November 14, 2025

Consolidated Financial Results for the Six Months Ended September 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
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Scheduled date to file semi-annual securities report: November 14, 2025
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 September 30, 2025 (from April 1, 2025 to September 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	6,301	23.0	4,745	22.3	744	(52.5)	581	(61.2)	405	(68.6)	346	(72.0)	539	(12.4)
September 30, 2024	5,121	36.3	3,880	34.9	1,567	77.2	1,498	115.8	1,291	101.9	1,240	95.0	615	(65.4)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	28.57	28.55
September 30, 2024	77.17	77.14

(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	%
September 30, 2025	24,611	9,391	8,516	34.6
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	-	0.00			
Fiscal year ending March 31, 2026 (Forecast)			-	-	-

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

(Note) Breakdown of the 2nd 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	14,150	25.0	10,700	21.5	2,200	(12.7)	1,950	(14.0)	1,500	(26.8)	1,400	(28.4)	115.65

Note: Revisions to the forecast of financial results most recently announced: Yes

*** 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 September 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 September 30, 2025	5,844,117 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)

Six months ended September 30, 2025	12,142,793 shares
Six months ended September 30, 2024	15,816,326 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

Condensed Semi-annual Consolidated Financial Statements and Primary Notes

Condensed Semi-annual Consolidated Statement of Financial Position

(Thousands of yen)

	As of September 30, 2024	As of September 30, 2025
Assets		
Current assets		
Cash and cash equivalents	2,861,486	2,472,272
Trade and other receivables	4,416,187	4,687,502
Inventories	3,567	2,250
Other financial assets	113,312	223,458
Other current assets	492,631	498,716
Total current assets	7,887,185	7,884,201
Non-current assets		
Property, plant and equipment	689,123	674,911
Right-of-use assets	1,232,062	944,982
Goodwill	11,009,866	11,626,474
Intangible assets	2,107,107	2,449,853
Investments accounted for using equity method	47,167	89,832
Other financial assets	510,936	639,113
Deferred tax assets	346,568	249,432
Other non-current assets	53,615	52,657
Total non-current assets	15,996,446	16,727,256
Total assets	23,883,632	24,611,457

(Thousands of yen)

	As of September 30, 2024	As of September 30, 2025
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	2,767,683	2,514,313
Borrowings	2,244,254	2,791,929
Lease liabilities	610,440	596,617
Income taxes payable	256,162	154,215
Provisions	1,601	1,969
Other current liabilities	1,487,607	1,416,059
Total current liabilities	7,367,749	7,475,105
Non-current liabilities		
Borrowings	6,694,565	6,974,669
Lease liabilities	669,599	387,014
Provisions	212,358	229,193
Other financial liabilities	205,875	125,785
Other non-current liabilities	30,975	28,004
Total non-current liabilities	7,813,374	7,744,666
Total liabilities	15,181,124	15,219,771
Equity		
Share capital	100,000	100,000
Capital surplus	6,700,026	6,747,889
Retained earnings	5,424,670	5,771,645
Treasury shares	(5,327,752)	(5,226,056)
Other components of equity	990,379	1,122,822
Total equity attributable to owners of parent	7,887,322	8,516,300
Non-controlling interests	815,185	875,385
Total equity	8,702,508	9,391,685
Total liabilities and equity	23,883,632	24,611,457

Condensed Semi-annual Consolidated Statements of Profit or Loss and Comprehensive Income

Condensed Semi-annual Consolidated Statement of Profit or Loss

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Revenue	5,121,813	6,301,373
Cost of sales	1,241,459	1,555,922
Gross profit	3,880,353	4,745,450
Selling, general and administrative expenses	3,422,417	4,133,072
Other income	1,119,918	138,355
Other expenses	10,146	6,088
Operating profit	1,567,709	744,645
Share of profit (loss) of investments accounted for using equity method	(28,997)	(61,832)
Finance income	39,502	3,924
Finance costs	79,691	105,019
Profit before tax	1,498,521	581,717
Income tax expense	207,077	175,988
Profit	1,291,444	405,729
Profit attributable to		
Owners of parent	1,240,625	346,975
Non-controlling interests	50,819	58,753
Profit	1,291,444	405,729
Earnings per share		
Basic earnings per share(Yen)	77.17	28.57
Diluted earnings per share(Yen)	77.14	28.55

Condensed Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Profit	1,291,444	405,729
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	243	62,787
Total of items that will not be reclassified to profit or loss	243	62,787
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(675,850)	(33,986)
Effective portion of cash flow hedges (before tax), Items that may be reclassified to profit or loss	-	105,093
Total of items that may be reclassified to profit or loss	(675,850)	71,106
Other comprehensive income, net of tax	(675,606)	133,894
Comprehensive income	615,838	539,623
Comprehensive income attributable to		
Owners of parent	570,026	479,423
Non-controlling interests	45,811	60,199
Comprehensive income	615,838	539,623

Condensed Semi-annual Consolidated Statement of Changes in Equity

For the six months ended September 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	-	-	1,240,625	-	-	-
Other comprehensive income	-	-	-	-	(670,842)	-
Comprehensive income	-	-	1,240,625	-	(670,842)	-
Issuance of new shares	2,000,000	1,919,406	-	-	-	-
Exercise of share acquisition rights	-	73	-	1,855	-	(169)
Purchase of treasury shares	-	-	-	(4,950,070)	-	-
Disposal of treasury shares	-	(22,322)	-	21,965	-	-
Obtaining of control of subsidiaries	-	-	-	-	-	-
Capital reduction	(3,453,336)	3,453,336	-	-	-	-
Share-based payment transactions	-	30,473	-	-	-	-
Other	-	(114)	-	-	-	(123)
Total transactions with owners	(1,453,336)	5,380,853	-	(4,926,250)	-	(293)
Balance at September 30, 2024	100,000	6,647,126	4,817,616	(5,328,450)	634,122	4,001

	Equity attributable to owners of parent					Non-controlling interests
	Other components of equity				Total	
	Financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Cash Flow Hedge	Total		
Balance at April 1, 2024	(55,930)	646	-	1,253,975	7,248,376	41,786
Profit	-	-	-	-	1,240,625	50,819
Other comprehensive income	243	-	-	(670,598)	(670,598)	(5,007)
Comprehensive income	243	-	-	(670,598)	570,026	45,811
Issuance of new shares	-	-	-	-	3,919,406	-
Exercise of share acquisition rights	-	-	-	(169)	1,759	-
Purchase of treasury shares	-	-	-	-	(4,950,070)	-
Disposal of treasury shares	-	-	-	-	(356)	-
Obtaining of control of subsidiaries	-	-	-	-	-	685,969
Capital reduction	-	-	-	-	-	-
Share-based payment transactions	-	-	-	-	30,473	-
Other	-	-	-	(123)	(238)	-
Total transactions with owners	-	-	-	(293)	(999,026)	685,969
Balance at September 30, 2024	(55,687)	646	-	583,083	6,819,376	773,567

	Total
Balance at April 1, 2024	7,290,162
Profit	1,291,444
Other comprehensive income	(675,606)
Comprehensive income	615,838
Issuance of new shares	3,919,406
Exercise of share acquisition rights	1,759
Purchase of treasury shares	(4,950,070)
Disposal of treasury shares	(356)
Obtaining of control of subsidiaries	685,969
Capital reduction	-
Share-based payment transactions	30,473
Other	(238)
Total transactions with owners	(313,057)
Balance at September 30, 2024	7,592,943

For the six months ended September 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	-	-	346,975	-	-	-
Other comprehensive income	-	-	-	-	(35,432)	-
Comprehensive income	-	-	346,975	-	(35,432)	-
Issuance of new shares	-	-	-	-	-	-
Exercise of share acquisition rights	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-
Disposal of treasury shares	-	14,675	-	101,695	-	-
Obtaining of control of subsidiaries	-	-	-	-	-	-
Capital reduction	-	-	-	-	-	-
Share-based payment transactions	-	33,188	-	-	-	-
Other	-	-	-	-	-	(5)
Total transactions with owners	-	47,863	-	101,695	-	(5)
Balance at September 30, 2025	100,000	6,747,889	5,771,645	(5,226,056)	1,089,184	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	-	-	-	-	346,975	58,753
Other comprehensive income	62,787	-	105,093	132,448	132,448	1,446
Comprehensive income	62,787	-	105,093	132,448	479,423	60,199
Issuance of new shares	-	-	-	-	-	-
Exercise of share acquisition rights	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	116,371	-
Obtaining of control of subsidiaries	-	-	-	-	-	-
Capital reduction	-	-	-	-	-	-
Share-based payment transactions	-	-	-	-	33,188	-
Other	-	-	-	(5)	(5)	-
Total transactions with owners	-	-	-	(5)	149,554	-
Balance at September 30, 2025	64,437	(142)	(34,202)	1,122,822	8,516,300	875,385

	Total
Balance at April 1, 2025	8,702,508
Profit	405,729
Other comprehensive income	133,894
Comprehensive income	539,623
Issuance of new shares	-
Exercise of share acquisition rights	-
Purchase of treasury shares	-
Disposal of treasury shares	116,371
Obtaining of control of subsidiaries	-
Capital reduction	-
Share-based payment transactions	33,188
Other	(5)
Total transactions with owners	149,554
Balance at September 30, 2025	9,391,685

Condensed Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Cash flows from operating activities		
Profit before tax	1,498,521	581,717
Depreciation and amortization	554,142	644,994
Other income	(1,105,206)	(138,355)
Share of loss (profit) of investments accounted for using equity method	28,997	61,832
Finance income	(39,502)	(3,924)
Finance costs	108,689	105,019
Decrease (increase) in trade and other receivables	(248,692)	(164,711)
Decrease (increase) in inventories	(1,453)	1,316
Increase (decrease) in trade and other payables	840,037	(298,517)
Other	(104,000)	(42,405)
Subtotal	1,531,532	746,965
Interest and dividends received	4,138	3,924
Interest paid	(54,217)	(81,055)
Income taxes refund (paid)	(209,630)	(215,980)
Net cash provided by (used in) operating activities	1,271,823	453,854
Cash flows from investing activities		
Purchase of property, plant and equipment	(169,796)	(17,406)
Purchase of intangible assets	(482,539)	(635,723)
Net decrease (increase) in short-term loans receivable	(8,151)	(92,250)
Purchase of investment securities	(12,500)	(32,510)
Proceeds from sale of investment securities	25,000	-
Payments for acquisition of businesses	(11,880)	-
Payments of leasehold and guarantee deposits	(44,210)	(4,042)
Proceeds from acquisition of shares of affiliated companies resulting in change in scope of consolidation	271,778	-
Payments of acquisition of shares of affiliated companies resulting in change in scope of consolidation	-	(645,429)
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	20,398	-
Payments for sale of shares of subsidiaries resulting in change in scope of consolidation	-	(8,024)
Net cash provided by (used in) investing activities	(411,901)	(1,435,388)
Cash flows from financing activities		
Proceeds from issuance of shares	3,919,406	-
Net increase (decrease) in short-term borrowings	(51,956)	450,400
Proceeds from long-term borrowings	1,850,000	1,310,000
Repayments of long-term borrowings	(937,720)	(988,272)
Repayments of lease liabilities	(220,610)	(303,072)
Purchase of treasury shares	(4,945,652)	-
Proceeds from disposition of treasury stock	6,321	125,024
Purchase of treasury stock of subsidiaries in consolidation	(4,418)	-
Net cash provided by (used in) financing activities	(384,630)	594,079
Effect of exchange rate changes on cash and cash equivalents	(32,019)	(1,495)
Net increase (decrease) in cash and cash equivalents	443,272	(388,948)
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	(35,701)	(265)
Cash and cash equivalents at end of period	2,902,064	2,472,272