May 15, 2026

Consolidated Financial Results for the Six Months Ended March 31, 2026 (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 file semi-annual securities report: May 15, 2026
Scheduled date to commence dividend payments: June 15, 2026
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 six months ended March 31, 2026 (from October 1, 2025 to March 31, 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	16,868	20.7	1,197	67.8	724	142.8	690	141.5	428	184.6
March 31, 2025	13,969	1.2	713	(4.9)	298	(12.2)	285	(13.5)	150	(21.2)

Note: Comprehensive income
For the six months ended March 31, 2026: ¥ 423 million [182.1%]
For the six months ended March 31, 2025: ¥ 150 million [(19.6) %]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2026	45.01	-
March 31, 2025	15.89	15.88

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
March 31, 2026	24,043	7,967	33.1
September 30, 2025	20,066	7,714	38.4

Reference: Equity
As of March 31, 2026: ¥ 7,967 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	-	20.00			
Fiscal year ending September 30, 2026 (Forecast)			-	20.00	40.00

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

Note: Breakdown of the second 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 semi-annual 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 March 31, 2026	9,547,580 shares
As of September 30, 2025	9,519,707 shares

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

As of March 31, 2026	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)

Six months ended March 31, 2026	9,513,021 shares
Six months ended March 31, 2025	9,471,982 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of September 30, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	2,641	6,460
Accounts receivable-other and contract asset	3,209	3,932
Prepaid expenses	750	797
Income taxes refund receivable	0	-
Other	9	25
Total current assets	6,612	11,215
Non-current assets		
Property, plant and equipment		
Land	692	692
Buildings and structures, net	7,656	7,321
Other, net	304	275
Total property, plant and equipment	8,654	8,289
Intangible assets		
Software	184	150
Software in progress	8	8
Goodwill	1,968	1,919
Other	0	0
Total intangible assets	2,162	2,078
Investments and other assets		
Investment securities	27	27
Long-term prepaid expenses	135	115
Leasehold and guarantee deposits	2,023	2,011
Construction assistance fund receivables	177	169
Deferred tax assets	273	135
Other	0	0
Total investments and other assets	2,637	2,459
Total non-current assets	13,453	12,827
Total assets	20,066	24,043
Liabilities		
Current liabilities		
Short-term borrowings	550	4,669
Current portion of long-term borrowings	753	730
Accounts payable - other	1,537	1,667
Income taxes payable	260	324
Advances received	239	149
Provision for bonuses	813	776
Other	651	746
Total current liabilities	4,805	9,064
Non-current liabilities		
Long-term borrowings	5,384	4,998
Retirement benefit liability	532	582
Deferred tax liabilities	1,205	1,007
Asset retirement obligations	419	420
Other	4	3
Total non-current liabilities	7,546	7,011
Total liabilities	12,351	16,075

(Millions of yen)

	As of September 30, 2025	As of March 31, 2026
Net assets		
Shareholders' equity		
Share capital	1,321	1,331
Capital surplus	2,009	2,019
Retained earnings	4,350	4,588
Treasury shares	(0)	(0)
Total shareholders' equity	7,680	7,939
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	33	28
Total accumulated other comprehensive income	33	28
Total net assets	7,714	7,967
Total liabilities and net assets	20,066	24,043

Semi-annual Consolidated Statements of Income and Comprehensive Income

(Millions of yen)

	For the six months ended March 31, 2025	For the six months ended March 31, 2026
Net sales	13,969	16,868
Cost of sales	12,734	15,083
Gross profit	1,235	1,785
Selling, general and administrative expenses	937	1,061
Operating profit	298	724
Non-operating income		
Interest and dividend income	1	3
Miscellaneous income	3	7
Total non-operating income	5	10
Non-operating expenses		
Interest expenses	16	43
Miscellaneous losses	1	1
Total non-operating expenses	17	45
Ordinary profit	285	690
Extraordinary income		
Insurance claim income	76	0
Total extraordinary income	76	0
Extraordinary losses		
Loss on retirement of non-current assets	-	0
Loss on closing of nursery schools	0	0
Loss on sale of business	3	2
Loss on compensation for damage	74	-
Total extraordinary losses	78	3
Profit before income taxes	283	687
Income taxes	133	259
Profit	150	428
Profit attributable to		
Profit attributable to owners of parent	150	428
Profit attributable to non-controlling interests	-	-
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(0)	(5)
Total other comprehensive income	(0)	(5)
Comprehensive income	150	423
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	150	423
Comprehensive income attributable to non-controlling interests	-	-

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended March 31, 2025	For the six months ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	283	687
Depreciation	415	424
Amortization of goodwill	-	49
Loss on retirement of non-current assets	-	0
Loss on closing of nursery schools	0	0
Loss on sale of business	3	2
Loss on compensation for damage	74	-
Increase (decrease) in provision for bonuses	(7)	(37)
Increase (decrease) in retirement benefit liability	30	49
Interest and dividend income	(1)	(3)
Interest expenses	16	43
Insurance claim income	(76)	(0)
Decrease (increase) in accounts receivables and contract assets	(592)	(722)
Decrease (increase) in prepaid expenses	(6)	(26)
Increase (decrease) in accounts payable - other	218	127
Increase (decrease) in advances received	(113)	(90)
Other, net	286	97
Subtotal	531	601
Interest and dividends received	0	3
Interest paid	(16)	(43)
Proceeds from insurance income	76	0
Compensation paid for damage	(74)	-
Income taxes paid	(18)	(245)
Net cash provided by (used in) operating activities	499	315
Cash flows from investing activities		
Purchase of property, plant and equipment	(16)	(24)
Purchase of intangible assets	(7)	-
Payments of leasehold and guarantee deposits	(2)	(7)
Proceeds from refund of leasehold and guarantee deposits	1	5
Proceeds from collection of construction assistance fund receivables	8	8
Proceeds from sale of businesses	7	-
Other, net	(0)	-
Net cash provided by (used in) investing activities	(9)	(17)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	4,397	4,119
Repayments of long-term borrowings	(449)	(408)
Repayments of lease liabilities	(0)	(1)
Proceeds from exercise of employee share options	0	-
Dividends paid	(330)	(190)
Net cash provided by (used in) financing activities	3,617	3,520
Net increase (decrease) in cash and cash equivalents	4,106	3,818
Cash and cash equivalents at beginning of period	1,241	2,641
Cash and cash equivalents at end of period	5,348	6,460