September 14, 2026

Non-consolidated Financial Results for the Nine Months Ended July 31, 2026 (Under Japanese GAAP)

Company name: FIT EASY Inc.
Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
Securities code: 212A
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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. Non-consolidated financial results for the nine months ended July 31, 2026 (from November 1, 2025 to July 31, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	10,623	54.4	2,507	41.3	2,535	42.7	1,725	45.7
July 31, 2025	6,881	45.4	1,774	48.8	1,777	52.9	1,184	54.1

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
July 31, 2026	103.79	101.56
July 31, 2025	74.63	72.40

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
July 31, 2026	11,577	6,761	58.4
October 31, 2025	10,063	5,880	58.4

Reference: Equity
As of July 31, 2026: ¥6,761 million
As of October 31, 2025: ¥5,880 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 October 31, 2025	-	0.00	-	25.00	25.00
Fiscal year ending October 31, 2026	-	26.00	-		
Fiscal year ending October 31, 2026 (Forecast)				25.00	51.00

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

2. Breakdown of dividends at the end of the second quarter of the fiscal year ending October 31, 2026: Ordinary dividend of 20 yen, commemorative dividend of 6 yen (TSE Prime, Meisho Premier Market Change Commemorative Dividend)

3. Forecast of non-consolidated financial results for the fiscal year ending October 31, 2026 (from November 1, 2025 to October 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending October 31, 2026	14,322	47.2	3,506	51.7	3,558	53.5	2,473	61.8	148.58

Note: Revisions to the earnings forecasts most recently announced: None

* Notes

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes

For more information, please refer to page 6 of the attachment "Notes on Accounting Procedures Specific to the Preparation of Quarterly Financial Statements".

(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 July 31, 2026	16,694,240 shares
As of October 31, 2025	16,520,250 shares

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

As of July 31, 2026	- shares
As of October 31, 2025	- shares

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

Nine months ended July 31, 2026	16,627,958 shares
Nine months ended July 31, 2025	15,870,923 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: Yes (optional)

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

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. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to page 3 of the attachment "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Earnings Forecasts."

Quarterly balance sheet

(Thousands of yen)

	As of October 31, 2025	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	3,274,133	2,638,123
Accounts receivable - trade	1,896,568	2,113,365
Merchandise	222,253	227,842
Real estates for sale	-	47,088
Other	630,582	1,181,502
Allowance for doubtful accounts	(2,037)	(5,832)
Total current assets	6,021,501	6,202,090
Non-current assets		
Property, plant and equipment		
Buildings, net	1,179,668	1,312,887
Other, net	757,282	878,319
Total property, plant and equipment	1,936,950	2,191,207
Intangible assets	155,681	198,507
Investments and other assets		
Guarantee deposits	1,429,651	1,965,244
Other	519,833	1,020,837
Total investments and other assets	1,949,485	2,986,082
Total non-current assets	4,042,117	5,375,797
Total assets	10,063,618	11,577,888
Liabilities		
Current liabilities		
Accounts payable - trade	958,917	1,068,238
Current portion of bonds payable	115,000	115,000
Current portion of long-term borrowings	74,075	60,507
Income taxes payable	625,200	417,716
Asset retirement obligations	-	7,296
Contract liabilities	341,054	643,145
Provision for bonuses	39,644	24,962
Other	718,607	804,454
Total current liabilities	2,872,499	3,141,320
Non-current liabilities		
Bonds payable	155,000	60,000
Long-term borrowings	83,094	40,383
Asset retirement obligations	127,095	123,191
Guarantee deposits received	863,418	1,360,885
Other	82,249	90,314
Total non-current liabilities	1,310,857	1,674,774
Total liabilities	4,183,356	4,816,095
Net assets		
Shareholders' equity		
Share capital	1,356,005	1,357,449
Capital surplus	1,306,005	1,307,348
Retained earnings	3,218,251	4,096,994
Total shareholders' equity	5,880,261	6,761,792
Total net assets	5,880,261	6,761,792

Total liabilities and net assets	10,063,618	11,577,888

Quarterly statement of income

(Thousands of yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Net sales	6,881,601	10,623,309
Cost of sales	4,366,930	6,864,109
Gross profit	2,514,670	3,759,199
Selling, general and administrative expenses	740,670	1,251,941
Operating profit	1,774,000	2,507,257
Non-operating income		
Interest income	3,166	18,704
Commission income	6,836	10,118
Other	399	4,727
Total non-operating income	10,402	33,550
Non-operating expenses		
Interest expenses	4,883	3,685
Guarantee commission	2,239	1,636
Other	97	98
Total non-operating expenses	7,220	5,420
Ordinary profit	1,777,182	2,535,387
Profit before income taxes	1,777,182	2,535,387
Income taxes	592,681	809,588
Profit	1,184,501	1,725,799

(Notes on segment information, etc.)

Segment Information

The Company is a single segment of the fitness club management business, so it is omitted.