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October 14, 2026

Consolidated Financial Results for the Three Months Ended August 31, 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 three months ended August 31, 2026 (from June 1, 2026 to August 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	%
August 31, 2026	1,434	(14.5)	(49)	-	(24)	-	(40)	-
August 31, 2025	1,678	6.7	36	(78.6)	6	-	(26)	-

Note: Comprehensive income For the three months ended August 31, 2026: ¥(51) million [-%]
For the three months ended August 31, 2025: ¥(27) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
August 31, 2026	(1.77)	-
August 31, 2025	(1.11)	-

Note: During the six months ended November 30, 2025, the provisional accounting treatment for the business combination was finalized, and the figures for the three months ended August 31, 2025 reflect the finalization of the provisional accounting treatment.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
August 31, 2026	10,358	8,915	84.9
May 31, 2026	12,499	10,751	85.2

Reference: Equity
As of August 31, 2026: ¥8,793 million
As of May 31, 2026: ¥10,652 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 May 31, 2026	-	0.00	-	22.00	22.00
Fiscal year ending May 31, 2027	-				
Fiscal year ending May 31, 2027 (Forecast)		0.00	-	13.00	13.00

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

3. Forecast of consolidated financial results for the fiscal year ending May 31, 2027 (from June 1, 2026 to May 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
Fiscal year ending May 31, 2027	5,094 ～5,257	(20.9) ～(18.4)	50 ～250	(73.1) ～34.4	80 ～280	(77.4) ～(21.0)	(179) ～(32)	-	(8.53) ～(1.52)

Note: 1 .Revisions to the earnings forecasts most recently announced: None

2. The Company resolved to purchase treasury shares at a meeting of the Board of Directors held on August 4, 2026. “Basic earnings per share” in the forecast of consolidated financial results for the fiscal year ending May 31, 2027 takes into account the impact of this purchase of treasury shares.

*** 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 August 31, 2026	24,237,774 shares
As of May 31, 2026	24,237,774 shares

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

As of August 31, 2026	3,833,023 shares
As of May 31, 2026	288,148 shares

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

Three months ended August 31, 2026	22,908,579 shares
Three months ended August 31, 2025	23,954,702 shares

Note: The number of treasury shares includes the Company's shares (54,392 shares in the fiscal year ended May 31, 2026 and 49,267 shares in the first quarter of the fiscal year ending May 31, 2027) 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, 2026	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	5,436	3,464
Accounts receivable - trade	651	571
Other	629	572
Total current assets	6,716	4,609
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	14	14
Other, net	5	6
Total property, plant and equipment	20	21
Intangible assets		
Goodwill	582	567
Other	79	81
Total intangible assets	661	649
Investments and other assets		
Investment securities	4,888	4,885
Deferred tax assets	137	130
Other	74	61
Total investments and other assets	5,101	5,078
Total non-current assets	5,783	5,749
Total assets	12,499	10,358

(Millions of yen)

	As of May 31, 2026	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	219	215
Accounts payable - other	344	273
Income taxes payable	155	37
Short-term borrowings	27	17
Current portion of long-term borrowings	6	23
Advances received	582	421
Provision for share awards	7	1
Provision for bonuses	-	14
Other	175	162
Total current liabilities	1,518	1,168
Non-current liabilities		
Long-term borrowings	38	65
Provision for share awards	2	5
Deferred tax liabilities	186	199
Other	1	3
Total non-current liabilities	229	273
Total liabilities	1,748	1,442
Net assets		
Shareholders' equity		
Share capital	4,099	4,099
Capital surplus	4,099	4,099
Retained earnings	2,457	1,888
Treasury shares	(265)	(1,548)
Total shareholders' equity	10,390	8,538
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	271	270
Deferred gains or losses on hedges	(8)	(15)
Total accumulated other comprehensive income	262	254
Share acquisition rights	57	84
Non-controlling interests	40	37
Total net assets	10,751	8,915
Total liabilities and net assets	12,499	10,358

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended August 31, 2025	Three months ended August 31, 2026
Net sales	1,678	1,434
Cost of sales	902	889
Gross profit	775	545
Selling, general and administrative expenses	738	594
Operating profit (loss)	36	(49)
Non-operating income		
Interest income	13	17
Foreign exchange gains	-	12
Other	2	1
Total non-operating income	15	30
Non-operating expenses		
Interest expenses	1	0
Commission expenses	2	1
Loss on investments in investment partnerships	2	3
Foreign exchange losses	38	-
Other	-	0
Total non-operating expenses	44	5
Ordinary profit (loss)	6	(24)
Extraordinary income		
Gain on sale of investment securities	-	5
Gain on reversal of share acquisition rights	12	11
Total extraordinary income	12	16
Profit (loss) before income taxes	19	(7)
Income taxes - current	64	25
Income taxes - deferred	(15)	10
Total income taxes	49	36
Loss	(29)	(43)
Loss attributable to non-controlling interests	(3)	(3)
Loss attributable to owners of parent	(26)	(40)

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended August 31, 2025	Three months ended August 31, 2026
Loss	(29)	(43)
Other comprehensive income		
Valuation difference on available-for-sale securities	(23)	(0)
Deferred gains or losses on hedges	25	(7)
Total other comprehensive income	1	(7)
Comprehensive income	(27)	(51)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(24)	(48)
Comprehensive income attributable to non-controlling interests	(3)	(3)