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March 17, 2026

Consolidated Financial Results for the Fiscal Year Ended January 31, 2026 (Under Japanese GAAP)



Company name: ACCESS CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 4813
URL: <https://www.access-company.com>
Representative: Kiyoyasu Oishi
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Scheduled date of annual general meeting of shareholders: April 30, 2026
Scheduled date to commence dividend payments: -
Scheduled date to file annual securities report: April 28, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

Representative Director, President & CEO
Director of the Board, Vice President & CFO

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

1. Consolidated financial results for the fiscal year ended January 31, 2026 (from February 1, 2025 to January 31, 2026)

(1) Consolidated operating results

(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	%
Fiscal year ended January 31, 2026	19,215	20.6	(2,688)	-	(2,635)	-	(3,398)	-
January 31, 2025	15,930	5.4	(2,259)	-	(1,884)	-	(5,383)	-

Note: Comprehensive income For the fiscal year ended January 31, 2026: ¥ (3,275) million [-%]
For the fiscal year ended January 31, 2025: ¥ (5,307) million [-%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
January 31, 2026	(90.53)	-	(40.5)	(13.6)	(14.0)
January 31, 2025	(143.14)	-	(42.9)	(9.0)	(14.2)

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended January 31, 2026: ¥ 63 million
For the fiscal year ended January 31, 2025: ¥ 89 million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
January 31, 2026	17,095	6,785	39.6	180.51
January 31, 2025	21,529	10,051	46.5	266.23

Reference: Equity

As of January 31, 2026: ¥ 6,763 million
As of January 31, 2025: ¥ 10,012 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
January 31, 2026	(3,935)	(1,576)	(19)	5,171
January 31, 2025	1,134	(1,068)	(50)	10,559

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended January 31, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ended January 31, 2026	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending January 31, 2027 (Forecast)	-	-	-	-	-		-	

Note: Breakdown of the year-end dividend for the fiscal year ended January 31, 2026 :

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

* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- | | | | |
|-----------------|---|------------|---|
| Newly included: | - | companies(|) |
| Excluded: | - | companies(|) |

- (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: Yes
 - (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 January 31, 2026	39,962,100 shares
As of January 31, 2025	39,962,100 shares

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

As of January 31, 2026	2,494,008 shares
As of January 31, 2025	2,353,370 shares

- (iii) Average number of shares outstanding during the period

Fiscal Year ended January 31, 2026	37,542,904 shares
Fiscal Year ended January 31, 2025	37,610,471 shares

[Reference] Overview of non-consolidated financial results**1. Non-consolidated financial results for the fiscal year ended January 31, 2026 (from February 1, 2025 to January 31, 2026)****(1) Non-consolidated operating results**

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
January 31, 2026	9,359	44.7	45	(90.0)	(3,818)	-	(4,784)	-
January 31, 2025	6,466	11.4	459	357.3	634	302.3	(5,775)	-

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
January 31, 2026	(127.44)	-
January 31, 2025	(153.57)	-

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
January 31, 2026	7,395	5,689	76.6	151.28
January 31, 2025	15,929	10,466	65.5	277.25

Reference: Equity

As of January 31, 2026: ¥ 5,668 million

As of January 31, 2025: ¥ 10,427 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Thousands of yen)

	As of January 31, 2025	As of January 31, 2026
Assets		
Current assets		
Cash and deposits	10,809,048	5,407,627
Notes and accounts receivable - trade, and contract assets	3,912,585	6,043,890
Merchandise and finished goods	762,188	236,367
Work in process	31,216	369,278
Advance payments to suppliers	1,088,320	155,508
Other	753,354	862,681
Allowance for doubtful accounts	(108,647)	(38,057)
Total current assets	17,248,067	13,037,295
Non-current assets		
Property, plant and equipment		
Buildings and structures	252,057	286,193
Accumulated depreciation	(149,258)	(186,274)
Buildings and structures, net	102,798	99,919
Tools, furniture and fixtures	1,640,603	1,750,358
Accumulated depreciation	(1,283,960)	(1,423,093)
Tools, furniture and fixtures, net	356,642	327,265
Leased assets	3,602	3,602
Accumulated depreciation	(3,602)	(3,602)
Leased assets, net	-	-
Right of use assets	937,388	964,560
Accumulated depreciation	(100,209)	(232,731)
Right of use assets, net	837,178	731,828
Total property, plant and equipment	1,296,619	1,159,013
Intangible assets		
Software	1,618,298	1,547,077
Total intangible assets	1,618,298	1,547,077
Investments and other assets		
Investment securities	675,971	649,729
Deferred tax assets	131,611	244,162
Other	671,819	579,890
Allowance for doubtful accounts	(113,182)	(122,019)
Total investments and other assets	1,366,219	1,351,762
Total non-current assets	4,281,137	4,057,853
Total assets	21,529,205	17,095,149

(Thousands of yen)

	As of January 31, 2025	As of January 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	657,879	542,125
Accrued expenses	955,238	1,273,634
Lease liabilities	69,465	126,179
Income taxes payable	32,956	1,599
Contract liabilities	5,367,565	5,647,523
Provision for bonuses	242,533	146,182
Provision for loss on orders received	-	139
Provision for share awards	24,534	26,780
Provision for loss on litigation	5,478	-
Provision for special survey costs, etc.	2,081,127	-
Provision for loss on penalty	-	39,074
Other	547,812	1,009,562
Total current liabilities	9,984,590	8,812,802
Non-current liabilities		
Lease liabilities	962,539	850,973
Deferred tax liabilities	14,696	61,610
Retirement benefit liability	211,344	247,789
Asset retirement obligations	98,993	99,856
Provision for share awards	8,972	8,972
Provision for loss on penalty	-	73,800
Other	196,119	154,276
Total non-current liabilities	1,492,666	1,497,279
Total liabilities	11,477,256	10,310,081
Net assets		
Shareholders' equity		
Share capital	17,179,615	17,179,615
Capital surplus	12,312,020	12,312,020
Retained earnings	(16,246,756)	(19,645,365)
Treasury shares	(1,510,951)	(1,484,349)
Total shareholders' equity	11,733,927	8,361,921
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	71,434	70,161
Foreign currency translation adjustment	(1,792,725)	(1,668,811)
Total accumulated other comprehensive income	(1,721,291)	(1,598,649)
Share acquisition rights	39,312	21,796
Total net assets	10,051,948	6,785,067
Total liabilities and net assets	21,529,205	17,095,149

Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

(Thousands of yen)

	For the fiscal year ended January 31, 2025	For the fiscal year ended January 31, 2026
Net sales	15,930,903	19,215,583
Cost of sales	8,873,385	11,096,845
Gross profit	7,057,518	8,118,737
Selling, general and administrative expenses	9,317,066	10,807,347
Operating loss	(2,259,548)	(2,688,610)
Non-operating income		
Interest income	23,623	18,210
Share of profit of entities accounted for using equity method	89,500	63,645
Gain on investments in investment partnerships	688	-
Foreign exchange gains	272,506	39,983
Consumption taxes refund	4,234	-
Other	42,181	6,954
Total non-operating income	432,735	128,792
Non-operating expenses		
Interest expenses	58,108	8,259
Loss on investments in investment partnerships	-	66,323
Other	0	816
Total non-operating expenses	58,108	75,400
Ordinary loss	(1,884,921)	(2,635,217)
Extraordinary income		
Gain on sale of non-current assets	1,821	79
Gain on reversal of share acquisition rights	-	17,516
Total extraordinary income	1,821	17,596
Extraordinary losses		
Impairment losses	468,786	275,621
Extra retirement payments	3,841	160,922
Loss on withdrawal from business	5,910	-
Loss on retirement of non-current assets	337	0
Listing breach of contract	-	48,000
Loss on extinguishment share-based remuneration expenses	-	62,744
Loss on special investigation	2,644,945	9,874
Total extraordinary losses	3,123,821	557,162
Loss before income taxes	(5,006,921)	(3,174,784)
Income taxes - current	246,219	244,105
Income taxes - deferred	130,869	(20,280)
Total income taxes	377,089	223,824
Loss	(5,384,011)	(3,398,608)
Loss attributable to non-controlling interests	(487)	-
Loss attributable to owners of parent	(5,383,524)	(3,398,608)

Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the fiscal year ended January 31, 2025	For the fiscal year ended January 31, 2026
Loss	(5,384,011)	(3,398,608)
Other comprehensive income		
Valuation difference on available-for-sale securities	7,772	(1,272)
Foreign currency translation adjustment	68,512	123,914
Total other comprehensive income	76,285	122,641
Comprehensive income	(5,307,725)	(3,275,967)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(5,307,238)	(3,275,967)
Comprehensive income attributable to non-controlling interests	(487)	-

Consolidated Statement of Changes in Equity

For the fiscal year ended January 31, 2025

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	17,072,141	12,204,545	(10,863,232)	(1,533,797)	16,879,656
Changes during period					
Issuance of new shares	107,474	107,474			214,949
Loss attributable to owners of parent			(5,383,524)		(5,383,524)
Disposal of treasury shares				22,845	22,845
Net changes in items other than shareholders' equity					
Total changes during period	107,474	107,474	(5,383,524)	22,845	(5,145,729)
Balance at end of period	17,179,615	12,312,020	(16,246,756)	(1,510,951)	11,733,927

	Accumulated other comprehensive income			Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at beginning of period	63,661	(1,861,238)	(1,797,577)	39,312	487	15,121,879
Changes during period						
Issuance of new shares						214,949
Loss attributable to owners of parent						(5,383,524)
Disposal of treasury shares						22,845
Net changes in items other than shareholders' equity	7,772	68,512	76,285	-	(487)	75,798
Total changes during period	7,772	68,512	76,285	-	(487)	(5,069,930)
Balance at end of period	71,434	(1,792,725)	(1,721,291)	39,312	-	10,051,948

For the fiscal year ended January 31, 2026

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	17,179,615	12,312,020	(16,246,756)	(1,510,951)	11,733,927
Changes during period					
Issuance of new shares					-
Loss attributable to owners of parent			(3,398,608)		(3,398,608)
Disposal of treasury shares				26,602	26,602
Net changes in items other than shareholders' equity					

Total changes during period	-	-	(3,398,608)	26,602	(3,372,006)
Balance at end of period	17,179,615	12,312,020	(19,645,365)	(1,484,349)	8,361,921

	Accumulated other comprehensive income			Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at beginning of period	71,434	(1,792,725)	(1,721,291)	39,312	-	10,051,948
Changes during period						
Issuance of new shares						-
Loss attributable to owners of parent						(3,398,608)
Disposal of treasury shares						26,602
Net changes in items other than shareholders' equity	(1,272)	123,914	122,641	(17,516)	-	105,125
Total changes during period	(1,272)	123,914	122,641	(17,516)	-	(3,266,881)
Balance at end of period	70,161	(1,668,811)	(1,598,649)	21,796	-	6,785,067

Consolidated Statement of Cash Flows

(Thousands of yen)

	For the fiscal year ended January 31, 2025	For the fiscal year ended January 31, 2026
Cash flows from operating activities		
Loss before income taxes	(5,006,921)	(3,174,784)
Depreciation	1,190,580	1,441,666
Amortization of goodwill	68,031	-
Interest and dividend income	(23,623)	(18,210)
Share of loss (profit) of entities accounted for using equity method	(89,500)	(63,645)
Loss (gain) on investments in investment partnerships	(688)	66,323
Interest expenses	58,108	8,259
Impairment losses	468,786	275,621
Loss on withdrawal from business	5,910	-
Loss on retirement of non-current assets	337	0
Expenses related to special investigation	2,644,945	9,874
Listing breach of contract	-	48,000
Loss on extinguishment share-based remuneration expenses	-	62,744
Increase (decrease) in provision for allowance for default loss	-	112,874
Extra retirement payments	3,841	160,922
Foreign exchange losses (gains)	(275,595)	(100,727)
Loss (gain) on sale of non-current assets	(1,849)	(79)
Gain on reversal of share acquisition rights	-	(17,516)
Decrease (increase) in accounts receivable - trade, and contract assets	1,535,635	(2,111,395)
Decrease (increase) in inventories	(534,228)	188,422
Decrease (increase) in advance payments to suppliers	(1,088,320)	932,812
Decrease (increase) in prepaid expenses	(22,119)	(75,786)
Decrease (increase) in long-term prepaid expenses	2,477	2,608
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	(200,420)	78,088
Increase (decrease) in allowance for doubtful accounts	99,920	(154,589)
Increase (decrease) in trade payables	71,977	(119,947)
Increase (decrease) in provision for bonuses	(3,693)	(98,768)
Increase (decrease) in provision for loss on orders received	(67,101)	139
Increase (decrease) in provision for share awards	26,645	28,875
Increase (decrease) in accounts payable - other	25,082	187,394
Increase (decrease) in accrued expenses	(320,675)	311,842
Increase decrease in contract liabilities	2,955,584	274,509
Increase (decrease) in retirement benefit liability	2,889	36,444
Other, net	17,223	400,451
Subtotal	1,543,240	(1,307,573)
Interest and dividends received	54,033	43,584
Interest paid	(58,082)	(8,302)
Income taxes paid	(142,923)	(77,047)
Income taxes refund	25,860	7,541
Extra retirement payments	(32,553)	(146,467)
Payments for expenses related to special investigation	(255,228)	(2,399,661)
Payments for listing breach of contract	-	(48,000)
Net cash provided by (used in) operating activities	1,134,345	(3,935,926)

(Thousands of yen)

	For the fiscal year ended January 31, 2025	For the fiscal year ended January 31, 2026
Cash flows from investing activities		
Payments into time deposits	(352,711)	(449,029)
Proceeds from withdrawal of time deposits	736,554	463,921
Purchase of property, plant and equipment	(551,118)	(463,514)
Proceeds from sale of property, plant and equipment	1,939	79
Purchase of intangible assets	(1,004,172)	(1,126,681)
Purchase of investment securities	(1,175)	(1,232)
Proceeds from distributions from investment partnerships	2,060	-
Payment for guarantee deposits	(106,732)	(978)
Proceeds from collection of lease deposits and guarantee deposits	16,704	644
Proceeds from sale of shares of subsidiaries and associates	190,366	-
Net cash provided by (used in) investing activities	(1,068,283)	(1,576,790)
Cash flows from financing activities		
Purchase of treasury shares	(20)	(26)
Dividends paid	(1)	(7)
Other, net	(50,853)	(19,005)
Net cash provided by (used in) financing activities	(50,875)	(19,039)
Effect of exchange rate change on cash and cash equivalents	234,288	143,190
Net increase (decrease) in cash and cash equivalents	249,474	(5,388,565)
Cash and cash equivalents at beginning of period	10,310,348	10,559,823
Cash and cash equivalents at end of period	10,559,823	5,171,257