English Translation
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Financial Results for the Fiscal Year Ended April 30, 2026 [Japanese GAAP] (Non-consolidated)

June 10, 2026

Company name: ANYCOLOR Inc.
Stock exchange listing: Tokyo Stock Exchange
Code number: 5032
URL: https://anycolor.co.jp
Representative: Riku Tazumi, Representative Director and CEO
Contact: Shinya Tsurui, Director and CFO
Phone: +81 3 (4335) 4850
Scheduled date of annual general meeting of shareholders: July 28, 2026
Scheduled date of dividend payment: July 13, 2026
Scheduled date of filing annual securities report: July 27, 2026
Availability of supplementary explanatory materials on financial results: Available
Schedule of financial results briefing session: Scheduled (for institutional investors and analysts)

(Amounts less than one million yen are omitted)

1. Results for the fiscal year ended April 30, 2026 (May 1, 2025 - April 30, 2026)

(1) Operating Results (Percentages represent year-on-year change)

	Net sales		Operating profit		Ordinary profit		Net profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended April 30, 2026	55,681	29.9	20,172	23.9	20,197	24.6	14,091	22.4
April 30, 2025	42,876	34.0	16,279	31.7	16,214	31.4	11,510	31.9

	Basic earnings per share	Diluted earnings per share	Return on equity	Ordinary profit to total assets	Operating margin
	Yen	Yen	%	%	%
Fiscal year ended April 30, 2026	231.61	230.76	57.6	61.5	36.2
April 30, 2025	188.57	186.56	55.2	59.8	38.0

(Reference) Equity in earnings of affiliates Fiscal year ended April 30, 2026 - million yen
Fiscal year ended April 30, 2025 - million yen

(2) Financial Condition

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of April 30, 2026	36,502	26,963	73.9	449.75
As of April 30, 2025	29,143	21,968	75.4	359.74

(Reference) Equity: As of April 30, 2026 26,963 million yen
As of April 30, 2025 21,968 million yen

(3) Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash & cash equivalents at the end of the period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended April 30, 2026	15,678	(280)	(9,166)	22,050
April 30, 2025	11,184	(2,277)	(9,379)	15,818

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2. Dividends

	Annual dividend					Total dividends	Dividend payout ratio	Dividend on equity
	1Q	2Q	3Q	Year-end	Annual			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended April 30, 2025	-	32.50	-	32.50	65.00	3,958	34.5	19.2
Fiscal year ended April 30, 2026	-	35.00	-	40.00	75.00	4,537	32.4	18.5
Fiscal year ending April 30, 2027 (forecast)	-	31.00	-	31.00	62.00		-	

(Note) For the fiscal year ending April 30, 2027, the dividend forecast does not describe the dividend payout ratio since it is disclosed by the range.

3. Forecast for the fiscal year ending April 30, 2027 (May 1, 2026 - April 30, 2027)
(Percentages represent year-on-year changes for the full fiscal year and year-on-year changes for the quarter.)

	Net sales		Operating profit		Ordinary profit		Net profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	56,000 to 60,000	0.6 to 7.8	18,000 to 20,000	(10.8) to (0.9)	18,000 to 20,000	(10.9) to (1.0)	12,326 to 13,696	(12.5) to (2.8)	205.60 to 228.45

(Notes) 1. The forecasts for the fiscal year ending April 30, 2027, are disclosed in a range format. For details, please refer to (4) Future Outlook under 1. Overview of Operating Results on page 3 of the attachment.
2. Basic earnings per share for the fiscal year ending April 30, 2027 (forecast) were calculated using the number of shares issued and outstanding (excluding treasury stock) as of April 30, 2026, as the divider.

Notes

(1) 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

(2) Number of shares issued and outstanding (common stock)
(1) Total number of issued shares at the end of the period (including treasury stock):
As of April 30, 2026 61,128,029 shares
As of April 30, 2025 61,067,519 shares
(2) Total number of treasury stocks at the end of the period:
As of April 30, 2026 1,177,106 shares
As of April 30, 2025 6 shares
(3) Average number of shares during the period:
Fiscal year ended April 30, 2026 60,842,781 shares
Fiscal year ended April 30, 2025 61,043,888 shares

*These financial results are outside the scope of audit by certified public accountants or an audit firm.

*Explanation of the proper use of financial results forecast and other notes
The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable and are not intended to be a guarantee by the Company of future performance. Actual results may differ materially from these forecasts due to various factors. Please refer to (4) Future Outlook under 1. Overview of Operating Results on page 3 of the attachment.

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1. Overview of Operating Results

(1) Overview of Operating Results

Under the corporate mission of “a new magical experience,” we, as an entertainment company, are developing our business in the entertainment domain, mainly through the operation of the VTuber group “NIJISANJI.” Our VTuber business is comprised of four main domains, namely: the live streaming domain which engages in video streaming activities centered on live video streaming on YouTube, the commerce domain which sells original goods themed on VTubers, for whom we own intellectual property rights, and digital products recording their audio, the event domain which organizes music and other events featuring our VTubers, and the promotion domain which concerns, among other things, tie-up ads with other businesses, intellectual-property licensing and media appearances.

The number of VTubers belonging to the VTuber groups “NIJISANJI” and “NIJISANJI EN” was 179 (an increase of 9 from the same period of the previous fiscal year). The number of ANYCOLOR IDs, which are required when using “NIJISANJI Official Store” and “NIJISANJI FAN CLUB,” totaled 2,033,000 (an increase of 20.6% from the same period of the previous fiscal year).

As a result of the above, the operating results for the current fiscal year were net sales of 55,681 million yen (up 29.9% from the year-earlier period), operating profit of 20,172 million yen (up 23.9% from the year-earlier period), ordinary profit of 20,197 million yen (up 24.6% from the year-earlier period) and net profit of 14,091 million yen (up 22.4% from the year-earlier period).

As the Company operates in a single segment of video content-related business, segment information is omitted.

(2) Overview of Financial Position

(Assets)

Current assets at the end of the current fiscal year were 32,098 million yen, an increase of 6,476 million yen from the end of the previous fiscal year. This was mainly due to an increase of 6,231 million yen in cash and deposits. Non-current assets totaled 4,403 million yen, an increase of 882 million yen from the end of the previous fiscal year. This was mainly due to an increase of 1,176 million yen in deferred tax assets.

As a result, total assets came to 36,502 million yen, an increase of 7,358 million yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the current fiscal year were 9,539 million yen, an increase of 2,363 million yen from the end of the previous fiscal year. This was mainly due to increases of 1,995 million yen in income taxes payable and 544 million yen in provision for bonuses.

As a result, total liabilities amounted to 9,539 million yen, an increase of 2,363 million yen from the end of the previous fiscal year.

(Net assets)

Total net assets at the end of the current fiscal year were 26,963 million yen, an increase of 4,994 million yen from the end of the previous fiscal year. This was mainly due to 14,091 million yen in net profit, 4,123 million yen in dividends of surplus, and 4,999 million yen in acquisition of treasury stock.

(3) Overview of Cash Flows

Cash and cash equivalents (“cash”) at the end of the current fiscal year increased by 6,231 million yen from the end of the previous fiscal year and amounted to 22,050 million yen.

The status of each cash flow and the drivers of its change during the current fiscal year are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities in the current fiscal year was 15,678 million yen (11,184 million yen provided in the previous fiscal year). This was mainly due to income taxes paid of 5,360 million yen, an increase in inventories of 616 million yen, and a decrease in accounts payable of 536 million yen, while profit before income taxes of 20,197 million yen, a decrease in trade receivables of 621 million yen, and an increase in provision for bonuses of 544 million yen were booked.

(Cash flows from investing activities)

Net cash used as a result of investing activities in the current fiscal year was 280 million yen (2,277 million yen used in the previous fiscal year). This was mainly due to 205 million yen in expenditures for the purchase of property, plant and equipment, and 17 million yen in payments for intangible assets.

(Cash flows from financing activities)

Net cash used as a result of financing activities in the current fiscal year was 9,166 million yen (9,379 million yen used in the previous fiscal year). This was mainly due to 5,009 million yen in payments for the purchase of treasury stock and 4,123 million yen in payments of dividends.

(4) Future Outlook

In the fiscal year ending April 30, 2027, while taking a cautious outlook for overall net sales considering our policy of operating with greater discipline than before in aspects such as the frequency of VTuber casting, we will work to achieve further upside in operating results across the live streaming, commerce, events, and promotions domains.

Through the Virtual Talent Academy, which aims to discover talent and groom them as VTubers, we will continue to select wide-ranging candidates through auditions on diverse themes, aiming to expand the market from a long-term perspective.

In terms of costs, personnel-related expenses are expected to increase due to factors such as an increase in the number of employees, and we forecast an adjustment in profit compared to the previous fiscal year.

As a result of the above, for the fiscal year ending April 30, 2027, we project net sales of 56,000 million yen to 60,000 million yen (up 0.6% to 7.8% from the year-earlier period), operating profit of 18,000 million yen to 20,000 million yen (down 10.8% to 0.9% from the year-earlier period), ordinary profit of 18,000 million yen to 20,000 million yen (down 10.9% to 1.0% from the year-earlier period) and net profit of 12,326 million yen to 13,696 million yen (down 12.5% to 2.8% from the year-earlier period). The forecasts are disclosed in ranges, taking into consideration factors such as that operating results may fluctuate depending on the excitement of the "NIJISANJI" fan community throughout the period

The above projections were compiled based on the information available as of the date this document was published, and actual results may differ from these forecasts due to various factors.

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2. Basic Policy on Selecting Accounting Standards

The Company's policy is to prepare its financial statements in accordance with Japanese GAAP for the time being, taking into consideration comparability with its domestic peers. The Company will respond appropriately concerning the application of the International Financial Reporting Standards (IFRS) upon consideration of various factors in Japan and overseas.

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3. Financial Statements and Principal Notes

(1) Balance Sheets

(Unit: Millions of yen)

	As of April 30, 2025	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	15,818	22,050
Accounts receivable-trade	5,922	5,301
Inventories	3,608	4,225
Prepaid expenses	223	443
Others	48	78
Total current assets	25,622	32,098
Non-current assets		
Property, plant and equipment		
Buildings	1,567	1,569
Accumulated depreciation	(117)	(211)
Buildings, net	1,449	1,357
Tools, furniture and fixtures	1,238	1,534
Accumulated depreciation	(411)	(743)
Tools, furniture and fixtures, net	826	790
Construction in progress	65	-
Total property, plant and equipment	2,341	2,148
Intangible assets		
Software	139	135
Software in progress	33	-
Total intangible assets	172	135
Investments and other assets		
Shares of subsidiaries and affiliates	37	37
Investments in capital	66	-
Long-term prepaid expenses	23	30
Leasehold deposits	549	545
Deferred tax assets	328	1,505
Others	1	1
Total investments and other assets	1,007	2,120
Total non-current assets	3,521	4,403
Total assets	29,143	36,502

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(Unit: Millions of yen)

	As of April 30, 2025	As of April 30, 2026
Liabilities		
Current liabilities		
Accounts payable-trade	2,482	1,946
Current portion of long-term borrowings	45	-
Provision for bonuses	-	544
Provision for bonuses for directors (and other officers)	-	21
Accounts payable-other	186	210
Accrued expenses	653	164
Income taxes payable	3,115	5,111
Contract liabilities	215	453
Deposit	140	102
Others	335	984
Total current liabilities	7,175	9,539
Total liabilities	7,175	9,539
Net assets		
Shareholders' equity		
Capital stock	449	463
Capital surplus		
Legal capital surplus	2,821	2,835
Total capital surplus	2,821	2,835
Retained earnings		
Other retained earnings		
Retained earnings brought forward	18,696	28,664
Total retained earnings	18,696	28,664
Treasury stock	(0)	(4,999)
Total shareholders' equity	21,968	26,963
Total net assets	21,968	26,963
Total liabilities and net assets	29,143	36,502

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(2) Statements of Income

(Unit: Millions of yen)

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Net sales	42,876	55,681
Cost of sales	22,767	30,815
Gross profit	20,109	24,866
Selling, general and administrative expenses	3,829	4,693
Operating profit	16,279	20,172
Non-operating income		
Interest income	6	36
Foreign exchange gains	2	-
Subsidy income	29	1
Compensation income	-	19
Others	1	5
Total non-operating income	38	63
Non-operating expenses		
Interest expense	0	0
Foreign exchange loss	-	21
Commission expenses	77	16
Loss on retirement of non-current assets	25	-
Others	0	0
Total non-operating expenses	104	38
Ordinary profit	16,214	20,197
Profit before income taxes	16,214	20,197
Income taxes-current	4,790	7,282
Income taxes-deferred	(86)	(1,176)
Total income taxes	4,704	6,106
Net profit	11,510	14,091

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(3) Statements of Changes in Equity

Fiscal year ended April 30, 2025

(Unit: Millions of yen)

	Shareholders' equity								Share acquisition rights	Total net assets
	Capital stock	Capital surplus			Retained earnings		Treasury stock	Total shareholders' equity		
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings: Retained earnings brought forward	Total retained earnings				
Balance at the beginning of period	342	2,714	-	2,714	19,159	19,159	(2,500)	19,716	0	19,716
Changes during period										
Issuance of new shares								-		-
Dividends of surplus					(1,973)	(1,973)		(1,973)		(1,973)
Net profit					11,510	11,510		11,510		11,510
Acquisition of treasury stock							(7,499)	(7,499)		(7,499)
Cancellation of treasury stock			(10,000)	(10,000)			10,000	-		-
Transfer from retained earnings to capital surplus			10,000	10,000	(10,000)	(10,000)		-		-
Exercise of share acquisition rights	107	107		107				214	(0)	214
Total changes during period	107	107	-	107	(462)	(462)	2,500	2,252	(0)	2,251
Balance at the end of period	449	2,821	-	2,821	18,696	18,696	(0)	21,968	-	21,968

Fiscal year ended April 30, 2026

(Unit: Millions of yen)

	Shareholders' equity								Share acquisition rights	Total net assets
	Capital stock	Capital surplus			Retained earnings		Treasury stock	Total shareholders' equity		
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings: Retained earnings brought forward	Total retained earnings				
Balance at the beginning of period	449	2,821	-	2,821	18,696	18,696	(0)	21,968	-	21,968
Changes during period										
Issuance of new shares	7	7		7				14		14
Dividends of surplus					(4,123)	(4,123)		(4,123)		(4,123)
Net profit					14,091	14,091		14,091		14,091
Acquisition of treasury stock							(4,999)	(4,999)		(4,999)
Cancellation of treasury stock								-		-
Transfer from retained earnings to capital surplus								-		-
Exercise of share acquisition rights	5	5		5				11		11
Total changes during period	13	13	-	13	9,967	9,967	(4,999)	4,994	-	4,994
Balance at the end of period	463	2,835	-	2,835	28,664	28,664	(4,999)	26,963	-	26,963

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(4) Statements of Cash Flows

(Unit: Millions of yen)

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Cash flows from operating activities		
Profit before income taxes	16,214	20,197
Depreciation and amortization	344	547
Share-based payment expenses	-	9
Interest income	(6)	(36)
Interest expense	0	0
Foreign exchange losses (gains)	(0)	-
Commission expenses	77	9
Loss on retirement of non-current assets	25	-
Decrease (increase) in trade receivables	(842)	621
Decrease (increase) in inventories	(1,506)	(616)
Increase (decrease) in accounts payable	843	(536)
Increase (decrease) in provision for bonuses	-	544
Increase (decrease) in provision for bonuses for directors (and other officers)	-	21
Decrease (increase) in other assets	(205)	(185)
Increase (decrease) in other liabilities	339	424
Others	(48)	0
Subtotal	15,238	21,002
Interest income	6	36
Interest paid	(0)	(0)
Income taxes paid	(4,059)	(5,360)
Net cash provided by (used in) operating activities	11,184	15,678
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,150)	(205)
Payments for retirement of property, plant and equipment	(17)	-
Payments for intangible assets	(108)	(17)
Payments for leasehold deposits	(0)	(57)
Proceeds from collection of leasehold deposits	0	-
Net cash provided by (used in) investing activities	(2,277)	(280)
Cash flows from financing activities		
Repayment of long-term borrowings	(111)	(45)
Payments for purchase of treasury stock	(7,511)	(5,009)
Proceeds from issuance of shares	214	11
Dividends paid	(1,970)	(4,123)
Net cash provided by (used in) financing activities	(9,379)	(9,166)
Foreign currency translation adjustments on cash and cash equivalents	0	-
Net increase (decrease) in cash and cash equivalents	(472)	6,231
Cash and cash equivalents at beginning of period	16,291	15,818
Cash and cash equivalents at end of period	15,818	22,050

(5) Notes to Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes on segment information, etc.)

Segment information

I. Fiscal year ended April 30, 2025

As the Company operates in a single segment of video content-related business, segment information is omitted.

II. Fiscal year ended April 30, 2026

As the Company operates in a single segment of video content-related business, segment information is omitted.

(Per share information)

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Net assets per share	359.74 yen	449.75 yen
Basic earnings per share	188.57 yen	231.61 yen
Diluted earnings per share	186.56 yen	230.76 yen

(Note) The base for calculating earnings per share and diluted earnings per share are as follows.

	Fiscal year ended April 30, 2025	Fiscal year ended April 30, 2026
Basic earnings per share		
Net profit (million yen)	11,510	14,091
Amount not attributable to common shareholders (million yen)	−	−
Net profit related to common stock (million yen)	11,510	14,091
Average number of shares of common stock during the period (shares)	61,043,888	60,842,781
Diluted earnings per share		
Adjustment on net profit (million yen)	−	−
Increase in common shares (shares)	655,579	222,629
(of which share acquisition rights) (shares)	(655,579)	(222,629)
Summary of potential shares not included in the calculation of diluted earnings per share due to the absence of dilutive effects	−	−

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(Significant subsequent events)

Not applicable.