September 11, 2026

Consolidated Financial Results for the Three Months Ended July 31, 2026 (Under Japanese GAAP)

Company name: gumi Inc.
Listing: Tokyo Stock Exchange
Securities code: 3903
URL: https://gu3.co.jp/
Representative: Hiroyuki Kawamoto Chief Executive Officer
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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 July 31, 2026 (from May 1, 2026 to July 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	1,628	20.2	(186)	-	(2,018)	-	(1,868)	-
July 31, 2025	1,354	(52.5)	72	11.0	1,234	371.1	1,247	-

Note: Comprehensive income For the three months ended July 31, 2026: ¥ (1,821) million [-%]
For the three months ended July 31, 2025: ¥ 1,567 million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
July 31, 2026	(34.67)	-
July 31, 2025	25.21	25.07

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
July 31, 2026	26,617	20,329	71.3
April 30, 2026	28,821	22,134	71.9

Reference: Equity
As of July 31, 2026: ¥ 18,979 million
As of April 30, 2026: ¥ 20,721 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 April 30, 2026	-	0.00	-	0.00	0.00
Fiscal year ending April 30, 2027	-				
Fiscal year ending April 30, 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 April 30, 2027 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending April 30, 2027 (from May 1, 2026 to April 30, 2027)

Due to volatility of our business environmental changes, it is difficult to calculate and predict our accurate financial results. Therefore, we do not publish forecast of our business.

*** 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 July 31, 2026	53,901,034 shares
As of April 30, 2026	53,897,034 shares

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

As of July 31, 2026	- shares
As of April 30, 2026	- shares

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

Three months ended July 31, 2026	53,897,077 shares
Three months ended July 31, 2025	49,492,930 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

The statements regarding forecast of financial results in this report are based on the information that is available to the Company, as well as certain assumptions that are deemed to be reasonable by management, and they are not meant to be a commitment by the Company. Therefore, there might be cases in which actual results differ materially from forecast values due to various factors.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of April 30, 2026	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	3,393,609	3,057,592
Accounts receivable - trade and contract assets	1,150,803	434,146
Crypto assets	14,133,937	13,300,658
Other	1,764,792	1,183,898
Total current assets	20,443,143	17,976,295
Non-current assets		
Property, plant and equipment	94,959	122,464
Intangible assets		
Software	993,547	818,483
Software in progress	1,214,823	981,700
Other	300	275
Total intangible assets	2,208,670	1,800,459
Investments and other assets		
Investment securities	1,284,056	1,288,270
Investments in other securities of subsidiaries and associates	2,704,428	3,270,571
Other	2,135,828	2,209,269
Allowance for doubtful accounts	(49,999)	(49,999)
Total investments and other assets	6,074,313	6,718,111
Total non-current assets	8,377,944	8,641,034
Total assets	28,821,087	26,617,330

(Thousands of yen)

	As of April 30, 2026	As of July 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	136,078	121,511
Short-term borrowings	4,000,784	4,059,120
Current portion of bonds payable	200,000	200,000
Current portion of long-term borrowings	577,819	411,129
Income taxes payable	78,813	50,416
Provision for bonuses	33,944	24,486
Provision for shareholder benefit program	16,000	16,000
Other	1,180,606	1,015,013
Total current liabilities	6,224,046	5,897,677
Non-current liabilities		
Long-term borrowings	37,500	25,000
Asset retirement obligations	62,697	62,831
Other	362,476	302,279
Total non-current liabilities	462,673	390,110
Total liabilities	6,686,720	6,287,788
Net assets		
Shareholders' equity		
Share capital	15,407,500	15,409,096
Capital surplus	2,856,178	2,857,774
Retained earnings	359,456	(1,509,360)
Total shareholders' equity	18,623,135	16,757,510
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	83,946	85,273
Foreign currency translation adjustment	2,014,572	2,136,687
Total accumulated other comprehensive income	2,098,518	2,221,961
Share acquisition rights	648,161	662,020
Non-controlling interests	764,551	688,050
Total net assets	22,134,367	20,329,542
Total liabilities and net assets	28,821,087	26,617,330

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 July 31, 2025	For the three months ended July 31, 2026
Net sales	1,354,328	1,628,012
Cost of sales	846,043	1,257,344
Gross profit	508,284	370,667
Selling, general and administrative expenses	435,730	557,088
Operating profit (loss)	72,554	(186,421)
Non-operating income		
Interest and dividend income	7,718	11,163
Foreign exchange gains	54,808	20,586
Gain on valuation of crypto assets	1,094,301	-
Gain on sales of crypto assets	129,585	-
Gain on investments in investment partnerships	-	2,095
Gain on valuation of derivatives	-	48,427
Consulting fee income	700	-
Other	-	821
Total non-operating income	1,287,114	83,094
Non-operating expenses		
Interest expenses	17,741	26,670
Share issuance costs	-	58
Donations	240	-
Loss on valuation of crypto assets	-	1,537,889
Loss on sales of crypto assets	-	153,121
Loss on investments in investment partnerships	24,527	-
Share of loss of entities accounted for using equity method	78,888	187,556
Other	3,847	9,412
Total non-operating expenses	125,246	1,914,709
Ordinary profit (loss)	1,234,422	(2,018,036)
Extraordinary income		
Gain on sale of investment securities	64,732	9,327
Gain on liquidation of subsidiaries and associates	-	2,743
Gain on reversal of share acquisition rights	5,886	7,173
Total extraordinary income	70,618	19,244
Extraordinary losses		
Loss on liquidation of subsidiaries and associates	35,002	-
Total extraordinary losses	35,002	-
Profit (loss) before income taxes	1,270,037	(1,998,792)
Income taxes - current	25,191	1,475
Income taxes - deferred	(69,073)	(53,475)
Total income taxes	(43,882)	(51,999)
Profit (loss)	1,313,920	(1,946,793)
Profit (loss) attributable to non-controlling interests	65,985	(77,976)
Profit (loss) attributable to owners of parent	1,247,935	(1,868,816)

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended July 31, 2025	For the three months ended July 31, 2026
Profit (loss)	1,313,920	(1,946,793)
Other comprehensive income		
Valuation difference on available-for-sale securities	3,602	1,327
Foreign currency translation adjustment	341,681	75,892
Share of other comprehensive income of entities accounted for using equity method	(92,103)	47,697
Total other comprehensive income	253,179	124,917
Comprehensive income	1,567,100	(1,821,875)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,479,625	(1,745,374)
Comprehensive income attributable to non-controlling interests	87,474	(76,501)