English Translation
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Financial Results for the Three Months Ended July 31, 2026
[Japanese GAAP] (Non-consolidated)

September 9, 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 dividend payment: -
Availability of supplementary explanatory materials on financial results: Available
Schedule of financial results briefing session: Scheduled

(Amounts less than one million yen are omitted)

1. Results for the three months ended July 31, 2026 (May 1, 2026 - July 31, 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	%
Three months ended July 31, 2026	16,620	5.4	6,390	(8.8)	6,384	(8.8)	4,365	(10.6)
July 31, 2025	15,768	112.1	7,003	157.6	6,998	158.6	4,884	159.9

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended July 31, 2026	72.81	72.58
July 31, 2025	79.97	79.64

(2) Financial Condition

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of July 31, 2026	36,873	28,930	78.5
As of April 30, 2026	36,502	26,963	73.9

(Reference) Equity: As of July 31, 2026 28,930 million yen As of April 30, 2026 26,963 million yen

2. Dividends

	Annual dividend				
	1Q	2Q	3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended April 30, 2026	-	35.00	-	40.00	75.00
Fiscal year ending April 30, 2027	-				
Fiscal year ending April 30, 2027 (forecast)		31.00	-	31.00	62.00

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

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3. Forecast for the fiscal year ending April 30, 2027 (May 1, 2026 - April 30, 2027)

(Percentages represent year-on-year change)

	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. Revision to the financial results forecast announced most recently: None
2. The forecasts for the fiscal year ending April 30, 2027, are disclosed in a range format. For details, please refer to (3) Explanation of Financial Results Forecast and Other Forward-looking Information under 1. Qualitative Information on Quarterly Financial Results on page 2 of the attachment.
3. 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 denominator.

Notes

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

(2) 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

(3) 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 July 31, 2026 61,128,029 shares
As of April 30, 2026 61,128,029 shares
(2) Total number of treasury stocks at the end of the period:
As of July 31, 2026 1,177,131 shares
As of April 30, 2026 1,177,106 shares
(3) Average number of shares during the period:
Three months ended July 31, 2026 59,950,919 shares
Three months ended July 31, 2025 61,080,884 shares

*Review of the Japanese-language originals of the attached 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 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 (3) Explanation of Financial Results Forecast and Other Forward-looking Information under 1. Qualitative Information on Quarterly Financial Results.

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1. Qualitative Information on Quarterly Financial Results

(1) Explanation 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 181 (an increase of 16 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 2,106,000 (an increase of 19.3% from the same period of the previous fiscal year).

As a result of the above, the operating results for the three months ended July 31, 2026, were net sales of 16,620 million yen (up 5.4% from the year-earlier period), operating profit of 6,390 million yen (down 8.8% from the year-earlier period), ordinary profit of 6,384 million yen (down 8.8% from the year-earlier period), and quarterly net profit of 4,365 million yen (down 10.6% from the year-earlier period).

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

(2) Explanation of Financial Position

(Assets)

Current assets at the end of the three months ended July 31, 2026, were 32,427 million yen, an increase of 328 million yen from the end of the previous fiscal year. This was mainly due to an increase of 2,942 million yen in accounts receivable-trade, while cash and deposits decreased by 2,685 million yen. Non-current assets totaled 4,446 million yen, an increase of 42 million yen from the end of the previous fiscal year. This was mainly due to an increase of 95 million yen in investments and other assets, despite a decrease of 42 million yen in property, plant and equipment.

As a result, total assets came to 36,873 million yen, an increase of 370 million yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the three months ended July 31, 2026, were 7,943 million yen, a decrease of 1,595 million yen from the end of the previous fiscal year. This was mainly due to decreases of 3,201 million yen in income taxes payable and 544 million yen in provision for bonuses, despite an increase of 2,418 million yen in accounts payable-trade.

As a result, total liabilities came to 7,943 million yen, a decrease of 1,595 million yen from the end of the previous fiscal year.

(Net assets)

Total net assets at the end of the three months ended July 31, 2026, were 28,930 million yen, an increase of 1,966 million yen from the end of the previous fiscal year. This was mainly due to 4,365 million yen in net profit and 2,398 million yen in dividends of surplus.

(3) Explanation of Financial Results Forecast and Other Forward-looking Information

We did not make any change to the full-year financial results forecast for the fiscal year ending April 30, 2027, announced on June 10, 2026.

The full-year financial results forecast is based on the information available as of the date of publication of this document, and actual results may differ from the forecast due to various factors.

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2. Quarterly Financial Statements and Principal Notes

(1) Quarterly Balance Sheets

(Unit: Millions of yen)

	As of April 30, 2026	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	22,050	19,364
Accounts receivable-trade	5,301	8,243
Inventories	4,225	4,510
Others	522	308
Total current assets	32,098	32,427
Non-current assets		
Property, plant and equipment		
Buildings	1,569	1,573
Accumulated depreciation	(211)	(235)
Buildings, net	1,357	1,338
Tools, furniture and fixtures	1,534	1,580
Accumulated depreciation	(743)	(812)
Tools, furniture and fixtures, net	790	768
Total property, plant and equipment	2,148	2,106
Intangible assets	135	124
Investments and other assets		
Leasehold deposits	545	753
Deferred tax assets	1,505	1,305
Others	69	156
Total investments and other assets	2,120	2,215
Total non-current assets	4,403	4,446
Total assets	36,502	36,873
Liabilities		
Current liabilities		
Accounts payable-trade	1,946	4,365
Income taxes payable	5,111	1,910
Others	2,480	1,667
Total current liabilities	9,539	7,943
Total liabilities	9,539	7,943
Net assets		
Shareholders' equity		
Capital stock	463	463
Capital surplus	2,835	2,835
Retained earnings	28,664	30,631
Treasury stock	(4,999)	(4,999)
Total shareholders' equity	26,963	28,930
Total net assets	26,963	28,930
Total liabilities and net assets	36,502	36,873

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(2) Quarterly Statements of Income

(Unit: Millions of yen)

	Three months ended July 31, 2025 (from May 1, 2025 to July 31, 2025)	Three months ended July 31, 2026 (from May 1, 2026 to July 31, 2026)
Net sales	15,768	16,620
Cost of sales	7,767	9,145
Gross profit	8,000	7,474
Selling, general and administrative expenses	997	1,083
Operating profit	7,003	6,390
Non-operating income		
Others	3	0
Total non-operating income	3	0
Non-operating expenses		
Interest expense	0	0
Foreign exchange loss	4	1
Commission expenses	3	5
Others	0	-
Total non-operating expenses	8	6
Ordinary profit	6,998	6,384
Profit before income taxes	6,998	6,384
Income taxes-current	2,068	1,819
Income taxes-deferred	45	199
Total income taxes	2,114	2,019
Net profit	4,884	4,365

(3) Notes to Quarterly Financial Statements

(Notes on segment information, etc.)

Segment information

I. Three months ended July 31, 2025 (from May 1, 2025 to July 31, 2025)

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

II. Three months ended July 31, 2026 (from May 1, 2026 to July 31, 2026)

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

(Notes in case of significant changes in shareholders' equity)

Three months ended July 31, 2025 (from May 1, 2025 to July 31, 2025)

Not applicable.

Three months ended July 31, 2026 (from May 1, 2026 to July 31, 2026)

Not applicable.

(Notes on going concern assumption)

Not applicable.

(Notes on Quarterly Statements of Cash Flows)

The Company did not prepare the Quarterly Statements of Cash Flows for the three months ended July 31, 2026. Depreciation (including amortization of intangible assets) for the three months ended July 31 is as follows.

	Three months ended July 31, 2025 (from May 1, 2025 to July 31, 2025)	Three months ended July 31, 2026 (from May 1, 2026 to July 31, 2026)
Depreciation	95 million yen	103 million yen