FACTBOOK

For the fiscal year ended March 31, 2026

COLOWIDE Co., Ltd.

7616/TSE Prime Market

CONTENTS

Consolidated Statement of Financial Position	1
Consolidated Statement of Income / Consolidated Statement of Comprehensive Income	2
Consolidated Statement of Changes in Equity	3
Consolidated Statement of Cash Flows	4
Profitability Indicators / Stability Indicators	5
Stock Information	6

COLOWIDE

≪IFRS≫

Consolidated Statement of Financial Position

(¥million)	FY3/22 End	FY3/23 End	FY3/24 End	FY3/25 End	FY3/26 End
Assets					
Total assets	**267,698**	**261,859**	**265,115**	**312,226**	**350,931**
Current assets	70,936	69,312	67,275	95,631	91,878
Cash and cash equivalents	48,534	50,066	46,307	71,537	63,191
Trade and other receivables	14,167	11,124	13,158	15,512	18,022
Other financial assets	919	634	542	441	445
Inventories	2,804	3,492	3,932	4,349	5,900
Income taxes receivable	565	386	160	342	205
Other current assets	3,947	3,611	3,177	3,451	4,114
Subtotal	70,936	69,312	67,275	95,631	91,878
Non-current assets	196,762	192,547	197,840	216,595	259,053
Property, plant and equipment	41,501	42,872	48,100	52,883	59,767
Right-of-use assets	25,478	22,509	23,253	24,690	28,357
Goodwill	80,218	80,188	82,534	91,877	120,823
Intangible assets	12,588	11,243	9,979	13,889	17,632
Investment property	390	389	387	386	593
Other financial assets	22,607	20,861	20,719	20,433	21,124
Deferred tax assets	13,544	14,038	12,370	12,129	10,229
Other non-current assets	436	447	499	306	527

(¥million)	FY3/22 End	FY3/23 End	FY3/24 End	FY3/25 End	FY3/26 End
Liabilities and equity					
Total liabilities and equity	**267,698**	**261,859**	**265,115**	**312,226**	**350,931**
Liabilities	207,668	211,158	210,981	225,118	257,336
Current liabilities	78,709	86,494	95,357	93,776	106,551
Trade and other payables	17,533	23,661	23,999	26,665	29,694
Bonds and borrowings	30,872	31,956	39,098	33,971	38,275
Lease liabilities	15,779	14,681	14,826	14,770	16,582
Other financial liabilities	23	25	618	603	499
Income taxes payable	683	926	1,059	2,092	2,442
Provisions	4,643	5,532	4,663	4,258	4,220
Contract liabilities	207	211	220	385	530
Other current liabilities	8,970	9,504	10,873	11,030	14,308
Non-current liabilities	128,959	124,664	115,624	131,342	150,785
Trade and other payables	3,521	4,167	4,527	5,733	6,510
Bonds and borrowings	93,463	91,509	82,893	95,345	107,515
Lease liabilities	20,348	18,419	18,388	19,081	23,981
Other financial liabilities	2,146	2,048	1,359	1,041	1,124
Provisions	7,090	6,478	6,498	6,409	6,527
Deferred tax liabilities	685	484	303	2,210	3,623
Contract liabilities	796	855	794	706	599
Other non-current liabilities	909	703	862	817	905
Equity	60,030	50,701	54,135	87,108	93,596
Share capital	27,905	27,905	27,905	43,814	43,814
Capital surplus	40,424	40,482	40,532	56,576	56,613
Treasury shares	(159)	(143)	(126)	(109)	(95)
Other components of equity	(450)	(327)	(139)	178	5,645
Retained earnings	(17,421)	(25,172)	(23,219)	(22,922)	(21,746)
Total equity attributable to owners of parent	50,300	42,745	44,954	77,537	84,232
Non-controlling interests	9,730	7,956	9,181	9,571	9,364

Copyright (c) 2026 COLOWIDE CO.,LTD All rights reserved.

Consolidated Statement of Income

(¥million)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Revenue	**175,627**	**220,830**	**241,284**	**269,156**	**300,090**
Cost of sales	78,939	96,619	101,916	112,389	121,345
Gross profit	96,688	124,212	139,368	156,766	178,745
Selling, general and administrative expenses	90,555	124,408	130,656	147,462	166,218
Business profit (loss)	**6,133**	**(196)**	**8,712**	**9,305**	**12,527**
Other operating income	2,516	2,051	2,142	2,635	1,175
Rental income	303	265	253	267	267
Miscellaneous income	561	632	903	233	309
Other	1,652	1,154	985	2,135	600
Other operating expenses	3,594	8,598	3,736	4,228	4,295
Impairment losses	2,753	7,061	2,900	3,170	3,232
Other	841	1,537	837	1,058	1,063
Operating profit (loss)	**5,055**	**(6,743)**	**7,117**	**7,712**	**9,407**
Finance income	897	1,223	2,214	406	1,738
Finance costs	3,902	2,926	2,833	3,341	4,598
Profit (loss) before tax	2,051	(8,446)	6,498	4,777	6,547
Income tax expense	(1,017)	133	2,434	2,522	4,834
Profit (loss)	3,068	(8,579)	4,064	2,255	1,713
Profit (loss) attributable to					
Owners of parent	1,437	(6,801)	2,905	1,249	2,233
Non-controlling interests	1,631	(1,778)	1,159	1,006	(520)
Profit (loss)	3,068	(8,579)	4,064	2,255	1,713
Earnings per share					
Basic earnings (loss) per share (Yen)	11.31	(84.45)	27.52	7.45	15.73
Diluted earnings (loss) per share (Yen)	11.31	(84.45)	27.52	7.45	15.73

Consolidated Statement of Comprehensive Income

(¥million)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Profit (loss)	**3,068**	**(8,579)**	**4,064**	**2,255**	**1,713**
Other comprehensive income					
Items that will not be reclassified to profit or loss					
Financial assets measured at fair value through other comprehensive income	(12)	(6)	44	24	52
Total of items that will not be reclassified to profit or loss	(12)	(6)	44	24	52
Items that may be reclassified to profit or loss					
Cash flow hedges	18	(49)	22	367	251
Exchange differences on translation of foreign operations	181	187	187	(332)	5,191
Total of items that may be reclassified to profit or loss	199	137	209	35	5,442
Other comprehensive income, net of tax	187	131	253	59	5,494
Comprehensive income	**3,255**	**(8,448)**	**4,317**	**2,314**	**7,207**
Comprehensive income attributable to					
Owners of parent	1,610	(6,678)	3,092	1,567	7,700
Non-controlling interests	1,644	(1,770)	1,224	747	(493)
Comprehensive income	3,255	(8,448)	4,317	2,314	7,207

Copyright (c) 2026 COLOWIDE CO.,LTD All rights reserved.

≪IFRS≫

Consolidated Statement of Changes in Equity

COLOWIDE

FY3/25

(¥million)	Equity attributable to owners of parent				
	Share capital	Capital surplus	Treasury shares	Other components of equity	
				Financial assets measured at fair value through other comprehensive income	Cash flow hedges
Balance as of April 1, 2024	27,905	40,532	(126)	44	(223)
Profit	—	—	—	—	—
Other comprehensive income	—	—	—	23	367
Comprehensive income	—	—	—	23	367
Issuance of new shares	15,909	15,756	—	—	—
Purchase of treasury shares	—	—	(1)	—	—
Disposal of treasury shares	—	36	17	—	—
Dividends	—	—	—	—	—
Changes in ownership interests of parent due to transactions with non-controlling interests	—	23	—	—	—
Changes in ownership interest in subsidiaries	—	228	—	—	—
Total transactions and others with owners	15,909	16,043	16	—	—
Balance as of March 31, 2025	43,814	56,576	(109)	67	144

(¥million)	Equity attributable to owners of parent				Non-controlling interests	Total equity
	Other components of equity		Retained earnings	Total equity attributable to owners of parent		
	Exchange differences on translation of foreign operations	Total other components of equity				
Balance as of April 1, 2024	40	(139)	(23,219)	44,954	9,181	54,135
Profit	—	—	1,249	1,249	1,006	2,255
Other comprehensive income	(72)	318	—	318	(259)	59
Comprehensive income	(72)	318	1,249	1,567	747	2,314
Issuance of new shares	—	—	—	31,664	—	31,664
Purchase of treasury shares	—	—	—	(1)	—	(1)
Disposal of treasury shares	—	—	—	53	—	53
Dividends	—	—	(952)	(952)	(141)	(1,094)
Changes in ownership interests of parent due to transactions with non-controlling interests	—	—	—	23	13	36
Changes in ownership interest in subsidiaries	—	—	—	228	(228)	—
Total transactions and others with owners	—	—	(952)	31,016	(356)	30,660
Balance as of March 31, 2025	(33)	178	(22,922)	77,537	9,571	87,108

FY3/26

(¥million)	Equity attributable to owners of parent				
	Share capital	Capital surplus	Treasury shares	Other components of equity	
				Financial assets measured at fair value through other comprehensive income	Cash flow hedges
Balance as of April 1, 2025	43,814	56,576	(109)	67	144
Profit	—	—	—	—	—
Other comprehensive income	—	—	—	46	240
Comprehensive income	—	—	—	46	240
Purchase of treasury shares	—	—	(1)	—	—
Disposal of treasury shares	—	29	15	—	—
Dividends	—	—	—	—	—
Increase or decrease in ownership interest due to capital increase of consolidated subsidiaries	—	—	—	—	—
Changes in ownership interests of parent due to transactions with non-controlling interests	—	9	—	—	—
Total transactions and others with owners	—	37	14	—	—
Balance as of March 31, 2026	43,814	56,613	(95)	113	383

(¥million)	Equity attributable to owners of parent				Non-controlling interests	Total equity
	Other components of equity		Retained earnings	Total equity attributable to owners of parent		
	Exchange differences on translation of foreign operations	Total other components of equity				
Balance as of April 1, 2025	(33)	178	(22,922)	77,537	9,571	87,108
Profit	—	—	2,233	2,233	(520)	1,713
Other comprehensive income	5,182	5,467	—	5,467	27	5,494
Comprehensive income	5,182	5,467	2,233	7,700	(493)	7,207
Purchase of treasury shares	—	—	—	(1)	—	(1)
Disposal of treasury shares	—	—	—	44	—	44
Dividends	—	—	(1,057)	(1,057)	(161)	(1,217)
Increase or decrease in ownership interest due to capital increase of consolidated subsidiaries	—	—	—	—	436	436
Changes in ownership interests of parent due to transactions with non-controlling interests	—	—	—	9	10	19
Total transactions and others with owners	—	—	(1,057)	(1,005)	286	(719)
Balance as of March 31, 2026	5,149	5,645	(21,746)	84,232	9,364	93,596

Copyright (c) 2026 COLOWIDE CO.,LTD All rights reserved.

≪IFRS≫

Consolidated Statement of Cash Flows

COLOWIDE

(¥million)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Cash flows from operating activities	**23,830**	**28,783**	**29,879**	**28,808**	**28,714**
Profit (loss) before tax	2,051	(8,446)	6,498	4,777	6,547
Depreciation and amortization	21,765	22,696	22,788	24,462	27,300
Impairment losses	2,753	7,061	2,900	3,170	3,232
Finance income	(897)	(1,223)	(2,214)	(406)	(1,738)
Finance costs	3,902	2,926	2,833	3,341	4,598
Loss (gain) on sale and retirement of fixed assets	(526)	69	265	262	94
Decrease (increase) in inventories	1	(688)	(729)	(65)	(1,238)
Decrease (increase) in trade and other receivables	71	3,043	(1,188)	(1,094)	(2,199)
Increase (decrease) in trade and other payables	(1,251)	5,455	804	820	1,479
Other	2,078	488	1,090	(1,832)	(2,827)
Subtotal	29,948	31,383	33,048	33,434	35,248
Interest and dividends received	110	113	173	264	380
Interest paid	(2,760)	(2,449)	(2,737)	(3,051)	(3,864)
Income taxes refund	563	613	247	74	159
Income taxes paid	(4,031)	(878)	(852)	(1,913)	(3,209)
Cash flows from investing activities	**(3,522)**	**(8,788)**	**(13,582)**	**(21,606)**	**(30,755)**
Payments into time deposits	(12)	(12)	(12)	(10)	(0)
Proceeds from withdrawal of time deposits	—	—	—	268	—
Purchase of property, plant and equipment	(5,741)	(9,220)	(12,963)	(11,411)	(12,200)
Proceeds from sale of property, plant and equipment	1,623	1,074	14	562	712
Payments of leasehold and guarantee deposits	(221)	(944)	(803)	(639)	(1,039)
Proceeds from refund of leasehold and guarantee deposits	2,416	1,988	1,795	1,030	1,297
Payments for acquisition of consolidated subsidiaries	—	—	(528)	(9,735)	(18,657)
Payments for acquisition of businesses	—	—	—	—	(269)
Other	(1,587)	(1,674)	(1,085)	(1,672)	(598)
Cash flows from financing activities	**(9,511)**	**(18,755)**	**(20,329)**	**17,954**	**(6,773)**
Net increase (decrease) in short-term borrowings	(14,742)	38	(2,074)	(486)	700
Proceeds from long-term borrowings	39,371	23,900	26,000	38,100	49,170
Repayments of long-term borrowings	(23,322)	(17,251)	(21,278)	(35,673)	(36,824)
Proceeds from issuance of bonds	2,531	4,675	4,868	8,645	3,044
Redemption of bonds	(13,608)	(12,443)	(9,837)	(7,739)	(6,322)
Repayments of lease liabilities	(17,220)	(16,761)	(17,030)	(15,463)	(15,759)
Proceeds from issuance of shares	18,597	—	—	31,665	—
Cash received from non-controlling interests	—	—	—	—	436
Purchase of treasury shares of consolidated subsidiaries	(0)	(0)	—	0	—
Dividends paid	(893)	(950)	(952)	(953)	(1,056)
Dividends paid to non-controlling interests	(224)	(2)	(21)	(142)	(160)
Other	(0)	39	(7)	(0)	(1)
Effect of exchange rate changes on cash and cash equivalents	**(686)**	**292**	**273**	**75**	**470**
Net increase (decrease) in cash and cash equivalents	**10,111**	**1,532**	**(3,759)**	**25,230**	**(8,345)**
Cash and cash equivalents at beginning of period	**38,422**	**48,534**	**50,066**	**46,307**	**71,537**
Cash and cash equivalents at end of period	**48,534**	**50,066**	**46,307**	**71,537**	**63,191**

Copyright (c) 2026 COLOWIDE CO.,LTD All rights reserved.

Profitability Indicators / Stability Indicators

Profitability Indicators

(¥million)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Revenue	175,627	220,830	241,284	269,156	300,090
Gross Profit	96,688	124,212	139,368	156,766	178,745
Business Profit (Loss)	6,133	(196)	8,712	9,305	12,527
Profit (Loss) Before Tax	2,051	(8,446)	6,498	4,777	6,547
Profit (Loss) Attributable to Owners of Parent	1,437	(6,801)	2,905	1,249	2,233
EBITDA	14,416	7,400	16,777	18,486	22,538

(%)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Gross Profit Margin	55.1	56.2	57.8	58.2	59.6
Business Profit Margin	3.5	(0.1)	3.6	3.5	4.2
Net Profit Margin	0.8	(3.1)	1.2	0.5	0.7
EBITDA Margin	8.2	3.4	7.0	6.9	7.5

Gross Profit Margin = Gross Profit / Revenue

Business Profit Margin = Business Profit / Revenue

Net Profit Margin = Profit Attributable to Owners of Parent / Revenue

EBITDA Margin = EBITDA / Revenue

Business Profit = Revenue - Cost of Sales - SG&A Expenses

EBITDA = Business Profit + Depreciation and Amortization (excluding Depreciation of Right-of-use Assets)

Stability Indicators

(¥million)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Equity Attributable to Owners of Parent	50,300	42,745	44,954	77,537	84,232
Total Assets	267,698	261,859	265,115	312,226	350,931
Non-current Assets	196,762	192,547	197,840	216,595	259,053
Current Assets	70,936	69,312	67,275	95,631	91,878
Current Liabilities	78,709	86,494	95,357	93,776	106,551
Net Interest-bearing Debt	75,562	73,147	75,420	57,773	82,592
EBITDA	14,416	7,400	16,777	18,486	22,538

(%)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Equity Ratio	18.8	16.3	17.0	24.8	24.0
Non-current Ratio	391.2	450.5	440.1	279.3	307.5
Current Ratio	90.1	80.1	71.0	102.0	86.2
Return on Assets (ROA)	0.8	(3.2)	2.5	1.7	2.0
Return on Equity (ROE)	2.3	15.7	6.6	2.0	2.8
Net Debt to EBITDA Ratio (times)	5.3	9.9	4.5	3.1	3.7

Equity Ratio = Equity Attributable to Owners of Parent / Total Assets

Non-current Ratio = Non-current Assets / Equity Attributable to Owners of Parent

Current Ratio = Current Assets / Current Liabilities

ROA = Profit Before Tax / Average Total Assets

ROE = Profit Attributable to Owners of Parent / Average Equity Attributable to Owners of Parent

Net Debt to EBITDA Ratio = Net Interest-bearing Debt / EBITDA

Copyright (c) 2026 COLOWIDE CO.,LTD All rights reserved.

Per Share Indicators

(¥)	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26
Stock Price at Term End	1,776	1,926	2,168.50	1,716.50	1,814.50
Closing Stock Price Range for the Last 12 Months	1,520-2,165	1,597-1,996	1,945.00-2,640.50	1,613.00-2,160.00	1,660.00-2,033.50
Basic Earnings per Share (EPS)	11.31	(84.45)	27.52	7.45	15.73
Book-value per Share (BPS)	401.40	314.11	339.47	583.46	645.98
Dividend per Share (DPS)	5.00	5.00	5.00	5.00	5.00

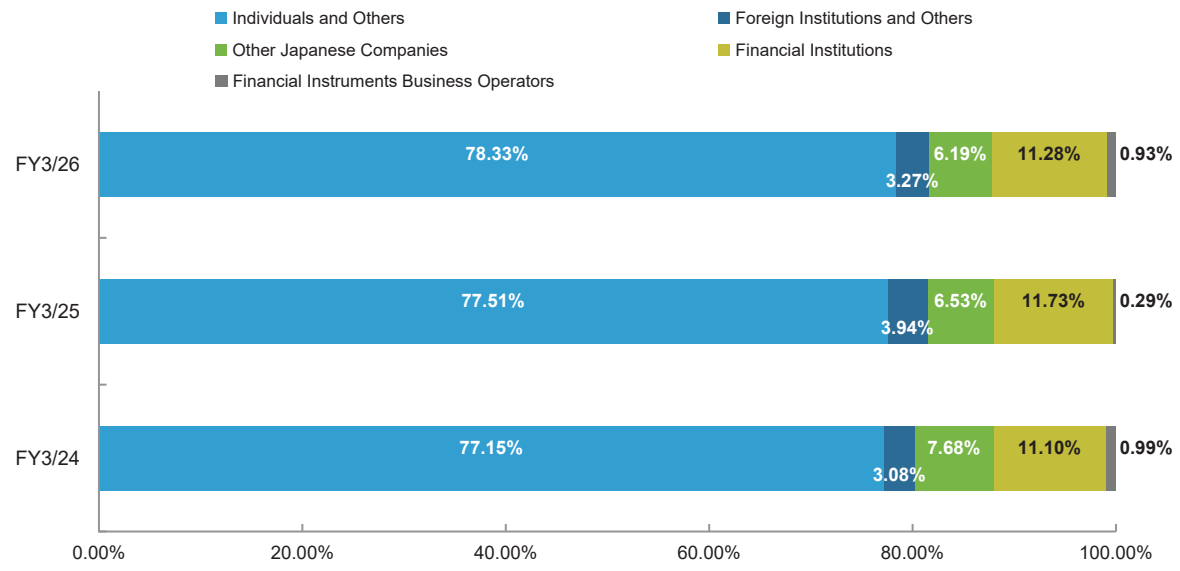
Status of Major Shareholders

as of March 31, 2026

Top 10	Number of Shares	Shareholding Ratio (%)
The Master Trust Bank of Japan ,Ltd.(Trust account)	9,494,500	8.9
Sankurodo Co	5,766,930	5.4
Ryoko Kuroudo	4,062,750	3.8
Masaki Kuroudo	2,864,617	2.7
Kaneo Kuroudo	2,707,605	2.5
Custody Bank of Japan, Ltd.(Trust account)	1,450,200	1.4
Rie Suzuki	1,094,625	1.0
BNY GCM CLIENT ACCOUNT JPRD AC ISG(FE-AC)	471,548	0.4
JP JPMSE LUX RE NOMURA INT PLC 1 EQCO	461,366	0.4
Custody Bank of Japan, Ltd.(Trust account4)	389,600	0.4

Note : Shareholding ratios are calculated by excluding treasury shares (147,750 shares.)

Breakdown of Types of Shareholders (Ordinary Shares)



(Note) Shares held are shown on a share unit only basis; treasury shares are included in Other Japanese Companies; whole odd lot shares are not included.

Copyright (c) 2026 COLOWIDE CO.,LTD All rights reserved.

COLOWIDE

Contact

Investor Relations
E-mail : investorrelations@colowide.co.jp
URL : https://www.colowide.co.jp/en_us/