August 12, 2025

Consolidated Financial Results
for the Three Months Ended June 30, 2025
(Under IFRS)

Company name: Geniee, Inc.
Listing: Tokyo Stock Exchange
Securities code: 6562
URL: https://geniee.co.jp
Representative: Tomoaki Kudo Representative Director, President & CEO
Inquiries: Jun Kikukawa Senior Executive Officer (CFO)
Telephone: +81-3(5909)8177
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 three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Revenue		Gross profit		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	3,061	35.1	2,362	35.7	333	(59.1)	231	(69.1)	162	(75.8)	150	(77.7)	(160)	-
June 30, 2024	2,265	26.2	1,740	26.5	815	633.7	748	-	670	-	672	-	1,317	65.8

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	12.39	12.38
June 30, 2024	37.95	37.95

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Equity attributable to owners of parent to total assets ratio
As of	Millions of yen	Millions of yen	Millions of yen	%
June 30, 2025	23,786	8,567	7,739	32.5
March 31, 2025	23,883	8,702	7,887	33.0

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 March 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		-	-	-	-

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

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

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Gross profit		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	15,300	35.1	11,800	34.0	2,750	9.1	2,600	14.7	2,010	(1.9)	1,960	0.3	161.90

Note: Revisions to the forecast of financial results most recently announced: None

*** Notes**

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

Newly included: - companies ( )

Excluded: - companies ( )

(2) Changes in accounting policies and changes in accounting estimates

(i) Changes in accounting policies required by IFRS: Yes

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

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

As of June 30, 2025	18,056,400 shares
As of March 31, 2025	18,056,400 shares

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

As of June 30, 2025	5,923,917 shares
As of March 31, 2025	5,950,417 shares

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

Three months ended June 30, 2025	12,109,769 shares
Three months ended June 30, 2024	17,714,718 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

Condensed Quarterly Consolidated Financial Statements and Primary Notes

Condensed Quarterly Consolidated Statement of Financial Position

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and cash equivalents	2,861,486	2,541,987
Trade and other receivables	4,416,187	4,736,521
Inventories	3,567	2,342
Other financial assets	113,312	312,162
Other current assets	492,631	456,514
Total current assets	7,887,185	8,049,527
Non-current assets		
Property, plant and equipment	689,123	682,702
Right-of-use assets	1,232,062	1,078,319
Goodwill	11,009,866	10,736,262
Intangible assets	2,107,107	2,239,747
Investments accounted for using equity method	47,167	-
Other financial assets	510,936	606,240
Deferred tax assets	346,568	339,831
Other non-current assets	53,615	53,577
Total non-current assets	15,996,446	15,736,680
Total assets	23,883,632	23,786,208

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	2,767,683	2,560,682
Bonds and borrowings	2,244,254	2,732,526
Lease liabilities	610,440	504,676
Income taxes payable	256,162	45,655
Provisions	1,601	1,785
Other current liabilities	1,487,607	1,426,380
Total current liabilities	7,367,749	7,271,706
Non-current liabilities		
Borrowings	6,694,565	6,744,891
Lease liabilities	669,599	613,481
Provisions	212,358	213,414
Other financial liabilities	205,875	347,524
Other non-current liabilities	30,975	27,968
Total non-current liabilities	7,813,374	7,947,279
Total liabilities	15,181,124	15,218,986
Equity		
Share capital	100,000	100,000
Capital surplus	6,700,026	6,693,651
Retained earnings	5,424,670	5,574,770
Treasury shares	(5,327,752)	(5,296,288)
Other components of equity	990,379	666,944
Total equity attributable to owners of parent	7,887,322	7,739,077
Non-controlling interests	815,185	828,144
Total equity	8,702,508	8,567,221
Total liabilities and equity	23,883,632	23,786,208

Condensed Quarterly Consolidated Statements of Profit or Loss and Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Revenue	2,265,670	3,061,921
Cost of sales	525,031	699,731
Gross profit	1,740,639	2,362,190
Selling, general and administrative expenses	1,576,570	2,066,198
Other income	651,615	38,290
Other expenses	91	1,002
Operating profit	815,592	333,279
Share of profit (loss) of investments accounted for using equity method	-	(47,167)
Finance income	2,508	1,086
Finance costs	69,840	56,163
Profit before tax	748,260	231,035
Income tax expense	77,418	68,981
Profit	670,841	162,053
Profit attributable to		
Owners of parent	672,377	150,100
Non-controlling interests	(1,535)	11,953
Profit	670,841	162,053
Earnings per share		
Basic earnings per share(Yen)	37.95	12.39
Diluted earnings per share(Yen)	37.95	12.38

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	670,841	162,053
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	-	48,609
Total of items that will not be reclassified to profit or loss	-	48,609
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	646,498	(318,433)
Effective portion of cash flow hedges	-	(52,599)
Total of items that may be reclassified to profit or loss	646,498	(371,032)
Other comprehensive income, net of tax	646,498	(322,423)
Comprehensive income	1,317,340	(160,370)
Comprehensive income attributable to		
Owners of parent	1,318,698	(173,329)
Non-controlling interests	(1,357)	12,958
Comprehensive income	1,317,340	(160,370)

Condensed Quarterly Consolidated Statement of Changes in Equity

For the three months ended June 30, 2024

(Thousands of yen)

	Equity attributable to owners of parent					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Exchange differences on translation of foreign operations	Share acquisition rights
Balance at April 1, 2024	1,553,336	1,266,273	3,576,991	(402,199)	1,304,965	4,294
Profit	-	-	672,377	-	-	-
Other comprehensive income	-	-	-	-	646,321	-
Comprehensive income	-	-	672,377	-	646,321	-
Purchase of treasury shares	-	-	-	(40)	-	-
Disposal of treasury shares	-	(22,322)	-	21,965	-	-
Share-based payment transactions	-	14,462	-	-	-	-
Other	-	-	-	-	-	-
Total transactions with owners	-	(7,859)	-	21,924	-	-
Balance at June 30, 2024	1,553,336	1,258,414	4,249,368	(380,275)	1,951,286	4,294

	Equity attributable to owners of parent					Non-controlling interests
	Other components of equity					
	Financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Cash Flow Hedge	Total	Total	
Balance at April 1, 2024	(55,930)	646	-	1,253,975	7,248,376	41,786
Profit	-	-	-	-	672,377	(1,535)
Other comprehensive income	-	-	-	646,321	646,321	177
Comprehensive income	-	-	-	646,321	1,318,698	(1,357)
Purchase of treasury shares	-	-	-	-	(40)	-
Disposal of treasury shares	-	-	-	-	(356)	-
Share-based payment transactions	-	-	-	-	14,462	-
Other	-	-	-	-	-	-
Total transactions with owners	-	-	-	-	14,065	-
Balance at June 30, 2024	(55,930)	646	-	1,900,296	8,581,140	40,428

	Total
Balance at April 1, 2024	7,290,162
Profit	670,841
Other comprehensive income	646,498
Comprehensive income	1,317,340
Purchase of treasury shares	(40)
Disposal of treasury shares	(356)
Share-based payment transactions	14,462
Other	-
Total transactions with owners	14,065
Balance at June 30, 2024	8,621,568

For the three months ended June 30, 2025

(Thousands of yen)

	Equity attributable to owners of parent					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Exchange differences on translation of foreign operations	Share acquisition rights
Balance at April 1, 2025	100,000	6,700,026	5,424,670	(5,327,752)	1,124,617	3,549
Profit	-	-	150,100	-	-	-
Other comprehensive income	-	-	-	-	(319,439)	-
Comprehensive income	-	-	150,100	-	(319,439)	-
Purchase of treasury shares	-	-	-	-	-	-
Disposal of treasury shares	-	(28,671)	-	31,463	-	-
Share-based payment transactions	-	22,296	-	-	-	-
Other	-	-	-	-	-	(5)
Total transactions with owners	-	(6,374)	-	31,463	-	(5)
Balance at June 30, 2025	100,000	6,693,651	5,574,770	(5,296,288)	805,177	3,544

	Equity attributable to owners of parent					
	Other components of equity				Total	Non-controlling interests
	Financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Cash Flow Hedge	Total		
Balance at April 1, 2025	1,650	(142)	(139,295)	990,379	7,887,322	815,185
Profit	-	-	-	-	150,100	11,953
Other comprehensive income	48,609	-	(52,599)	(323,429)	(323,429)	1,005
Comprehensive income	48,609	-	(52,599)	(323,429)	(173,329)	12,958
Purchase of treasury shares	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	2,792	-
Share-based payment transactions	-	-	-	-	22,296	-
Other	-	-	-	(5)	(5)	-
Total transactions with owners	-	-	-	(5)	25,083	-
Balance at June 30, 2025	50,259	(142)	(191,894)	666,944	7,739,077	828,144

	Total
Balance at April 1, 2025	8,702,508
Profit	162,053
Other comprehensive income	(322,423)
Comprehensive income	(160,370)
Purchase of treasury shares	-
Disposal of treasury shares	2,792
Share-based payment transactions	22,296
Other	(5)
Total transactions with owners	25,083
Balance at June 30, 2025	8,567,221

Condensed Quarterly Consolidated Statement of Cash Flows

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Cash flows from operating activities		
Profit before tax	748,260	231,035
Depreciation and amortization	230,084	311,930
Other income	(645,934)	-
Share of loss (profit) of investments accounted for using equity method	-	47,167
Finance income	(2,508)	(1,086)
Finance costs	69,840	56,163
Decrease (increase) in trade and other receivables	(137,629)	(401,996)
Decrease (increase) in inventories	218	1,225
Increase (decrease) in trade and other payables	146,247	(127,764)
Other	16,173	(8,302)
Subtotal	424,750	108,371
Interest and dividends received	2,508	1,085
Interest paid	(25,369)	(38,309)
Income taxes refund (paid)	(218,159)	(243,267)
Net cash provided by (used in) operating activities	183,730	(172,119)
Cash flows from investing activities		
Purchase of property, plant and equipment	(59,477)	(15,079)
Purchase of intangible assets	(230,266)	(269,827)
Net decrease (increase) in short-term loans receivable	(1,069)	(200,292)
Purchase of investment securities	-	(20,010)
Payments of leasehold and guarantee deposits	(39,437)	(2,498)
Net cash provided by (used in) investing activities	(330,251)	(507,709)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	100,000	475,600
Proceeds from long-term borrowings	1,650,000	560,000
Repayments of long-term borrowings	(354,568)	(496,738)
Repayments of lease liabilities	(72,107)	(150,581)
Purchase of treasury shares	(40)	-
Proceeds from sale of treasury shares	3,110	11,445
Net cash provided by (used in) financing activities	1,326,393	399,726
Effect of exchange rate changes on cash and cash equivalents	62,048	(39,131)
Net increase (decrease) in cash and cash equivalents	1,241,920	(319,233)
Cash and cash equivalents at beginning of period	2,494,494	2,861,486
Decrease in cash and cash equivalents resulting from exclusion of subsidiaries from consolidation	-	(265)
Cash and cash equivalents at end of period	3,736,415	2,541,987