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Consolidated Financial Results for the Nine Months Ended June 30, 2025 [Japanese GAAP]

July 31, 2025

Company name: Global Kids Company Corp.

Listing: Tokyo Stock Exchange

Securities code: 6189

URL: <https://www.gkids.jp>

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

Representative Director & CEO

Executive Officer & CFO

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

1. Consolidated Financial Results for the Nine Months Ended June 30, 2025 (October 1, 2024 to June 30, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended June 30, 2025	20,502	1.5	1,264	0.8	640	1.3	616	(8.0)	350	142.1
June 30, 2024	20,189	8.6	1,254	56.8	632	210.6	670	248.5	144	-

(Note) Comprehensive income: Nine months ended June 30, 2025: ¥ 364 million [138.7%]

Nine months ended June 30, 2024: ¥ 152 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2025	36.98	36.97
June 30, 2024	15.36	15.31

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	14,554	7,979	54.8
September 30, 2024	15,461	8,115	52.5

(Reference) Equity: As of June 30, 2025: ¥ 7,979 million

As of September 30, 2024: ¥ 8,115 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2024	-	0.00	-	35.00	35.00
Fiscal year ending September 30, 2025	-	20.00	-		
Fiscal year ending September 30, 2025 (Forecast)				20.00	40.00

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the 3rd quarter dividend for the fiscal year ending September 30, 2025 :

Commemorative dividend - yen
Special dividend - yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending September 30, 2025(October 1, 2024 to September 30, 2025)

(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
Full year	25,800	(2.5)	950	20.3	920	12.1	600	133.9	63.49

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

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

Newly included: - (Company name:)
Excluded: - (Company name:)

(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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

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

June 30, 2025: 9,519,707 shares
September 30, 2024: 9,466,752 shares

2) Number of treasury shares at the end of the period:

June 30, 2025: 17,713 shares
September 30, 2024: 15,823 shares

3) Average number of shares outstanding during the period:

Nine months ended June 30, 2025: 9,482,194 shares
Nine months ended June 30, 2024: 9,427,256 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

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of September 30, 2024	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	1,241	1,730
Accounts receivable-other and contract asset	2,536	1,972
Prepaid expenses	674	608
Income taxes refund receivable	77	-
Other	40	16
Total current assets	4,569	4,327
Non-current assets		
Property, plant and equipment		
Land	692	692
Buildings and structures, net	7,228	6,745
Other, net	360	303
Total property, plant and equipment	8,281	7,741
Intangible assets		
Software	284	259
Software in progress	39	7
Total intangible assets	324	267
Investments and other assets		
Investment securities	27	27
Long-term prepaid expenses	211	142
Leasehold and guarantee deposits	1,777	1,745
Construction assistance fund receivables	197	180
Deferred tax assets	71	120
Other	0	0
Total investments and other assets	2,285	2,216
Total non-current assets	10,891	10,226
Total assets	15,461	14,554
Liabilities		
Current liabilities		
Current portion of long-term borrowings	798	654
Accounts payable - other	1,478	1,446
Income taxes payable	119	92
Advances received	159	144
Provision for bonuses	603	312
Other	259	373
Total current liabilities	3,418	3,022
Non-current liabilities		
Long-term borrowings	2,120	1,640
Retirement benefit liability	497	492
Deferred tax liabilities	922	1,043
Asset retirement obligations	384	372
Other	2	1
Total non-current liabilities	3,928	3,551
Total liabilities	7,346	6,574

(Millions of yen)

	As of September 30, 2024	As of June 30, 2025
Net assets		
Shareholders' equity		
Share capital	1,309	1,321
Capital surplus	1,997	2,009
Retained earnings	4,811	4,640
Treasury shares	(12)	(14)
Total shareholders' equity	8,106	7,957
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	8	22
Total accumulated other comprehensive income	8	22
Total net assets	8,115	7,979
Total liabilities and net assets	15,461	14,554

Quarterly Consolidated Statements of Income and Comprehensive Income
For the nine months ended December 31, 20XX

(Millions of yen)

	For the nine months ended June 30, 2024	For the nine months ended June 30, 2025
Net sales	20,189	20,502
Cost of sales	18,168	18,470
Gross profit	2,021	2,031
Selling, general and administrative expenses	1,388	1,390
Operating profit	632	640
Non-operating income		
Interest and dividend income	1	2
Subsidy income	62	-
Miscellaneous income	1	4
Total non-operating income	65	6
Non-operating expenses		
Interest expenses	19	26
Capital expenses	3	1
Miscellaneous losses	4	2
Total non-operating expenses	27	30
Ordinary profit	670	616
Extraordinary income		
Insurance claim income	18	76
Gain on differences between the asset retirement obligation balance and the actual retirement costs	-	19
Total extraordinary income	18	96
Extraordinary losses		
Loss on retirement of non-current assets	8	-
Impairment losses	201	-
Loss on closing of nursery schools	11	33
Loss on sale of business	179	4
Loss on compensation for damage	18	74
Loss on sale of shares of subsidiaries	3	-
Total extraordinary losses	423	112
Profit before income taxes	265	599
Income taxes	120	249
Profit	144	350
Profit attributable to		
Profit attributable to owners of parent	144	350
Profit attributable to non-controlling interests	-	-
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	7	13
Total other comprehensive income	7	13
Comprehensive income	152	364
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	152	364
Comprehensive income attributable to non-controlling interests	-	-