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Consolidated Financial Results for the Three Months Ended September 30, 2025 (Under Japanese GAAP)

October 30, 2025

Company name	Computer Institute of Japan, Ltd.		Stock exchange listings: Tokyo Prime
Securities code	4826 URL https://www.cij.co.jp/		
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 financial results: None

Holding of financial results meeting: None

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the three months ended September 30, 2025 (from July 1, 2025 to September 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	6,910	5.4	631	41.0	640	40.7	434	45.1
September 30, 2024	6,555	5.6	447	0.2	455	(1.0)	299	(1.1)

	Earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
September 30, 2025	7.69	–
September 30, 2024	5.19	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
September 30, 2025	18,585	14,485	77.9
June 30, 2025	18,676	14,516	77.7

2. Cash dividends

	Annual dividends per share				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended June 30, 2025	–	7.00	–	8.00	15.00
Year ending June 30, 2026	–				
Year ending June 30, 2026 (Forecast)		8.00	–	8.00	16.00

3. Consolidated financial forecast 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		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Year ending June 30, 2026	28,500	5.9	2,250	3.7	2,280	3.4	1,500	0.3	26.53

* Notes

(1) Significant changes in the scope of consolidation during the period：None

(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)

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

As of September 30, 2025	64,798,288 shares	As of June 30, 2025	66,798,288 shares

Number of treasury shares at the end of the period

As of September 30, 2025	8,273,910 shares	As of June 30, 2025	10,241,966 shares

Average number of shares during the period

Three months ended September 30, 2025	56,541,137 shares	Three months ended September 30, 2024	57,702,901 shares

Quarterly consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of June 30, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	8,830,862	8,630,779
Accounts receivable - trade	3,582,323	3,712,787
Contract assets	521,004	775,107
Securities	408,316	203,681
Merchandise and finished goods	811	637
Work in process	17,951	39,943
Other	272,411	259,868
Total current assets	13,633,681	13,622,807
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	286,578	282,634
Land	448	448
Construction in progress	—	2,264
Other, net	40,790	40,712
Total property, plant and equipment	327,817	326,060
Intangible assets		
Goodwill	758,061	724,625
Other	457,800	437,985
Total intangible assets	1,215,862	1,162,611
Investments and other assets		
Investment securities	2,363,978	2,343,021
Other	1,141,315	1,137,155
Allowance for doubtful accounts	(5,810)	(5,810)
Total investments and other assets	3,499,483	3,474,365
Total non-current assets	5,043,163	4,963,037
Total assets	18,676,844	18,585,844

(Thousands of yen)

	As of June 30, 2025	As of September 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	978,586	998,434
Short-term borrowings	620,004	620,004
Current portion of long-term borrowings	10,008	10,008
Income taxes payable	492,121	269,922
Contract liabilities	86,542	64,350
Provision for bonuses	475,764	1,047,536
Reserve for quality assurance	12,421	—
Other	1,323,441	933,082
Total current liabilities	3,998,890	3,943,338
Non-current liabilities		
Long-term borrowings	17,474	14,972
Retirement benefit liability	43,685	45,258
Other	100,347	97,273
Total non-current liabilities	161,506	157,503
Total liabilities	4,160,397	4,100,842
Net assets		
Shareholders' equity		
Share capital	2,270,228	2,270,228
Capital surplus	2,667,151	2,463,693
Retained earnings	11,648,434	11,378,037
Treasury shares	(2,334,732)	(1,878,821)
Total shareholders' equity	14,251,081	14,233,137
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	257,062	243,609
Foreign currency translation adjustment	8,303	8,254
Total accumulated other comprehensive income	265,366	251,864
Total net assets	14,516,447	14,485,002
Total liabilities and net assets	18,676,844	18,585,844

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

Consolidated statements of income (cumulative)

(Thousands of yen)

	Three months ended September 30, 2024	Three months ended September 30, 2025
Net sales	6,555,827	6,910,861
Cost of sales	5,287,002	5,448,629
Gross profit	1,268,825	1,462,231
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	95,811	89,593
Salaries and allowances	222,499	227,559
Provision for bonuses	58,271	60,638
Welfare expenses	51,897	52,181
Rent expenses	72,032	71,221
Depreciation	21,521	26,307
Commission expenses	62,996	56,919
Recruitment expenses	11,899	13,873
Taxes and dues	31,181	32,901
Research and development expenses	39,389	32,425
Amortization of goodwill	18,546	33,436
Other	135,147	133,964
Total selling, general and administrative expenses	821,194	831,022
Operating profit	447,630	631,209
Non-operating income		
Interest income	5,380	11,051
Dividend income	1,429	1,373
Subsidy income	330	2,077
Other	6,826	3,842
Total non-operating income	13,967	18,344
Non-operating expenses		
Interest expenses	815	1,628
Amortization of long-term prepaid expenses	3,517	4,403
Other	1,878	2,875
Total non-operating expenses	6,211	8,907
Ordinary profit	455,386	640,646
Profit before income taxes	455,386	640,646
Income taxes	155,966	206,051
Profit	299,419	434,595
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	299,419	434,595

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Three months ended September 30, 2024	Three months ended September 30, 2025
Profit	299,419	434,595
Other comprehensive income		
Valuation difference on available-for-sale securities	15,094	(13,452)
Foreign currency translation adjustment	(1,324)	(49)
Total other comprehensive income	13,770	(13,501)
Comprehensive income	313,189	421,093
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	313,189	421,093
Comprehensive income attributable to non-controlling interests	―	―