April 14, 2026

Consolidated Financial Results for the Nine Months Ended February 28, 2026 (Under Japanese GAAP)

Company name: Gunosy Inc.
Listing: Tokyo Stock Exchange
Securities code: 6047
URL: https://gunosy.co.jp
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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 nine months ended February 28, 2026 (from June 1, 2025 to February 28, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	4,986	7.7	237	(60.0)	350	(10.6)	204	0.2
February 28, 2025	4,630	(18.0)	593	-	391	-	204	-

Note: Comprehensive income For the nine months ended February 28, 2026: ¥263 million [-%]
For the nine months ended February 28, 2025: ¥(226) million [-%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
February 28, 2026	8.54	-
February 28, 2025	8.50	8.50

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
February 28, 2026	12,618	11,046	86.7
May 31, 2025	13,222	11,283	84.4

Reference: Equity
As of February 28, 2026: ¥10,942 million
As of May 31, 2025: ¥11,161 million

Note: In the interim consolidated accounting period, the provisional accounting treatment for the business combination was finalized, and the figures for the fiscal year ending May 31, 2025 reflect the details of the provisional accounting treatment.

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 May 31, 2025	-	0.00	-	18.30	18.30
Fiscal year ending May 31, 2026	-	0.00	-		
Fiscal year ending May 31, 2026 (Forecast)				22.00	22.00

Note: 1. Revisions to the forecast of cash dividends most recently announced: None

2. Breakdown of year-end dividends for the fiscal year ending May 31, 2026 (forecast): Ordinary dividend 18.30 yen, Special dividend 3.70 yen

3. Forecast of consolidated financial results for the fiscal year ending May 31, 2026 (from June 1, 2025 to May 31, 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 May 31, 2026	6,450	5.8	250	(56.6)	360	10.6	134	69.6	5.60

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: 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 February 28, 2026	24,237,774 shares
As of May 31, 2025	24,237,774 shares

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

As of February 28, 2026	288,148 shares
As of May 31, 2025	212,920 shares

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

Nine months ended February 28, 2026	23,943,730 shares
Nine months ended February 28, 2025	23,998,346 shares

Note: The number of treasury shares includes the Company's shares (73,667 shares in the fiscal year ending May 31, 2025 and 54,392 shares in the third quarter of the fiscal year ending May 31, 2026) owned by the ESOP Trust Account that grants 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 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

(Millions of yen)

	As of May 31, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	5,369	5,122
Accounts receivable - trade	926	741
Other	942	717
Total current assets	7,238	6,580
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7	15
Other, net	6	6
Total property, plant and equipment	13	22
Intangible assets		
Goodwill	679	607
Other	104	133
Total intangible assets	783	740
Investments and other assets		
Investment securities	5,049	5,061
Deferred tax assets	74	127
Other	62	86
Total investments and other assets	5,186	5,274
Total non-current assets	5,984	6,037
Total assets	13,222	12,618

(Millions of yen)

	As of May 31, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	337	239
Accounts payable - other	307	281
Income taxes payable	85	94
Current portion of long-term borrowings	41	-
Advances received	612	585
Provision for share awards	16	1
Provision for bonuses	-	19
Other	172	147
Total current liabilities	1,573	1,369
Non-current liabilities		
Long-term borrowings	225	-
Provision for share awards	1	4
Deferred tax liabilities	137	197
Other	-	0
Total non-current liabilities	364	202
Total liabilities	1,938	1,572
Net assets		
Shareholders' equity		
Share capital	4,099	4,099
Capital surplus	4,099	4,099
Retained earnings	2,919	2,673
Treasury shares	(220)	(265)
Total shareholders' equity	10,896	10,606
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	305	342
Deferred gains or losses on hedges	(40)	(7)
Total accumulated other comprehensive income	265	335
Share acquisition rights	66	60
Non-controlling interests	55	43
Total net assets	11,283	11,046
Total liabilities and net assets	13,222	12,618

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Net sales	4,630	4,986
Cost of sales	2,414	2,650
Gross profit	2,216	2,336
Selling, general and administrative expenses	1,623	2,099
Operating profit	593	237
Non-operating income		
Interest income	51	64
Foreign exchange gains	26	58
Other	1	16
Total non-operating income	79	139
Non-operating expenses		
Interest expenses	-	1
Commission expenses	4	5
Loss on investments in investment partnerships	15	19
Share of loss of entities accounted for using equity method	261	-
Other	0	-
Total non-operating expenses	281	26
Ordinary profit	391	350
Extraordinary income		
Gain on sale of investment securities	87	46
Gain on reversal of share acquisition rights	14	12
Total extraordinary income	101	59
Extraordinary losses		
Loss on valuation of investment securities	106	-
Total extraordinary losses	106	-
Profit before income taxes	387	409
Income taxes - current	189	218
Income taxes - deferred	(6)	(2)
Total income taxes	182	216
Profit	204	193
Loss attributable to non-controlling interests	-	(11)
Profit attributable to owners of parent	204	204

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Profit	204	193
Other comprehensive income		
Valuation difference on available-for-sale securities	305	37
Deferred gains or losses on hedges	(75)	32
Foreign currency translation adjustment	(835)	-
Share of other comprehensive income of entities accounted for using equity method	175	-
Total other comprehensive income	(430)	69
Comprehensive income	(226)	263
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(226)	274
Comprehensive income attributable to non-controlling interests	-	(11)