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Summary of Consolidated Financial Results for the Three Months Ended August 31, 2025 [Japanese GAAP]



October 14, 2025

Company name: Enjin Co., Ltd.

Stock exchange listing: Tokyo Stock Exchange

Code number: 7370

URL: <https://www.y-enjin.co.jp/>

Representative: Kohdai Honda, Representative Director and President

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Scheduled date of commencing dividend payments: –

Availability of supplementary explanatory materials on quarterly financial results: Available

Schedule of financial results briefing session: Not scheduled

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended August 31, 2025 (June 1, 2025– August 31, 2025)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
August 31, 2025	508	(22.5)	32	(79.0)	50	(68.4)	31	(61.1)
August 31, 2024	655	(22.8)	154	(35.4)	158	(38.2)	80	(54.5)

(Note) Comprehensive Income: For the three months ended August 31, 2025: ¥28 million [(65.3)%]

For the three months ended August 31, 2024: ¥80 million [(54.5)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
August 31, 2025	4.46	4.46
August 31, 2024	11.58	11.51

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of August 31, 2025	5,073	4,498	88.5
As of May 31, 2025	5,302	4,643	87.5

(Reference) Equity: As of August 31, 2025: ¥4,490 million

As of May 31, 2025: ¥4,635 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended May 31, 2025	Yen —	Yen 13.00	Yen —	Yen 25.00	Yen 38.00
Fiscal year ending May 31, 2026	—				
Fiscal year ending May 31, 2026 (Forecast)		20.00	—	20.00	40.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending May 31, 2026 (June 1, 2025–May 31, 2026)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
Full year	3,128	7.1	923	9.8	923	9.4	606	12.5
								86.13

(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: – companies (Company name) –

Excluded: – companies (Company name) –

(2) Accounting methods adopted particularly for the preparation of quarterly financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Total number of issued and outstanding shares (common shares)

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

August 31, 2025: 7,298,200 shares

May 31, 2025: 7,280,200 shares

2) Total number of treasury shares at the end of the period:

August 31, 2025: 237,267 shares

May 31, 2025: 237,267 shares

3) Average number of shares during the period (cumulative):

Three months ended August 31, 2025: 7,060,133 shares

Three months ended August 31, 2024: 6,995,933 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Explanation of the proper use of financial results forecast and other notes

The earnings forecasts and other forward-looking statements herein are based on information available to the Company as of the date of publication of this document and certain assumptions deemed reasonable, and do not represent the Company's commitment that they will be achieved. Actual results may differ significantly due to various factors.

Quarterly Consolidated Financial Statement

(1) Quarterly Consolidated Balance Sheets

(Thousand yen)

	As of May 31, 2025	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	4,127,950	3,105,207
Accounts receivable - trade	61,082	58,605
Inventories	12,419	9,014
Accounts receivable - other	239,314	191,582
Prepaid expenses	82,872	76,432
Other	3,498	4,057
Allowance for doubtful accounts	(20,867)	(25,326)
Total current assets	4,506,270	3,419,574
Non-current assets		
Property, plant and equipment	168,423	162,102
Intangible assets		
Software	30,312	26,635
Customer-related intangible assets	34,285	32,571
Goodwill	53,107	51,447
Total intangible assets	117,705	110,654
Investments and other assets		
Investment securities	73,177	974,280
Deferred tax assets	55,748	39,094
Long-term loans receivable	238,810	227,160
Distressed receivables	22,883	22,853
Other	142,700	140,880
Allowance for doubtful accounts	(22,883)	(22,853)
Total investments and other assets	510,436	1,381,414
Total non-current assets	796,564	1,654,172
Total assets	5,302,835	5,073,746
Liabilities		
Current liabilities		
Accounts payable - trade	36,513	14,485
Accounts payable - other	23,435	3,672
Accrued expenses	74,617	58,323
Income taxes payable	99,014	6,788
Advances received	335,501	424,548
Provision for bonuses	40,077	8,333
Other	25,388	53,385
Total current liabilities	634,548	569,535
Non-current liabilities		
Deferred tax liabilities	5,529	5,858
Other	19,210	-
Total non-current liabilities	24,739	5,858
Total liabilities	659,287	575,394

(Thousand yen)

	As of May 31, 2025	As of August 31, 2025
Net assets		
Shareholders' equity		
Share capital	905,162	905,856
Capital surplus	875,162	875,856
Retained earnings	3,114,176	2,970,966
Treasury shares	(259,254)	(259,254)
Total shareholders' equity	4,635,246	4,493,424
Accumulated Other Comprehensive Income		
Valuation difference on available-for-sale securities	415	(2,957)
Total accumulated Other Comprehensive Income	415	(2,957)
Share acquisition rights	7,884	7,884
Total net assets	4,643,547	4,498,352
Total liabilities and net assets	5,302,835	5,073,746

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

Three Months Ended August 31, 2025

(Thousand yen)

	For the three months ended August 31, 2024	For the three months ended August 31, 2025
Net sales	655,171	508,009
Cost of sales	123,825	96,794
Gross profit	531,345	411,215
Selling, general and administrative expenses	376,692	378,741
Operating profit	154,653	32,473
Non-operating income		
Interest income	565	6,088
Interest on securities	-	2,040
Dividend income	10	-
Gain on investments in investment partnerships	3,106	-
Subsidy income	3,915	-
Foreign exchange gains	-	12,740
Other	415	249
Total non-operating income	8,014	21,119
Non-operating expenses		
Loss on investments in investment partnerships	3,197	2,679
Loss on retirement of non-current assets	357	797
Other	450	11
Total non-operating expenses	4,005	3,488
Ordinary profit	158,661	50,103
Profit before income taxes	158,661	50,103
Income taxes - current	68,320	85
Income taxes - deferred	9,359	18,527
Total income taxes	77,680	18,613
Profit	80,981	31,490
Profit attributable to owners of parent	80,981	31,490

Quarterly Consolidated Statements of Comprehensive Income
Three Months Ended August 31, 2025

(Thousand yen)

	For the three months ended August 31, 2024	For the three months ended August 31, 2025
Profit	80,981	31,490
Other comprehensive income		
Valuation difference on available-for-sale securities	-	(3,373)
Total other comprehensive income	-	(3,373)
Comprehensive income	80,981	28,117
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	80,981	28,117