



Consolidated Financial Results for the Six Months Ended January 31, 2026 (August 1, 2025, to January 31, 2026) [Japanese GAAP]

March 6, 2026

Listed company I'LL INC. Stock exchange listing: Tokyo Stock Exchange, Prime Market

Code number 3854 URL <https://www.ill.co.jp>

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Availability of supplementary briefing material on financial results: Yes

Financial results briefing session: No

(Amounts less than ¥1 million rounded down)

1. Consolidated Financial Results for the Six Months Ended January 31, 2026 (August 1, 2025, to January 31, 2026)

(1) Consolidated Operating Results (Cumulative) (% indicates change from previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	million	%	million	%	million	%	million	%
Six months ended January 31, 2026	10,360	12.1	2,831	25.3	2,850	27.5	1,956	27.2
Six months ended January 31, 2025	9,242	7.8	2,260	1.0	2,235	(0.6)	1,537	3.2

(Note) Comprehensive income Six months ended January 31, 2026 1,916 million yen (25.9%)
Six months ended January 31, 2025 1,522 million yen (3.5%)

	Net profit per share		Diluted net profit per share	
	Yen		Yen	
Six months ended January 31, 2026	78.22		-	
Six months ended January 31, 2025	62.26		-	

(Note) 1. Diluted net profit per share is not shown because there are no dilutive shares.
2. In calculating net profit per share, shares of the Company acquired by the "Stock Grant ESOP Trust Account" during the six months ended January 31, 2026, and the treasury shares acquired and disposed of by the Impact Neutralization Trust during the six months ended January 31, 2025, are included in the treasury shares deducted in calculating the average number of shares during each period.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	million	million	%
Six months ended January 31, 2026	17,281	12,366	71.6
Fiscal year ended July 31, 2025	15,768	11,286	71.6

(Reference) Shareholders' equity Six months ended January 31, 2026 12,366 million yen
Fiscal year ended July 31, 2025 11,286 million yen

2. Dividends

	Annual dividends				
	End of first quarter	End of second quarter	End of third quarter	End of year	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended July 31, 2025	-	20.00	-	30.00	50.00
Fiscal year ending July 31, 2026	-	32.00	-	-	-
Fiscal year ending July 31, 2026 (Forecast)	-	-	-	34.00	66.00

(Note) Revision to the dividend forecast announced most recently: YES
For details regarding the revision of the dividend forecast, please refer to the "Notice Regarding Dividend Distribution (Interim Dividend) and Revision of Year-End Dividend Forecast" announced today (March 6, 2026).

3. Forecasted Consolidated Results for the Fiscal Year Ending July 31, 2026 (August 1, 2025, to July 31, 2026)
 (% indicates changes from the previous year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net profit per share
	million	%	million	%	million	%	million	%	Yen
Full year	20,700	7.3	5,500	14.1	5,540	16.2	4,050	16.1	161.95

(Note) Revision to the financial forecasts announced most recently: YES
 For details regarding the revision to the consolidated earnings forecast, please refer to the "Announcement on Revision of the Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending July 2026" announced today (March 6, 2026). Note that in calculating net income per share, shares of the Company acquired through the "Stock Grant ESOP Trust Account" are included in treasury stock deducted from the calculation of the average number of shares outstanding during the period.

*Notes

- (1) Significant changes in the scope of consolidation during the period: No
- (2) Adoption of special accounting treatment for the preparation of the interim consolidated financial statements: No
- (3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
- 1) Changes in accounting policies due to the revision of accounting standards: No
 - 2) Changes in accounting policies other than 1) above: No
 - 3) Changes in accounting estimates: No
 - 4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares)	Six months ended January 31, 2026	25,042,528 shares	Fiscal year ended July 31, 2025	25,042,528 shares
2) Total number of treasury shares at the end of the period	Six months ended January 31, 2026	42,739 shares	Fiscal year ended July 31, 2025	13,039 shares
3) Average number of shares during the period	Six months ended January 31, 2026	25,007,578 shares	Six months ended January 31, 2025	24,698,218 shares

(Note) 1. The total number of treasury shares at the end of the period includes shares of the Company held by the "Stock Grant ESOP Trust Account" (29,700 shares for the six months ended January 31, 2026, and no shares for the six months ended January 31, 2025).
 2. 21,910 of shares of the Company acquired by the "Stock Grant ESOP Trust Account" during the six months ended January 31, 2026, and 332,006 of shares of the Company acquired and disposed of by the Impact Neutralization Trust during the six months ended January 31, 2025, are included in the treasury shares deducted in calculating the average number of shares during each period.

* This consolidated financial results report for the six months is not subject to the quarterly review by a certified public accountant or an auditing firm.

* Explanation on the proper use of financial results forecast and other notes

(Notice regarding future statements)

The financial forecasts stated in this document are based on information available as of the date of this document. These forecasts should not be construed as a promise by the Company to achieve them. Actual results may differ from these forecasts due to uncertain factors, such as economic trends. For notes about assumptions behind the financial forecasts and how to use these financial forecasts, refer to page 6 "1. Overview of Operating Results, (3) Explanation of Consolidated Financial Forecasts and Other Future Projections."

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1. Overview of Operating Results

(1) Overview of Operating Results for the Period Under Review

1) Overview of business performance

Period	Interim consolidated period of the 35th period	Interim consolidated period of the 36th period	35th period
Accounting period	From August 1, 2024, to January 31, 2025	From August 1, 2025, to January 31, 2026	From August 1, 2024, to July 31, 2025
Net sales (Thousands of yen)	9,242,288	10,360,750	19,294,870
Operating profit (Thousands of yen)	2,260,745	2,831,762	4,818,844
Ordinary profit (Thousands of yen)	2,235,073	2,850,184	4,767,603
Profit attributable to owners of parent (Thousands of yen)	1,537,704	1,956,104	3,488,354
Comprehensive income (Thousands of yen)	1,522,516	1,916,961	3,613,111
Net assets (Thousands of yen)	7,354,191	12,366,178	11,286,903
Total assets (Thousands of yen)	13,818,028	17,281,060	15,768,982
Research and development expenses (Thousands of yen)	42,286	72,170	92,565
Equity ratio (%)	53.2	71.6	71.6
Operating profit margin (%)	24.5	27.3	25.0

During the six months ended January 31, 2026 (August 1, 2025 to January 31, 2026), Japan's economy was on a moderate recovery track, driven by improvements in the employment and income environment and an expansion in capital investment. However, we must continue to closely monitor inflationary pressures stemming from surging raw material and energy prices, as well as the impact on the domestic economy from U.S. trade policies.

Information system investment in Japan is booming, mainly in digital transformation which conducts a business transformation that utilizes digital technologies to address labor shortages. Under these current market conditions, the I'LL Group is pursuing its "CROSS-OVER" strategy in order to strengthen the business of its customers. Through a combination of "real" and "online" products and services, the I'LL Group develops, proposes and supports solutions for mid-tier and small/medium-sized corporate clients that need to efficiently use IT to solve their management issues. The "CROSS-OVER" strategy is an initiative to increase the business efficiency and strengthen the sales capabilities of customers, by proposing a combination of real and online products and services through the I'LL Group's unique value proposition style. This strategy not only gives the I'LL Group a competitive edge during negotiations, but also enhances the satisfaction of its customers. In addition, to promote sustainable growth, I'LL has introduced an integrated production-sales system where sales representatives and system engineers are placed in the same organization to enhance mutual collaboration. This has improved the accuracy of projects by determining customer requirements at the time of quotation, strengthened the project management system, and reduced person-hours of customer support after the system operation starts by improving delivery quality, thereby strengthening the profit structure.

As for an overview of the "real" and "online" businesses, I'LL has continued on the real-world front to broaden the product appeal of its mainstay Aladdin Office software package for each business sector. In sales, it collaborated with partner companies and saw orders remain firm as it proposed ways for optimum system use for each client on the basis of plenty of installment examples in each industry. On the online world, I'LL continued to do new collaborative development in the six months ended January 31, 2026, with online store operators on the CROSS MALL cloud service, which integrates the management of multiple online stores. The Company will continue to strengthen our cooperation with multiple malls and shift our focus to medium-size and large markets, with the objective of increasing sales over the medium- to long-term. Also, the Company has achieved steady growth in sales of the CROSS POINT cloud service which allows integrated management of reward points and customers of online and real stores. BACKYARD™ launched its "ITEM PLAN" to eliminate the complex tasks and burdens associated with corporate product information management. As sales channels diversify—including physical stores, e-commerce, B2B, B2C, and D2C—sales strategies grow increasingly complex, creating a clear need for unified product management that transcends channel boundaries. Moving forward, we will conduct sales activities addressing these needs while continuously adding new features. Furthermore, to enable agile system improvements in response to daily changes in user needs and the environment, we are transitioning to a technical architecture known as microservices architecture. Adopting microservices architecture aims to shorten development cycles, actively incorporate and strengthen integration with third-party technologies, and ensure scalability, thereby building a more flexible and sustainable business foundation. Both businesses see the development of AI technology as an opportunity to accelerate business growth. In order to promptly respond to the growing needs for individual company-optimized solutions arising from the shift in target focus to medium-sized companies, we are concurrently promoting initiatives to support development and

improve operational efficiency through the utilization of AI. Specifically, we are improving productivity by speeding up the design and verification processes, automating documentation and code completion, and implementing other related initiatives. Through these measures, we will continue to establish a leaner business structure while providing higher-quality and more timely services to our users.

In addition, in the six months ended January 31, 2026, the Company continued to focus on product development and booked ¥72,170,000 for research and development expenses to increase market competitiveness through development of new technologies in the future. The Company will work to enhance R&D activities mainly at the ILL Matsue Laboratory, an R&D base in Matsue, Shimane Prefecture, and continue to improve its future market competitiveness.

As a result, in the six months of the period under review, net sales were ¥10,360,750,000 (up 12.1% year on year), operating profit came to ¥2,831,762,000 (up 25.3% year on year), ordinary profit was ¥2,850,184,000 (up 27.5% year on year), profit attributable to owners of parent posted ¥1,956,104,000 (up 27.2% year on year), and operating profit margin, which is one of the Group's management indicators, was 27.3%. As of the end of the second quarter period under review, the Company's financial position was ¥17,281,060,000 in total assets and ¥12,366,178,000 in total net assets. The equity ratio, a key indicator of financial soundness and long-term financial stability, stood at 71.6%.

2) Analysis of operating results

(Net sales)

Net sales increased 12.1% year on year to ¥10,360,750,000. In the six months of the period under review, new orders increased steadily due to a combination of factors. First, the ongoing receipt of orders for large-scale projects; second, the revision of customer supply prices caused by price increases in goods purchased by us; third, the expansion of net sales due to steady progress in the development process; fourth, the accumulation of stock net sales in response to the diversified work styles of small and medium-sized enterprises; and fifth, the continuous enhancement of functions for the primary Aladdin Office package software. Furthermore, an optimal system utilization method has been proposed, tailored to each customer based on extensive case studies of implementation in collaboration with partner companies.

In addition, CROSS MALL, integrated management software for multiple online stores, has been given greater product appeal by incorporating functional requests collected from existing customers, and it has seen increased net sales as we increased the unit price of contracts through stably acquiring new customers, strengthening our approach to medium-size and large markets, and raising monthly usage fees against the backdrop of service enhancements. Net sales of CROSS POINT, a software program that enables integrated management of points and customers for online and real stores, increased as the company continued to expand its reach beyond its core fashion industry and acquire new customers.

(Cost of sales, selling, general and administrative expenses, and operating profit)

The cost of sales increased 7.0% year on year to ¥4,412,708,000. This was mainly due to the impact of factors such as rising personnel expenses and price increases for some purchased products, despite the success of efforts to improve the accuracy of estimates through expanding packaging functions and integrating production and sales. In addition, operating profit was up 25.3% year on year to ¥2,831,762,000 despite factors such as the increase in personnel expenses and research and development expenses in selling, general and administrative expenses.

(Non-operating income, non-operating expenses, and ordinary profit)

Non-operating income increased 24.2% year on year to ¥18,770,000. This was primarily due to a rise of ¥5,591,000 in interest income. In addition, non-operating expenses declined 99.1% year on year to ¥348,000. This was primarily due to a decrease of ¥37,204,000 in commission expenses. Consequently, ordinary profit grew 27.5% year on year to ¥2,850,184,000.

(Extraordinary income, extraordinary losses, income taxes and interim profit attributable to owners of parent)

There was no extraordinary income. Extraordinary losses decreased 39.5% year on year to ¥60,000. This was due to a ¥39,000 decrease in loss on retirement of non-current assets. In addition, profit before taxes increased by 27.5% year on year to ¥2,850,123,000, and after deducting income taxes - current and income taxes - deferred, interim profit attributable to owners of parent increased by 27.2% year on year to ¥1,956,104,000.

(2) Overview of Financial Position for the Period Under Review

(Current assets)

As of the end of the second quarter period under review, current assets amounted to ¥14,604,884,000, an increase of ¥1,388,404,000 from the end of the previous fiscal year. This was mainly due to increases of ¥1,448,675,000 in cash and deposits, ¥134,915,000 in notes and accounts receivable - trade, and contract assets, and ¥2,214,000 in accounts receivable - other in "Other" under current assets, despite a decrease of ¥99,840,000 in securities.

(Non-current assets)

As of the end of the second quarter period under review, non-current assets amounted to ¥2,676,176,000, an increase of ¥123,673,000 from the end of the previous fiscal year. This was mainly due to increases of ¥151,652,000 in software in progress, ¥112,062,000 in guarantee deposits included in “Other” under investments and other assets, and ¥1,264,000 in deferred tax assets, despite a decrease of ¥168,412,000 in software.

(Current liabilities)

As of the end of the second quarter period under review, current liabilities amounted to ¥2,977,235,000, an increase of ¥358,824,000 from the end of the previous fiscal year. This was mainly due to increases of ¥228,998,000 in income taxes payable and ¥180,611,000 in deposits received included in “Other” under current liabilities, despite decreases of ¥132,034,000 in accounts payable - trade and ¥61,157,000 in accrued consumption taxes included in “Other” under current liabilities.

(Non-current liabilities)

As of the end of the second quarter period under review, non-current liabilities amounted to ¥1,937,647,000, an increase of ¥73,978,000 from the end of the previous fiscal year. This was mainly due to increases of ¥41,683,000 in retirement benefit liability and ¥31,562,000 in provision for retirement benefits for directors (and other officers).

(Net assets)

As of the end of the second quarter period under review, net assets amounted to ¥12,366,178,000, an increase of ¥1,079,275,000 from the end of the previous fiscal year. This was mainly due to increases resulting from net profit attributable to owners of the parent of ¥1,956,104,000 and other factors, despite decreases resulting from dividends of surplus of ¥750,884,000 and the purchase of treasury shares by the “Stock Grant ESOP Trust Account” of ¥86,801,000.

(3) Explanation of Consolidated Financial Forecasts and Other Future Projections

The revision to the full-year consolidated earnings forecast for the fiscal year ending July 2026, which was announced on September 5, 2025, is detailed in the “Announcement on Revision of the Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending July 2026” announced today (March 6, 2026). Please refer to the relevant disclosure materials for further details.

2. Consolidated Financial Statements and Significant Notes Thereto

(1) Consolidated Balance Sheets

(Thousands of yen)

	Fiscal 2025 (As of July 31, 2025)	First six months of fiscal 2026 (As of January 31, 2026)
Assets		
Current assets		
Cash and deposits	7,402,360	8,851,036
Notes and accounts receivable - trade, and contract assets	5,231,202	5,366,118
Securities	99,840	-
Merchandise	187,559	142,181
Work in process	9,618	9,150
Other	294,843	242,895
Allowance for doubtful accounts	(8,944)	(6,497)
Total current assets	13,216,479	14,604,884
Non-current assets		
Property, plant and equipment	549,650	576,910
Intangible assets		
Software	803,924	635,512
Software in progress	77,634	229,286
Other	1,739	1,739
Total intangible assets	883,298	866,538
Investments and other assets		
Deferred tax assets	436,267	437,532
Other	688,438	800,189
Allowance for doubtful accounts	(5,152)	(4,994)
Total investments and other assets	1,119,553	1,232,727
Total non-current assets	2,552,502	2,676,176
Total assets	15,768,982	17,281,060
Liabilities		
Current liabilities		
Accounts payable - trade	643,065	511,031
Income taxes payable	719,360	948,358
Provision for bonuses	121,900	127,500
Provision for product warranties	13,759	13,794
Provision for loss on orders received	-	347
Provision for share awards	-	6,344
Other	1,120,325	1,369,859
Total current liabilities	2,618,410	2,977,235
Non-current liabilities		
Retirement benefit liability	1,123,898	1,165,582
Provision for retirement benefits for directors (and other officers)	495,842	527,405
Asset retirement obligations	239,959	241,209
Other	3,967	3,448
Total non-current liabilities	1,863,669	1,937,647
Total liabilities	4,482,079	4,914,882

(Thousands of yen)

	Fiscal 2025 (As of July 31, 2025)	First six months of fiscal 2026 (As of January 31, 2026)
Net assets		
Shareholders' equity		
Share capital	354,673	354,673
Capital surplus	319,673	319,673
Retained earnings	10,443,866	11,649,086
Treasury shares	(10,449)	(97,251)
Total shareholders' equity	11,107,764	12,226,183
Other comprehensive income (cumulative)		
Remeasurements of defined benefit plans	179,441	140,419
Valuation difference on available-for-sale securities	(302)	(424)
Total other comprehensive income (cumulative)	179,138	139,995
Total net assets	11,286,903	12,366,178
Total liabilities and net assets	15,768,982	17,281,060

(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income
(Consolidated Statements of Income)

(Thousands of yen)

	First six months of fiscal 2025 (From August 1, 2024, to January 31, 2025)	First six months of fiscal 2026 (From August 1, 2025, to January 31, 2026)
Net sales	9,242,288	10,360,750
Cost of sales	4,123,008	4,412,708
Gross profit	5,119,280	5,948,041
Selling, general and administrative expenses	2,858,534	3,116,279
Operating profit	2,260,745	2,831,762
Non-operating income		
Interest income	620	6,211
Commission income	9,300	9,304
Subsidy income	2,988	3,180
Other	2,205	75
Total non-operating income	15,114	18,770
Non-operating expenses		
Interest expenses	3,408	217
Commission expenses	37,308	104
Foreign exchange losses	69	26
Total non-operating expenses	40,785	348
Ordinary profit	2,235,073	2,850,184
Extraordinary losses		
Loss on retirement of non-current assets	100	60
Total extraordinary losses	100	60
Net profit before taxes	2,234,973	2,850,123
Income taxes - current	660,586	877,281
Income taxes - deferred	36,682	16,737
Total income taxes	697,268	894,018
Profit	1,537,704	1,956,104
Profit attributable to owners of parent	1,537,704	1,956,104

(Consolidated Statements of Comprehensive Income)

(Thousands of yen)

	First six months of fiscal 2025 (From August 1, 2024, to January 31, 2025)	First six months of fiscal 2026 (From August 1, 2025, to January 31, 2026)
Profit	1,537,704	1,956,104
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(15,194)	(39,021)
Valuation difference on available-for-sale securities	6	(121)
Total other comprehensive income	(15,187)	(39,143)
Interim comprehensive income	1,522,516	1,916,961
(Breakdown)		
Interim comprehensive income attributable to owners of parent	1,522,516	1,916,961
Interim comprehensive income attributable to non-controlling interests	-	-

(3) Notes on Consolidated Financial Statements

(Notes on the Premise of a Going Concern)

No applicable matters.

(Notes on Substantial Changes in the Amount of Shareholders' Equity)

No applicable matters.

(Notes on Additional Information)

(Stock Grant ESOP Trust)

In September 2025, the Company introduced a new incentive plan (hereinafter referred to as "this Program") for its employees (hereinafter referred to as "employees") to enhance their awareness of contributing to the Company's medium- to long-term performance improvement and corporate value growth.

1. Transaction Overview

This Program adopts a structure utilizing a Stock Grant ESOP (Employee Stock Ownership Plan) Trust (hereinafter referred to as the "ESOP Trust"). The ESOP Trust is an incentive plan modeled after the U.S. ESOP system, whereby shares of the Company acquired by the ESOP Trust are granted to employees who satisfy certain requirements. Through the introduction of this Program, employees may benefit from increases in the Company's share price, which is expected to encourage employees to perform their duties with greater awareness of the share price and to further motivate employees. Voting rights associated with the Company's shares held as trust property by the ESOP Trust are exercised in accordance with the intentions of the employee beneficiaries. This mechanism serves as a measure to enhance corporate value by encouraging employee participation in management.

2. Company Shares Remaining in Trust

The Company shares remaining in the trust are recorded as treasury shares in the net assets section at their book value in the trust (excluding incidental expenses). The book value and number of shares of these treasury shares at the end of the second quarter period under review were ¥86,801,000 and 29,700 shares, respectively.

(Notes on Segment Information)

[Segment Information]

For the six months ended January 31, 2025 (August 1, 2024, to January 31, 2025) and the six months ended January 31, 2026 (August 1, 2025, to January 31, 2026)

Because the ILL Group is a single segment entity, this section is omitted.

(Notes on Revenue Recognition)

Categorized information of revenue from contracts with customers

Our Group's structure is focused on a single segment, while our business encompasses two distinct entities: the system solutions business and the online solutions business. Financial information concerning revenue from contracts with customers is disclosed by business.

First six months of fiscal 2025 (From August 1, 2024, to January 31, 2025)

The following is a breakdown of revenue from contracts with customers, categorized by product or service type.

(Thousands of yen)

	System Solutions Business	Online Solutions Business	Total
Flow-type merchandise			
Licensing, customization, installation support, etc.	3,732,288	61,518	3,793,807
Hardware, etc.	1,361,366	1,427	1,362,793
Other	36,861	33,087	69,948
Stock-type merchandise			
Service use and system maintenance	2,993,785	1,021,953	4,015,738
Revenue from contracts with customers	8,124,301	1,117,987	9,242,288

The following is a breakdown of revenue from contracts with customers, categorized by the timing of revenue recognition.

(Thousands of yen)

	System Solutions Business	Online Solutions Business	Total
Products and services transferred at a single point in time	1,777,385	34,515	1,811,901
Products and services transferred over a period of time	6,346,915	1,083,472	7,430,387
Revenue from contracts with customers	8,124,301	1,117,987	9,242,288

First six months of fiscal 2026 (From August 1, 2025, to January 31, 2026)

The following is a breakdown of revenue from contracts with customers, categorized by product or service type.

	(Thousands of yen)		
	System Solutions Business	Online Solutions Business	Total
Flow-type merchandise			
Licensing, customization, installation support, etc.	4,446,758	56,331	4,503,090
Hardware, etc.	1,262,906	1,609	1,264,516
Other	27,223	29,464	56,688
Stock-type merchandise			
Service use and system maintenance	3,394,331	1,142,123	4,536,455
Revenue from contracts with customers	9,131,221	1,229,529	10,360,750

The following is a breakdown of revenue from contracts with customers, categorized by the timing of revenue recognition.

	(Thousands of yen)		
	System Solutions Business	Online Solutions Business	Total
Products and services transferred at a single point in time	1,661,307	31,074	1,692,381
Products and services transferred over a period of time	7,469,914	1,198,454	8,668,368
Revenue from contracts with customers	9,131,221	1,229,529	10,360,750

(Notes on Information on Net Profit Per Share)

The basis for calculating net profit per share is as follows.

	For the first six months of fiscal 2025 (From August 1, 2024, to January 31, 2025)	For the first six months of fiscal 2026 (From August 1, 2025, to January 31, 2026)
Net profit per share (yen)	62.26	78.22
(Basis for calculation)		
Profit attributable to owners of parent (Thousands of yen)	1,537,704	1,956,104
Amount not attributable to common shareholders (Thousands of yen)	-	-
Profit attributable to owners of parent related to common stock (Thousands of yen)	1,537,704	1,956,104
Average number of common shares during the period (Shares)	24,698,218	25,007,578

- (Note)
- Diluted net profit per share is not shown because there are no dilutive shares.
 - In calculating net profit per share, 981,800 shares of the Company acquired and disposed of by the Impact Neutralization Trust during the six months ended January 31, 2025 (with a period average of 332,006 shares), and 29,700 shares of the Company acquired by the "Stock Grant ESOP Trust Account" during the six months ended January 31, 2026 (with a period average of 21,910 shares), are included in the treasury shares deducted in calculating the average number of shares during each period.