

February 12, 2026

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

Company name: jig.jp co.,Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 5244
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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 institutional investors and analysts)

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

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	11,201	9.3	1,604	4.3	1,478	3.9	929	17.7
December 31, 2024	10,244	13.1	1,538	19.0	1,422	8.4	789	(9.1)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥929 million [17.7%]
 For the nine months ended December 31, 2024: ¥789 million [(9.1)%]

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine months ended				
December 31, 2025	22.27		-	
December 31, 2024	18.78		-	

(2) Consolidated financial position

	Total assets		Net assets		Equity-to-asset ratio	
	Millions of yen		Millions of yen		%	
As of						
December 31, 2025	7,330		4,798		65.5	
March 31, 2025	6,754		4,095		60.6	

Reference: Equity
 As of December 31, 2025: ¥4,798 million
 As of March 31, 2025: ¥4,095 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, 2025	-	0.00	-	2.59	2.59
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				2.93	2.93

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2026 (from 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	
Fiscal year ending March 31, 2026	15,200	10.2	2,115	5.1	1,915	3.0	1,220	13.2	29.01	

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (UNBEREAL, Inc.)
- (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
- (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)

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

As of December 31, 2025	42,568,400 shares
As of March 31, 2025	42,568,400 shares

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

As of December 31, 2025	1,360,200 shares
As of March 31, 2025	900,000 shares

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

Nine months ended December 31, 2025	41,736,226 shares
Nine months ended December 31, 2024	42,027,525 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

(Cautions on forward-looking statements, etc.)

Forward-looking statements in this material are based on information available to the Company and certain statements that the Company believes are reasonable. It is based on the premise. Actual occurrence due to uncertainties inherent in such judgments and assumptions, as well as changes in business operations and internal and external circumstances.

The results may differ materially from those projected, and the Company is not sure that any forward-looking statements will be true.

It is not a guarantee of sexuality.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	4,368,673	4,609,027
Accounts receivable - trade	1,203,711	1,303,119
Other	88,975	211,150
Total current assets	5,661,360	6,123,297
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	461,630	453,681
Tools, furniture and fixtures, net	62,297	57,697
Land	36,849	76,853
Total property, plant and equipment	560,778	588,231
Intangible assets		
Trademark right	335	246
Software	4,734	29,730
Goodwill	-	23,697
Total intangible assets	5,069	53,674
Investments and other assets		
Investment securities	-	60,884
Lease deposits and guarantee deposits	191,714	192,609
Deferred tax assets	335,565	273,537
Other	457	38,258
Total investments and other assets	527,738	565,289
Total non-current assets	1,093,585	1,207,196
Total assets	6,754,946	7,330,493

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	471	434
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,195,158	1,377,490
Income taxes payable	464,140	178,197
Accrued consumption taxes	145,500	127,922
Provision for point card certificates	382,770	425,345
Other	123,906	95,673
Total current liabilities	2,379,052	2,272,166
Non-current liabilities		
Long-term borrowings	220,136	229,808
Guarantee deposits received	60,000	30,000
Total non-current liabilities	280,136	259,808
Total liabilities	2,659,188	2,531,974
Net assets		
Shareholders' equity		
Share capital	961,631	961,631
Capital surplus	980,984	969,436
Retained earnings	2,411,014	3,232,591
Treasury shares	(257,872)	(365,141)
Total shareholders' equity	4,095,757	4,798,518
Total net assets	4,095,757	4,798,518
Total liabilities and net assets	6,754,946	7,330,493

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	10,244,940	11,201,601
Cost of sales	507,558	717,965
Gross profit	9,737,382	10,483,635
Selling, general and administrative expenses	8,198,401	8,878,867
Operating profit	1,538,980	1,604,768
Non-operating income		
Interest income	305	4,136
Subsidy income	6,445	-
Lecture's fee income	863	768
Point return income	1,131	143
Outsourcing service income	830	621
Other	60	161
Total non-operating income	9,637	5,830
Non-operating expenses		
Interest expenses	1,680	1,616
Loss on retirement of non-current assets	-	15,943
Foreign exchange losses	2,219	4,095
Commission expenses	672	826
Share-based payment expenses	121,088	107,096
Other	20	2,718
Total non-operating expenses	125,680	132,296
Ordinary profit	1,422,937	1,478,302
Extraordinary income		
Gain on bargain purchase	136	160
Gain on reversal of share acquisition rights	1,000	-
Total extraordinary income	1,136	160
Extraordinary losses		
Non-recurring loss	155,981	-
Total extraordinary losses	155,981	-
Profit before income taxes	1,268,092	1,478,462
Income taxes - current	456,940	486,935
Income taxes - deferred	21,635	62,027
Total income taxes	478,575	548,963
Profit	789,516	929,498
Profit attributable to owners of parent	789,516	929,498

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	789,516	929,498
Comprehensive income	789,516	929,498
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	789,516	929,498

(Notes on segment information, etc.)

Segment Information

The nine months of the previous fiscal year (April 1, 2024 to December 31, 2024)

The Group's main business is related to general consumers, and other business segments are not important enough, so the description is omitted.

The nine months of the current fiscal year (April 1, 2025 to December 31, 2025)

The Group's main business is related to general consumers, and other business segments are not important enough, so the description is omitted.