

Summary of Financial Results for Second Quarter (First Half) of Fiscal Year Ended December 31, 2026 (Japanese GAAP) (Consolidated)



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August 6, 2026

Name of listed company: KLab Inc. Stock exchange listing: Tokyo Stock Exchange Prime Market
Securities code: 3656 URL: <https://www.klab.com/en/>
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Scheduled filing date for securities report: August 6, 2026
Scheduled date for dividends payment: —
Supplementary information for quarterly results: Yes <https://www.klab.com/en/ir/library/>
Information meeting for quarterly financial report: Yes *Institutional investors and analysts only

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

1. Consolidated Operating Performance for First Half of FY2026 (January 1, 2026 – June 30, 2026)

(1) Consolidated Operating Results (year-to-date)

(% represents rate of increase or decrease over same period of previous fiscal year)

	Revenue		Operating income		Ordinary income		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First half of FY2026	4,969	57.2	39	—	(95)	—	(125)	—
First half of FY2025	3,161	(12.9)	(648)	—	(830)	—	(4,748)	—

Note: Comprehensive income First half of FY2026: (236) million yen —%
First half of FY2025: (4,889) million yen —%

	Net income per share	Diluted net income per share
	Yen	Yen
First half of FY2026	(1.58)	—
First half of FY2025	(90.96)	—

(2) Consolidated Financial Status

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
First half of FY2026	14,637	11,706	78.1
FY2025	13,273	10,304	76.9

Reference: Shareholders' equity First half of FY2026: 11,427 million yen FY2025: 10,201 million yen

2. Dividends

	Annual dividends				
	End of Q1	End of Q2	End of Q3	Year End	Total
	Yen	Yen	Yen	Yen	Yen
FY2025	—	0.00	—	0.00	0.00
FY2026	—	0.00	—	—	—
FY2026 (Forecast)	—	—	—	0.00	0.00

Note: Revisions to the most recently announced dividend forecast: No

3. Consolidated Earnings Forecast for FY2026 (January 1, 2026 – December 31, 2026)

(% represents rate of increase or decrease over same period of previous fiscal year)

	Revenue		Operating income		Ordinary income		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2026	17,000	147.9	1,000	—	—	—	—	—	—

Note: Revisions to the most recently announced earnings forecast:

No

■ Explanatory Notes

(1) Significant changes in the scope of consolidation during the first half of FY2026: No

(2) Application of Special Accounting Treatment Specific to Preparation of First Half Consolidated Financial Statements: Yes

Note: Refer to “1. First Half Consolidated Financial Statements and Related Notes” in section “(3) Notes Related to First Half Consolidated Financial Statements (Application of Special Accounting Treatment Specific to Preparation of First Half Consolidated Financial Statements)” on page 5 of Supporting Information.

(3) Changes to accounting policies, estimates, and restatements

① Changes to accounting policies due to revision of accounting standards: No

② Changes other than ①: No

③ Changes to accounting estimates: No

④ Restatements: No

(4) Number of outstanding shares (common shares)

① Period end outstanding shares (including treasury shares)	First half of FY2026	83,792,600 shares	FY2025	76,832,200 shares
② Period end treasury shares	First half of FY2026	641,617 shares	FY2025	641,617 shares
③ Average outstanding shares during the period (first half)	First half of FY2026	79,703,553 shares	First half of FY2025	52,206,093 shares

■ The second quarter (first half) summary of financial results is not subject to review by certified public accountants or audit firms.

■ Note regarding the appropriate usage of forecasts and other special instructions

(Notes on forward-looking statements)

The earnings forecast and other forward-looking statements contained in this report are based on information currently available to the Company and on certain assumptions deemed to be reasonable by the Company. Actual results may differ materially from these forecasts for various reasons.

(Method of obtaining supplementary materials on quarterly financial results)

For an overview of the financial results, please refer to the quarterly financial results presentation slides posted on the Company website.

<https://www.klab.com/en/ir/library/presentations/>

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1. First Half Consolidated Financial Statements and Related Notes

(1) First Half Consolidated Balance Sheets

(In thousands of yen)

	FY2025 (Dec. 31, 2025)	First half of FY2026 (Jun. 30, 2026)
Assets		
Current assets		
Cash and deposits	5,214,034	3,649,645
Accounts receivable	1,151,572	2,453,563
Other	1,774,100	2,256,043
Allowance for doubtful accounts	(819)	(1,573)
Total current assets	8,138,888	8,357,678
Non-current assets		
Property, plant, and equipment	219,650	210,226
Intangible assets		
Software	12,551	2,583,774
Software in progress	3,150,877	1,120,038
Other	4,158	672
Total intangible assets	3,167,588	3,704,485
Investments and other assets		
Investment securities	246,185	790,489
Other	1,630,019	1,698,239
Allowance for doubtful accounts	(129,030)	(124,080)
Total investments and other assets	1,747,174	2,364,648
Total non-current assets	5,134,412	6,279,361
Total assets	13,273,301	14,637,040
Liabilities		
Current liabilities		
Accounts payable	673,620	880,185
Income taxes payable	74,768	50,163
Provision for bonuses	82,246	105,586
Other	2,031,843	1,804,150
Total current liabilities	2,862,479	2,840,086
Non-current liabilities		
Other	106,686	90,854
Total non-current liabilities	106,686	90,854
Total liabilities	2,969,165	2,930,941
Net assets		
Shareholders' equity		
Capital stock	8,613,967	9,345,261
Capital surplus	8,368,516	9,099,811
Retained earnings	(5,959,157)	(6,084,833)
Treasury shares	(397,397)	(397,397)
Total shareholders' equity	10,625,928	11,962,842
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	33,203	(57,365)
Foreign currency translation adjustment	(457,700)	(477,720)
Total accumulated other comprehensive income	(424,496)	(535,085)
Subscription rights to shares	102,704	278,342
Total net assets	10,304,136	11,706,099
Total liabilities and net assets	13,273,301	14,637,040

(2) First Half Consolidated Statements of Income and Comprehensive Income
First Half Consolidated Statements of Income

(In thousands of yen)

	First half of FY2025 (Jan. 1, 2025 – Jun. 30, 2025)	First half of FY2026 (Jan. 1, 2026 – Jun. 30, 2026)
Revenue	3,161,458	4,969,244
Cost of sales	2,844,976	3,552,747
Gross profit	316,481	1,416,497
Selling, general, and administrative expenses	964,528	1,376,914
Operating income (loss)	(648,046)	39,582
Non-operating income		
Interest income	4,062	8,991
Foreign exchange gains	—	61,257
Other	46,203	4,909
Total non-operating income	50,265	75,159
Non-operating expenses		
Interest expense	25,064	2,373
Foreign exchange loss	118,501	—
Crypto asset valuation loss	—	192,417
Other	89,396	15,372
Total non-operating expenses	232,962	210,164
Ordinary income (loss)	(830,743)	(95,422)
Extraordinary income		
Gain on sale of investment securities	621,841	—
Gain on reversal of subscription rights to shares	1	389
Other	12	—
Total extraordinary income	621,854	389
Extraordinary loss		
Impairment loss	4,426,697	—
Other	42,531	—
Total extraordinary loss	4,469,229	—
Income (loss) before income taxes	(4,678,117)	(95,032)
Income taxes	70,651	30,642
Net income (loss) for first half	(4,748,769)	(125,675)
Profit (loss) for first half attributable to owners of parent	(4,748,769)	(125,675)

First Half Consolidated Statement of Comprehensive Income

(In thousands of yen)

	First half of FY2025 (Jan. 1, 2025 – Jun. 30, 2025)	First half of FY2026 (Jan. 1, 2026 – Jun. 30, 2026)
Net income (loss) for first half	(4,748,769)	(125,675)
Other comprehensive income		
Valuation difference on available-for-sale securities	(131,996)	(90,568)
Foreign currency translation adjustment	(8,892)	(20,020)
Total other comprehensive income	(140,889)	(110,589)
Comprehensive income for first half	(4,889,658)	(236,264)
(Breakdown)		
Comprehensive income for first half attributable to owners of parent	(4,889,658)	(236,264)

(3) Notes Related to First Half Consolidated Financial Statements

(Notes Related to Going Concern Assumptions)

Not applicable

(Application of Special Accounting Treatment Specific to Preparation of First Half Consolidated Financial Statements)

For income taxes, the Company reasonably estimates the effective tax rate after applying tax-effect accounting to the projected income before income taxes for the full fiscal year that includes the current first half consolidated accounting period and calculate income taxes by multiplying income before income taxes for the first half by the estimated effective tax rate.

However, in cases where calculating tax expenses using the estimated effective tax rate would result in a figure that is significantly unreasonable, the statutory effective tax rate is used instead.

(Notes in Case of Significant Change in Shareholders' Equity)

First half of FY2025 (January 1, 2025 – June 30, 2025)

1. Matters Concerning Dividends

Not applicable

2. Significant Change in Shareholders' Equity

During the current first half consolidated accounting period, capital and capital reserves each increased by ¥686,608 thousand due to the exercise of stock acquisition rights, resulting in capital of ¥6,906,963 thousand and capital surplus of ¥6,661,512 thousand at the end of the current first half consolidated accounting period.

First half of FY2026 (January 1, 2026 – June 30, 2026)

1. Matters Concerning Dividends

Not applicable

2. Significant Change in Shareholders' Equity

During the current first half consolidated accounting period, capital and capital reserves each increased by ¥731,294 thousand due to the exercise of stock acquisition rights, resulting in capital of ¥9,345,261 thousand and capital surplus of ¥9,099,811 thousand at the end of the current first half consolidated accounting period.

(Segment Information and Other Information)

[Segment Information]

I. First half of FY2025 (January 1, 2025 – June 30, 2025)

1. Information pertaining to the amount of Revenue and Profit or Loss per Reported Segment, as well as revenue breakdown information

(In thousands of yen)

	Reported Segment	Other (Note 1)	Amount Listed on First Half Consolidated Statement of Income (Note 2)
	Game Business		
Revenue			
Income from Paid Users	2,457,278	—	2,457,278
Other	697,919	6,260	704,180
Revenue from Contracts with Customers	3,155,197	6,260	3,161,458
Revenue from External Customers	3,155,197	6,260	3,161,458
Intersegment Internal Revenue or Account Transfer Amount	—	—	—
Total	3,155,197	6,260	3,161,458
Segment Profit	313,320	3,161	316,481

Notes:

1. "Other" refers to the business segment of other businesses not included in the "Reported Segment."
2. "Segment Profit" has not been adjusted as it is the same as the gross profit in the first half consolidated statements of income.

2. Information on impairment loss on fixed assets or goodwill, etc. by Reported Segment
(Significant Impairment Loss on Fixed Assets)

In the Game Business segment, an impairment loss on software in progress was recorded. The amount of impairment loss recorded for the current first half consolidated accounting period was ¥4,426,697 thousand.

II. First half of FY2026 (January 1, 2026 – June 30, 2026)

1. Information pertaining to the amount of Revenue and Profit or Loss per Reported Segment, as well as revenue breakdown information

(In thousands of yen)

	Reported Segment	Other (Note 1)	Amount Listed on First Half Consolidated Statement of Income (Note 2)
	Game Business		
Revenue			
Income from Paid Users	2,163,934	—	2,163,934
Other	2,387,899	417,410	2,805,309
Revenue from Contracts with Customers	4,551,834	417,410	4,969,244
Revenue from External Customers	4,551,834	417,410	4,969,244
Intersegment Internal Revenue or Account Transfer Amount	—	—	—
Total	4,551,834	417,410	4,969,244
Segment Profit (Loss)	1,614,348	(197,851)	1,416,497

Notes:

1. "Other" refers to the business segment of other businesses not included in the "Reported Segment."
2. "Segment Profit (Loss)" has not been adjusted as it is the same as the gross profit in the first half consolidated statements of income.