

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

December 12, 2025

**Consolidated Financial Results
for the Nine Months Ended October 31, 2025
(Under Japanese GAAP)**



Company name: ACCESS CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 4813

URL: <https://www.access-company.com>

Representative: Kiyoyasu Oishi

Inquiries: Tsutomu Yoshioka

Telephone: +81-3-6853-9088

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

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 nine months ended October 31, 2025 (from February 1, 2025 to October 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

1) Consolidated Operating Results (Cumulative)				(Percentages indicate year-on-year change)				
	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	%
October 31, 2025	13,971	29.5	(2,028)	-	(2,165)	-	(2,810)	-
October 31, 2024	10,789	0.6	(1,414)	-	(1,349)	-	(1,641)	-

Note: Comprehensive income	For the nine months ended October 31, 2025:	¥	(2,744) million	[-%]
----------------------------	---	---	-----------------	-------

For the nine months ended October 31, 2024:	¥	(1,824) million	[-%]
---	---	-----------------	---	----	---

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
October 31, 2025	(74.82)	-
October 31, 2024	(43.65)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
October 31, 2025	13,402	7,316	54.4
January 31, 2025	21,529	10,051	46.5

Reference: Equity

As of October 31, 2025: ¥ 7,294 million

As of January 31, 2025:	¥	10,012 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, 2025	-	0.00	-	0.00	0.00
Fiscal year ending January 31, 2026	-	0.00	-		
Fiscal year ending January 31, 2026 (Forecast)				0.00	0.00

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

Note: Breakdown of the third quarter dividend for the fiscal year ending January 31, 2026 :

Commemorative dividend - yen
Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending January 31, 2026 (from 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: 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 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: Yes
- (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 October 31, 2025	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 October 31, 2025	2,494,008 shares
As of January 31, 2025	2,353,370 shares

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

Nine months ended October 31, 2025	37,568,116 shares
Nine months ended October 31, 2024	37,611,055 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 October 31, 2025
Assets		
Current assets		
Cash and deposits	10,809,048	4,842,547
Notes and accounts receivable - trade, and contract assets	3,912,585	3,034,490
Merchandise and finished goods	762,188	200,120
Work in process	31,216	259,256
Advance payments to suppliers	1,088,320	-
Other	753,354	1,010,690
Allowance for doubtful accounts	(108,647)	(54,356)
Total current assets	17,248,067	9,292,748
Non-current assets		
Property, plant and equipment		
Buildings and structures	252,057	283,099
Accumulated depreciation	(149,258)	(180,905)
Buildings and structures, net	102,798	102,193
Tools, furniture and fixtures	1,640,603	1,678,890
Accumulated depreciation	(1,283,960)	(1,352,606)
Tools, furniture and fixtures, net	356,642	326,283
Leased assets	3,602	3,602
Accumulated depreciation	(3,602)	(3,602)
Leased assets, net	-	-
Right of use assets	937,388	928,274
Accumulated depreciation	(100,209)	(193,491)
Right of use assets, net	837,178	734,782
Total property, plant and equipment	1,296,619	1,163,259
Intangible assets		
Software	1,618,298	1,669,340
Total intangible assets	1,618,298	1,669,340
Investments and other assets		
Investment securities	675,971	676,087
Deferred tax assets	131,611	151,302
Other	671,819	566,340
Allowance for doubtful accounts	(113,182)	(116,823)
Total investments and other assets	1,366,219	1,276,906
Total non-current assets	4,281,137	4,109,505
Total assets	21,529,205	13,402,254

(Thousands of yen)

	As of January 31, 2025	As of October 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	657,879	430,663
Lease liabilities	69,465	124,571
Income taxes payable	32,956	-
Contract liabilities	5,367,565	2,025,656
Provision for bonuses	242,533	269,675
Provision for share awards	24,534	27,163
Provision for loss on litigation	5,478	-
Provision for special survey costs, etc.	2,081,127	-
Other	1,503,050	1,789,159
Total current liabilities	9,984,590	4,666,891
Non-current liabilities		
Deferred tax liabilities	14,696	62,832
Retirement benefit liability	211,344	249,515
Lease liabilities	962,539	839,586
Provision for share awards	8,972	8,972
Asset retirement obligations	98,993	99,537
Other	196,119	158,328
Total non-current liabilities	1,492,666	1,418,773
Total liabilities	11,477,256	6,085,665
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)	(19,057,490)
Treasury shares	(1,510,951)	(1,484,349)
Total shareholders' equity	11,733,927	8,949,796
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	71,434	71,254
Foreign currency translation adjustment	(1,792,725)	(1,726,257)
Total accumulated other comprehensive income	(1,721,291)	(1,655,003)
Share acquisition rights	39,312	21,796
Total net assets	10,051,948	7,316,589
Total liabilities and net assets	21,529,205	13,402,254

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended October 31, 2024	For the nine months ended October 31, 2025
Net sales	10,789,920	13,971,462
Cost of sales	6,049,206	8,419,369
Gross profit	4,740,713	5,552,093
Selling, general and administrative expenses	6,155,028	7,581,038
Operating loss	(1,414,314)	(2,028,945)
Non-operating income		
Interest income	18,876	14,703
Gain on investments in investment partnerships	944	-
Share of profit of entities accounted for using equity method	46,852	41,925
Other	39,757	5,709
Total non-operating income	106,431	62,338
Non-operating expenses		
Interest expenses	39,579	5,873
Loss on investments in investment partnerships	-	20,254
Foreign exchange losses	1,540	172,387
Other	0	834
Total non-operating expenses	41,120	199,350
Ordinary loss	(1,349,003)	(2,165,956)
Extraordinary income		
Gain on sale of non-current assets	1,760	-
Gain on reversal of share acquisition rights	-	17,516
Total extraordinary income	1,760	17,516
Extraordinary losses		
Loss on retirement of non-current assets	334	0
Impairment losses	113,352	189,475
Extra retirement payments	-	152,314
Loss on withdrawal from business	5,910	-
Listing breach of contract	-	48,000
Loss on extinguishment share-based remuneration expenses	-	62,744
Loss on special investigation	-	3,321
Total extraordinary losses	119,597	455,855
Loss before income taxes	(1,466,839)	(2,604,295)
Income taxes - current	177,644	191,365
Income taxes - deferred	(2,096)	15,072
Total income taxes	175,548	206,437
Loss	(1,642,387)	(2,810,733)
Loss attributable to non-controlling interests	(487)	-
Loss attributable to owners of parent	(1,641,900)	(2,810,733)

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended October 31, 2024	For the nine months ended October 31, 2025
Loss	(1,642,387)	(2,810,733)
Other comprehensive income		
Valuation difference on available-for-sale securities	6,890	(179)
Deferred gains or losses on hedges	(14,804)	-
Foreign currency translation adjustment	(174,380)	66,468
Total other comprehensive income	(182,294)	66,288
Comprehensive income	(1,824,682)	(2,744,445)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(1,824,195)	(2,744,445)
Comprehensive income attributable to non-controlling interests	(487)	-