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February 12, 2026

Consolidated Financial Results for the Three Months Ended December 31, 2025 (Under Japanese GAAP)



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 three months ended December 31, 2025 (from October 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(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	%
Three months ended December 31, 2025	7,940	25.5	587	58.4	351	114.7	336	111.8	209	111.3
December 31, 2024	6,325	(3.6)	371	(4.3)	163	(11.0)	158	(12.6)	99	(12.2)

Note: Comprehensive income For the three months ended December 31, 2025: ¥ 207 million [107.8%]
For the three months ended December 31, 2024: ¥ 99 million [(13.4)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
December 31, 2025	22.03	-
December 31, 2024	10.48	10.46

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	20,152	7,731	38.4
September 30, 2025	20,066	7,714	38.4

Reference: Equity

As of December 31, 2025: ¥ 7,731 million
As of September 30, 2025: ¥ 7,714 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 September 30, 2025	-	20.00	-	20.00	40.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		20.00	-	20.00	40.00

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

Note: Breakdown of the first quarter dividend for the fiscal year ending September 30, 2026 :

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

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

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

(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 December 31, 2025	9,519,707 shares
As of September 30, 2025	9,519,707 shares

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

As of December 31, 2025	17,713 shares
As of September 30, 2025	17,713 shares

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

Three months ended December 31, 2025	9,501,994 shares
Three months ended December 31, 2024	9,450,929 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
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of September 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	2,641	2,832
Accounts receivable-other and contract asset	3,209	3,544
Prepaid expenses	750	729
Income taxes refund receivable	0	0
Other	9	10
Total current assets	6,612	7,116
Non-current assets		
Property, plant and equipment		
Land	692	692
Buildings and structures, net	7,656	7,491
Other, net	304	294
Total property, plant and equipment	8,654	8,478
Intangible assets		
Software	184	167
Software in progress	8	8
Goodwill	1,968	1,944
Other	0	0
Total intangible assets	2,162	2,120
Investments and other assets		
Investment securities	27	27
Long-term prepaid expenses	135	126
Leasehold and guarantee deposits	2,023	2,014
Construction assistance fund receivables	177	173
Deferred tax assets	273	95
Other	0	0
Total investments and other assets	2,637	2,437
Total non-current assets	13,453	13,036
Total assets	20,066	20,152
Liabilities		
Current liabilities		
Short-term borrowings	550	1,010
Current portion of long-term borrowings	753	747
Accounts payable - other	1,537	1,774
Income taxes payable	260	47
Advances received	239	467
Provision for bonuses	813	379
Other	651	745
Total current liabilities	4,805	5,171
Non-current liabilities		
Long-term borrowings	5,384	5,168
Retirement benefit liability	532	545
Deferred tax liabilities	1,205	1,110
Asset retirement obligations	419	420
Other	4	3
Total non-current liabilities	7,546	7,248
Total liabilities	12,351	1,242

(Millions of yen)

	As of September 30, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	1,321	1,321
Capital surplus	2,009	2,009
Retained earnings	4,350	4,369
Treasury shares	(0)	(0)
Total shareholders' equity	7,680	7,699
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	33	32
Total accumulated other comprehensive income	33	32
Total net assets	7,714	7,731
Total liabilities and net assets	20,066	20,152

Quarterly Consolidated Statements of Income and Comprehensive Income

For the three months ended December 31, 2025

(Millions of yen)

	For the three months ended December 31, 2024	For the three months ended December 31, 2025
Net sales	6,325	7,940
Cost of sales	5,689	7,056
Gross profit	636	883
Selling, general and administrative expenses	472	532
Operating profit	163	351
Non-operating income		
Interest and dividend income	0	0
Miscellaneous income	0	3
Total non-operating income	1	4
Non-operating expenses		
Interest expenses	5	18
Miscellaneous losses	0	0
Total non-operating expenses	6	19
Ordinary profit	158	336
Extraordinary income		
Insurance claim income	1	-
Total extraordinary income	1	-
Extraordinary losses		
Loss on sale of non-current assets	0	0
Total extraordinary losses	0	0
Profit before income taxes	159	336
Income taxes	60	126
Profit	99	209
Profit attributable to		
Profit attributable to owners of parent	99	209
Profit attributable to non-controlling interests	-	-
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	0	(1)
Total other comprehensive income	0	(1)
Comprehensive income	99	207
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	99	207
Comprehensive income attributable to non-controlling interests	-	-