230	44,216
Profit attributable to owners of parent	25,230	44,216

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	25,230	44,216
Comprehensive income	25,230	44,216
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	25,230	44,216
Comprehensive income attributable to non-controlling interests	-	-

(Notes on segment information, etc.)

Since the Group is a single segment of the hairdressing solutions business, it is omitted.