

July 23, 2025

Non-consolidated Financial Results for the Three Months Ended June 30, 2025 (Under Japanese GAAP)

Company name: OBIC BUSINESS CONSULTANTS CO.,LTD.
 Listing: Tokyo Stock Exchange
 Securities code: 4733
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for analysts)

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

1. Non-consolidated financial results for the three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	12,150	8.2	5,570	7.5	5,902	7.2	4,073	2.9
June 30, 2024	11,226	22.8	5,181	38.5	5,508	36.7	3,957	42.8

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	54.19	-
June 30, 2024	52.65	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2025	204,604	159,989	78.2
March 31, 2025	208,638	158,990	76.2

Reference: Equity
 As of June 30, 2025: ¥159,989 million
 As of March 31, 2025: ¥158,990 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 March 31, 2025	-	50.00	-	50.00	100.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		53.00		53.00	106.00

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

3. Forecast of non-consolidated financial results for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2025	24,700	8.6	10,850	7.3	11,350	5.2	7,880	3.2	104.82
Fiscal year ending March 31, 2026	51,700	10.0	24,000	10.4	25,000	8.5	17,350	7.2	230.79

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

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

(3) Number of issued shares (common shares)

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

As of June 30, 2025	75,404,000 shares
As of March 31, 2025	75,404,000 shares

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

As of June 30, 2025	228,297 shares
As of March 31, 2025	228,236 shares

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

Three months ended June 30, 2025	75,175,721 shares
Three months ended June 30, 2024	75,173,794 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: nothing

* Proper use of earnings forecasts, and other special matters

Earnings forecasts are based on judgments, assumptions, and beliefs based on information available to the Company at the time of publication, and are not intended to be a promise by the Company to achieve them. Actual results may differ from forecasts due to various changes in economic conditions and business operations. Please refer to the attached page 3 for matters related to the above forecasts.

Quarterly balance sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	161,057,982	157,934,063
Bills Receivable and Electronically Recorded Receivables	3,013,491	2,779,798
Accounts receivable - trade	8,975,684	7,263,636
Merchandise and finished goods	65,764	74,531
Work in process	402	310
Raw materials and supplies	7,086	3,477
Prepaid expenses	543,763	428,230
Accounts receivable - other	14,686	13,563
Other	4,887	9,568
Allowance for doubtful accounts	(7,192)	(14,648)
Total current assets	173,676,557	168,492,532
Non-current assets		
Property, plant and equipment	1,217,265	1,218,164
Intangible assets	1,271,881	1,412,031
Investments and other assets		
Investment securities	31,369,252	32,369,346
Shares of subsidiaries and associates	9,196	9,196
Leasehold and guarantee deposits	1,067,078	1,075,784
Membership	27,980	27,980
Long-term accounts receivable - other	46,835	47,585
Distressed receivables	2,207	2,201
Allowance for doubtful accounts	(49,393)	(50,137)
Total investments and other assets	32,473,157	33,481,957
Total non-current assets	34,962,304	36,112,152
Total assets	208,638,862	204,604,685

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	362,324	261,407
Accounts payable - other	1,803,305	1,144,878
Accrued expenses	1,339,209	1,816,416
Income taxes payable	4,443,436	1,697,241
Accrued consumption taxes	924,859	834,895
Deposits received	132,886	189,404
Unearned revenue	33,637,821	31,116,568
Provision for bonuses for directors (and other officers)	80,000	80,000
Other	7,316	6,426
Total current liabilities	42,731,161	37,147,236
Non-current liabilities		
Long-term accounts payable - other	786,693	786,693
Deferred tax liabilities	2,343,083	2,859,506
Provision for retirement benefits	3,406,536	3,440,148
Asset retirement obligations	381,380	381,539
Total non-current liabilities	6,917,693	7,467,887
Total liabilities	49,648,854	44,615,124
Net assets		
Shareholders' equity		
Share capital	10,519,000	10,519,000
Capital surplus	18,450,274	18,450,274
Retained earnings	116,484,432	116,799,373
Treasury shares	(221,205)	(221,655)
Total shareholders' equity	145,232,502	145,546,992
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	13,757,504	14,442,568
Total valuation and translation adjustments	13,757,504	14,442,568
Total net assets	158,990,007	159,989,560
Total liabilities and net assets	208,638,862	204,604,685

Quarterly statement of income

(Thousands of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Net sales	11,226,028	12,150,987
Cost of sales	1,880,241	1,813,849
Gross profit	9,345,787	10,337,137
Selling, general and administrative expenses	4,164,546	4,766,725
Operating profit	5,181,240	5,570,411
Non-operating income		
Interest income	0	2
Dividend income	326,807	328,519
Other	4,480	4,092
Total non-operating income	331,287	332,614
Non-operating expenses		
Loss on sale of investment securities	593	-
Provision of allowance for doubtful accounts	3,042	-
Other	660	184
Total non-operating expenses	4,296	184
Ordinary profit	5,508,232	5,902,841
Extraordinary income		
Gain on sale of investment securities	214,358	-
Total extraordinary income	214,358	-
Extraordinary losses		
Loss on retirement of non-current assets	-	15,465
Total extraordinary losses	-	15,465
Profit before income taxes	5,722,590	5,887,375
Income taxes - current	1,538,007	1,612,252
Income taxes - deferred	226,886	201,394
Total income taxes	1,764,894	1,813,647
Profit	3,957,696	4,073,728

Quarterly statement of cash flows

(Thousands of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Cash flows from operating activities		
Profit before income taxes	5,722,590	5,887,375
Depreciation	171,482	159,796
Increase (decrease) in provision for retirement benefits	102,137	33,611
Increase (decrease) in allowance for doubtful accounts	10,142	8,200
Interest and dividend income	(326,807)	(328,522)
Loss (gain) on sale of investment securities	(213,765)	-
Loss on retirement of non-current assets	-	15,465
Decrease (increase) in trade receivables	2,697,440	1,945,741
Decrease (increase) in inventories	11,996	(5,066)
Decrease (increase) in prepaid expenses	(32,319)	115,532
Increase (decrease) in trade payables	(155,686)	(100,917)
Increase (decrease) in accrued consumption taxes	(50,127)	(89,964)
Increase (decrease) in accrued expenses	414,864	477,206
Increase (decrease) in unearned revenue	(2,183,012)	(2,521,253)
Other, net	(742,483)	(678,159)
Subtotal	5,426,452	4,919,046
Interest and dividends received	326,807	328,522
Income taxes paid	(3,783,267)	(4,197,895)
Net cash provided by (used in) operating activities	1,969,993	1,049,673
Cash flows from investing activities		
Proceeds from sale of investment securities	214,436	-
Purchase of property, plant and equipment	(223,508)	(175,408)
Purchase of intangible assets	(232,778)	(230,453)
Proceeds from collection of long-term accounts receivable	-	400
Payments of leasehold and guarantee deposits	-	(9,000)
Proceeds from refund of leasehold and guarantee deposits	201	293
Net cash provided by (used in) investing activities	(241,649)	(414,168)
Cash flows from financing activities		
Dividends paid	(3,383,012)	(3,758,973)
Purchase of treasury shares	-	(450)
Net cash provided by (used in) financing activities	(3,383,012)	(3,759,423)
Net increase (decrease) in cash and cash equivalents	(1,654,669)	(3,123,918)
Cash and cash equivalents at beginning of period	151,591,408	161,047,982
Cash and cash equivalents at end of period	149,936,739	157,924,063

(Notes on segment information, etc.)

Segment Information

Since we are a single segment of the software business, we have omitted the description.