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Consolidated Financial Results for the Three Months Ended April 30, 2025 [Japanese GAAP]

July 28, 2025

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 to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

Representative Director, President & CEO
Executive Officer, CFO

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

1. Consolidated Financial Results for the Three Months Ended April 30, 2025 (February 1, 2025 to April 30, 2025)

(1) Consolidated Operating Results

(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	%
April 30, 2025	5,218	34.7	(854)	-	(1,001)	-	(1,270)	-
April 30, 2024	3,872	8.7	(405)	-	(276)	-	(320)	-

(Note) Comprehensive income: Three months ended April 30, 2025: ¥ (1,296) million [-%]
Three months ended April 30, 2024: ¥ (240) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
April 30, 2025	(33.77)	-
April 30, 2024	(8.52)	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
April 30, 2025	17,792	8,781	49.1
January 31, 2025	21,529	10,051	46.5

(Reference) Equity: As of April 30, 2025: ¥ 8,742 million
As of January 31, 2025: ¥ 10,012 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended January 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending January 31, 2026	-				
Fiscal year ending January 31, 2026 (Forecast)		-	-	-	-

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the 1st quarter dividend for the fiscal year ending January 31, 2026 :

Commemorative dividend - yen
Special dividend - yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending January 31, 2026(February 1, 2025 to January 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
Full year	20,500	28.7	(700)	-	(900)	-	(1,400)	-	(37.23)

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - (Company name:)
Excluded: - (Company name:)

(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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

April 30, 2025: 39,962,100 shares
January 31, 2025: 39,962,100 shares

2) Number of treasury shares at the end of the period:

April 30, 2025: 2,307,170 shares
January 31, 2025: 2,353,370 shares

3) Average number of shares outstanding during the period:

Three months ended April 30, 2025: 37,627,936 shares
Three months ended April 30, 2024: 37,621,684 shares

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

* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of January 31, 2025	As of April 30, 2025
Assets		
Current assets		
Cash and deposits	10,809,048	9,216,975
Notes and accounts receivable - trade, and contract assets	3,912,585	3,124,216
Merchandise and finished goods	762,188	176,431
Work in process	31,216	97,504
Advance payments to suppliers	1,088,320	246,171
Other	753,354	787,762
Allowance for doubtful accounts	(108,647)	(95,898)
Total current assets	17,248,067	13,553,163
Non-current assets		
Property, plant and equipment		
Buildings and structures	252,057	256,491
Accumulated depreciation	(149,258)	(151,061)
Buildings and structures, net	102,798	105,430
Tools, furniture and fixtures	1,640,603	1,640,545
Accumulated depreciation	(1,283,960)	(1,270,021)
Tools, furniture and fixtures, net	356,642	370,523
Leased assets	3,602	3,602
Accumulated depreciation	(3,602)	(3,602)
Right of use assets	937,388	879,141
Accumulated depreciation	(100,209)	(99,471)
Right of use assets, net	837,178	779,670
Total property, plant and equipment	1,296,619	1,255,623
Intangible assets		
Software	1,618,298	1,677,393
Total intangible assets	1,618,298	1,677,393
Investments and other assets		
Investment securities	675,971	659,783
Deferred tax assets	131,611	112,451
Other	671,819	648,515
Allowance for doubtful accounts	(113,182)	(114,462)
Total investments and other assets	1,366,219	1,306,288
Total non-current assets	4,281,137	4,239,305
Total assets	21,529,205	17,792,469

(Thousands of yen)

	As of January 31, 2025	As of April 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	657,879	394,064
Lease liabilities	69,465	74,983
Income taxes payable	32,956	31,323
Contract liabilities	5,367,565	3,345,007
Provision for bonuses	242,533	173,667
Provision for share awards	24,534	27,163
Provision for loss on litigation	5,478	5,383
ProvisionForSpecialSurveyCostsEtc	2,081,127	1,567,191
Other	1,503,050	1,893,882
Total current liabilities	9,984,590	7,512,667
Non-current liabilities		
Deferred tax liabilities	14,696	52,049
Retirement benefit liability	211,344	251,281
Lease liabilities	962,539	885,269
Provision for share awards	8,972	8,972
Asset retirement obligations	98,993	99,005
Other	196,119	201,557
Total non-current liabilities	1,492,666	1,498,135
Total liabilities	11,477,256	9,010,803
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)	(17,517,436)
Treasury shares	(1,510,951)	(1,484,322)
Total shareholders' equity	11,733,927	10,489,876
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	71,434	58,154
Foreign currency translation adjustment	(1,792,725)	(1,805,678)
Total accumulated other comprehensive income	(1,721,291)	(1,747,523)
Share acquisition rights	39,312	39,312
Total net assets	10,051,948	8,781,665
Total liabilities and net assets	21,529,205	17,792,469

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30, 20XX

(Thousands of yen)

	For the three months ended April 30, 2024	For the three months ended April 30, 2025
Net sales	3,872,970	5,218,066
Cost of sales	1,987,748	3,545,818
Gross profit	1,885,222	1,672,248
Selling, general and administrative expenses	2,290,725	2,526,353
Operating loss	(405,503)	(854,104)
Non-operating income		
Interest income	7,179	4,154
Share of profit of entities accounted for using equity method	10,860	6,410
Foreign exchange gains	120,552	-
Other	9,738	2,198
Total non-operating income	148,331	12,764
Non-operating expenses		
Interest expenses	14,112	1,881
Loss on investments in investment partnerships	99	4,227
Foreign exchange losses	-	152,915
Other	5,301	717
Total non-operating expenses	19,513	159,741
Ordinary loss	(276,685)	(1,001,082)
Extraordinary losses		
Impairment losses	-	40,783
Extra retirement payments	-	137,095
Total extraordinary losses	-	177,879
Loss before income taxes	(276,685)	(1,178,961)
Income taxes - current	41,757	39,668
Income taxes - deferred	2,696	52,049
Total income taxes	44,453	91,717
Loss	(321,139)	(1,270,679)
Loss attributable to non-controlling interests	(508)	-
Loss attributable to owners of parent	(320,631)	(1,270,679)

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 20XX

(Thousands of yen)

	For the three months ended April 30, 2024	For the three months ended April 30, 2025
Loss	(321,139)	(1,270,679)
Other comprehensive income		
Valuation difference on available-for-sale securities	10,555	(13,279)
Foreign currency translation adjustment	70,360	(12,952)
Total other comprehensive income	80,916	(26,232)
Comprehensive income	(240,223)	(1,296,911)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(239,736)	(1,296,911)
Comprehensive income attributable to non-controlling interests	(487)	-