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Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]



August 13, 2026

Company name: Double Standard Inc.

Stock exchange listing: Tokyo Stock Exchange

Code number: 3925

URL: <https://double-std.com>

Representative: Yasuhiro Fukunaga, Representative Director

Contact: Mitsunobu Wada, Executive Officer, General Manager of Corporate Management Division

Phone: +81-3-6384-5411

Scheduled date of commencing dividend payments: -

Availability of supplementary explanatory materials on quarterly financial results: Yes

Schedule of quarterly financial results briefing session: Not scheduled

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (April 1, 2026 – June 30, 2026)

(1) Consolidated Operating Results (cumulative) (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three Months ended June 30, 2026	2,258	60.3	354	8.2	349	6.7	212	0.7
June 30, 2025	1,408	(20.1)	327	(36.3)	327	(36.2)	211	(40.5)

(Note) Comprehensive income: Three Months ended June 30, 2026: ¥212 million [0.7%]

Three Months ended June 30, 2025: ¥211 million [(40.9)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three Months ended June 30, 2026	15.73	-
June 30, 2025	15.62	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2026	6,581	5,945	90.3
As of March 31, 2026	7,383	6,679	90.5

(Reference) Equity: As of June 30, 2026: ¥5,945 million

As of March 31, 2026: ¥6,679 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	0.00	-	70.00	70.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00	-	70.00	70.00

(Note) Revision to the dividends forecast announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
Full year	7,200	2.7	1,800	4.6	1,760	4.0	1,197	88.56

(Note) Revision to the financial results forecast announced most recently: None

*** Notes:**

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

Newly included: - companies (-)

Excluded: - companies (-)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to revisions to accounting standards and other regulations: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Number of issued shares (common shares)

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

June 30, 2026: 13,580,000 shares

March 31, 2026: 13,580,000 shares

2) Number of treasury shares at the end of the period:

June 30, 2026: 64,154 shares

March 31, 2026: 64,154 shares

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

Three Months ended June 30, 2026: 13,515,846 shares

Three Months ended June 30, 2025: 13,515,846 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

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

The financial results forecast and other forward-looking statements presented in this document are based on information that is currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended to represent the Company's commitment to achieve the projected financial results. In addition, actual financial results, etc. may differ significantly from the forecast and statements due to various factors.

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1. Qualitative Information on the Quarterly Financial Results

(1) Explanation concerning Operating Results

During the three months ended June 30, 2026, the Japanese economy continued on a moderate recovery trend owing to a rebound in consumer spending and service demand, as well as an increase in foreign visitors to Japan, despite the impact of rising prices, such as for raw materials and natural resources. Meanwhile, the outlook remained unclear due to on-going geopolitical risks, unstable exchange rates, and other factors.

The information service business of the Group saw continued strategic investment for promoting to “grow” and “transform” the business, including the utilization of big data, the strengthening of information security, and the development of IT infrastructure, as well as the continuation of strong investment in DX aimed at improving operational efficiency and productivity through automation and labor savings.

In this business environment, the Group focused its efforts not only on existing customers but on the acquisition of new customers, mainly through the provision of different types of services that can help improve the efficiency of business operations. As a result, the Group has continuously succeeded in increasing its number of new customers from the previous period. In addition, to quickly mitigate the impact of the termination of business with a main business partner, the Group worked to expand business with existing customers as part of its efforts to rebuild its revenue base, resulting in both income and profit having increased year on year.

As a result, for the three months ended June 30, 2026, the Company recorded net sales of ¥2,258 million (up 60.3% year on year), operating profit of ¥354 million (up 8.2% year on year), ordinary profit of ¥349 million (up 6.7% year on year), and profit attributable to owners of parent of ¥212 million (up 0.7% year on year).

(2) Explanation concerning Financial Position

(Assets)

Current assets at the end of the three months ended June 30 (the first quarter) amounted to ¥5,384 million, a decrease of ¥1,001 million from the end of the previous fiscal year. This was mainly attributable to a decrease of ¥1,057 million in cash and deposits, despite an increase of ¥133 million in prepaid expenses.

Non-current assets at the end of the first quarter amounted to ¥1,197 million, an increase of ¥200 million from the end of the previous fiscal year. This was mainly attributable to an increase of ¥197 million in leasehold and guarantee deposits.

As a result, the total assets arrived at ¥6,581 million, a decrease of ¥801 million from the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the first quarter amounted to ¥580 million, a decrease of ¥68 million from the end of the previous fiscal year. This was mainly attributable to a decrease of ¥262 million in accounts payable – trade, despite an increase of ¥67 million in accrued consumption taxes.

Non-current liabilities at the end of the first quarter amounted to ¥55 million, an increase of ¥1 million from the end of the previous fiscal year. This was mainly due to an increase of ¥1 million in provision for retirement benefits for directors (and other officers) of subsidiaries of the Group.

As a result, total liabilities arrived at ¥636 million, a decrease of ¥67 million from the end of the previous fiscal year.

(Net assets)

Net assets at the end of the first quarter amounted to ¥5,945 million, a decrease of ¥733 million from the end of the previous fiscal year. This was mainly attributable to a decrease of ¥946 million in retained earnings due to dividends of surplus while ¥212 million in profit attributable to owners of parent was recorded.

(3) Explanation concerning Predictive Information such as Consolidated Financial Forecasts

No revisions have been made to the consolidated financial forecast for the full year of the fiscal year ending March 31, 2027 announced in “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]” on May 13, 2026.

2. Quarterly Consolidated Financial Statements and Principal Notes

(1) Quarterly Consolidated Balance Sheets

(Thousand yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,286,741	4,229,364
Accounts receivable - trade	821,367	747,655
Work in process	71,397	67,395
Prepaid expenses	141,238	275,023
Other	64,946	64,874
Total current assets	6,385,691	5,384,314
Non-current assets		
Property, plant and equipment		
Buildings, net	267,619	269,464
Tools, furniture and fixtures, net	30,217	36,442
Land	250,714	250,714
Total property, plant and equipment	548,551	556,620
Intangible assets		
Software	65,042	70,753
Goodwill	226,523	218,133
Other	1,613	1,528
Total intangible assets	293,179	290,415
Investments and other assets		
Investment securities	0	0
Deferred tax assets	58,794	56,709
Leasehold and guarantee deposits	96,708	293,865
Other	264	-
Total investments and other assets	155,768	350,575
Total non-current assets	997,499	1,197,611
Total assets	7,383,191	6,581,925

(Thousand yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	421,113	158,506
Accounts payable - other	14,056	56,313
Accrued expenses	27,915	28,385
Income taxes payable	105,598	112,093
Accrued consumption taxes	65,635	133,007
Advances received	-	1,861
Other	15,009	90,330
Total current liabilities	649,328	580,497
Non-current liabilities		
Retirement benefit liability	13,340	13,428
Provision for retirement benefits for directors (and other officers)	41,062	42,100
Total non-current liabilities	54,402	55,528
Total liabilities	703,731	636,025
Net assets		
Shareholders' equity		
Share capital	263,778	263,778
Capital surplus	142,455	142,455
Retained earnings	6,368,426	5,634,866
Treasury shares	(95,199)	(95,199)
Total shareholders' equity	6,679,460	5,945,899
Total net assets	6,679,460	5,945,899
Total liabilities and net assets	7,383,191	6,581,925

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

Three Months Ended June 30

(Thousand yen)

	For the Three Months ended June 30, 2025	For the Three Months ended June 30, 2026
Net sales	1,408,904	2,258,363
Cost of sales	782,662	1,596,945
Gross profit	626,241	661,418
Selling, general and administrative expenses	299,016	307,261
Operating profit	327,224	354,156
Non-operating income		
Interest income	533	758
Other	324	102
Total non-operating income	857	860
Non-operating expenses		
Donations	775	5,840
Other	0	-
Total non-operating expenses	775	5,840
Ordinary profit	327,307	349,176
Extraordinary losses		
Office relocation expenses	-	28,500
Loss on retirement of non-current assets	19,841	-
Total extraordinary losses	19,841	28,500
Profit before income taxes	307,466	320,676
Income taxes - current	73,768	106,042
Income taxes - deferred	22,584	2,085
Total income taxes	96,353	108,127
Profit	211,113	212,548
Profit attributable to owners of parent	211,113	212,548

Quarterly Consolidated Statement of Comprehensive Income
Three Months Ended June 30

(Thousand yen)

	For the Three Months ended June 30, 2025	For the Three Months ended June 30, 2026
Profit	211,113	212,548
Comprehensive income	211,113	212,548
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	211,113	212,548

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes in case of significant changes in shareholders' equity)

Not applicable.

(Segment information, etc.)

[Segment information]

For the three months of the previous fiscal year (from April 1, 2025 to June 30, 2025)

As the Group operates a single segment, the "WEB Marketing Business," this information is omitted.

For the three months of the current fiscal year (from April 1, 2026 to June 30, 2026)

As the Group operates a single segment, the "WEB Marketing Business," this information is omitted.

(Statements of cash flows)

A quarterly consolidated statement of cash flows for the three months ended June 30, 2026 has not been prepared. Depreciation (including amortization related to intangible assets excluding goodwill) and amortization of goodwill for the first quarter are as follows.

	For the three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)	For the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)
Depreciation	16,595 thousand yen	9,174 thousand yen
Amortization of goodwill	8,389 thousand yen	8,389 thousand yen