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June 12, 2026

Consolidated Financial Results for the Three Months Ended April 30, 2026 (Under Japanese GAAP)



Company name: ACCESS CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 4813

URL: <https://www.access-company.com>

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

Representative Director, President & CEO
Executive Officer, CFO

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

1. Consolidated financial results for the three months ended April 30, 2026 (from February 1, 2026 to April 30, 2026)

(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 April 30, 2026	6,157	18.0	(9)	-	104	-	88	-
April 30, 2025	5,218	34.7	(854)	-	(1,001)	-	(1,270)	-

Note: Comprehensive income For the three months ended April 30, 2026: ¥ (28) million [-%]
For the three months ended April 30, 2025: ¥ (1,296) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
April 30, 2026	2.35	2.35
April 30, 2025	(33.77)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
April 30, 2026	16,180	6,783	41.8
January 31, 2026	17,095	6,785	39.6

Reference: Equity

As of April 30, 2026: ¥ 6,761 million

As of January 31, 2026: ¥ 6,763 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 January 31, 2026	-	0.00	-	0.00	0.00
Fiscal year ending January 31, 2027	-				
Fiscal year ending January 31, 2027 (Forecast)		-	-	-	-

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the first quarter dividend for the fiscal year ending January 31, 2027 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts for the fiscal year ending January 31, 2027 (from February 1, 2026 to January 31, 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
Six months ending July 31, 2026	10,800	19.3	(300)	-	(280)	-	(385)	-	(10.28)
Full year	23,000	19.7	800	-	840	-	610	-	16.28

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

Newly included:	-	companies()
Excluded:	-	companies()

(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: None
- (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 April 30, 2026	39,962,100 shares
As of January 31, 2026	39,962,100 shares

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

As of April 30, 2026	2,447,808 shares
As of January 31, 2026	2,494,008 shares

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

Three months ended April 30, 2026	37,471,725 shares
Three months ended April 30, 2025	37,627,936 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of January 31, 2026	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	5,407,627	7,055,391
Notes and accounts receivable - trade, and contract assets	6,043,890	3,547,931
Merchandise and finished goods	236,367	361,944
Work in process	369,278	213,257
Advance payments to suppliers	155,508	51,328
Other	862,681	932,108
Allowance for doubtful accounts	(38,057)	(248,328)
Total current assets	13,037,295	11,913,632
Non-current assets		
Property, plant and equipment		
Buildings and structures	286,193	287,295
Accumulated depreciation	(186,274)	(189,549)
Buildings and structures, net	99,919	97,745
Tools, furniture and fixtures	1,750,358	1,800,751
Accumulated depreciation	(1,423,093)	(1,499,355)
Tools, furniture and fixtures, net	327,265	301,396
Leased assets	3,602	3,602
Accumulated depreciation	(3,602)	(3,602)
Leased assets, net	-	-
Right of use assets	964,560	982,275
Accumulated depreciation	(232,731)	(267,843)
Right of use assets, net	731,828	714,431
Total property, plant and equipment	1,159,013	1,113,572
Intangible assets		
Software	1,547,077	1,761,597
Total intangible assets	1,547,077	1,761,597
Investments and other assets		
Investment securities	649,729	665,960
Deferred tax assets	244,162	257,135
Other	579,890	590,188
Allowance for doubtful accounts	(122,019)	(121,976)
Total investments and other assets	1,351,762	1,391,307
Total non-current assets	4,057,853	4,266,477
Total assets	17,095,149	16,180,109

(Thousands of yen)

	As of January 31, 2026	As of April 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	542,125	431,411
Accrued expenses	1,273,634	1,084,738
Lease liabilities	126,179	118,563
Income taxes payable	1,599	159,538
Contract liabilities	5,647,523	4,650,596
Provision for bonuses	146,182	154,812
Provision for loss on orders received	139	302
Provision for share awards	26,780	28,766
Provision for loss on penalty	39,074	136,125
Other	1,009,562	889,621
Total current liabilities	8,812,802	7,654,477
Non-current liabilities		
Lease liabilities	850,973	836,897
Deferred tax liabilities	61,610	-
Provision for share awards	8,972	8,972
Provision for loss on penalty	73,800	289,800
Retirement benefit liability	247,789	283,884
Asset retirement obligations	99,856	99,915
Other	154,276	222,413
Total non-current liabilities	1,497,279	1,741,884
Total liabilities	10,310,081	9,396,362
Net assets		
Shareholders' equity		
Share capital	17,179,615	17,179,615
Capital surplus	12,312,020	12,312,020
Retained earnings	(19,645,365)	(19,557,360)
Treasury shares	(1,484,349)	(1,457,604)
Total shareholders' equity	8,361,921	8,476,671
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	70,161	76,389
Foreign currency translation adjustment	(1,668,811)	(1,791,109)
Total accumulated other comprehensive income	(1,598,649)	(1,714,720)
Share acquisition rights	21,796	21,796
Total net assets	6,785,067	6,783,747
Total liabilities and net assets	17,095,149	16,180,109

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Three-Month Period

(Thousands of yen)

	For the three months ended April 30, 2025	For the three months ended April 30, 2026
Net sales	5,218,066	6,157,555
Cost of sales	3,545,818	3,594,131
Gross profit	1,672,248	2,563,424
Selling, general and administrative expenses	2,526,353	2,572,979
Operating loss	(854,104)	(9,555)
Non-operating income		
Interest income	4,154	4,957
Share of profit of entities accounted for using equity method	6,410	9,909
Foreign exchange gains	-	100,751
Other	2,198	2,265
Total non-operating income	12,764	117,883
Non-operating expenses		
Interest expenses	1,881	2,161
Loss on investments in investment partnerships	4,227	950
Foreign exchange losses	152,915	-
Other	717	278
Total non-operating expenses	159,741	3,390
Ordinary profit (loss)	(1,001,082)	104,937
Extraordinary losses		
Impairment losses	40,783	15,277
Extra retirement payments	137,095	-
Total extraordinary losses	177,879	15,277
Profit (loss) before income taxes	(1,178,961)	89,660
Income taxes - current	39,668	84,485
Income taxes - deferred	52,049	(82,830)
Total income taxes	91,717	1,654
Profit (loss)	(1,270,679)	88,005
Profit (loss) attributable to owners of parent	(1,270,679)	88,005

Quarterly Consolidated Statement of Comprehensive Income
For the Three-Month Period

(Thousands of yen)

	For the three months ended April 30, 2025	For the three months ended April 30, 2026
Profit (loss)	(1,270,679)	88,005
Other comprehensive income		
Valuation difference on available-for-sale securities	(13,279)	6,227
Foreign currency translation adjustment	(12,952)	(122,298)
Total other comprehensive income	(26,232)	(116,070)
Comprehensive income	(1,296,911)	(28,064)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(1,296,911)	(28,064)