

July 15, 2025

Consolidated Financial Results for the Three Months Ended May 31, 2025 (Under Japanese GAAP)

Company name: Edia Co.,Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 3935
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 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 three months ended May 31, 2025 (from March 1, 2025 to May 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended								
May 31, 2025	1,201	39.7	168	190.7	147	156.4	128	150.2
May 31, 2024	859	(0.4)	57	27.5	57	29.4	51	15.9

Note: Comprehensive income For the three months ended May 31, 2025: ¥128 million [150.2%]
 For the three months ended May 31, 2024: ¥51 million [15.9%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended		
May 31, 2025	20.76	17.74
May 31, 2024	8.38	7.30

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
May 31, 2025	3,343	1,414	42.3
February 28, 2025	2,997	1,371	45.7

Reference: Equity
 As of May 31, 2025: ¥1,413 million
 As of February 28, 2025: ¥1,370 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, 2025	-	0.00	-	7.00	7.00
Fiscal year ending February 28, 2026	-				
Fiscal year ending February 28, 2026 (Forecast)		0.00		10.00	10.00

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, 2026 (from March 1, 2025 to February 28, 2026)

(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, 2026	4,000	10.9	350	33.2	340	43.1	250	6.8	40.33

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 quarterly 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: Yes
 - (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 May 31, 2025	6,198,000 shares
As of February 28, 2025	6,198,000 shares

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

As of May 31, 2025	70,542 shares
As of February 28, 2025	142 shares

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

Three months ended May 31, 2025	6,188,391 shares
Three months ended May 31, 2024	6,127,858 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: nothing

* 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.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of February 28, 2025	As of May 31, 2025
Assets		
Current assets		
Cash and deposits	1,767,927	2,084,654
Accounts receivable-trade, and contract assets	575,875	555,013
Merchandise and finished goods	52,651	45,185
Work in process	141,857	109,478
Raw materials and supplies	51	40
Prepaid expenses	100,446	144,589
Accounts receivable - other	24,799	24,773
Consumption taxes refund receivable	1,359	-
Deposits paid	-	58,422
Other	55,414	49,048
Allowance for doubtful accounts	(19,894)	(19,894)
Total current assets	2,700,488	3,051,311
Non-current assets		
Property, plant and equipment		
Buildings, net	7,654	7,476
Tools, furniture and fixtures, net	4,862	5,029
Total property, plant and equipment	12,516	12,506
Intangible assets		
Software	6,545	5,389
Other intangible assets	2,050	1,900
Goodwill	76,450	74,539
Total intangible assets	85,046	81,828
Investments and other assets		
Investment securities	5,000	5,000
Shares of subsidiaries and associates	25,283	25,283
Leasehold and guarantee deposits	34,010	34,010
Deferred tax assets	121,414	121,414
Other	13,793	12,065
Total investments and other assets	199,502	197,773
Total non-current assets	297,065	292,108
Total assets	2,997,553	3,343,419

	As of February 28, 2025	As of May 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	236,994	267,473
Short-term borrowings	237,400	224,800
Current portion of long-term borrowings	196,267	286,328
Accounts payable - other	66,900	67,202
Accrued expenses	9,933	10,332
Income taxes payable	48,075	19,110
Accrued consumption taxes	39,016	32,682
Contract liabilities	181,279	122,254
Deposits received	21,645	21,952
Provision for bonuses	11,129	23,089
Information usage fee allowance	1,939	1,850
Refund liability	84,322	64,016
Dividends payable	179	2,387
Other	3	1,063
Total current liabilities	1,135,087	1,144,543
Non-current liabilities		
Long-term borrowings	489,637	782,374
Asset retirement obligations	1,610	1,610
Total non-current liabilities	491,247	783,984
Total liabilities	1,626,335	1,928,528
Net assets		
Shareholders' equity		
Share capital	23,373	23,373
Capital surplus	741,621	741,621
Retained earnings	605,333	690,400
Treasury shares	(135)	(41,530)
Total shareholders' equity	1,370,193	1,413,865
Share acquisition rights	1,025	1,025
Total net assets	1,371,218	1,414,890
Total liabilities and net assets	2,997,553	3,343,419

Quarterly consolidated statement of income

(Thousands of yen)

	Three months ended May 31, 2024	Three months ended May 31, 2025
Net sales	859,872	1,201,479
Cost of sales	354,317	470,084
Gross profit	505,555	731,394
Selling, general and administrative expenses	447,762	563,379
Operating profit	57,793	168,014
Non-operating income		
Interest income	1	20
Foreign exchange gains	2,048	-
Other	58	32
Total non-operating income	2,108	53
Non-operating expenses		
Interest expenses	2,354	5,514
Foreign exchange losses	-	14,640
Commission expenses	-	165
Other	-	181
Total non-operating expenses	2,354	20,502
Ordinary profit	57,546	147,565
Profit before income taxes	57,546	147,565
Income taxes - current	6,210	19,113
Total income taxes	6,210	19,113
Profit	51,336	128,452
Profit attributable to owners of parent	51,336	128,452

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Three months ended May 31, 2024	Three months ended May 31, 2025
Profit	51,336	128,452
Comprehensive income	51,336	128,452
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	51,336	128,452

(Notes on segment information, etc.)

Segment Information

Since the Group is a single segment of the entertainment services business, it is not listed by segment.