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November 13, 2026

Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

Company name: Global Kids Company Corp.
Listing: Tokyo Stock Exchange
Securities code: 6189
URL: https://www.gkids.jp
Representative: Yuichi Nakasho Representative Director & CEO
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Telephone: +81-3-3221-3770

Scheduled date of annual general meeting of shareholders: December 17, 2026
Scheduled date to commence dividend payments: December 18, 2026
Scheduled date to file annual securities report: December 16, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	33,165	22.8	2,521	49.3	1,574	83.4	1,501	85.7	855	-
September 30, 2025	26,997	2.1	1,689	4.4	858	8.7	808	(1.5)	72	(71.7)

Note: Comprehensive income For the fiscal year ended September 30, 2026: ¥ 879 million [803.6%]
For the fiscal year ended September 30, 2025: ¥ 97 million [(65.2)%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	89.85	-	10.7	7.6	4.7
September 30, 2025	7.65	7.64	0.9	4.6	3.2

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026: ¥ - million
For the fiscal year ended September 30, 2025: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	19,697	8,233	41.8	864.06
September 30, 2025	20,066	7,714	38.4	811.84

Reference: Equity
As of September 30, 2026: ¥ 8,233 million
As of September 30, 2025: ¥ 7,714 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	2,314	83	(1,158)	3,881
September 30, 2025	1,637	(2,105)	1,868	2,641

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2025	-	20.00	-	20.00	40.00	380	524.0	4.8
Fiscal year ended September 30, 2026	-	20.00	-	20.00	40.00	381	44.6	4.8
Fiscal year ending September 30, 2027 (Forecast)	-	20.00	-	20.00	40.00		36.3	

Note: Breakdown of the year-end dividend for the fiscal year ended September 30, 2026 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 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
Full year	33,830	2.0	1,800	14.3	1,700	13.2	1,050	22.7	110.20

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(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 September 30, 2026	9,547,580 shares
As of September 30, 2025	9,519,707 shares

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

As of September 30, 2026	19,025 shares
As of September 30, 2025	17,713 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended September 30, 2026	9,521,370 shares
Fiscal Year ended September 30, 2025	9,487,184 shares

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Millions of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	2,641	3,881
Accounts receivable-other and contract asset	3,209	3,041
Prepaid expenses	750	750
Income taxes refund receivable	0	-
Other	9	10
Total current assets	6,612	7,684
Non-current assets		
Property, plant and equipment		
Land	692	668
Buildings and structures, net	7,656	6,748
Other, net	304	242
Total property, plant and equipment	8,654	7,658
Intangible assets		
Software	184	115
Software in progress	8	1
Goodwill	1,968	1,870
Other	0	-
Total intangible assets	2,162	1,987
Investments and other assets		
Investment securities	27	-
Long-term prepaid expenses	135	103
Leasehold and guarantee deposits	2,023	1,987
Construction assistance fund receivables	177	162
Deferred tax assets	273	113
Other	0	0
Total investments and other assets	2,637	2,367
Total non-current assets	13,453	12,013
Total assets	20,066	19,697

(Millions of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Short-term borrowings	550	550
Current portion of long-term borrowings	753	712
Accounts payable - other	1,537	1,506
Income taxes payable	260	556
Advances received	239	284
Provision for bonuses	813	857
Other	651	623
Total current liabilities	4,805	5,091
Non-current liabilities		
Long-term borrowings	5,384	4,649
Retirement benefit liability	532	529
Deferred tax liabilities	1,205	784
Asset retirement obligations	419	407
Other	4	2
Total non-current liabilities	7,546	6,373
Total liabilities	12,351	11,464
Net assets		
Shareholders' equity		
Share capital	1,321	1,331
Capital surplus	2,009	2,019
Retained earnings	4,350	4,825
Treasury shares	(0)	(0)
Total shareholders' equity	7,680	8,175
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	33	57
Total accumulated other comprehensive income	33	57
Total net assets	7,714	8,233
Total liabilities and net assets	20,066	19,697

Consolidated Statements of Income and Comprehensive Income

(Millions of yen)

	For the fiscal year ended September 30, 2025	For the fiscal year ended September 30, 2026
Net sales	26,997	33,165
Cost of sales	24,311	29,459
Gross profit	2,685	3,706
Selling, general and administrative expenses	1,827	2,131
Operating profit	858	1,574
Non-operating income		
Interest and dividend income	5	12
Subsidy income	-	5
Miscellaneous income	4	13
Total non-operating income	9	30
Non-operating expenses		
Interest expenses	51	92
Capital expenses	1	5
Miscellaneous losses	6	5
Total non-operating expenses	60	104
Ordinary profit	808	1,501
Extraordinary income		
Gain on sale of non-current assets	-	75
Gain on sale of businesses	-	23
Gain on sale of investment securities	-	15
Insurance claim income	78	0
Gain on differences between the asset retirement obligation balance and the actual retirement costs	19	16
Total extraordinary income	98	131
Extraordinary losses		
Loss on retirement of non-current assets	57	8
Impairment losses	605	302
Loss on closing of nursery schools	33	6
Loss on sale of business	4	2
Provision for losses from nursery schools	-	2
Loss on compensation for damage	74	-
Total extraordinary losses	775	323
Profit before income taxes	130	1,309
Income taxes - current	355	728
Income taxes - deferred	(297)	(274)
Total income taxes	58	454
Profit	72	855
Profit attributable to		
Profit attributable to owners of parent	72	855
Profit attributable to non-controlling interests	-	-
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	24	23
Total other comprehensive income	24	23
Comprehensive income	97	879
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	97	879
Comprehensive income attributable to non-controlling interests	-	-

Consolidated Statement of Changes in Equity

For the fiscal year ended September 30, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,309	1,997	4,811	(12)	8,106
Changes during period					
Issuance of new shares	11	11			22
Dividends of surplus			(520)		(520)
Profit attributable to owners of parent			72		72
Change in equity-treasury stock			(12)	12	-
Net changes in items other than shareholders' equity					
Total changes during period	11	11	(460)	12	(425)
Balance at end of period	1,321	2,009	4,350	(0)	7,680

	Accumulated other comprehensive income		Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	8	8	8,115
Changes during period			
Issuance of new shares			22
Dividends of surplus			(520)
Profit attributable to owners of parent			72
Change in equity-treasury stock			-
Net changes in items other than shareholders' equity	24	24	24
Total changes during period	24	24	(400)
Balance at end of period	33	33	7,714

For the fiscal year ended September 30, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,321	2,009	4,350	(0)	7,680
Changes during period					
Issuance of new shares	10	10			20
Dividends of surplus			(380)		(380)
Profit attributable to owners of parent			855		855
Change in equity-treasury stock					-
Net changes in items other than shareholders' equity					
Total changes during period	10	10	474	-	495
Balance at end of period	1,331	2,019	4,825	(0)	8,175

	Accumulated other comprehensive income		Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	33	33	7,714
Changes during period			
Issuance of new shares			20
Dividends of surplus			(380)
Profit attributable to owners of parent			855
Change in equity-treasury stock			-
Net changes in items other than shareholders' equity	23	23	23
Total changes during period	23	23	519
Balance at end of period	57	57	8,233

Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended September 30, 2025	For the fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	130	1,309
Depreciation	830	848
Loss on retirement of non-current assets	57	8
Impairment losses	605	302
Amortization of goodwill	-	98
Loss (gain) on sale of non-current assets	-	(75)
Loss on closing of nursery schools	33	6
Loss on sale of business	4	2
Provision for losses from nursery schools	-	2
Loss on compensation for damage	74	-
Subsidy income	-	(5)
Gain on differences between the asset retirement obligation balance and the actual retirement costs	(19)	(16)
Increase (decrease) in provision for bonuses	15	44
Increase (decrease) in retirement benefit liability	(8)	(2)
Interest and dividend income	(5)	(12)
Interest expenses	51	92
Loss (gain) on sale of businesses	-	(23)
Loss (gain) on sale of investment securities	-	(15)
Insurance claim income	(78)	(0)
Decrease (increase) in accounts receivables and contract assets	(43)	168
Decrease (increase) in prepaid expenses	47	20
Increase (decrease) in accounts payable - other	(38)	(41)
Increase (decrease) in advances received	(13)	44
Other, net	168	65
Subtotal	1,812	2,822
Interest and dividends received	3	10
Interest paid	(51)	(92)
Income taxes paid	(130)	(431)
Subsidies received	-	5
Proceeds from insurance income	78	0
Compensation paid for damage	(74)	-
Net cash provided by (used in) operating activities	1,637	2,314
Cash flows from investing activities		
Purchase of property, plant and equipment	(45)	(120)
Proceeds from sale of property, plant and equipment	-	110
Purchase of intangible assets	(8)	(1)
Payments of leasehold and guarantee deposits	(14)	(24)
Proceeds from lease and guarantee deposits received	13	35
Proceeds from collection of construction assistance fund receivables	22	16
Payment for acquisition of shares of a new consolidated subsidiary	(2,120)	-
Proceeds from sale of investment securities	-	43
Proceeds from sale of businesses	23	24
Other, net	24	-

(Millions of yen)

	For the fiscal year ended September 30, 2025	For the fiscal year ended September 30, 2026
Net cash provided by (used in) investing activities	(2,105)	83
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	550	-
Proceeds from long-term borrowings	4,028	-
Repayments of long-term borrowings	(2,188)	(775)
Repayments of lease liabilities	(0)	(2)
Proceeds from exercise of employee share options	0	-
Dividends paid	(520)	(380)
Net cash provided by (used in) financing activities	1,868	(1,158)
Net increase (decrease) in cash and cash equivalents	1,399	1,240
Cash and cash equivalents at beginning of period	1,241	2,641
Cash and cash equivalents at end of period	2,641	3,881