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November 13, 2025

Consolidated Financial Results for the Fiscal Year Ended September 30, 2025 (Under Japanese GAAP)



Company name: Global Kids Company Corp.

Listing: Tokyo Stock Exchange

Securities code: 6189

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

Representative: Yuichi Nakasho

Inquiries: Shuji Fukuda

Telephone: +81-3-3221-3770

Representative Director & CEO

Executive Officer & CFO

Scheduled date of annual general meeting of shareholders: December 18, 2025

Scheduled date to commence dividend payments: December 19, 2025

Scheduled date to file annual securities report: December 17, 2025

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 September 30, 2025 (from October 1, 2024 to September 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	%
Fiscal year ended September 30, 2025	26,997	2.1	1,689	4.4	858	8.7	808	(1.5)	72	(71.7)
September 30, 2024	26,448	5.2	1,618	40.8	789	131.6	820	155.7	256	-

Note: Comprehensive income For the fiscal year ended September 30, 2025: ¥ 97 million [(65.2) %]
For the fiscal year ended September 30, 2024: ¥ 279 million [- %]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended September 30, 2025	7.65	7.64	0.9	4.6	3.2
September 30, 2024	27.20	27.14	3.2	5.1	3.0

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended September 30, 2025: ¥ - million

For the fiscal year ended September 30, 2024: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2025	20,066	7,714	38.4	811.84
September 30, 2024	15,461	8,115	52.5	858.65

Reference: Equity

As of September 30, 2025: ¥ 7,714 million

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

(3) Consolidated cash flows

	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
Fiscal year ended September 30, 2025	1,637	(2,105)	1,868	2,641
September 30, 2024	1,488	(265)	(1,340)	1,241

2. Cash dividends

	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			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2024	-	0.00	-	35.00	35.00	330	128.7	4.1
Fiscal year ended September 30, 2025	-	20.00	-	20.00	40.00	380	524.0	4.8
Fiscal year ending September 30, 2026 (Forecast)	-	20.00	-	20.00	40.00		58.5	

Note: Breakdown of the year-end dividend for the fiscal year ended September 30, 2025 :

Commemorative dividend - yen
Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(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	33,000	22.2	1,200	39.8	1,120	38.5	650	796.1	68.41

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: - companies()
Excluded: - companies()

(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 September 30, 2025	9,519,707 shares
As of September 30, 2024	9,466,752 shares

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

As of September 30, 2025	17,713 shares
As of September 30, 2024	15,823 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended September 30, 2025	9,487,184 shares
Fiscal Year ended September 30, 2024	9,432,136 shares

* 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

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Millions of yen)

	As of September 30, 2024	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	1,241	2,641
Accounts receivable-other and contract asset	2,536	3,209
Prepaid expenses	674	750
Income taxes refund receivable	77	0
Other	40	9
Total current assets	4,569	6,612
Non-current assets		
Property, plant and equipment		
Land	692	692
Buildings and structures, net	7,228	7,656
Other, net	360	304
Total property, plant and equipment	8,281	8,654
Intangible assets		
Software	284	184
Software in progress	39	8
Goodwill	-	1,968
Other	-	0
Total intangible assets	324	2,162
Investments and other assets		
Investment securities	27	27
Long-term prepaid expenses	211	135
Leasehold and guarantee deposits	1,777	2,023
Construction assistance fund receivables	197	177
Deferred tax assets	71	273
Other	0	0
Total investments and other assets	2,285	2,637
Total non-current assets	10,891	13,453
Total assets	15,461	20,066

(Millions of yen)

	As of September 30, 2024	As of September 30, 2025
Liabilities		
Current liabilities		
Short-term borrowings	-	550
Current portion of long-term borrowings	798	753
Accounts payable - other	1,478	1,537
Income taxes payable	119	260
Advances received	159	239
Provision for bonuses	603	813
Other	259	651
Total current liabilities	3,418	4,805
Non-current liabilities		
Long-term borrowings	2,120	5,384
Retirement benefit liability	497	532
Deferred tax liabilities	922	1,205
Asset retirement obligations	384	419
Other	2	4
Total non-current liabilities	3,928	7,546
Total liabilities	7,346	12,351
Net assets		
Shareholders' equity		
Share capital	1,309	1,321
Capital surplus	1,997	2,009
Retained earnings	4,811	4,350
Treasury shares	(12)	(0)
Total shareholders' equity	8,106	7,680
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	8	33
Total accumulated other comprehensive income	8	33
Total net assets	8,115	7,714
Total liabilities and net assets	15,461	20,066

Consolidated Statements of Income and Comprehensive Income

(Millions of yen)

	For the fiscal year ended September 30, 2024	For the fiscal year ended September 30, 2025
Net sales	26,448	26,997
Cost of sales	23,783	24,311
Gross profit	2,665	2,685
Selling, general and administrative expenses	1,875	1,827
Operating profit	789	858
Non-operating income		
Interest and dividend income	2	5
Subsidy income	62	-
Miscellaneous income	3	4
Total non-operating income	68	9
Non-operating expenses		
Interest expenses	25	51
Capital expenses	3	1
Miscellaneous losses	8	6
Total non-operating expenses	37	60
Ordinary profit	820	808
Extraordinary income		
Insurance claim income	18	78
Gain on differences between the asset retirement obligation balance and the actual retirement costs	-	19
Total extraordinary income	18	98
Extraordinary losses		
Loss on retirement of non-current assets	8	57
Impairment losses	201	605
Loss on closing of nursery schools	11	33
Loss on sale of business	181	4
Loss on compensation for damage	18	74
Loss on sale of shares of subsidiaries	1	-
Total extraordinary losses	423	775
Profit before income taxes	416	130
Income taxes - current	204	355
Income taxes - deferred	(45)	(297)
Total income taxes	159	58
Profit	256	72
Profit attributable to		
Profit attributable to owners of parent	256	72
Profit attributable to non-controlling interests	-	-
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	23	24
Total other comprehensive income	23	24
Comprehensive income	279	97
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	279	97
Comprehensive income attributable to non-controlling interests	-	-

Consolidated Statement of Changes in Equity
For the fiscal year ended September 30, 2024

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,302	1,991	4,836	(12)	8,118
Changes during period					
Issuance of new shares	6	6			13
Dividends of surplus			(282)		(282)
Profit attributable to owners of parent			256		256
Net changes in items other than shareholders' equity					
Total changes during period	6	6	(25)	-	(12)
Balance at end of period	1,309	1,997	4,811	(12)	8,106

	Accumulated other comprehensive income		Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	(14)	(14)	8,104
Changes during period			
Issuance of new shares			13
Dividends of surplus			(282)
Profit attributable to owners of parent			256
Net changes in items other than shareholders' equity	23	23	23
Total changes during period	23	23	10
Balance at end of period	8	8	8,115

For the fiscal year ended September 30, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,309	1,997	4,811	(12)	8,106
Cumulative effect of correcting errors			(12)	12	
Restated balance at beginning of current period	1,309	1,997	4,798	0	8,106
Changes during period					
Issuance of new shares	11	11			22
Dividends of surplus			(520)		(520)
Profit attributable to owners of parent			72		72
Net changes in items other than shareholders' equity					
Total changes during period	11	11	(448)		(425)
Balance at end of period	1,321	2,009	4,350	(0)	7,680

	Accumulated other comprehensive income		Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	8	8	8,115
Cumulative effect of correcting errors			
Restated balance at beginning of current period	8	8	8,115
Changes during period			
Issuance of new shares			22
Dividends of surplus			(520)
Profit attributable to owners of parent			72
Net changes in items other than shareholders' equity	24	24	24
Total changes during period	24	24	(400)
Balance at end of period	33	33	7,714

Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended September 30, 2024	For the fiscal year ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	416	130
Depreciation	828	830
Impairment losses	201	605
Loss on closing of nursery schools	11	33
Loss on sale of business	181	4
Loss on compensation for damage	18	74
Loss on sale of subsidiaries	1	-
Subsidy income	(62)	-
Gain on differences between the asset retirement obligation balance and the actual retirement costs	-	(19)
Increase (decrease) in provision for bonuses	(26)	15
Increase (decrease) in retirement benefit liability	(25)	(8)
Interest and dividend income	(2)	(5)
Interest expenses	25	51
Insurance claim income	(18)	(78)
Decrease (increase) in accounts receivables and contract assets	34	(43)
Decrease (increase) in prepaid expenses	45	47
Increase (decrease) in accounts payable - other	6	(38)
Increase (decrease) in advances received	23	(13)
Other, net	66	226
Subtotal	1,725	1,812
Interest and dividends received	0	3
Interest paid	(25)	(51)
Income taxes paid	(293)	(130)
Subsidies received	62	-
Proceeds from insurance income	18	78
Compensation paid for damage	-	(74)
Net cash provided by (used in) operating activities	1,488	1,637
Cash flows from investing activities		
Purchase of property, plant and equipment	(344)	(45)
Purchase of intangible assets	(81)	(8)
Payments of leasehold and guarantee deposits	(19)	(14)
Proceeds from lease and guarantee deposits received	20	13
Proceeds from collection of construction assistance fund receivables	18	22
Payment for acquisition of shares of a new consolidated subsidiary	-	(2,120)
Proceeds from sale of investment securities	11	-
Proceeds from sale of businesses	132	23
Other, net	(1)	24
Net cash provided by (used in) investing activities	(265)	(2,105)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	-	550
Proceeds from long-term borrowings	2,276	4,028
Repayments of long-term borrowings	(3,334)	(2,188)
Repayments of lease liabilities	(0)	(0)
Proceeds from exercise of employee share options	0	0
Dividends paid	(282)	(520)
Net cash provided by (used in) financing activities	(1,340)	1,868

Net increase (decrease) in cash and cash equivalents	(117)	1,399
Cash and cash equivalents at beginning of period	1,359	1,241
Cash and cash equivalents at end of period	1,241	2,641