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February 10, 2026

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



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 Listing: Tokyo Stock Exchange  
 Securities code: 9753  
 URL: <https://www.ikic.co.jp>  
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 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: None

(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	18,327	8.4	1,745	13.6	1,837	14.2	1,297	18.5
December 31, 2024	16,904	3.7	1,536	15.4	1,609	15.4	1,094	15.3

Note: Comprehensive income For the nine months ended December 31, 2025: ¥1,570 million [20.0%]  
 For the nine months ended December 31, 2024: ¥1,309 million [11.2%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	135.61	—
December 31, 2024	114.51	—

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	15,819	11,252	71.1
March 31, 2025	15,070	10,059	66.8

Reference: Equity As of December 31, 2025: ¥11,252 million  
 As of March 31, 2025: ¥10,059 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	—	40.00	40.00
Fiscal year ending March 31, 2026	—	0.00	—		
Fiscal year ending March 31, 2026 (Forecast)				50.00	50.00

Notes: Revisions to the forecast of cash dividends most recently announced: Yes

Breakdown of the fiscal year-end dividend for the fiscal year ended March 31, 2025: Common dividend of 35.00 yen and commemorative dividend of 5.00 yen (for the 25th anniversary of the Company's inception)

Breakdown of the fiscal year-end dividend for the fiscal year ending March 31, 2026 (forecast): Common dividend of 45.00 yen and special dividend of 5.00 yen

## 3. Consolidated financial results forecast 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
Full year	24,117	5.6	2,050	9.8	2,155	10.5	1,514	14.1	158.25

Note: Revisions to the financial results forecast most recently announced: Yes

**\* Notes**

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

Newly included: –

Excluded: –

(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: Yes

(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	10,800,000 shares
As of March 31, 2025	10,800,000 shares

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

As of December 31, 2025	1,229,478 shares
As of March 31, 2025	1,235,936 shares

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

Nine months ended December 31, 2025	9,567,525 shares
Nine months ended December 31, 2024	9,562,276 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

The forecast figures stated above are projections based on currently available information and contain many uncertainties. Actual results may differ from the forecast figures above due to changes in business conditions and other factors.

For matters related to the above forecasts, please see page 3 of the Attachments.

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## 1. Qualitative Information on Quarterly Financial Results

### (1) Explanation of Operating Results

During the nine months ended December 31, 2025 (the “nine-month period under review”), the Japanese economy was on a gradual recovery track due to continued improvements in the employment and income environment. Meanwhile, there are concerns over possible impacts of continued price increases caused by policy trends in Europe and the United States, prolonged geopolitical risks, and other factors, and thus the economic outlook remains uncertain.

In the domestic information services market, companies’ continuing efforts on digital transformation (DX) utilizing new technologies such as generative AI to promote business transformation led to strong demand for IT services.

Under these circumstances, the Group has worked to further expand its capabilities and enhance corporate value by promoting sustainability management integrating financial and non-financial strategies under its Group Purpose, “Connecting people one world.”

Specifically, the Group strove to expand its core businesses by enhancing the ability to address DX projects through the development of cloud-native human resources, as well as by strengthening the Group’s sales system and collaboration with partner companies to respond to diversifying customer needs. In addition, the Group launched an internal working group aimed at creating next growth businesses, exploring new business models utilizing cloud services, and examined business alliances and M&A to expand new business areas and acquire technological domains that the Group does not currently possess, with the aim of strengthening its business foundation over the medium to long term. Furthermore, in April 2025, the Group established the Sustainability Promotion Committee and has been strengthening its initiatives to promote sustainability management.

In terms of trends by item of services for the nine-month period under review, in the Consulting and System Integration Services, orders for system development projects for companies such as financial institutions and telecommunications carriers expanded. In the System Management Services, orders for infrastructure and environment development projects remained strong for both medical institutions and security service providers, resulting in an increase in net sales compared to the same period of the previous fiscal year.

As a result, for the nine-month period under review, net sales were 18,327 million yen, up 8.4% year on year. In terms of profits, operating profit was 1,745 million yen, up 13.6% year on year, ordinary profit was 1,837 million yen, up 14.2% year on year, and profit attributable to owners of parent was 1,297 million yen, up 18.5% year on year.

### (2) Explanation of Financial Position

#### *Assets*

Total assets as of December 31, 2025 amounted to 15,819 million yen, an increase of 749 million yen from March 31, 2025. This is mainly attributable to increases in cash and deposits of 596 million yen and investment securities of 423 million yen, and decreases in notes and accounts receivable - trade, and contract assets of 151 million yen and deferred tax assets of 125 million yen.

#### *Liabilities*

Total liabilities as of December 31, 2025 amounted to 4,566 million yen, a decrease of 443 million yen from March 31, 2025. This is mainly attributable to decreases in provision for bonuses of 266 million yen, income taxes payable of 206 million yen, and provision for loss on orders received of 169 million yen.

#### *Net assets*

Total net assets as of December 31, 2025 amounted to 11,252 million yen, an increase of 1,193 million yen from March 31, 2025. This is mainly attributable to increases in retained earnings of 914 million yen and valuation difference on available-for-sale securities of 284 million yen.

As a result, the equity-to-asset ratio increased to 71.1% from 66.8% as of March 31, 2025.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

The Company has revised the full-year financial results forecast for the fiscal year ending March 31, 2026 announced on May 12, 2025. For details, please refer to the “Notice Regarding Revision of Financial Results Forecast and Dividend Forecast,” separately announced today (February 10, 2026).

Meanwhile, actual results may differ from the forecast figures due to various factors going forward.

2. Quarterly Consolidated Financial Statements and Principal Notes  
(1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	6,460,423	7,056,800
Notes and accounts receivable - trade, and contract assets	4,153,336	4,002,130
Electronically recorded monetary claims - operating	7,581	–
Merchandise and finished goods	1,480	–
Other	196,758	268,623
Total current assets	10,819,581	11,327,553
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	81,115	72,988
Land	116,992	105,941
Other, net	14,501	35,037
Total property, plant and equipment	212,609	213,967
Intangible assets		
Software	30,593	10,373
Software in progress	529	529
Goodwill	114,274	97,133
Customer-related intangible assets	111,428	94,714
Other	8,835	8,835
Total intangible assets	265,662	211,586
Investments and other assets		
Investment securities	2,905,513	3,328,980
Deferred tax assets	574,105	448,322
Other	292,575	289,418
Total investments and other assets	3,772,194	4,066,721
Total non-current assets	4,250,466	4,492,274
Total assets	15,070,047	15,819,828

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	946,412	886,894
Current portion of long-term borrowings	100,000	100,000
Accounts payable - other	303,136	400,120
Income taxes payable	500,078	293,930
Provision for bonuses	1,186,074	919,710
Provision for bonuses for directors (and other officers)	42,705	–
Provision for loss on orders received	169,070	–
Other	416,770	723,906
Total current liabilities	3,664,246	3,324,561
Non-current liabilities		
Long-term borrowings	240,000	165,000
Retirement benefit liability	979,122	896,729
Deferred tax liabilities	31,088	25,336
Asset retirement obligations	66,359	125,529
Other	29,800	29,800
Total non-current liabilities	1,346,370	1,242,396
Total liabilities	5,010,617	4,566,958
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,180,897	1,180,897
Capital surplus	1,111,189	1,113,301
Retained earnings	7,146,375	8,061,296
Treasury shares	(632,409)	(629,277)
Total shareholders' equity	8,806,053	9,726,217
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,011,111	1,295,623
Remeasurements of defined benefit plans	242,265	231,028
Total accumulated other comprehensive income	1,253,377	1,526,652
Total net assets	10,059,430	11,252,870
Total liabilities and net assets	15,070,047	15,819,828

(2) Quarterly Consolidated Statements of Income and Comprehensive Income  
Quarterly Consolidated Statements of Income  
Nine Months Ended December 31

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	16,904,116	18,327,817
Cost of sales	13,424,217	14,557,893
Gross profit	3,479,899	3,769,924
Selling, general and administrative expenses	1,943,496	2,024,188
Operating profit	1,536,402	1,745,736
Non-operating income		
Interest income	4,582	4,555
Dividend income	49,046	63,656
Subsidy income	787	180
Foreign exchange gains	3,208	3,395
Share of profit of entities accounted for using equity method	10,192	21,007
Miscellaneous income	5,892	3,871
Total non-operating income	73,708	96,666
Non-operating expenses		
Interest expenses	891	3,021
Miscellaneous losses	69	1,737
Total non-operating expenses	960	4,758
Ordinary profit	1,609,151	1,837,643
Extraordinary income		
Gain on sale of non-current assets	5	58,132
Total extraordinary income	5	58,132
Extraordinary losses		
Loss on sale of non-current assets	–	15
Loss on abandonment of non-current assets	0	154
Total extraordinary losses	0	170
Profit before income taxes	1,609,156	1,895,604
Income taxes	514,181	598,121
Profit	1,094,974	1,297,483
Profit attributable to non-controlling interests	–	–
Profit attributable to owners of parent	1,094,974	1,297,483

Quarterly Consolidated Statements of Comprehensive Income

Nine Months Ended December 31

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	1,094,974	1,297,483
Other comprehensive income		
Valuation difference on available-for-sale securities	210,815	284,512
Remeasurements of defined benefit plans, net of tax	3,476	(11,237)
Total other comprehensive income	214,291	273,275
Comprehensive income	1,309,266	1,570,759
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,309,266	1,570,759
Comprehensive income attributable to non-controlling interests	—	—

### (3) Notes to Quarterly Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes in case of significant changes in shareholders' equity)

Not applicable.

(Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements)

(Calculation of tax expenses)

Tax expenses are calculated by reasonably estimating an effective tax rate after applying tax effect accounting to profit before income taxes for the fiscal year that includes the nine-month period under review, and multiplying profit before income taxes by the estimated effective tax rate.

However, in the case where using the estimated effective tax rate results in extremely unreasonable tax expenses, the statutory effective tax rate is used instead.

(Changes in accounting estimates)

(Change in estimates of asset retirement obligations)

At the end of the six months ended September 30, 2025, the Company revised its estimates of the restoration costs recognized as asset retirement obligations associated with obligations to restore leased properties to their original condition under lease agreements for the Company's headquarters and offices, based on newly obtained information.

An increase of 59,027 thousand yen resulting from this change in estimate has been added to the balance of the asset retirement obligations prior to the change.

As a result of this change in estimate, operating profit, ordinary profit, and profit before income taxes for the nine-month period under review each decreased by 53,977 thousand yen.

(Notes on segment information, etc.)

[Segment information]

This information is omitted since the Group has a single segment consisting of the information services business.

(Notes on quarterly consolidated statements of cash flows)

Quarterly consolidated statements of cash flows for the nine-month period under review have not been prepared. Depreciation (including amortization of intangible assets except for goodwill) and amortization of goodwill for the nine months ended December 31, 2024 and 2025 are as shown below.

	(Thousands of yen)	
	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Depreciation	47,482	104,155
Amortization of goodwill	17,141	17,141