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May 13, 2026

Consolidated Financial Results for the Nine Months Ended March 31, 2026 (Under Japanese GAAP)



Company name: i Cubed Systems, Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 4495
 URL: <https://www.icubedsystems.com/>
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended March 31, 2026 (from July 1, 2025 to March 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
March 31, 2026	3,262	20.0	1,018	45.1	1,012	46.9	657	48.7
March 31, 2025	2,718	25.1	701	32.3	688	34.2	441	29.9

Note: Comprehensive income For the nine months ended March 31, 2026: ¥ 712 million [56.5%]
 For the nine months ended March 31, 2025: ¥ 454 million [33.4%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
March 31, 2026	134.42	132.83
March 31, 2025	86.58	85.85

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
March 31, 2026	4,679	3,328	64.0
June 30, 2025	4,438	2,860	57.7

Reference: Equity

As of March 31, 2026: ¥ 2,996 million
 As of June 30, 2025: ¥ 2,559 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended June 30, 2025	-	0.00	-	34.00	34.00
Fiscal year ending June 30, 2026	-	18.00	-		
Fiscal year ending June 30, 2026 (Forecast)				18.00	36.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending June 30, 2026 (from July 1, 2025 to June 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	4,508	20.2	1,113	23.0	1,089	24.1	703	25.9	143.93

Note: Revisions to the financial result forecast most recently announced: 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: Yes

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

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of March 31, 2026	5,310,750 shares
As of June 30, 2025	5,306,750 shares

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

As of March 31, 2026	420,168 shares
As of June 30, 2025	420,168 shares

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

Nine months ended March 31, 2026	4,889,013 shares
Nine months ended March 31, 2025	5,104,732 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

The financial results forecasts and other forward-looking statements herein are based on information currently available and certain assumptions considered to be reasonable, and the Company does not in any way guarantee the achievement of the projections. Actual results may differ significantly from these forecasts due to a wide range of factors.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of June 30, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	2,225,498	2,414,106
Accounts receivable - trade	418,795	487,543
Operational investment securities	216,303	224,977
Other	122,033	96,112
Total current assets	2,982,631	3,222,740
Non-current assets		
Property, plant and equipment	36,205	33,794
Intangible assets		
Software	182,357	123,719
Software in progress	72,912	184,479
Goodwill	181,258	124,050
Customer-related intangible assets	321,400	296,026
Other	6,548	5,896
Total intangible assets	764,477	734,172
Investments and other assets	655,435	688,756
Total non-current assets	1,456,117	1,456,724
Total assets	4,438,748	4,679,465
Liabilities		
Current liabilities		
Accounts payable - trade	53,974	70,842
Income taxes payable	193,206	187,979
Contract liabilities	825,958	661,603
Provision for bonuses	101,678	94,740
Provision for shareholder benefit program	7,502	1,398
Other	305,067	252,979
Total current liabilities	1,487,387	1,269,543
Non-current liabilities	90,452	81,675
Total liabilities	1,577,840	1,351,218
Net assets		
Shareholders' equity		
Share capital	414,068	416,964
Capital surplus	314,068	316,964
Retained earnings	2,546,499	2,949,487
Treasury shares	(703,534)	(703,534)
Total shareholders' equity	2,571,103	2,979,882
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,793	28,702
Foreign currency translation adjustment	(15,284)	(12,161)
Total accumulated other comprehensive income	(11,491)	16,541
Share acquisition rights	8,802	12,485
Non-controlling interests	292,494	319,337
Total net assets	2,860,908	3,328,246
Total liabilities and net assets	4,438,748	4,679,465

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended March 31, 2025	For the nine months ended March 31, 2026
Net sales	2,718,477	3,262,342
Cost of sales	780,678	721,287
Gross profit	1,937,799	2,541,054
Selling, general and administrative expenses	1,235,908	1,522,537
Operating profit	701,890	1,018,517
Non-operating income		
Interest income	1,085	4,278
Other	1,007	1,279
Total non-operating income	2,093	5,558
Non-operating expenses		
Loss on retirement of non-current assets	4,521	103
Loss on investments in investment partnerships	10,653	10,240
Other	10	1,566
Total non-operating expenses	15,186	11,910
Ordinary profit	688,797	1,012,164
Profit before income taxes	688,797	1,012,164
Income taxes	238,195	328,159
Profit	450,602	684,005
Profit attributable to non-controlling interests	8,634	26,842
Profit attributable to owners of parent	441,968	657,162

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended March 31, 2025	For the nine months ended March 31, 2026
Profit	450,602	684,005
Other comprehensive income		
Valuation difference on available-for-sale securities	3,109	24,909
Foreign currency translation adjustment	1,137	3,123
Total other comprehensive income	4,246	28,032
Comprehensive income	454,849	712,037
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	446,215	685,195
Comprehensive income attributable to non-controlling interests	8,634	26,842