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September 11, 2026

Consolidated Financial Results for the Six Months Ended July 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 Representative Director, President & CEO
Inquiries: Masayuki Fujii Executive Officer, CFO
Telephone: +81-3-6853-9088
Scheduled date to file semi-annual securities report: September 11, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended July 31, 2026 (from February 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	10,578	16.8	(779)	-	(534)	-	(588)	-
July 31, 2025	9,055	8.2	(1,989)	-	(2,252)	-	(2,718)	-

Note: Comprehensive income For the six months ended July 31, 2026: ¥ (789) million [-%]
For the six months ended July 31, 2025: ¥ (2,644) million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
July 31, 2026	(15.68)	-
July 31, 2025	(72.25)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
July 31, 2026	16,750	6,094	36.3
January 31, 2026	17,095	6,785	39.6

Reference: Equity
As of July 31, 2026: ¥ 6,072 million
As of January 31, 2026: ¥ 6,763 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 January 31, 2026	-	0.00	-	0.00	0.00
Fiscal year ending January 31, 2027	-	0.00			
Fiscal year ending January 31, 2027 (Forecast)			-	0.00	0.00

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

Note: Breakdown of the second quarter dividend for the fiscal year ending January 31, 2027 :

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
Full year	23,000	19.7	800	-	840	-	610	-	16.28

Note: Revisions to the financial result forecast most recently announced: None

*** 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 semi-annual 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	39,962,100 shares
As of January 31, 2026	39,962,100 shares

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

As of July 31, 2026	2,379,108 shares
As of January 31, 2026	2,494,008 shares

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

Six months ended July 31, 2026	37,517,659 shares
Six months ended July 31, 2025	37,618,952 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of January 31, 2026	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	5,407,627	6,245,388
Notes and accounts receivable - trade, and contract assets	6,043,890	3,844,196
Securities	-	815,106
Merchandise and finished goods	236,367	409,622
Work in process	369,278	329,002
Advance payments to suppliers	155,508	53,176
Other	862,681	1,101,021
Allowance for doubtful accounts	(38,057)	(245,480)
Total current assets	13,037,295	12,552,033
Non-current assets		
Property, plant and equipment		
Buildings and structures	286,193	283,916
Accumulated depreciation	(186,274)	(187,149)
Buildings and structures, net	99,919	96,766
Tools, furniture and fixtures	1,750,358	1,984,067
Accumulated depreciation	(1,423,093)	(1,576,557)
Tools, furniture and fixtures, net	327,265	407,509
Leased assets	3,602	3,602
Accumulated depreciation	(3,602)	(3,602)
Leased assets, net	-	-
Right of use assets	964,560	995,103
Accumulated depreciation	(232,731)	(300,573)
Right of use assets, net	731,828	694,529
Total property, plant and equipment	1,159,013	1,198,806
Intangible assets		
Software	1,547,077	1,578,355
Total intangible assets	1,547,077	1,578,355
Investments and other assets		
Investment securities	649,729	652,449
Deferred tax assets	244,162	250,033
Other	579,890	641,724
Allowance for doubtful accounts	(122,019)	(122,557)
Total investments and other assets	1,351,762	1,421,650
Total non-current assets	4,057,853	4,198,811
Total assets	17,095,149	16,750,845

(Thousands of yen)

	As of January 31, 2026	As of July 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	542,125	570,462
Accrued expenses	1,273,634	1,070,443
Lease liabilities	126,179	112,386
Income taxes payable	1,599	151,196
Contract liabilities	5,647,523	5,660,256
Provision for bonuses	146,182	241,232
Provision for loss on orders received	139	-
Provision for share awards	26,780	28,766
Provision for loss on penalty	39,074	136,125
Other	1,009,562	933,844
Total current liabilities	8,812,802	8,904,713
Non-current liabilities		
Lease liabilities	850,973	818,019
Deferred tax liabilities	61,610	-
Provision for share awards	8,972	8,972
Provision for loss on penalty	73,800	289,800
Retirement benefit liability	247,789	412,400
Asset retirement obligations	99,856	100,094
Other	154,276	122,089
Total non-current liabilities	1,497,279	1,751,376
Total liabilities	10,310,081	10,656,089
Net assets		
Shareholders' equity		
Share capital	17,179,615	17,179,615
Capital surplus	12,312,020	12,302,818
Retained earnings	(19,645,365)	(20,233,781)
Treasury shares	(1,484,349)	(1,376,216)
Total shareholders' equity	8,361,921	7,872,436
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	70,161	76,691
Foreign currency translation adjustment	(1,668,811)	(1,876,168)
Total accumulated other comprehensive income	(1,598,649)	(1,799,477)
Share acquisition rights	21,796	21,796
Total net assets	6,785,067	6,094,755
Total liabilities and net assets	17,095,149	16,750,845

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended July 31, 2025	For the six months ended July 31, 2026
Net sales	9,055,042	10,578,037
Cost of sales	6,123,638	6,251,399
Gross profit	2,931,404	4,326,638
Selling, general and administrative expenses	4,921,038	5,106,534
Operating loss	(1,989,634)	(779,895)
Non-operating income		
Interest income	7,681	13,392
Share of profit of entities accounted for using equity method	24,450	29,598
Foreign exchange gains	-	192,346
Other	3,334	15,502
Total non-operating income	35,466	250,839
Non-operating expenses		
Interest expenses	3,724	4,343
Loss on investments in investment partnerships	16,732	783
Foreign exchange losses	277,343	-
Other	834	415
Total non-operating expenses	298,634	5,543
Ordinary loss	(2,252,802)	(534,599)
Extraordinary income		
Gain on sale of non-current assets	-	1,020
Gain on reversal of share acquisition rights	17,516	-
Gain on reversal of reserve for special survey costs, etc.	2,398	-
Total extraordinary income	19,915	1,020
Extraordinary losses		
Impairment losses	121,354	51,585
Extra retirement payments	145,336	-
Loss on sale of non-current assets	-	9
Loss on retirement of non-current assets	0	-
Listing breach of contract	48,000	-
Loss on extinguishment share-based remuneration expenses	62,744	-
Total extraordinary losses	377,436	51,595
Loss before income taxes	(2,610,323)	(585,174)
Income taxes - current	71,620	71,398
Income taxes - deferred	36,180	(68,157)
Total income taxes	107,801	3,241
Loss	(2,718,124)	(588,415)
Loss attributable to owners of parent	(2,718,124)	(588,415)

Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended July 31, 2025	For the six months ended July 31, 2026
Loss	(2,718,124)	(588,415)
Other comprehensive income		
Valuation difference on available-for-sale securities	(5,407)	6,529
Foreign currency translation adjustment	79,317	(207,356)
Total other comprehensive income	73,909	(200,827)
Comprehensive income	(2,644,214)	(789,242)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(2,644,214)	(789,242)

Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	For the six months ended July 31, 2025	For the six months ended July 31, 2026
Cash flows from operating activities		
Loss before income taxes	(2,610,323)	(585,174)
Depreciation	582,882	649,849
Interest and dividend income	(7,681)	(13,392)
Share of loss (profit) of entities accounted for using equity method	(24,450)	(29,598)
Loss (gain) on investments in investment partnerships	16,732	783
Interest expenses	3,724	4,343
Foreign exchange losses (gains)	184,859	(146,325)
Loss (gain) on sale of property, plant and equipment	-	(1,010)
Loss on retirement of non-current assets	0	-
Gain on reversal of reserve for special survey costs, etc.	(2,398)	-
Increase (decrease) in provision for allowance for default loss	-	313,051
Gain on reversal of share acquisition rights	(17,516)	-
Impairment losses	121,354	51,585
Extra retirement payments	145,336	-
Decrease (increase) in accounts receivable - trade, and contract assets	805,645	2,346,993
Decrease (increase) in inventories	396,537	(131,220)
Decrease (increase) in advance payments to suppliers	944,791	102,332
Decrease (increase) in prepaid expenses	(55,919)	(68,156)
Decrease (increase) in long-term prepaid expenses	1,187	(292)
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	78,792	(43,424)
Increase (decrease) in allowance for doubtful accounts	(16,357)	207,198
Increase (decrease) in trade payables	(246,621)	19,087
Increase (decrease) in provision for bonuses	14,446	92,104
Increase (decrease) in provision for loss on orders received	-	(140)
Increase (decrease) in provision for share awards	29,258	28,730
Increase (decrease) in accounts payable - other	192,357	133,623
Increase (decrease) in accrued expenses	216,911	(244,188)
Increase (decrease) in contract liabilities	(1,890,613)	(184,194)
Increase (decrease) in retirement benefit liability	38,978	164,610
Other, net	70,707	(231,791)
Subtotal	(1,027,377)	2,435,384
Interest and dividends received	31,615	46,363
Interest paid	(3,743)	(4,366)
Income taxes paid	(79,643)	(74,816)
Income taxes refund	7,499	6,300
Extra retirement payments	(82,120)	-
Payments for expenses related to special investigation	(2,168,904)	-
Net cash provided by (used in) operating activities	(3,322,674)	2,408,865

(Thousands of yen)

	For the six months ended July 31, 2025	For the six months ended July 31, 2026
Cash flows from investing activities		
Payments into time deposits	(260,761)	(95,392)
Proceeds from withdrawal of time deposits	275,437	86,494
Purchase of property, plant and equipment	(277,414)	(232,227)
Proceeds from sale of property, plant and equipment	-	1,049
Purchase of intangible assets	(679,941)	(540,776)
Purchase of investment securities	(713)	(398)
Proceeds from distributions from investment partnerships	-	1,704
Payment for guarantee deposits	(924)	-
Proceeds from collection of lease deposits and guarantee deposits	-	3,304
Net cash provided by (used in) investing activities	(944,317)	(776,241)
Cash flows from financing activities		
Dividends paid	(4)	(2)
Other, net	(8,215)	(9,734)
Net cash provided by (used in) financing activities	(8,220)	(9,736)
Effect of exchange rate change on cash and cash equivalents	(220,971)	33,531
Net increase (decrease) in cash and cash equivalents	(4,496,184)	1,656,419
Cash and cash equivalents at beginning of period	10,559,823	5,171,257
Cash and cash equivalents at end of period	6,063,638	6,827,677