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Consolidated Financial Results for the Six Months Ended December 31, 2025 (Under Japanese GAAP)

February 9, 2026

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 file Semi-annual Securities Report:	February 12, 2026	
Scheduled date to commence dividend payments:	March 2, 2026	
Preparation of supplementary material on financial results:	Yes	
Holding of financial results meeting:	Yes (for analysts)	

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended December 31, 2025 (from July 1, 2025 to December 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	14,230	7.7	1,425	45.2	1,437	45.1	936	47.2
December 31, 2024	13,216	4.1	981	(3.5)	991	(4.4)	636	(4.4)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
December 31, 2025	16.53	—
December 31, 2024	11.04	—

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	19,798	15,217	76.9
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	—	10.00			
Year ending June 30, 2026 (Forecast)			—	8.00	18.00

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		Basic earnings per share
Year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
June 30, 2026	28,500	5.9	2,250	3.7	2,280	3.4	1,500	0.3	26.44

* Notes

(1) Significant changes in the scope of consolidation during the period : Yes

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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 December 31, 2025	64,798,288 shares	As of June 30, 2025	66,798,288 shares
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Number of treasury shares at the end of the period

As of December 31, 2025	7,927,839 shares	As of June 30, 2025	10,241,966 shares
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Average number of shares during the period

Six months ended December 31, 2025	56,633,047 shares	Six months ended December 31, 2024	57,632,686 shares
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Semi-annual consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of June 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	8,830,862	8,897,436
Accounts receivable - trade	3,582,323	3,920,834
Contract assets	521,004	996,240
Securities	408,316	203,958
Merchandise and finished goods	811	1,568
Work in process	17,951	36,938
Other	272,411	298,471
Total current assets	13,633,681	14,355,447
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	286,578	284,009
Land	448	458
Construction in progress	—	3,146
Other, net	40,790	43,210
Total property, plant and equipment	327,817	330,825
Intangible assets		
Goodwill	758,061	893,015
Other	457,800	420,556
Total intangible assets	1,215,862	1,313,571
Investments and other assets		
Investment securities	2,363,978	2,459,583
Other	1,141,315	1,345,015
Allowance for doubtful accounts	(5,810)	(6,123)
Total investments and other assets	3,499,483	3,798,475
Total non-current assets	5,043,163	5,442,871
Total assets	18,676,844	19,798,319

(Thousands of yen)

	As of June 30, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	978,586	1,134,490
Short-term borrowings	620,004	620,004
Current portion of long-term borrowings	10,008	10,008
Current portion of bonds payable	—	6,000
Income taxes payable	492,121	587,776
Contract liabilities	86,542	42,321
Provision for bonuses	475,764	483,201
Reserve for quality assurance	12,421	—
Other	1,323,441	1,441,617
Total current liabilities	3,998,890	4,325,421
Non-current liabilities		
Bonds payable	—	21,000
Long-term borrowings	17,474	13,304
Retirement benefit liability	43,685	96,965
Other	100,347	124,072
Total non-current liabilities	161,506	255,342
Total liabilities	4,160,397	4,580,763
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	11,973,824
Treasury shares	(2,334,732)	(1,796,424)
Total shareholders' equity	14,251,081	14,911,321
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	257,062	297,533
Foreign currency translation adjustment	8,303	8,700
Total accumulated other comprehensive income	265,366	306,234
Total net assets	14,516,447	15,217,556
Total liabilities and net assets	18,676,844	19,798,319

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

Consolidated statements of income (cumulative)

(Thousands of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Net sales	13,216,118	14,230,680
Cost of sales	10,579,847	11,081,796
Gross profit	2,636,271	3,148,883
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	180,268	187,319
Salaries and allowances	476,557	495,623
Provision for bonuses	52,892	56,348
Welfare expenses	121,033	123,056
Rent expenses	142,613	141,900
Depreciation	43,052	52,898
Commission expenses	154,842	161,641
Recruitment expenses	28,252	28,018
Taxes and dues	57,269	62,208
Research and development expenses	78,400	59,061
Amortization of goodwill	37,092	66,872
Other	282,378	288,296
Total selling, general and administrative expenses	1,654,653	1,723,246
Operating profit	981,617	1,425,637
Non-operating income		
Interest income	11,062	18,344
Dividend income	5,013	5,253
Subsidy income	330	3,808
Other	6,126	6,668
Total non-operating income	22,532	34,075
Non-operating expenses		
Interest expenses	1,761	3,254
Amortization of long-term prepaid expenses	8,368	13,274
Other	2,991	5,354
Total non-operating expenses	13,120	21,883
Ordinary profit	991,029	1,437,829
Extraordinary income		
Gain on sale of investment securities	—	630
Total extraordinary income	—	630
Extraordinary losses		
Loss on valuation of investment securities	4,741	—
Total extraordinary losses	4,741	—
Profit before income taxes	986,288	1,438,460
Income taxes	350,270	502,250
Profit	636,018	936,210
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	636,018	936,210

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Profit	636,018	936,210
Other comprehensive income		
Valuation difference on available-for-sale securities	41,640	40,471
Foreign currency translation adjustment	(582)	396
Total other comprehensive income	41,058	40,868
Comprehensive income	677,076	977,078
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	677,076	977,078
Comprehensive income attributable to non-controlling interests	—	—