

April 21, 2026

Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: OBIC BUSINESS CONSULTANTS CO.,LTD.
 Listing: Tokyo Stock Exchange
 Securities code: 4733
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 Telephone: +81-3-3342-1881
 Scheduled date of annual general meeting of shareholders: June 22, 2026
 Scheduled date to commence dividend payments: June 23, 2026
 Scheduled date to file annual securities report: June 18, 2026
 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 fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	51,400	9.4	23,580	8.4	25,218	9.4	18,132	12.0
March 31, 2025	46,984	12.0	21,744	16.0	23,044	16.0	16,182	16.9

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
March 31, 2026	241.20	-	11.0	11.7	45.9
March 31, 2025	215.27	-	10.5	11.3	46.3

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	220,801	169,376	76.7	2,253.05
March 31, 2025	208,638	158,990	76.2	2,114.91

Reference: Equity

As of March 31, 2026: ¥169,376 million
 As of March 31, 2025: ¥158,990 million

(3) Non-consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	17,372	(54,423)	(7,743)	116,252
March 31, 2025	17,670	(1,072)	(7,141)	161,047

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio	Ratio of dividends to net assets
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended March 31, 2025	Yen -	Yen 50.00	Yen -	Yen 50.00	Yen 100.00	Millions of yen 7,517	% 46.5	% 4.9
Fiscal year ended March 31, 2026	Yen -	Yen 53.00	Yen -	Yen 58.00	Yen 111.00	Millions of yen 8,344	% 46.0	% 5.1
Fiscal year ending March 31, 2027 (Forecast)		Yen 65.00		Yen 65.00	Yen 130.00		% 50.5	

3. Forecast of non-consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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, 2026	27,619	10.8	12,479	11.8	13,254	11.0	9,074	9.7	120.70
Fiscal year ending March 31, 2027	57,500	11.9	26,500	12.4	28,260	12.1	19,350	6.7	257.39

* Notes

(1) 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

(2) 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	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 March 31, 2026	227,297 shares
As of March 31, 2025	228,236 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	75,176,376 shares
Fiscal year ended March 31, 2025	75,175,106 shares

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* 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.

Balance sheet

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	161,057,982	116,252,591
Bills Receivable and Electronically Recorded Receivables	3,013,491	3,712,450
Accounts receivable - trade	8,975,684	11,127,911
Merchandise and finished goods	65,764	55,935
Work in process	402	314
Raw materials and supplies	7,086	7,054
Prepaid expenses	543,763	814,436
Accounts receivable - other	14,686	18,018
Other	4,887	164,413
Allowance for doubtful accounts	(7,192)	(5,933)
Total current assets	173,676,557	132,147,192
Non-current assets		
Property, plant and equipment		
Buildings	1,788,882	1,955,740
Accumulated depreciation	(824,179)	(938,910)
Buildings, net	964,703	1,016,829
Vehicles	12,837	11,497
Accumulated depreciation	(12,837)	(11,497)
Vehicles, net	0	0
Tools, furniture and fixtures	1,257,111	1,359,870
Accumulated depreciation	(1,004,549)	(1,053,853)
Tools, furniture and fixtures, net	252,561	306,017
Total property, plant and equipment	1,217,265	1,322,846
Intangible assets		
Software	735,009	1,924,874
Software in progress	536,872	64,567
Total intangible assets	1,271,881	1,989,441
Investments and other assets		
Investment securities	31,369,252	34,254,393
Shares of subsidiaries and associates	9,196	9,196
Leasehold and guarantee deposits	1,067,078	1,050,846
Membership	27,980	27,980
Long-term time deposits	-	50,000,000
Long-term accounts receivable - other	46,835	46,465
Distressed receivables	2,207	2,176
Allowance for doubtful accounts	(49,393)	(48,992)
Total investments and other assets	32,473,157	85,342,065
Total non-current assets	34,962,304	88,654,354
Total assets	208,638,862	220,801,546

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	362,324	401,467
Accounts payable - other	1,803,305	2,393,456
Accrued expenses	1,339,209	1,454,004
Income taxes payable	4,443,436	3,681,608
Accrued consumption taxes	924,859	756,261
Deposits received	132,886	148,879
Unearned revenue	33,637,821	35,819,906
Provision for bonuses for directors (and other officers)	80,000	50,000
Other	7,316	8,978
Total current liabilities	42,731,161	44,714,563
Non-current liabilities		
Long-term accounts payable - other	786,693	786,693
Deferred tax liabilities	2,343,083	2,194,862
Provision for retirement benefits	3,406,536	3,332,785
Asset retirement obligations	381,380	395,706
Total non-current liabilities	6,917,693	6,710,047
Total liabilities	49,648,854	51,424,611
Net assets		
Shareholders' equity		
Share capital	10,519,000	10,519,000
Capital surplus		
Legal capital surplus	18,415,000	18,415,000
Other capital surplus	35,274	42,761
Total capital surplus	18,450,274	18,457,761
Retained earnings		
Legal retained earnings	140,610	140,610
Other retained earnings		
General reserve	92,100,000	92,100,000
Retained earnings brought forward	24,243,822	34,632,971
Total retained earnings	116,484,432	126,873,581
Treasury shares	(221,205)	(220,684)
Total shareholders' equity	145,232,502	155,629,659
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	13,757,504	13,747,276
Total valuation and translation adjustments	13,757,504	13,747,276
Total net assets	158,990,007	169,376,935
Total liabilities and net assets	208,638,862	220,801,546

Statement of income

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales		
Total net sales	46,984,282	51,400,590
Cost of sales		
Total cost of sales	7,646,668	7,895,553
Gross profit	39,337,613	43,505,037
Selling, general and administrative expenses	17,593,367	19,924,094
Operating profit	21,744,246	23,580,942
Non-operating income		
Interest income	50,643	365,181
Dividend income	1,182,640	1,204,286
Other	74,990	69,543
Total non-operating income	1,308,274	1,639,011
Non-operating expenses		
Loss on sale of investment securities	593	-
Provision of allowance for doubtful accounts	3,042	-
Other	4,024	1,391
Total non-operating expenses	7,660	1,391
Ordinary profit	23,044,859	25,218,562
Extraordinary income		
Gain on sale of investment securities	228,758	4,822
Total extraordinary income	228,758	4,822
Extraordinary losses		
Loss on retirement of non-current assets	-	16,042
Total extraordinary losses	-	16,042
Profit before income taxes	23,273,618	25,207,342
Income taxes - current	7,375,426	7,218,557
Income taxes - deferred	(284,728)	(143,517)
Total income taxes	7,090,697	7,075,040
Profit	16,182,920	18,132,302

Statement of changes in equity

Fiscal year ended March 31, 2025

(Thousands of yen)

	Shareholders' equity									
	Share capital	Capital surplus			Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
						General reserve	Retained earnings brought forward			
Balance at beginning of period	10,519,000	18,415,000	23,141	18,438,141	140,610	92,100,000	15,202,511	107,443,122	(222,915)	136,177,348
Changes during period										
Dividends of surplus							(7,141,610)	(7,141,610)		(7,141,610)
Profit							16,182,920	16,182,920		16,182,920
Disposal of treasury shares			12,133	12,133					1,936	14,070
Purchase of treasury shares									(226)	(226)
Net changes in items other than shareholders' equity										
Total changes during period	-	-	12,133	12,133	-	-	9,041,310	9,041,310	1,710	9,055,154
Balance at end of period	10,519,000	18,415,000	35,274	18,450,274	140,610	92,100,000	24,243,822	116,484,432	(221,205)	145,232,502

	Valuation and translation adjustments		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	12,717,121	12,717,121	148,894,469
Changes during period			
Dividends of surplus			(7,141,610)
Profit			16,182,920
Disposal of treasury shares			14,070
Purchase of treasury shares			(226)
Net changes in items other than shareholders' equity	1,040,383	1,040,383	1,040,383
Total changes during period	1,040,383	1,040,383	10,095,537
Balance at end of period	13,757,504	13,757,504	158,990,007

Statement of changes in equity

Fiscal year ended March 31, 2026

(Thousands of yen)

	Shareholders' equity									
	Share capital	Capital surplus			Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
						General reserve	Retained earnings brought forward			
Balance at beginning of period	10,519,000	18,415,000	35,274	18,450,274	140,610	92,100,000	24,243,822	116,484,432	(221,205)	145,232,502
Changes during period										
Dividends of surplus							(7,743,153)	(7,743,153)		(7,743,153)
Profit							18,132,302	18,132,302		18,132,302
Disposal of treasury shares			7,487	7,487					970	8,458
Purchase of treasury shares									(450)	(450)
Net changes in items other than shareholders' equity										
Total changes during period	-	-	7,487	7,487	-	-	10,389,148	10,389,148	520	10,397,156
Balance at end of period	10,519,000	18,415,000	42,761	18,457,761	140,610	92,100,000	34,632,971	126,873,581	(220,684)	155,629,659

	Valuation and translation adjustments		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	13,757,504	13,757,504	158,990,007
Changes during period			
Dividends of surplus			(7,743,153)
Profit			18,132,302
Disposal of treasury shares			8,458
Purchase of treasury shares			(450)
Net changes in items other than shareholders' equity	(10,228)	(10,228)	(10,228)
Total changes during period	(10,228)	(10,228)	10,386,928
Balance at end of period	13,747,276	13,747,276	169,376,935

Statement of cash flows

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	23,273,618	25,207,342
Depreciation	534,784	668,115
Increase (decrease) in provision for retirement benefits	59,992	(73,751)
Increase (decrease) in provision for bonuses for directors (and other officers)	-	(30,000)
Increase (decrease) in allowance for doubtful accounts	(56,569)	(1,660)
Interest and dividends income received	(1,233,283)	(1,569,468)
Loss (gain) on sale of investment securities	(228,165)	(4,822)
Loss on retirement of non-current assets	-	16,042
Decrease (increase) in trade receivables	799,735	(2,851,186)
Decrease (increase) in inventories	24,177	9,949
Decrease (increase) in prepaid expenses	(323,476)	(270,672)
Increase (decrease) in trade payables	(87,322)	39,142
Increase (decrease) in accrued expenses	154,047	114,794
Increase (decrease) in accrued consumption taxes	92,374	(168,597)
Increase (decrease) in unearned revenue	145,046	2,182,084
Other, net	244,222	653,485
Subtotal	23,399,182	23,920,799
Interest and dividends received	1,233,283	1,411,559
Income taxes paid	(6,962,160)	(7,960,313)
Net cash provided by (used in) operating activities	17,670,305	17,372,045
Cash flows from investing activities		
Purchase of property, plant and equipment	(330,854)	(442,627)
Purchase of intangible assets	(853,466)	(1,113,210)
Purchase of investment securities	-	(2,900,250)
Proceeds from sale of investment securities	231,936	5,000
Payments into time deposits	-	(50,000,000)
Proceeds from withdrawal of time deposits	-	10,000
Income from the collection of long-term accrued income	2,600	1,160
Payments of leasehold and guarantee deposits	(127,867)	(13,631)
Proceeds from refund of leasehold and guarantee deposits	5,181	29,863
Net cash provided by (used in) investing activities	(1,072,470)	(54,423,695)
Cash flows from financing activities		
Dividends paid	(7,141,034)	(7,743,291)
Purchase of treasury shares	(226)	(450)
Net cash provided by (used in) financing activities	(7,141,261)	(7,743,741)
Net increase (decrease) in cash and cash equivalents	9,456,573	(44,795,391)
Cash and cash equivalents at beginning of period	151,591,408	161,047,982
Cash and cash equivalents at end of period	161,047,982	116,252,591

(Notes on segment information, etc.)

Segment Information

The previous fiscal year (April 1, 2024 to March 31, 2025)

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

Current fiscal year (April 1, 2025 to March 31, 2026)

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