July 22, 2026

Non-consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: OBIC BUSINESS CONSULTANTS CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 4733
URL: https://www.obc.co.jp
Representative: Shigefumi Wada, President and Executive Officer
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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, 2026 (from April 1, 2026 to June 30, 2026)

(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, 2026	13,831	13.8	6,577	18.1	7,129	20.8	4,877	19.7
June 30, 2025	12,150	8.2	5,570	7.5	5,902	7.2	4,073	2.9

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	64.89	-
June 30, 2025	54.19	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	216,937	168,692	77.8
March 31, 2026	220,801	169,376	76.7

Reference: Equity
As of June 30, 2026: ¥168,692 million
As of March 31, 2026: ¥169,376 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, 2026	-	53.00	-	58.00	111.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		65.00		65.00	130.00

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, 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

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, 2026	75,404,000 shares
As of March 31, 2026	75,404,000 shares

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

As of June 30, 2026	227,297 shares
As of March 31, 2026	227,297 shares

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

Three months ended June 30, 2026	75,176,703 shares
Three months ended June 30, 2025	75,175,721 shares

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

* 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.

Quarterly balance sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	116,252,591	114,495,294
Bills Receivable and Electronically Recorded Receivables	3,712,450	3,759,162
Accounts receivable - trade	11,127,911	10,236,355
Merchandise and finished goods	55,935	56,583
Work in process	314	485
Raw materials and supplies	7,054	5,673
Prepaid expenses	814,436	817,423
Accounts receivable - other	18,018	19,009
Other	164,413	224,244
Allowance for doubtful accounts	(5,933)	(15,566)
Total current assets	132,147,192	129,598,666
Non-current assets		
Property, plant and equipment	1,322,846	1,288,982
Intangible assets	1,989,441	1,873,858
Investments and other assets		
Investment securities	34,254,393	33,098,129
Shares of subsidiaries and associates	9,196	-
Leasehold and guarantee deposits	1,050,846	1,050,527
Membership	27,980	27,980
Long-term time deposits	50,000,000	50,000,000
Long-term accounts receivable - other	46,465	45,765
Distressed receivables	2,176	1,123
Allowance for doubtful accounts	(48,992)	(47,239)
Total investments and other assets	85,342,065	84,176,287
Total non-current assets	88,654,354	87,339,128
Total assets	220,801,546	216,937,794

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	401,467	339,047
Accounts payable - other	2,393,456	1,601,689
Accrued expenses	1,454,004	1,976,499
Income taxes payable	3,681,608	2,130,551
Accrued consumption taxes	756,261	981,117
Deposits received	148,879	212,757
Unearned revenue	35,819,906	34,546,463
Provision for bonuses for directors (and other officers)	50,000	50,000
Other	8,978	14,711
Total current liabilities	44,714,563	41,852,837
Non-current liabilities		
Long-term accounts payable - other	786,693	786,693
Deferred tax liabilities	2,194,862	1,818,066
Provision for retirement benefits	3,332,785	3,392,239
Asset retirement obligations	395,706	395,950
Total non-current liabilities	6,710,047	6,392,949
Total liabilities	51,424,611	48,245,787
Net assets		
Shareholders' equity		
Share capital	10,519,000	10,519,000
Capital surplus	18,457,761	18,457,761
Retained earnings	126,873,581	127,391,183
Treasury shares	(220,684)	(220,684)
Total shareholders' equity	155,629,659	156,147,260
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	13,747,276	12,544,747
Total valuation and translation adjustments	13,747,276	12,544,747
Total net assets	169,376,935	168,692,007
Total liabilities and net assets	220,801,546	216,937,794

Quarterly statement of income

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	12,150,987	13,831,745
Cost of sales	1,813,849	2,010,487
Gross profit	10,337,137	11,821,257
Selling, general and administrative expenses	4,766,725	5,243,893
Operating profit	5,570,411	6,577,364
Non-operating income		
Interest income	2	218,857
Dividend income	328,519	317,140
Gain on sale of investment securities	-	13,284
Other	4,092	3,001
Total non-operating income	332,614	552,284
Non-operating expenses		
Other	184	-
Total non-operating expenses	184	-
Ordinary profit	5,902,841	7,129,648
Extraordinary income		
Gain on sale of shares of subsidiaries and associates	-	385
Total extraordinary income	-	385
Extraordinary losses		
Loss on retirement of non-current assets	15,465	-
Total extraordinary losses	15,465	-
Profit before income taxes	5,887,375	7,130,033
Income taxes - current	1,612,252	2,075,992
Income taxes - deferred	201,394	176,191
Total income taxes	1,813,647	2,252,183
Profit	4,073,728	4,877,850

Quarterly statement of cash flows

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	5,887,375	7,130,033
Depreciation	159,796	217,024
Increase (decrease) in provision for retirement benefits	33,611	59,454
Increase (decrease) in allowance for doubtful accounts	8,200	7,880
Interest and dividend income	(328,522)	(535,998)
Loss (gain) on sale of investment securities	-	(13,284)
Loss (gain) on sale of shares of subsidiaries and associates	-	(385)
Loss on retirement of non-current assets	15,465	-
Decrease (increase) in trade receivables	1,945,741	844,844
Decrease (increase) in inventories	(5,066)	561
Decrease (increase) in prepaid expenses	115,532	(2,987)
Increase (decrease) in trade payables	(100,917)	(62,419)
Increase (decrease) in accrued consumption taxes	(89,964)	224,855
Increase (decrease) in accrued expenses	477,206	522,494
Increase (decrease) in unearned revenue	(2,521,253)	(1,273,442)
Other, net	(678,159)	(834,560)
Subtotal	4,919,046	6,284,070
Interest and dividends received	328,522	479,507
Income taxes paid	(4,197,895)	(3,487,879)
Net cash provided by (used in) operating activities	1,049,673	3,275,699
Cash flows from investing activities		
Purchase of investment securities	-	(600,000)
Proceeds from sale of investment securities	-	23,111
Proceeds from sale of shares of subsidiaries and associates	-	500
Purchase of property, plant and equipment	(175,408)	(26,363)
Purchase of intangible assets	(230,453)	(70,282)
Proceeds from collection of long-term accounts receivable	400	120
Payments of leasehold and guarantee deposits	(9,000)	(316)
Proceeds from refund of leasehold and guarantee deposits	293	635
Net cash provided by (used in) investing activities	(414,168)	(672,594)
Cash flows from financing activities		
Dividends paid	(3,758,973)	(4,360,400)
Purchase of treasury shares	(450)	-
Net cash provided by (used in) financing activities	(3,759,423)	(4,360,400)
Net increase (decrease) in cash and cash equivalents	(3,123,918)	(1,757,296)
Cash and cash equivalents at beginning of period	161,047,982	116,252,591
Cash and cash equivalents at end of period	157,924,063	114,495,294

(Notes on segment information, etc.)

Segment Information

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