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June 12, 2026

Non-consolidated Financial Results for the Three Months Ended April 30, 2026 (Under Japanese GAAP)

Company name: coly Inc.
Listing: Tokyo Stock Exchange
Securities code: 4175
URL: https://colyinc.com
Representative: Anna Nakajima, CEO
Inquiries: Ryosuke Ishiwatari Executive Officer, General Manager of Administration Division
Telephone: +81-3(3505)0333

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. Non-consolidated financial results for the three months ended April 30, 2026 (from February 1, 2026 to April 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
April 30, 2026	1,269	1.3	(650)	-	(640)	-	(642)	-
April 30, 2025	1,253	39.1	(230)	-	(226)	-	(125)	-

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
April 30, 2026	(116.84)	-
April 30, 2025	(22.74)	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
April 30, 2026	6,059	4,812	79.4
January 31, 2026	6,832	5,426	79.4

Reference: Equity

As of April 30, 2026: ¥ 4,812 million
As of January 31, 2026: ¥ 5,426 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 January 31, 2026	-	0.00	-	0.00	0.00
Fiscal year ending January 31, 2027	-				
Fiscal year ending January 31, 2027 (Forecast)		0.00	-	0.00	0.00

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

Note: Breakdown of the first quarter dividend for the fiscal year ending January 31, 2027 :

Commemorative dividend - yen

Special dividend - yen

3. Non-consolidated financial result forecasts for the fiscal year ending January 31, 2027 (from February 1, 2026 to January 31, 2027)

The financial results forecast for the fiscal year ending January 31, 2027 is not disclosed.

*** Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes

(2) 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

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of April 30, 2026	5,502,900 shares
As of January 31, 2026	5,502,900 shares

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

As of April 30, 2026	190 shares
As of January 31, 2026	159 shares

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

Three months ended April 30, 2026	5,502,735 shares
Three months ended April 30, 2025	5,502,820 shares

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

Quarterly Non-consolidated Financial Statements and Primary Notes

Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of January 31, 2026	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	2,003,794	2,338,749
Accounts receivable - trade	569,741	444,383
Merchandise	137,308	127,194
Other	1,373,454	344,250
Total current assets	4,084,298	3,254,578
Non-current assets		
Property, plant and equipment		
Buildings, net	177,588	174,216
Machinery and equipment, net	260	244
Tools, furniture and fixtures, net	37,810	49,296
Total property, plant and equipment	215,660	223,757
Intangible assets		
Software	36,679	34,094
Software in progress	-	3,190
Total intangible assets	36,679	37,284
Investments and other assets		
Investment securities	1,999,606	2,144,467
Leasehold deposits	237,759	234,525
Guarantee deposits	110,000	110,000
Other	148,214	55,051
Total investments and other assets	2,495,580	2,544,044
Total non-current assets	2,747,919	2,805,087
Total assets	6,832,218	6,059,665

(Thousands of yen)

	As of January 31, 2026	As of April 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	215,347	225,101
Short-term borrowings	62,500	25,000
Current portion of long-term borrowings	160,008	147,508
Income taxes payable	98,648	14,862
Contract liabilities	305,630	296,296
Provision for bonuses	20,999	86,253
Other	449,854	373,830
Total current liabilities	1,312,987	1,168,850
Non-current liabilities		
Long-term borrowings	31,648	4,146
Deferred tax liabilities	61,212	74,471
Total non-current liabilities	92,860	78,617
Total liabilities	1,405,847	1,247,468
Net assets		
Shareholders' equity		
Share capital	1,910,309	1,910,309
Capital surplus	1,905,309	1,905,309
Retained earnings	1,478,106	835,189
Treasury shares	(344)	(407)
Total shareholders' equity	5,293,381	4,650,400
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	132,989	161,795
Total valuation and translation adjustments	132,989	161,795
Total net assets	5,426,370	4,812,196
Total liabilities and net assets	6,832,218	6,059,665

Quarterly Non-consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended April 30, 2025	For the three months ended April 30, 2026
Net sales	1,253,678	1,269,996
Cost of sales	771,798	1,038,205
Gross profit	481,879	231,790
Selling, general and administrative expenses	712,811	881,866
Operating loss	(230,932)	(650,075)
Non-operating income		
Interest and dividend income	5,275	9,833
Foreign exchange gains	-	10
Other	471	716
Total non-operating income	5,746	10,560
Non-operating expenses		
Interest expenses	744	964
Foreign exchange losses	111	-
Other	12	1
Total non-operating expenses	868	966
Ordinary loss	(226,054)	(640,481)
Extraordinary income		
Gain on receipt of donated non-current assets	104,033	-
Other	702	-
Total extraordinary income	104,736	-
Extraordinary losses		
Loss on valuation of investment securities	1,853	-
Other	145	-
Total extraordinary losses	1,998	-
Loss before income taxes	(123,317)	(640,481)
Income taxes	1,812	2,435
Loss	(125,129)	(642,917)