

October 15, 2026

Consolidated Financial Results for the Six Months Ended August 31, 2026 (Under Japanese GAAP)

Company name: Edia Co.,Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 3935
 URL: <http://edia.co.jp>
 Representative: YOSHINARI KASHIMA, President
 Inquiries: SATOSHI KASHIWABARA, Executive Officer
 Telephone: +81-3-5210-5801
 Scheduled date to file semi-annual securities report: October 15, 2026
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended August 31, 2026 (from March 1, 2026 to August 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		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	%
August 31, 2026	2,285	(1.4)	218	(26.8)	215	(25.2)	195	(23.1)
August 31, 2025	2,317	37.1	298	129.5	287	137.0	253	131.5

Note: Comprehensive income For the six months ended August 31, 2026: ¥195 million [(23.1)%]
 For the six months ended August 31, 2025: ¥253 million [131.5%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2026	33.45	31.29
August 31, 2025	41.89	35.69

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
August 31, 2026	2,679	1,552	57.9
February 28, 2026	2,786	1,615	58.0

Reference: Equity
 As of August 31, 2026: ¥1,551 million
 As of February 28, 2026: ¥1,614 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 February 28, 2026	-	0.00	-	13.00	13.00
Fiscal year ending February 28, 2027	-	0.00			
Fiscal year ending February 28, 2027 (Forecast)				17.00	17.00

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

3. Forecast of consolidated financial results for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

(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
Fiscal year ending February 28, 2027	5,300	13.8	550	23.9	540	29.8	500	5.0	84.44

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (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 August 31, 2026	6,228,000 shares
As of February 28, 2026	6,228,000 shares

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

As of August 31, 2026	562,042 shares
As of February 28, 2026	302,842 shares

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

Six months ended August 31, 2026	5,838,345 shares
Six months ended August 31, 2025	6,062,919 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

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved.

Actual financial results, etc. may differ substantially due to various factors.

Semi-annual consolidated balance sheet

(Thousands of yen)

	As of February 28, 2026	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	1,335,683	1,214,716
Accounts receivable-trade, and contract assets	621,598	541,828
Merchandise and finished goods	54,304	56,443
Work in process	136,583	176,206
Raw materials and supplies	76	43
Prepaid expenses	194,614	247,412
Accounts receivable - other	26,357	24,689
Consumption taxes refund receivable	-	1,229
Other	47,684	54,243
Allowance for doubtful accounts	(19,886)	(19,886)
Total current assets	2,397,015	2,296,924
Non-current assets		
Property, plant and equipment		
Buildings, net	7,151	6,938
Tools, furniture and fixtures, net	7,724	10,655
Total property, plant and equipment	14,876	17,594
Intangible assets		
Software	1,920	-
Other intangible assets	1,450	1,150
Goodwill	68,805	64,983
Total intangible assets	72,175	66,133
Investments and other assets		
Investment securities	5,000	5,000
Shares of subsidiaries and associates	25,283	25,283
Leasehold and guarantee deposits	32,979	32,979
Deferred tax assets	228,755	228,755
Other	9,968	7,006
Total investments and other assets	301,986	299,024
Total non-current assets	389,038	382,752
Total assets	2,786,054	2,679,676

	As of February 28, 2026	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	277,707	305,181
Current portion of long-term borrowings	100,000	100,000
Accounts payable - other	62,062	50,732
Accrued expenses	11,837	14,105
Income taxes payable	44,764	21,308
Accrued consumption taxes	42,662	25,199
Contract liabilities	115,167	148,929
Deposits received	18,478	16,165
Provision for bonuses	12,418	13,012
Information usage fee allowance	1,731	1,657
Provision for shareholder benefit program	11,302	9,967
Efund liability	75,583	74,047
Dividends payable	310	536
Other	943	943
Total current liabilities	774,969	781,786
Non-current liabilities		
Long-term borrowings	375,000	325,000
Asset retirement obligations	1,610	1,610
Long-term deposits received	18,920	18,920
Total non-current liabilities	395,530	345,530
Total liabilities	1,170,500	1,127,317
Net assets		
Shareholders' equity		
Share capital	29,115	29,115
Capital surplus	747,363	746,049
Retained earnings	1,038,200	1,156,442
Treasury shares	(200,127)	(380,250)
Total shareholders' equity	1,614,552	1,551,357
Share acquisition rights	1,001	1,001
Total net assets	1,615,553	1,552,359
Total liabilities and net assets	2,786,054	2,679,676

Semi-annual consolidated statement of income

(Thousands of yen)

	Six months ended August 31, 2025	Six months ended August 31, 2026
Net sales	2,317,419	2,285,253
Cost of sales	885,847	935,816
Gross profit	1,431,571	1,349,436
Selling, general and administrative expenses	1,132,638	1,130,468
Operating profit	298,932	218,968
Non-operating income		
Interest income	6,696	1,929
Foreign exchange gains	-	406
Other	1,102	784
Total non-operating income	7,799	3,121
Non-operating expenses		
Interest expenses	10,463	4,446
Foreign exchange losses	6,919	-
Commission expenses	799	2,306
Other	589	-
Total non-operating expenses	18,772	6,752
Ordinary profit	287,960	215,336
Profit before income taxes	287,960	215,336
Income taxes - current	33,990	20,067
Total income taxes	33,990	20,067
Profit	253,969	195,269
Profit attributable to owners of parent	253,969	195,269

Semi-annual consolidated statement of comprehensive income

(Thousands of yen)

	Six months ended August 31, 2025	Six months ended August 31, 2026
Profit	253,969	195,269
Comprehensive income	253,969	195,269
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	253,969	195,269

Semi-annual consolidated statement of cash flows

(Thousands of yen)

	Six months ended August 31, 2025	Six months ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	287,960	215,336
Depreciation	4,937	6,148
Amortization of goodwill	3,822	3,822
Increase (decrease) in provision for bonuses	770	594
Changes in the amount of information usage fee allowance	(105)	(74)
Increase (decrease) in provision for shareholder benefit program	-	(1,334)
Increase (decrease) in refund liabilities	(15,941)	(1,536)
Interest and dividend income	(6,696)	(1,929)
Interest expenses	10,463	4,446
Decrease (increase) in accounts receivable - trade, and contract assets	19,749	79,770
Decrease (increase) in inventories	33,908	(41,729)
Increase (decrease) in trade payables	25,496	27,473
Increase (decrease) in contract liabilities	(65,662)	33,761
Decrease (increase) in prepaid expenses	(61,625)	(34,257)
Increase (decrease) in accounts payable - other	(1,663)	(11,329)
Increase (decrease) in accrued consumption taxes	(2,795)	(17,462)
Increase (decrease) in long-term deposits received	18,920	-
Other, net	15,035	(4,947)
Subtotal	266,572	256,752
Interest and dividends received	5,679	1,630
Interest paid	(11,619)	(2,800)
Income taxes paid	(48,075)	(44,764)
Income taxes refund	41	1,506
Net cash provided by (used in) operating activities	212,598	212,323
Cash flows from investing activities		
Purchase of property, plant and equipment	(4,825)	(6,514)
Payments for investments in capital	(3,915)	-
Payments into time deposits	(250)	(200)
Proceeds from withdrawal of time deposits	600	600
Net cash provided by (used in) investing activities	(8,390)	(6,114)
Cash flows from financing activities		
Repayments of short-term borrowings	(25,200)	-
Proceeds from long-term borrowings	430,000	-
Repayments of long-term borrowings	(117,778)	(50,000)
Purchase of treasury shares	(199,991)	(199,976)
Dividends paid	(43,209)	(76,800)
Net cash provided by (used in) financing activities	43,820	(326,777)
Net increase (decrease) in cash and cash equivalents	248,028	(120,567)
Cash and cash equivalents at beginning of period	1,767,477	1,335,283
Cash and cash equivalents at end of period	2,015,505	1,214,716

(Notes on segment information, etc.)

Segment Information

Since the Group is a single segment of the entertainment services business, the description is omitted.