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Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]

August 13, 2025

Company name: jig.jp co.,ltd.

Listing: Tokyo Stock Exchange

Securities code: 5244

URL: <https://www.jig.jp/>

Representative: Kawamata Sho

Inquiries: Yuichiro Tanaka

Telephone: +81-3-6824-9561

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

President & CEO

Director, CFO

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(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	%
Three months ended June 30, 2025	3,699	12.1	573	8.4	548	3.7	341	18.0
June 30, 2024	3,299	9.6	528	16.7	528	16.5	289	(3.4)

(Note) Comprehensive income: Three months ended June 30, 2025: ¥ 341 million [18.0%]
Three months ended June 30, 2024: ¥ 289 million [(3.4) %]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2025	8.19	-
June 30, 2024	6.87	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	6,901	4,329	62.7
March 31, 2025	6,754	4,095	60.6

(Reference) Equity: As of June 30, 2025: ¥ 4,329 million
As of March 31, 2025: ¥ 4,095 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	2.59	2.59
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00	-	2.93	2.93

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the 1st quarter dividend for the fiscal year ending March 31, 2026 :

Commemorative dividend - yen
Special dividend - yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026(April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	15,200	10.2	2,115	5.1	1,915	3.0	1,220	13.2	29.01

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

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

Newly included: 1 (Company name: UNBEREAL, Inc.)
Excluded: - (Company name:)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

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

June 30, 2025: 42,568,400 shares
March 31, 2025: 42,568,400 shares

2) Number of treasury shares at the end of the period:

June 30, 2025: 900,000 shares
March 31, 2025: 900,000 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2025: 41,668,400 shares
Three months ended June 30, 2024: 42,054,000 shares

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

* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	4,368,673	4,440,527
Accounts receivable - trade	1,203,711	1,228,900
Other	88,975	98,707
Total current assets	5,661,360	5,768,136
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	461,630	462,352
Tools, furniture and fixtures, net	62,297	59,975
Land	36,849	76,853
Total property, plant and equipment	560,778	599,180
Intangible assets		
Trademark right	335	305
Software	4,734	34,818
Goodwill	-	26,485
Total intangible assets	5,069	61,610
Investments and other assets		
Lease deposits and guarantee deposits	191,714	192,609
Deferred tax assets	335,565	277,218
Other	457	3,163
Total investments and other assets	527,738	472,990
Total non-current assets	1,093,585	1,133,781
Total assets	6,754,946	6,901,917

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	471	437
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,195,158	1,212,640
Income taxes payable	464,140	396,569
Accrued consumption taxes	145,500	133,864
Provision for point card certificates	382,770	370,361
Other	123,906	98,460
Total current liabilities	2,379,052	2,279,436
Non-current liabilities		
Long-term borrowings	220,136	263,360
Guarantee deposits received	60,000	30,000
Total non-current liabilities	280,136	293,360
Total liabilities	2,659,188	2,572,796
Net assets		
Shareholders' equity		
Share capital	961,631	961,631
Capital surplus	980,984	980,984
Retained earnings	2,411,014	2,644,377
Treasury shares	(257,872)	(257,872)
Total shareholders' equity	4,095,757	4,329,120
Total net assets	4,095,757	4,329,120
Total liabilities and net assets	6,754,946	6,901,917

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	3,299,976	3,699,124
Cost of sales	152,883	218,443
Gross profit	3,147,092	3,480,681
Selling, general and administrative expenses	2,618,214	2,907,180
Operating profit	528,878	573,500
Non-operating income		
Interest income	0	8
Lecture's fee income	263	210
Point return income	665	69
Outsourcing service income	36	166
Other	50	13
Total non-operating income	1,017	467
Non-operating expenses		
Interest expenses	572	536
Loss on retirement of non-current assets	-	17,417
Foreign exchange losses	725	1,909
Share-based payment expenses	-	5,839
Other	4	30
Total non-operating expenses	1,302	25,734
Ordinary profit	528,592	548,233
Extraordinary income		
Gain on reversal of share acquisition rights	1,000	-
Total extraordinary income	1,000	-
Extraordinary losses		
Non-recurring loss	89,406	-
Total extraordinary losses	89,406	-
Profit before income taxes	440,186	548,233
Income taxes - current	101,578	148,601
Income taxes - deferred	49,353	58,347
Total income taxes	150,931	206,948
Profit	289,254	341,284
Profit attributable to owners of parent	289,254	341,284

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 2025

	(Thousands of yen)	
	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	289,254	341,284
Comprehensive income	289,254	341,284
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	289,254	341,284