

Disclaimer: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Summary of Consolidated Financial Results for the Nine Months Ended February 28, 2026 [Japanese GAAP]



April 13, 2026

Company name: Enjin Co., Ltd.

Stock exchange listing: Tokyo Stock Exchange

Code number: 7370

URL: <https://www.y-enjin.co.jp/>

Representative: Kohdai Honda, Representative Director and President

Contact: Rika Saito, Corporate Headquarters

Phone: +81-3-4590-0808

Scheduled date of commencing dividend payments: –

Availability of supplementary explanatory materials on quarterly financial results: Available

Schedule of financial results briefing session: Not scheduled

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Nine Months Ended February 28, 2026 (June 1, 2025–February 28, 2026)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
February 28, 2026	1,560	(21.4)	150	(69.6)	176	(64.3)	102	(65.8)
February 28, 2025	1,986	(15.6)	493	(31.4)	495	(33.9)	299	(41.3)

(Note) Comprehensive Income: For the nine months ended February 28, 2026: ¥103 million [(65.4)%]

For the nine months ended February 28, 2025: ¥299 million [(41.4)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
February 28, 2026	14.54	14.51
February 28, 2025	42.67	42.49

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of February 28, 2026	5,082	4,347	85.3
As of May 31, 2025	5,302	4,643	87.4

(Reference) Equity: As of February 28, 2026: ¥4,337 million

As of May 31, 2025: ¥4,635 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended May 31, 2025	Yen —	Yen 13.00	Yen —	Yen 25.00	Yen 38.00
Fiscal year ending May 31, 2026	—	20.00	—		
Fiscal year ending May 31, 2026 (Forecast)				20.00	40.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending May 31, 2026 (June 1, 2025–May 31, 2026)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	2,600	(10.9)	400	(52.4)	425	(49.6)	278	(48.4)	39.42

(Note) Revision to the financial results forecast announced most recently: None

*** Notes:**

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

Newly included: three companies (Company name) –

Excluded: – companies (Company name) –

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

(3) 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

(4) Total number of issued and outstanding shares (common shares)

1) Total number of issued and outstanding shares at the end of the period (including treasury shares):

February 28, 2026: 7,298,200 shares

May 31, 2025: 7,280,200 shares

2) Total number of treasury shares at the end of the period:

February 28, 2026: 372,282 shares

May 31, 2025: 237,267 shares

3) Average number of shares during the period (cumulative):

Nine months ended February 28, 2026: 7,038,834 shares

Nine months ended February 28, 2025: 7,023,377 shares

* Review of the Japanese-language originals of the attached consolidated 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 earnings forecasts and other forward-looking statements herein are based on information available to the Company as of the date of publication of this document and certain assumptions deemed reasonable, and do not represent the Company's commitment that they will be achieved. Actual results may differ significantly due to various factors.

Quarterly Consolidated Financial Statement

(1) Quarterly Consolidated Balance Sheets

(Thousand yen)

	As of May 31, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	4,127,950	2,363,713
Accounts receivable - trade	61,082	50,987
Inventories	12,419	13,978
Accounts receivable - other	239,314	225,945
Prepaid expenses	82,872	122,040
Other	3,498	372,693
Allowance for doubtful accounts	(20,867)	(29,315)
Total current assets	4,506,270	3,120,044
Non-current assets		
Property, plant and equipment	168,423	107,842
Intangible assets		
Software	30,312	21,326
Customer-related intangible assets	34,285	29,142
Goodwill	53,107	48,128
Total intangible assets	117,705	98,597
Investments and other assets		
Investment securities	73,177	1,296,643
Deferred tax assets	55,748	49,213
Long-term loans receivable	238,810	283,160
Distressed receivables	22,883	22,793
Other	142,700	126,900
Allowance for doubtful accounts	(22,883)	(22,523)
Total investments and other assets	510,436	1,756,187
Total non-current assets	796,564	1,962,626
Total assets	5,302,835	5,082,671
Liabilities		
Current liabilities		
Accounts payable - trade	36,513	38,042
Accounts payable - other	23,435	28,294
Accrued expenses	74,617	39,266
Income taxes payable	99,014	3,156
Advances received	335,501	584,562
Provision for bonuses	40,077	10,329
Other	25,388	26,009
Total current liabilities	634,548	729,661
Non-current liabilities		
Deferred tax liabilities	5,529	4,141
Other	19,210	1,023
Total non-current liabilities	24,739	5,164
Total liabilities	659,287	734,826

(Thousand yen)

	As of May 31, 2025	As of February 28, 2026
Net assets		
Shareholders' equity		
Share capital	905,162	905,856
Capital surplus	875,162	910,441
Retained earnings	3,114,176	2,899,201
Treasury shares	(259,254)	(379,882)
Total shareholders' equity	4,635,246	4,335,617
Accumulated Other Comprehensive Income		
Valuation difference on available-for-sale securities	415	1,724
Total accumulated Other Comprehensive Income	415	1,724
Share acquisition rights	7,884	7,238
Non-controlling interests	-	3,264
Total net assets	4,643,547	4,347,844
Total liabilities and net assets	5,302,835	5,082,671

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

Nine Months Ended February 28, 2026

(Thousand yen)

	For the nine months ended February 28, 2025	For the nine months ended February 28, 2026
Net sales	1,986,503	1,560,127
Cost of sales	355,357	296,666
Gross profit	1,631,145	1,263,460
Selling, general and administrative expenses	1,137,279	1,113,341
Operating profit	493,866	150,119
Non-operating income		
Interest income	2,859	9,773
Dividend income	10	-
Interest on securities	-	17,458
Gain on investments in investment partnerships	13,315	-
Foreign exchange gains	-	12,118
Subsidy income	3,915	-
Other	562	445
Total non-operating income	20,661	39,796
Non-operating expenses		
Loss on investments in investment partnerships	11,445	8,189
Loss on retirement of non-current assets	5,064	797
Settlement payments	-	3,340
Other	2,475	1,076
Total non-operating expenses	18,985	13,403
Ordinary profit	495,542	176,512
Extraordinary income		
Gain on sale of membership	-	578
Gain on reversal of share acquisition rights	-	646
Total extraordinary income	-	1,225
Extraordinary losses		
Impairment losses	25,499	43,973
Total extraordinary losses	25,499	43,973
Profit before income taxes	470,043	133,764
Income taxes - current	163,057	27,047
Income taxes - deferred	7,265	4,536
Total income taxes	170,322	31,583
Profit	299,720	102,180
Profit attributable to non-controlling interests	-	(135)
Profit attributable to owners of parent	299,720	102,316

Quarterly Consolidated Statements of Comprehensive Income
Nine Months Ended February 28, 2026

(Thousand yen)

	For the nine months ended February 28, 2025	For the nine months ended February 28, 2026
Profit	299,720	102,180
Other comprehensive income		
Valuation difference on available-for-sale securities	-	1,309
Total other comprehensive income	-	1,309
Comprehensive income	299,720	103,490
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	299,720	103,626
Comprehensive income attributable to non- controlling interests	-	(135)