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Consolidated Financial Results
for the First Quarter of the fiscal year ending March 31, 2026 (FY2025)
(Under Japanese GAAP)

August 13, 2025

Company Name: BlueMeme Inc.

Listed Exchange: Tokyo Stock Exchange Growth

Code number: 4069

URL: <https://www.bluememe.jp>

(Amounts are rounded down to the nearest million yen)

1. Consolidated financial results for the First Quarter of the Fiscal Year Ending March 2026 (April 1, 2025, to June 30, 2025)

(1) Consolidated operating results (Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Q1 FY2025	901	74.5	106	-	102	-	69	-
Q1 FY2024	516	(15.8)	(41)	-	(47)	-	(49)	-

	Earnings per share	Diluted earnings per share
	Yen	Yen
Q1 FY2025	20.65	20.34
Q1 FY2024	(14.50)	-

* For the first quarter of the previous fiscal year, the diluted earnings per share was not disclosed because although potential shares exist, earnings per share was negative.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
Q1 FY2025	4,212	2,652	61.0
FY2024	3,899	2,537	64.6

(Reference) Shareholders' equity - Q1 FY2026: 2,569-million-yen FY2025: 2,518-million

2. Cash Dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Full year	Total
	Yen	Yen	Yen	Yen	Yen
FY2024	-	0.00	-	0.00	0.00
FY2025	-				
FY2025 (Forecast)			-	0.00	0.00

* Revision from the most recently disclosed forecast: None

3. Forecast of Consolidated Financial Results for the FY2025(April 1, 2025 - March 31, 2026)

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
Full Year	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
	3,300	40.5	150	379.9	150	627.0	100	—	29.56

*Revision from the most recently disclosed forecast: None

*Notes

- (1) Significant changes in the scope of consolidation for this Q1: Yes

New : 1 company (Company name)Alter Design Consulting Co., Ltd.

Excluded : None

* For details, please refer to Note 8 (Changes in significant subsidiaries during the quarter) on page 7 of the attached materials.

- (2) Application of accounting methods specific to the preparation of quarterly consolidated financial statements, : None

- (3) Changes in accounting policies, changes in accounting estimates, and restatements

① Changes in accounting policies due to revisions in accounting standards, etc.: None

② Changes in accounting policies other than those in ①: None

③ Changes in accounting estimates : None

④ Restatements : None

- (4) Number of shares issued (common stock)

- (i) Total number of issued shares at the end of the period (including treasury shares)

FY2025 (March 2026) 1Q	3,603,946 shares
FY2024 (March 2025)	3,603,946 shares

- (ii) Number of treasury shares at the end of the period

FY2025 (March 2026) 1Q	236,242 shares
FY2024 (March 2025)	220,942 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

FY2025 (March 2026) 1Q	3,377,464 shares
FY2024 (March 2025)	3,425,602 shares

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

* Proper use of earnings forecasts, and other special matters

This document contains forward-looking statements regarding performance forecasts and future outlook. These statements are based on information available as of the date of this document and do not guarantee future results or performance. Such forward-looking statements involve various risks and uncertainties. Therefore, actual results may differ materially from the future results or performance forecasts explicitly or implicitly indicated in such forward-looking statements.

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1. Overview of Operating Results

(1) Summary of Operating Results for the Current Quarter

During the first quarter of the current fiscal year (April 1, 2025 to June 30, 2025), the Japanese economy maintained a moderate recovery trend amid improving employment and income conditions. However, the economic outlook remains uncertain due to factors such as rising prices, U.S. policy developments, the situation in the Middle East, and fluctuations in financial and capital markets. Within the information services industry, where our Group operates, demand for digital transformation (DX) remains strong even amid these conditions. This DX aims not only to enhance management efficiency and productivity in response to a shrinking workforce but also to drive digital business initiatives that create new value and revenue through technology utilization. Demand for IT investment is expected to remain robust, particularly driven by active efforts to modernize information systems to address future engineer shortages and technological innovation.

Amidst this environment, our Group operates its DX business with the mission of enhancing the international competitiveness of Japanese companies. We do this by providing services that promote the in-house development of information systems. This is achieved through the use of low-code automation technology and our Group's unique agile development methodology, guided by our corporate philosophy of “creating new value, changing common sense, and evolving culture.”

The Group's business consists of “Professional Services,” which provide consulting, outsourced development services, and training for engineers utilizing “AGILE-DX,” the Group's proprietary development methodology that maximizes the potential of low-code technology and agile methodologies, and “Software License Sales,” which involves the sale of software products such as low-code platforms. Within “Professional Services,” while consulting and custom development services utilizing low-code platforms, primarily “OutSystems®,” continued to expand steadily, we focused on hiring and training our Group's technical personnel, securing service partners to prepare for future demand growth, and promoting research and development to enhance service delivery efficiency. In “Software License Sales,” we are striving to increase the adoption and sales of our Group's products, primarily “OutSystems®,” to customers in conjunction with the provision of “Professional Services.”

As a result, consolidated net sales for the first quarter of the current fiscal year were ¥901,520 thousand (up 74.5% year-on-year), operating profit was ¥106,551 thousand (compared to an operating loss of ¥41,629 thousand in the same quarter of the previous year), Ordinary income was ¥102,902 thousand (compared to an ordinary loss of ¥47,328 thousand in the same quarter of the previous year), and net income attributable to owners of the parent was ¥69,738 thousand (compared to a net loss attributable to owners of the parent of ¥49,662 thousand in the same quarter of the previous year). Regarding segment performance, as the Group operates as a single segment in the DX business, disclosure is omitted.

(2) Summary of Financial Position for the Current Quarter

(Assets)

Current assets at the end of the first quarter of the current fiscal year totaled ¥3,724,282 thousand, an increase of ¥258,120 thousand compared to the end of the previous fiscal year. This was primarily due to increases in cash and deposits, accounts receivable, and contract assets.

Fixed assets totaled ¥488,206 thousand, an increase of ¥54,666 thousand compared to the end of the previous fiscal year. This was mainly due to an increase in investment securities.

As a result, total assets amounted to ¥4,212,488 thousand, an increase of ¥312,786 thousand compared to the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the first quarter of the current fiscal year amounted to ¥1,463,874 thousand, an increase of

BlueMeme Inc. (4069) Consolidated Financial Results for the First Quarter of March 2026 ¥200,998 thousand compared to the end of the previous fiscal year. This was mainly due to increases in accounts payable and accrued consumption taxes. Non-current liabilities amounted to ¥96,034 thousand, a decrease of ¥3,182 thousand compared to the end of the previous consolidated fiscal year. This was mainly due to a decrease in long-term borrowings.

As a result, total liabilities amounted to ¥1,559,909 thousand, an increase of ¥197,816 thousand compared to the end of the previous consolidated fiscal year.

(Net Assets)

Net assets at the end of the first quarter of the current consolidated fiscal year were ¥2,652,579 thousand, an increase of ¥114,970 thousand compared to the end of the previous consolidated fiscal year. This was mainly due to an increase in non-controlling interests and the recording of net income attributable to parent company shareholders of ¥69,738 thousand, partially offset by a decrease resulting from the acquisition of treasury shares.

As a result, the equity ratio was 61.0% (64.6% at the end of the previous fiscal year).

(3) Explanation of Future Forecasts, Including Consolidated Performance Forecasts

There are no changes to the earnings forecast for the fiscal year ending March 2026 from the forecast announced on May 13, 2025.

2. Quarterly Consolidated Financial Statements and Key Notes

(1) Quarterly Consolidated Balance Sheet

	(Thousands of Yen)	
	As of end of previous fiscal Year (March 31, 2025)	As of end of Q1 (June 30, 2025)
Assets		
Current assets		
Cash and deposits	1,712,242	1,818,866
Accounts receivable - trade, and contract assets	1,538,731	1,718,782
Work in process	35	237
Other	217,591	188,835
Allowance for doubtful accounts	(2,439)	(2,439)
Total current asset	3,466,162	3,724,282
Non-current assets		
Property, plant and equipment	140,954	135,681
Intangible assets, net	31,381	29,251
Investments and other assets	261,203	323,272
Total non-current assets	433,540	488,206
Total assets	3,899,702	4,212,488
Liabilities		
Current liabilities		
Accounts payable – trade	1,080,018	1,181,066
Short-term Borrowings	22,626	11,511
Income taxes payable	11,937	42,681
Contract liabilities	54,497	60,253
Provision for bonuses	5,600	3,285
Provision for losses on orders received	4,685	5,383
Other	83,511	159,693
Total Current liabilities	1,262,876	1,463,874
Non-current liabilities		
Long-term Borrowings	42,145	39,643
Asset retirement obligations	52,823	52,885
Other	4,247	3,505
Total non-current liabilities	99,216	96,034
Total liabilities	1,362,092	1,559,909
Net assets		
Shareholders' equity		
Share capital	973,832	973,832
Capital surplus	964,832	964,832
Retained earnings	899,856	969,595
Treasury shares	△316,100	△334,178
Total shareholders' equity	2,522,421	2,574,082
Accumulated other comprehensive income		
Valuation difference on available-for-sale Securities	△3,818	△5,009
Total accumulated other comprehensive income	△3,818	△5,009
Non-controlling interests	19,006	83,507
Total net assets	2,537,609	2,652,579
Total liabilities and net assets	3,899,702	4,212,488

(2) Quarterly Consolidated Income Statement and Quarterly Consolidated Comprehensive Income Statement
Quarterly Consolidated Income Statement
First Quarter Consolidated Cumulative Period

	(Thousands of Yen)	
	Q1 FY2024 (Apr. 1, 2024 - June. 30, 2024)	Q1 FY2025 (Apr. 1, 2025 - June. 30, 2025)
Net sales	516,774	901,520
Cost of sales	266,627	463,039
Gross profit	250,147	438,481
Selling and general administrative	291,777	331,929
Operating profit	(41,629)	106,551
Non-operating income		
Foreign exchange gains	398	-
Grant income	-	340
Refund income	-	154
Public performance Fee	3,583	-
Other	116	60
Total non-operating income	4,098	555
Non-operating expenses		
Interest expenses	56	261
Foreign exchange losses	-	3,767
Commission expenses	-	174
Event-related expenditures	9,681	-
Other	60	-
Total non-operating expenses	9,797	4,203
Ordinary profit (loss)	(47,328)	102,902
Profit (loss) before income tax	(47,328)	102,902
Income taxes-current	1,385	36,120
Adjustment for corporate income tax, etc.	948	(2,186)
Total income taxes	2,333	33,934
Net profit	(49,662)	68,968
Net profit attributable to non-controlling shareholders		(770)
Net profit attributable to owners of parent	(49,662)	69,738

Quarterly Consolidated Statements of Comprehensive Income
First Quarter Consolidated Cumulative Period

	(Thousands of Yen)	
	Q1 FY2024 (Apr. 1, 2024 - June. 30, 2024)	Q1 FY2025 (Apr. 1, 2025 - June. 30, 2025)
Profit	(49,662)	68,968
Other comprehensive income		
Valuation difference on available-for-sale securities	1,895	(7,486)
Total other comprehensive income	1,895	(7,486)
Comprehensive income	(47,766)	61,482
Comprehensive income attributable to:		
Comprehensive income attributable to owners of parent	(47,766)	62,252
Comprehensive income attributable to non-controlling interests	-	(770)

(3) Notes to the Quarterly Consolidated Financial Statements

(Notes on Going Concern Assumption) None.

(Notes on Significant Changes in Shareholders' Equity) None.

(Changes in Significant Subsidiaries during the Period)

As of June 2, 2025, Alter Design Consulting Co., Ltd. was newly established, and as of the first quarter of the current fiscal year, the company has been included in the scope of consolidation.

(Notes on Segment Information, etc.)

【Segment Information】

Previous First Quarter Cumulative Period (From April 1, 2024, to June 30, 2024)

The Company's business segments consist of a single segment, the DX business, and therefore, the disclosure is omitted.

First Quarter of the Current Fiscal Year (From April 1, 2025, to June 30, 2025)

The Company's business segments consist of a single segment, the DX business, and therefore, the disclosure is omitted.

(Notes on Statement of Cash Flows)

The quarterly consolidated cash flow statement for the first quarter of the current fiscal year has not been prepared. Additionally, the depreciation and amortization expense (including amortization of intangible fixed assets) for the first quarter of the current fiscal year is as follows:

(Thousands of Yen)		
Period	Q1 FY2024	Q1 FY2025
	(Apr. 1, 2024 - June. 30, 2024)	(Apr. 1, 2025 - June. 30, 2025)
Depreciation Expenses	5,360	5,698