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Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

July 31, 2026

Company name	MIROKU JYOHO SERVICE CO., LTD.			Stock exchange listings: Tokyo Prime
Securities code	9928	URL https://www.mjs.co.jp		
Representative	(Title)	President and CEO	(Name)Hiroki Koreeda	
Inquiries	(Title)	Director, Managing Executive Officer and CFO, General Manager of Business Management Headquarters	(Name)Junichi Sato	Tel 03-5361-6369
Dividend payable date (as planned)		–		

Supplemental material of results : Yes

Convening briefing of results : None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(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	%
June 30, 2026	12,514	8.2	1,557	25.2	1,569	22.7	1,019	13.9
June 30, 2025	11,568	3.7	1,244	△9.4	1,279	△8.3	895	△20.0

Note:Comprehensive income For the three months ended June 30, 2026 1,017 Millions of yen (8.2%) For the three months ended June 30, 2025 940 Millions of yen (△1.4%)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	34.04	33.12
June 30, 2025	29.91	29.10

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	48,140	32,601	67.3	1,081.98
March 31, 2026	48,758	33,380	68.0	1,106.61

Reference:Owner's equity As of June 30, 2026 32,398 Millions of yen As of March 31, 2026 33,136 Millions of yen

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	0.00	–	60.00	60.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		0.00	–	65.00	65.00

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

3. Consolidated financial forecast for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Six months ending September 30, 2026	25,900	7.1	3,270	3.8	3,320	1.9	2,150	△19.0	71.80
Fiscal year ending March 31, 2027	53,800	10.0	7,230	8.3	7,380	7.4	4,810	△11.0	160.63

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

* Notes

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

Newly included: － companies (Company name)－、Excluded: － companies (Company name)－

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements： Yes

Note: For details, please refer to "2. Quarterly Consolidated Financial Statements and Notes on Important Matters (3) Notes to Quarterly Consolidated Financial Statements (Notes on Special Accounting Treatment for Preparing Quarterly Consolidated Financial Statements)" on page 10 of the attached documents.

(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)

① Number of issued and outstanding shares at the period end (including treasury stock)	As of June 30, 2026	32,306,286shares	As of March 31, 2026	32,306,286shares
② Number of treasury stock at the period end	As of June 30, 2026	2,362,381shares	As of March 31, 2026	2,362,380shares
③ Average number of shares (quarterly period-YTD)	Three months ended June 30, 2026	29,943,906shares	Three months ended June 30, 2025	29,931,156shares

* 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

(Caution concerning forward-looking statements, etc.)

Forecasts regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. The Company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors. For assumptions underlying the forecasts and notes to the use of the forecasts, please refer to "1. Qualitative Information on Quarterly Financial Results, (3) Explanation Regarding Financial Results Forecasts and Other Forward-Looking Statements" on page 5 of the attached documents.

○Contents of the attached document

1. Qualitative Information on Quarterly Financial Results

(1) Explanation of Results of Operations

During the first three months of the fiscal year under review, the Japanese economy continued to stage a gradual recovery with an improving employment and income environment and the effects of various measures. However, due to the concerns over rising tensions in the Middle East, the impact of US trade policy, ongoing price increases, and the impact on economic activity from fluctuations in financial and capital markets, future prospects remained uncertain.

In the software and information service industries, demand for IT investment has been increasing, especially in areas related to digital transformation (DX) and artificial intelligence (AI). This reflects efforts by companies to address labor shortages, change their ways of working and make progress in the development of environments to digitalize work processes amid the rapid evolution of AI, along with the continuation of subsidies for introducing digitalization and AI (formerly subsidies for introducing IT).

In this business environment, the Group has adopted the "full utilization of AI" as a key policy for the current fiscal year, and has been promoting initiatives to improve overall productivity and enhance the services it provides. The Group sought to maintain relationships with existing customers and enhance their satisfaction levels by improving sales capabilities and product/service competitiveness. At the same time, the Group worked to expand its customer base through the development of new customers, increase relevant service revenues, and reinforce the earnings foundation. Moreover, in addition to expanding sales of subscription-based cloud services, in which sales are recorded according to the period of use, the Group is accelerating the transition to a subscription model for on-premise products, in which sales are recorded as a lump sum, with the aim of further enhancing profitability as a shift to a cloud subscription-based business model.

On the sales side, the Group has been focusing on strategic personnel training measures to support customers' DX efforts, such as helping employees obtain IT coordinator qualifications and other credentials. These activities are designed to further strengthen the support structure for accounting firms and their customers, and the solutions business structure for SMEs. As part of its initiatives, the Group began full-scale provision of MJS DX consulting services to help customers improve their business management, with the aim of becoming a stronger companion in their AI-driven DX efforts. Furthermore, by leveraging the strengths of its direct sales network in 33 major cities across the country, the Group has been developing sales and support activities rooted in local communities, and aims to further improve the customer experience and build a customer success system in the future. In addition, the Group proactively engaged in sales promotion activities in fields where customer interest is strong, such as DX and AI, including exhibiting at the 17th Office-work DX Expo, a special exhibition held as part of Japan DX Week [Spring].

On the development front, the Group has been working to strengthen its development framework and boost development productivity on the premise of AI utilization. In parallel, the Group continued to make development investments in functionality improvements to address customers' needs with the LucaTech GX Lite SaaS-type cloud product and other ERP products. With respect to the Hirameki 7 integrated DX platform operated by the subsidiary Tribeck Inc., the Group is promoting the enhancement of AI Site, a high-quality AI-driven website construction service, in an effort to develop a framework for promoting sales and establish a growth trajectory early on as a digital marketing support service.

In terms of business, the Company is promoting post-merger integration (PMI) for Synergix Technologies Pte Ltd. ("Synergix"), a cloud ERP company in Singapore which was incorporated in the Group in the fiscal year ended March 31, 2026, to establish a business foundation for the global market. The Group will work together with Synergix to expand its business in Singapore and to foray into the ASEAN market, thereby further strengthening its global business management capabilities.

In May 2024, the Group announced Sustainability 2030 and Medium-Term Management Plan Vision 2028. In Sustainability 2030, the Group has set forth its vision of "MJS Value: Value customers and make employees happy" and four basic policies based on the perspective of ESG, and will contribute to the realization of a sustainable society. Furthermore, in the Medium-Term Management Plan Vision 2028, the Group set out "Taking on challenges to reform the business model and create new value," and will aim to achieve sustainable growth and increase its corporate value by implementing six basic strategies.

As a result of these business activities, sales of various ERP products to accounting firms and small and medium-sized enterprises were strong during the first three months of the fiscal year under review. In the sale of ERP products, revenue from software utilization fees significantly rose thanks to a shift to subscription-based sales, resulting in an increase in revenue from stable recurring services.

As a result, despite the ongoing transition to subscription-based sales, net sales for the first three months under review came to 12,514 million yen (up 8.2% year on year). In terms of profits, mainly due to a significant increase in personnel expenses resulting from the proactive hiring of new graduates, salary increases and raises, which are upfront investments based on our human capital management strategy, selling, general and administrative expenses increased by 645 million yen year on year. However, due to the effect of increased sales, operating profit was 1,557 million yen (up 25.2% year on year), ordinary profit was 1,569 million yen (up 22.7% year on year), and profit attributable to owners of parent was 1,019 million yen (up 13.9% year on year).

Net sales by product for the first three months of the fiscal year under review are as follows:

(Service revenues)

Software utilization revenues increased 35.5% year on year to 3,045 million yen as a result of growth in sales through the subscription model of various ERP products. Sales from the Total Value Service (TVS), which is a comprehensive maintenance service for tax accountant and CPA firms, increased 0.9% from one year earlier to 665 million yen. Corporate software operations support service revenues increased 5.8% year on year, to 1,605 million yen. Hardware and network maintenance service revenues increased 6.0% from one year earlier to 464 million yen and sales from supplies and office products decreased 4.1% from one year earlier to 114 million yen.

As a result, service revenues increased 18.3% from one year earlier to 5,895 million yen.

* "Service revenues" are stable revenues that are mainly compensation for services provided continuously. These revenues consist of software utilization fees, compensation for software operation and support services and hardware and network maintenance services, and the sales of supplies and office products.

(System installation contract sales)

Hardware sales were 1,287 million yen, down 18.8% year on year, software sales were 2,455 million yen, up 7.3% from a year earlier. Useware sales were 2,119 million yen, up 6.9% from one year earlier.

As a result, total system installation contract sales were 5,863 million yen, up 0.1% from one year earlier.

* “System installation contract sales” are the total of sales recorded when a system is newly installed. These sales consist of hardware, software and useware (system installation support services, etc.) sales.

(2) Explanation of Financial Position

(Assets)

Current assets were 21,531 million yen at the end of June 2026, a decrease of 1,181 million yen from the end of the previous fiscal year. This was mainly due to a decrease of 1,676 million yen in cash and deposits.

Non-current assets were 26,609 million yen, an increase of 563 million yen from the end of the previous fiscal year. The main factor was an increase of 665 million yen in intangible assets.

As a result, total assets were 48,140 million yen, down 617 million yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities were 14,166 million yen at the end of June 2026, up 577 million yen from the end of the previous fiscal year. This was mainly attributable to an increase of 1,295 million yen in accounts payable - other.

Non-current liabilities were 1,372 million yen, down 415 million yen from the end of the previous fiscal year. This was mainly attributable to a decrease of 400 million yen in long-term borrowings.

As a result, total liabilities were 15,539 million yen, up 161 million yen from the end of the previous fiscal year.

(Net assets)

Net assets were 32,601 million yen at the end of June 2026, a decrease of 778 million yen from the end of the previous fiscal year. The main factor was a decrease of 777 million yen in retained earnings due to the payment of dividends from surplus of 1,796 million yen, offsetting the posting of 1,019 million yen in profit attributable to owners of parent in the first three months of the fiscal year under review.

As a result, the capital adequacy ratio was 67.3% (compared with 68.0% at the end of the previous fiscal year).

(3) Explanation Regarding Financial Results Forecast and Other Forward-looking Statements

Looking at the Japanese economy going forward, it is hoped that the employment and income situations will continue to improve and that government policy will drive sustained economic growth, despite lingering uncertainties about the impact of price rises, the situation in the Middle East, US trade policy, etc.

To date, the consolidated financial forecasts for the fiscal year ending March 31, 2027 remain unchanged from those announced on May 15, 2026. If the Company needs to revise the full-year forecasts due to trends in results, it will promptly disclose the revision.

2. Quarterly Consolidated Financial Statements and Notes on Important Matters

(1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	14,336	12,659
Notes and accounts receivable - trade, and contract assets	5,586	5,710
Securities	40	—
Merchandise	710	660
Work in process	251	292
Supplies	60	36
Other	1,747	2,191
Allowance for doubtful accounts	△18	△19
Total current assets	22,712	21,531
Non-current assets		
Property, plant and equipment		
Land	2,888	2,888
Other, net	2,286	2,255
Total property, plant and equipment	5,174	5,143
Intangible assets		
Goodwill	2,726	2,701
Software	2,057	1,986
Software in progress	10,709	11,471
Other	6	6
Total intangible assets	15,499	16,165
Investments and other assets		
Investment securities	1,847	1,815
Other	3,531	3,492
Allowance for doubtful accounts	△7	△7
Total investments and other assets	5,371	5,300
Total non-current assets	26,046	26,609
Total assets	48,758	48,140
Liabilities		
Current liabilities		
Accounts payable - trade	1,445	1,342
Short-term borrowings	3,052	3,036
Current portion of long-term borrowings	800	800
Income taxes payable	1,082	739
Asset retirement obligations	—	8
Provision for bonuses	1,360	741
Other	5,847	7,497
Total current liabilities	13,589	14,166
Non-current liabilities		
Long-term borrowings	1,600	1,200
Asset retirement obligations	88	80
Other	99	92
Total non-current liabilities	1,788	1,372
Total liabilities	15,378	15,539

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	3,198	3,198
Capital surplus	2,912	2,912
Retained earnings	29,470	28,693
Treasury shares	△2,859	△2,859
Total shareholders' equity	32,721	31,944
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	334	328
Foreign currency translation adjustment	79	126
Total accumulated other comprehensive income	414	454
Non-controlling interests	243	202
Total net assets	33,380	32,601
Total liabilities and net assets	48,758	48,140

(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statement of Comprehensive Income

(Quarterly Consolidated Statements of Income)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	11,568	12,514
Cost of sales	4,748	4,735
Gross profit	6,820	7,778
Selling, general and administrative expenses	5,576	6,221
Operating profit	1,244	1,557
Non-operating income		
Interest income	5	8
Dividend income	19	20
Share of profit of entities accounted for using equity method	5	—
Other	22	14
Total non-operating income	52	42
Non-operating expenses		
Interest expenses	14	16
Share of loss of entities accounted for using equity method	—	11
Other	3	3
Total non-operating expenses	17	31
Ordinary profit	1,279	1,569
Extraordinary income		
Gain on sale of investment securities	—	41
Total extraordinary income	—	41
Extraordinary losses		
Loss on retirement of non-current assets	4	0
Total extraordinary losses	4	0
Profit before income taxes	1,274	1,610
Income taxes	436	633
Profit	838	977
Loss attributable to non-controlling interests	△56	△41
Profit attributable to owners of parent	895	1,019

(Quarterly Consolidated Statement of Comprehensive Income)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	838	977
Other comprehensive income		
Valuation difference on available-for-sale securities	95	△5
Foreign currency translation adjustment	—	47
Share of other comprehensive income of entities accounted for using equity method	5	△0
Total other comprehensive income	101	40
Comprehensive income	940	1,017
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	996	1,059
Comprehensive income attributable to non-controlling interests	△56	△41

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on Special Accounting Treatment for Preparing Quarterly Consolidated Financial Statements)

(Calculation of Tax Expenses)

Taxes are calculated by determining a reasonable estimate of the effective tax rate, after the application of tax effect accounting, for profit before income taxes in the current fiscal year (including the first quarter). Quarterly profit before income taxes is then multiplied by this estimated effective tax rate to calculate taxes.

(Notes to segment information, etc.)

[Segment information]

Segment information is not shown because the Group's operations are limited to the single segment of the software business.

(Notes in the Case of Significant Changes in Shareholders' Equity)

Not applicable.

(Notes on going concern assumption)

Not applicable.

(Notes to Quarterly Consolidated Statements of Cash Flows)

Quarterly consolidated statements of cash flows for the first three months under review have not been prepared. Depreciation (including amortization related to intangible assets excluding goodwill) and amortization of goodwill for the three-month period under review are as follows.

(Millions of yen)

	Previous first quarter (April 1, 2025–June 30, 2025)	First quarter under review (April 1, 2026–June 30, 2026)
Depreciation and amortization	311	342
Amortization of goodwill	—	70