

**Operating gymnastics classes for children, developmental support facility for children with disabilities**

This report is an English translation of part of the report issued on July 3, 2026.  
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**[589A NEIS Sector : Services]**

Fiscal Year	Net sales (mn yen)	YoY (%)	Operating profit (mn yen)	YoY (%)	Ordinary profit (mn yen)	YoY (%)	Profit (mn yen)	YoY (%)	EPS (yen)	BPS (yen)	DPS (yen)
Aug. 2024	2,321	25.4	78	-	112	-18.8	27	2.3x	6.8	15.5	0.0
Aug. 2025	2,855	23.0	312	4.0x	358	3.2x	248	9.2x	62.2	77.7	0.0
Aug. 2026 f	3,650	27.8	610	95.5	680	89.9	440	77.4	109.5	-	0.0

Note: Non-consolidated basis. Figures for the fiscal year ending August 2026 is the company's forecasts.  
It conducted 1:2 stock split on March 1, 2026. Per share indices are adjusted retroactively.

**Operating Gymnastics Classes, Outpatient Support Facility for Children**

NEIS operates a gymnastics class business, running NEIS gymnastics classes at both directly-managed and franchise locations. It also operates a developmental support business focused on facilities that support children's development and provide after-school day care services at directly-managed locations. As of the end of April 2026, the NEIS gymnastics class business operated a total of 177 locations, directly-managed and franchised, mainly in the Kanto region, while there were 11 developmental support facilities. The gymnastics class business accounts for about 90 percent of net sales and is responsible for most of the profit.

NEIS plans to accelerate its store expansion pace, including franchised locations, to 60–100 stores annually with the medium-term goal of reaching 530 stores, 500 gymnastics classes and 30 developmental support facilities.

**Gymnastics Class Business**

The company conducts gymnastics classes, mainly found in shopping centers. With nearly 300 members at each class location, the business has the ability to attract customers. Furthermore, because parents regularly visit to drop off and pick up their children, shopping center developers are keen to attract NEIS's gymnastics classes as tenants.

While monthly fees vary depending on the course and class, the fee for attending once a week is just under 10,000 yen. An enrollment fee, registration fee, designated uniform fee and sports insurance premium are also required.

Gymnastics class business net sales can be categorized into directly-managed locations, franchised locations and franchise startup support. Net sales from directly-managed locations mainly comprise fees such as those for monthly memberships. Franchise net sales are primarily royalties and fees received from franchisees, while franchise startup support net sales are compensation for support provided during the opening phase of the franchise.

**Developmental Support Business**

The company operates development support facilities in Saitama and Chiba prefectures. Development support facilities are characterized by their physical therapy program, which draws on the knowledge cultivated at NEIS gymnastics classes and uses original gymnastics equipment.

## Financial Statements

Statement of income	Fiscal Year	Aug. 2024		Aug. 2025		Six months to Feb. 2026	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Net sales		2,321	100.0	2,855	100.0	1,690	100.0
Cost of sales		1,320	56.9	1,552	54.4	858	50.8
Gross profit		1,000	43.1	1,302	45.6	831	49.2
Selling, general and administrative expenses		922	39.7	990	34.7	556	32.9
Operating profit		78	3.4	312	10.9	275	16.3
Non-operating income		38	-	49	-	36	-
Non-operating expenses		4	-	2	-	1	-
Ordinary profit		112	4.8	358	12.5	311	18.4
Profit before income taxes		76	3.3	344	12.0	310	18.3
Net profit		27	1.2	248	8.7	200	11.8

Balance sheet	Fiscal Year	Aug. 2024		Aug. 2025		Feb. 2026	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Current assets		921	62.3	1,384	67.2	1,048	57.3
Cash and deposits		679	45.9	1,075	52.2	743	40.6
Accounts receivable - trade		75	5.1	100	4.9	97	5.3
Inventories		89	6.0	86	4.2	84	4.6
Non-current assets		557	37.7	675	32.8	780	42.6
Property, plant and equipment		256	17.3	309	15.0	343	18.8
Intangible assets		10	0.7	15	0.7	12	0.7
Investments and other assets		290	19.6	351	17.0	425	23.2
Total assets		1,479	100.0	2,060	100.0	1,829	100.0
Current liabilities		902	61.0	1,286	62.4	851	46.5
Accounts payable - trade		0	0.0	3	0.1	0	0.0
Current portion of long-term borrowings		107	7.2	98	4.8	84	4.6
Non-current liabilities		514	34.8	462	22.4	465	25.4
Long-term borrowings		236	16.0	138	6.7	101	5.5
Net assets		62	4.2	310	15.0	511	27.9
Owners' equity		62	4.2	310	15.0	511	27.9

Statement of cash flows	Fiscal Year	Aug. 2024	Aug. 2025	Six months to Feb. 2026
		(mn yen)	(mn yen)	(mn yen)
Cash flows from operating activities		317	660	-137
Depreciation		57	85	48
Cash flows from investing activities		-101	-156	-144
Cash flows from financing activities		-58	-107	-50
Dividends paid		-	-	-
Net increase in cash and cash equivalents		156	396	-332
Cash and cash equivalents		679	1,075	743

Note: Non-consolidated

Source: Prepared by Stock Research Center based on the notifiable prospectus.

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