

Translation

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**Summary of Consolidated Financial Results  
for the Nine Months Ended March 31, 2025  
(Based on Japanese GAAP)**

April 25, 2025

Company name	Computer Institute of Japan, Ltd.		
Stock exchange listings:	Tokyo		
Stock code	4826	URL <a href="https://www.cij.co.jp/">https://www.cij.co.jp/</a>	
Representative	President and Chief Executive Officer	Akihiko Sakamoto	
Inquiries	Executive Officer Management Planning Dept. Manager	Takashi Morita	Tel 045-222-0555
Scheduled date to commence dividend payments:	—		
Preparation of supplementary material on quarterly financial results:	No		
Holding of quarterly financial results meeting:	No		

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the nine months ended March 31, 2025 (from July 1, 2024 to March 31, 2025)

(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, 2025	20,120	5.0	1,696	8.1	1,711	7.7	1,104	8.4
March 31, 2024	19,161	12.2	1,568	(0.3)	1,589	0.3	1,018	1.7

	Earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
March 31, 2025	19.21	—
March 31, 2024	17.54	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
March 31, 2025	18,179	14,279	78.5
June 30, 2024	18,497	14,509	78.4

2. Cash dividends

	Annual dividend				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended June 30, 2024	—	—	—	11.00	11.00
Year ending June 30, 2025	—	7.00	—	—	—
Year ending June 30, 2025 (Forecast)	—	—	—	7.00	14.00

3. Consolidated financial forecast for the fiscal year ending June 30, 2025 (from July 1, 2024 to June 30, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	27,000	4.9	2,050	4.3	2,060	3.3	1,280	35.0	22.32

#### 4. Notes

- (1) Significant changes in the scope of consolidation during the period: Yes
- (2) Application of special accounting methods for preparing quarterly consolidated financial statements: Yes
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
  - (ii) Changes in accounting policies due to other reasons: No
  - (iii) Changes in accounting estimates: No
  - (iv) Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of March 31, 2025	66,798,288 shares	As of June 30, 2024	66,798,288 shares
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Number of treasury shares at the end of the period

As of March 31, 2025	9,803,962 shares	As of June 30, 2024	9,072,592 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended March 31, 2025	57,470,105 shares	Nine months ended March 31, 2024	58,060,024 shares
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**Quarterly consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

	As of June 30, 2024	As of March 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	9,460,290	7,935,005
Accounts receivable - trade	3,491,160	4,523,536
Contract assets	607,869	308,002
Securities	399,980	209,030
Merchandise and finished goods	1,515	1,078
Work in process	27,118	40,715
Other	277,092	237,038
Total current assets	14,265,027	13,254,407
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	299,981	292,563
Land	—	448
Other, net	43,759	37,405
Total property, plant and equipment	343,740	330,417
Intangible assets		
Goodwill	445,114	896,888
Other	360,728	306,324
Total intangible assets	805,843	1,203,213
Investments and other assets		
Investment securities	2,000,841	2,245,862
Other	1,086,731	1,151,341
Allowance for doubtful accounts	(5,073)	(5,810)
Total investments and other assets	3,082,499	3,391,392
Total non-current assets	4,232,083	4,925,024
Total assets	18,497,111	18,179,431

(Thousands of yen)

	As of June 30, 2024	As of March 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	982,583	984,827
Short-term borrowings	520,003	620,000
Current portion of long-term borrowings	—	10,008
Income taxes payable	488,186	311,641
Contract liabilities	81,680	42,296
Provision for bonuses	456,949	994,320
Other	1,390,909	843,354
Total current liabilities	3,920,312	3,806,448
Non-current liabilities		
Long-term borrowings	—	19,976
Retirement benefit liability	45,371	46,123
Other	22,405	27,001
Total non-current liabilities	67,777	93,100
Total liabilities	3,988,089	3,899,549
<b>Net assets</b>		
Shareholders' equity		
Share capital	2,270,228	2,270,228
Capital surplus	2,550,925	2,667,149
Retained earnings	11,190,556	11,256,795
Treasury shares	(1,725,939)	(2,134,564)
Total shareholders' equity	14,285,770	14,059,607
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	213,642	211,556
Foreign currency translation adjustment	9,609	8,717
Total accumulated other comprehensive income	223,251	220,273
Total net assets	14,509,022	14,279,881
Total liabilities and net assets	18,497,111	18,179,431

## Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

### Consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended March 31, 2024	Nine months ended March 31, 2025
Net sales	19,161,323	20,120,010
Cost of sales	15,189,218	15,941,851
Gross profit	3,972,105	4,178,158
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	263,712	267,585
Salaries and allowances	629,402	681,458
Provision for bonuses	90,216	103,984
Welfare expenses	153,525	175,414
Rent expenses	217,127	216,262
Depreciation	128,707	64,694
Commission expenses	129,136	197,313
Recruitment expenses	52,169	70,404
Taxes and dues	87,189	90,808
Research and development expenses	84,408	122,577
Amortization of goodwill	117,854	74,432
Other	449,872	417,132
Total selling, general and administrative expenses	2,403,323	2,482,069
Operating profit	1,568,781	1,696,089
Non-operating income		
Interest income	19,712	19,047
Dividend income	10,121	6,786
Subsidy income	6,082	670
Other	9,363	7,691
Total non-operating income	45,280	34,195
Non-operating expenses		
Interest expenses	1,849	3,145
Amortization of long-term prepaid expenses	19,701	11,718
Other	3,103	4,106
Total non-operating expenses	24,654	18,970
Ordinary profit	1,589,407	1,711,314
Extraordinary income		
Surrender value of insurance policies	3,768	7,351
Gain on sale of investment securities	1,212	—
Other	113	—
Total extraordinary income	5,094	7,351
Extraordinary losses		
Loss on sale of investment securities	4,225	—
Loss on valuation of investment securities	3,960	4,851
Loss on valuation of investments in capital	1,164	—
Total extraordinary losses	9,349	4,851
Profit before income taxes	1,585,152	1,713,815
Income taxes	566,586	609,691
Profit	1,018,566	1,104,123
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	1,018,566	1,104,123

**Consolidated statements of comprehensive income (cumulative)**

(Thousands of yen)

	Nine months ended March 31, 2024	Nine months ended March 31, 2025
Profit	1,018,566	1,104,123
Other comprehensive income		
Valuation difference on available-for-sale securities	93,814	(2,085)
Foreign currency translation adjustment	1,040	(891)
Total other comprehensive income	94,854	(2,977)
Comprehensive income	1,113,420	1,101,145
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,113,420	1,101,145
Comprehensive income attributable to non-controlling interests	—	—