



Consolidated Financial Results for the Nine Months Ended April 30, 2025 (August 1, 2024, to April 30, 2025) [Japanese GAAP]

June 6, 2025

Listed company I'LL INC.

Stock exchange listing: Tokyo Stock Exchange, Prime Market

Code number 3854 URL <https://www.ill.co.jp>

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Scheduled date for dividend payment commencement: -

Availability of supplementary briefing material on financial results: Yes

Financial results briefing session: No

(Amounts less than ¥1 million rounded down)

1. Consolidated Financial Results for the Nine Months Ended April 30, 2025 (August 1, 2024, to April 30, 2025)

(1) Consolidated Operating Results (Cumulative) (% indicates change from previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	million	%	million	%	million	%	million	%
Nine months ended April 30, 2025	14,098	9.5	3,464	6.0	3,421	4.2	2,356	7.9
Nine months ended April 30, 2024	12,869	10.3	3,266	23.8	3,284	23.5	2,184	26.4

(Note) Comprehensive income Nine months ended April 30, 2025 2,334 million yen (8.3%)
Nine months ended April 30, 2024 2,155 million yen (25.1%)

	Net profit per share	Diluted net profit per share
	Yen	Yen
Nine months ended April 30, 2025	95.81	-
Nine months ended April 30, 2024	87.28	-

(Note) 1. Diluted net profit per share is not shown because there are no dilutive shares.

2. In the calculation of net profit per share, the number of treasury shares includes our shares held by the Impact Neutralization Trust.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	million	million	%
Nine months ended April 30, 2025	14,689	9,191	62.6
Fiscal year ended July 31, 2024	14,153	9,680	68.4

(Reference) Shareholders' equity Nine months ended April 30, 2025 9,191million yen Fiscal year ended July 31, 2024 9,680 million yen

2. Dividends

	Annual dividends				
	End of first quarter	End of second quarter	End of third quarter	End of year	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended July 31, 2024	-	16.00	-	25.00	41.00
Fiscal year ending July 31, 2025	-	20.00	-	-	-
Fiscal year ending July 31, 2025 (Forecast)				27.00	47.00

(Note) Revision to the dividend forecast announced most recently: No

3. Forecasted Consolidated Results for the Fiscal Year Ending July 31, 2025 (August 1, 2024, to July 31, 2025)
(% indicates changes from the previous year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net profit per share
Full year	million	%	million	%	million	%	million	%	Yen
	19,150	9.4	4,800	12.6	4,826	12.6	3,257	12.8	130.12

(Note) Revision to the financial forecasts announced most recently: No

*Notes

(1) Significant changes in the scope of consolidation during the three months ended April 30 2025: No

(2) Adoption of special accounting treatment for the preparation of the quarterly consolidated financial statements: No

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

- 1) Changes in accounting policies due to the revision of accounting standards: No
- 2) Changes in accounting policies other than 1) above: No
- 3) Changes in accounting estimates: No
- 4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares)	Nine months ended April 30, 2025	25,042,528 shares	Fiscal year ended July 31, 2024	25,042,528 shares
2) Total number of treasury shares at the end of the period	Nine months ended April 30, 2025	333,939 shares	Fiscal year ended July 31, 2024	11,419 shares
3) Average number of shares during the period	Nine months ended April 30, 2025	24,596,035 shares	Nine months ended April 30, 2024	25,031,661 shares

(Note) The total number of treasury shares at the end of the period includes our shares held by the Impact Neutralization Trust (320,900 shares for the nine months ended April 30, 2025, and no shares for the year ended July 31, 2024). Our shares held by the Impact Neutralization Trust are also included in the number of treasury shares deducted in the calculation of the average number of shares during the fiscal year (433,960 shares for the nine months ended April 30, 2025, and no shares for the nine months ended April 30, 2024).

*This consolidated financial results report for the nine months is not subject to the quarterly review by a certified public accountant or an auditing firm.

*Explanation on the proper use of financial results forecast and other notes

(Notice regarding future statements)

The financial forecasts stated in this document are based on information available as of the date of this document. These forecasts should not be construed as a promise by the Company to achieve them. Actual results may differ from these forecasts due to uncertain factors, such as economic trends. For notes about assumptions behind the financial forecasts and how to use these financial forecasts, refer to page 6 "1. Overview of Operating Results, (3) Explanation of Consolidated Financial Forecasts and Other Future Projections."

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1. Overview of Operating Results

(1) Overview of Operating Results for the Period Under Review

1) Overview of business performance

Period		Interim consolidated period of the 34th period	Interim consolidated period of the 35th period	34th period
Accounting period		From August 1, 2023, to April 30, 2024	From August 1, 2024, to April 30, 2025	From August 1, 2023, to July 31, 2024
Net sales	(Thousands of yen)	12,869,659	14,098,333	17,508,405
Operating profit	(Thousands of yen)	3,266,980	3,464,543	4,263,812
Ordinary profit	(Thousands of yen)	3,284,707	3,421,590	4,285,206
Profit attributable to owners of parent	(Thousands of yen)	2,184,645	2,356,429	2,887,564
Comprehensive income	(Thousands of yen)	2,155,118	2,334,760	2,841,419
Net assets	(Thousands of yen)	8,994,381	9,191,496	9,680,682
Total assets	(Thousands of yen)	13,624,179	14,689,999	14,153,941
Research and development expenses	(Thousands of yen)	47,187	65,115	64,631
Equity ratio	(%)	66.0	62.6	68.4
Operating profit margin	(%)	25.4	24.6	24.4

During the nine months ended April 30, 2025 (August 1, 2024 to April 30, 2025), the Japanese economy was on a gradual trend of recovery, driven by an enhanced employment and income environment. On the other hand, it is necessary to keep close tabs on the impact on the Japanese economy of such matters as a downturn in overseas economies due to monetary tightening, soaring raw material and energy prices.

Information system investment in Japan is booming, mainly in digital transformation which conducts a business transformation that utilizes digital technologies to address labor shortages. Under these current market conditions, the I'LL Group is pursuing its "CROSS-OVER Synergy" strategy in order to strengthen the business of its customers. Through a combination of "real" and "online" products and services, the I'LL Group develops, proposes and supports solutions for mid-tier and small/medium-size corporate clients that need to efficiently use IT to solve their management issues. The "CROSS-OVER Synergy" strategy is an initiative to increase the business efficiency and strengthen the sales capabilities of customers, by proposing a combination of real and online products and services through the I'LL Group's unique value proposition style. This strategy not only gives the I'LL Group a competitive edge during negotiations, but also enhances the satisfaction of its customers. In addition, to promote sustainable growth, I'LL has introduced an integrated production-sales system where sales representatives and system engineers are placed in the same organization to enhance mutual collaboration. This has improved the accuracy of projects by determining customer requirements at the time of quotation, strengthened the project management system, and reduced person-hours of customer support after the system operation starts by improving delivery quality, thereby strengthening the profit structure.

As for an overview of the "real" and "online" businesses, I'LL has continued on the real-world front to broaden the product appeal of its mainstay Aladdin Office software package for each business sector. In sales, it collaborated with partner companies and saw orders remain firm as it proposed ways for optimum system use for each client on the basis of plenty of installment examples in each industry. On the online world, I'LL continued to do new collaborative development in the nine months ended April 30, 2025, with online store operators on the CROSS MALL cloud service, which integrates the management of multiple online stores. The Company will continue to strengthen our cooperation with multiple malls and shift our focus to medium-size and large markets, with the objective of increasing sales over the medium- to long-term. Also, the Company has achieved steady growth in sales of the CROSS POINT cloud service which allows integrated management of reward points and customers of online and real stores. In addition, in light of the disposal of certain software related to the development of cloud services implemented in the previous consolidated fiscal year, we are continuing the transition to a technology configuration called microservices architecture. This will allow us to enhance a system's flexibility in responding to rapidly changing user needs and business environments. We will work to establish a leaner business structure by reducing development time through the use of microservices architecture and ensuring scalability by actively adopting technologies from other companies and strengthening collaboration.

In addition, in the nine months ended April 30, 2025, the Company continued to focus on product development and booked ¥65,115,000 for research and development expenses to increase market competitiveness through development of new technologies in the future. The Company will work to enhance R&D activities mainly at the I'LL Matsue Laboratory, an R&D base in Matsue, Shimane Prefecture, and continue to improve its future market competitiveness.

In addition, at the Board of Directors meeting held on December 6, 2024, we resolved to establish an Impact Neutralization Trust (the "Trust") for the purpose of increasing the Company's circulating share ratio. We entered into an agreement for the

Trust with The Nomura Trust and Banking Co., Ltd. The Trust acquired 1,250,000 shares of our stock for ¥3,931,250,000 during the six months ended January 31, 2025, and sold 929,100 shares in the market by the end of the nine months ended April 30, 2025. For details, please refer to “(Additional Information)” in “(3) Notes on Consolidated Financial Statements” under “2. Quarterly Consolidated Financial Statements and Significant Notes Thereto.”

As a result, in the nine months of the period under review, net sales were ¥14,098,333,000 (up 9.5% year on year), operating profit came to ¥3,464,543,000 (up 6.0% year on year), ordinary profit was ¥3,421,590,000 (up 4.2% year on year), profit attributable to owners of parent posted ¥2,356,429,000 (up 7.9% year on year), and operating profit margin, which is one of the Group’s management indicators, was 24.6%. As of the end of the third quarter period under review, the company’s financial position was ¥14,689,999,000 in total assets and ¥9,191,496,000 in total net assets. The equity ratio, a key indicator of financial soundness and long-term security, stood at 62.6%.

2) Analysis of operating results

(Net sales)

Net sales increased 9.5% year on year to ¥14,098,333,000. In the nine months of the period under review, new orders increased steadily due to a combination of factors. First, the ongoing receipt of orders for large-scale projects; second, the revision of customer supply prices caused by price increases in goods purchased by us; third, the expansion of net sales due to steady progress in the development process; fourth, the accumulation of stock net sales in response to the diversified work styles of small and medium-sized enterprises; and fifth, the continuous enhancement of functions for the primary Aladdin Office package software. Furthermore, an optimal system utilization method has been proposed, tailored to each customer based on extensive case studies of implementation in collaboration with partner companies.

In addition, CROSS MALL, integrated management software for multiple online stores, has been given greater product appeal by incorporating functional requests collected from existing customers, and the contract unit price increased and sales rose due to the acquisition of stable new customers, strengthened approach to the mid-sized and large markets, and monthly usage fee increases based on service enhancements. Net sales of CROSS POINT, a software program that enables integrated management of points and customers for online and real stores, increased as the company expanded its reach beyond the fashion industry and acquired new customers.

(Cost of sales, selling, general and administrative expenses, and operating profit)

The cost of sales increased 12.1% year on year to ¥6,323,372,000. This was mainly due to the impact of factors such as rising personnel expenses and price increases for some purchased products, despite the success of efforts to improve the accuracy of estimates through expanding packaging functions and integrating production and sales. In addition, operating profit was up 6.0% year on year to ¥3,464,543,000 despite factors such as the increase in personnel expenses in selling, general and administrative expenses.

(Non-operating income, non-operating expenses, and ordinary profit)

Non-operating income increased 37.8% year on year to ¥25,155,000. This was primarily due to a rise of ¥1,766,000 in commission income. In addition, non-operating expenses grew by ¥67,574,000 year on year to ¥68,109,000. This was mainly due to an increase of ¥61,077,000 in commission expenses paid in connection with the establishment of the Impact Neutralization Trust. Consequently, ordinary profit fell 4.2% year on year to ¥3,421,590,000.

(Extraordinary income, extraordinary losses, income taxes and quarterly profit attributable to owners of parent)

There was no extraordinary income. Extraordinary losses increased by ¥1,029,000 year on year to ¥1,029,000. This was due to a ¥1,029,000 increase in loss on retirement of non-current assets. In addition, profit before taxes increased by 4.1% year on year to ¥3,420,560,000, and after deducting income taxes - current and income taxes - deferred, interim profit attributable to owners of parent increased by 7.9% year on year to ¥2,356,429,000.

(2) Overview of Financial Position for the Period Under Review

(Current assets)

As of the end of the third quarter period under review, current assets were ¥12,094,748,000, an increase of ¥526,802,000 from the end of the previous fiscal year. This was mainly due to increases of ¥214,117,000 in notes and accounts receivable - trade, and contract assets and ¥211,078,000 in cash and deposits and ¥99,710,000 in securities transferred from investment securities included in “Other” under investments and other assets due to their becoming redeemable within one year.

(Non-current assets)

As of the end of the third quarter period under review, non-current assets amounted to ¥2,595,251,000, an increase of ¥9,255,000 from the end of the previous fiscal year. This was mainly due to decreases of ¥99,540,000 in investment securities included in “Other” under investments and other assets due to their becoming redeemable within one year and being transferred to securities under current assets and ¥18,443,000 included in “Other” under investments and other assets long-term prepaid expenses, despite increase of software of ¥99,646,000 and deferred tax assets of ¥52,580,000

(Current liabilities)

As of the end of the third quarter period under review, current liabilities amounted to ¥3,454,224,000, an increase of ¥899,156,000 from the end of the previous fiscal year. This was mainly due to an increase of ¥727,000,000 in short-term borrowings intended to securing flexible and stable funds in connection with the establishment of the Impact Neutralization Trust and ¥357,918,000 provision for bonuses, despite decreases of ¥153,311,000 in income taxes payable, and ¥102,851,000 in accounts payable included in “Other” under current liabilities.

(Non-current liabilities)

As of the end of the third quarter period under review, non-current liabilities amounted to ¥2,044,279,000, an increase of ¥126,086,000 from the end of the previous fiscal year. This was mainly due to increases of ¥80,016,000 in retirement benefit liability and ¥44,996,000 in provision for retirement benefits for directors (and other officers).

(Net assets)

As of the end of the third quarter period under review, net assets amounted to ¥9,191,496,000, a decrease of 489,185,000 from the end of the previous fiscal year. This was mainly due to an increase of ¥3,931,250,000 in treasury shares due to the establishment of the Impact Neutralization Trust (the “Trust”), a decrease of ¥2,922,019,000 in treasury shares due to the disposal of treasury shares in the Trust, a loss of ¥707,613,000 in the disposal of treasury shares due to decreases in stock price in the Trust, and a decrease of ¥1,106,733,000 caused by dividends of surplus, despite an increase of ¥2,356,429,000 in profit attributable to owners of parent.

(3) Explanation of Consolidated Financial Forecasts and Other Future Projections

The operating results for the nine months of the period under review generally align with the Group’s forecasts. There have been no adjustments made to the Group’s financial forecasts for the full year of the period under review.

2. Quarterly Consolidated Financial Statements and Significant Notes Thereto

(1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	Fiscal 2024 (As of July 31, 2024)	For the nine months ended April 30, 2025 (As of April 30, 2025)
Assets		
Current assets		
Cash and deposits	6,663,216	6,874,295
Notes and accounts receivable - trade, and contract assets	4,425,954	4,640,072
Securities	-	99,710
Merchandise	275,010	279,572
Work in process	17,857	12,537
Other	190,960	195,476
Allowance for doubtful accounts	(5,052)	(6,915)
Total current assets	11,567,945	12,094,748
Non-current assets		
Property, plant and equipment	583,364	550,213
Intangible assets		
Software	423,355	523,001
Software in progress	366,958	375,241
Other	1,739	1,739
Total intangible assets	792,053	899,983
Investments and other assets		
Deferred tax assets	523,645	576,225
Other	690,126	573,649
Allowance for doubtful accounts	(3,193)	(4,820)
Total investments and other assets	1,210,578	1,145,055
Total non-current assets	2,585,996	2,595,251
Total assets	14,153,941	14,689,999
Liabilities		
Current liabilities		
Accounts payable - trade	646,435	660,523
Short-term borrowings	-	727,000
Income taxes payable	708,694	555,382
Provision for bonuses	111,700	469,618
Provision for product warranties	15,746	13,028
Other	1,072,491	1,028,671
Total current liabilities	2,555,067	3,454,224
Non-current liabilities		
Retirement benefit liability	1,240,157	1,320,173
Provision for retirement benefits for directors (and other officers)	435,540	480,536
Asset retirement obligations	237,489	239,341
Other	5,005	4,227
Total non-current liabilities	1,918,192	2,044,279
Total liabilities	4,473,259	5,498,503

(Thousands of yen)

	Fiscal 2024 (As of July 31, 2024)	For the nine months ended April 30, 2025 (As of April 30, 2025)
Net assets		
Shareholders' equity		
Share capital	354,673	354,673
Capital surplus	319,673	319,673
Retained earnings	8,962,032	9,504,115
Treasury shares	(10,080)	(1,019,680)
Total shareholders' equity	9,626,300	9,158,783
Other comprehensive income (cumulative)		
Remeasurements of defined benefit plans	54,701	32,914
Valuation difference on available-for-sale securities	(319)	(201)
Total other comprehensive income (cumulative)	54,381	32,713
Total net assets	9,680,682	9,191,496
Total liabilities and net assets	14,153,941	14,689,999

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

(Thousands of yen)

	For the nine months ended April 30, 2024 (From August 1, 2023 to April 30, 2024)	For the nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)
Net sales	12,869,659	14,098,333
Cost of sales	5,638,446	6,323,372
Gross profit	7,231,213	7,774,960
Selling, general and administrative expenses	3,964,233	4,310,417
Operating profit	3,266,980	3,464,543
Non-operating income		
Commission income	11,930	13,696
Subsidy income	5,850	5,388
Other	480	6,070
Total non-operating income	18,260	25,155
Non-operating expenses		
Interest expenses	480	6,895
Commission expenses	-	61,077
Foreign exchange losses	53	128
Other	-	7
Total non-operating expenses	534	68,109
Ordinary profit	3,284,707	3,421,590
Extraordinary losses		
Loss on retirement of non-current assets	0	1,029
Total extraordinary losses	0	1,029
Profit before income taxes	3,284,707	3,420,560
Income taxes - current	1,219,181	1,105,708
Income taxes - deferred	(119,120)	(41,577)
Total income taxes	1,100,061	1,064,131
Profit	2,184,645	2,356,429
Profit attributable to owners of parent	2,184,645	2,356,429

(Quarterly Interim Consolidated Statements of Comprehensive Income)

(Thousands of yen)

	For the nine months ended April 30, 2024 (From August 1, 2023 to April 30, 2024)	For the nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)
Net profit	2,184,645	2,356,429
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(29,284)	(21,786)
Valuation difference on available-for-sale securities	(242)	117
Total other comprehensive income	(29,527)	(21,668)
Interim comprehensive income	2,155,118	2,334,760
(Breakdown)		
Interim comprehensive income attributable to owners of parent	2,155,118	2,334,760
Interim comprehensive income attributable to non- controlling interests	-	-

(3) Notes on Quarterly Consolidated Financial Statements

(Notes on the Premise of a Going Concern)

No applicable matters.

(Notes on Substantial Changes in the Amount of Shareholders' Equity)

For the nine months ended April 30, 2024(From August 1, 2023 to April 30, 2024)

No applicable matters.

For the nine months ended April 30, 2025(From August 1, 2024 to April 30, 2025)

Pursuant to the resolution passed at the Board of Directors meeting held on December 6, 2024, we acquired 1,250,000 treasury shares through the Impact Neutralization Trust during the six months ended January 31, 2025, resulting in an increase of ¥3,931,250,000 in treasury shares. Of these treasury shares, 929,100 shares were sold in the market during the nine months ended April 30, 2025, resulting in a decrease of ¥2,922,019,000 to ¥1,019,680,000 in treasury shares at the end of the nine months ended April 30, 2025. For details, please refer to “(Additional Information)” under “Notes.”

(Notes on Quarterly Consolidated Statements of Cash Flows)

A quarterly consolidated statement of cash flows for the three months under review has not been prepared. In addition, the following information is provided regarding depreciation and amortization (including amortization of intangible assets) for the three months of consolidated periods.

	For the nine months ended April 30, 2023 (From August 1, 2023 to April 30, 2024)	For the nine months ended April 30, 2024 (From August 1, 2024 to April 30, 2025)
Depreciation	¥282,772,000	¥271,647,000

(Additional Information)

(Establishment of the Impact Neutralization Trust)

We aim to strengthen corporate governance by diversifying shareholders. We also work to maintain our listing on the TSE Prime Market and improve market liquidity and supply and demand for our shares by equity index investment based on the total market value of floating shares, such as TOPIX. During the six months ended January 31, 2025, we acquired a portion of our shares held by non-public shareholders and sold them in the market through the Impact Neutralization Trust (the “Trust”).

The Trust acquires our shares through off-floor trading based on the most recent closing price at the Tokyo Stock Exchange (ToSTNeT-2) using funds contributed by us, then sells our shares in the market during the trust period, and distributes the proceeds to us periodically at a predetermined timing. The Trust is a self-beneficiary trust whose beneficiary is the Company.

Therefore, although the Trust takes the form of a trust of funds contributed by the Company, it is actually equivalent to an immediate trust created by the Company with treasury shares acquired by it. In this case, Q3 in the Practical Solution on Accounting for Trusts (PITF No. 23, August 2, 2007, requires the Company, as the beneficiary, to account for the trust assets as if they were held directly by the Company. Therefore, our shares held by the Trust are accounted for as “treasury shares” in accordance with the Accounting Standard for Treasury Stock and Reduction of Legal Reserves (ASBJ Statement No. 1, March 26, 2015) and the Guidance on Accounting Standard for Treasury Stock and Reduction of Legal Reserves (ASBJ Guidance No. 2, March 26, 2015).

The Trust acquired 1,250,000 shares of our stock for ¥3,931,250,000 during the six months ended January 31, 2025, and sold 929,100 shares in the market by the end of the nine months ended April 30, 2025, resulting in a decrease of ¥2,922,019,000 in treasury shares.

The impact of trust fees and other expenses related to the establishment of the Trust on profit and loss for the nine months ended April 30, 2025, was immaterial. The impact of the loss on disposal of treasury shares on retained earnings for the nine months ended April 30, 2025, was ¥707,613,000. Since our shares held by the Trust are accounted for as treasury shares, they are included in the treasury shares deducted in calculating the average number of shares during the period for the purpose of calculating net income per share.

(Notes on Segment Information)

[Segment Information]

For the nine months ended April 30, 2024 (August 1, 2023, to April 30, 2024) and the nine months ended April 30, 2025 (August 1, 2024, to April 30, 2025)

Because the I'LL Group is a single segment entity, this section is omitted.

(Revenue Recognition)

Categorized information of revenue from contracts with customers

Our Group's structure is focused on a single segment, while our business encompasses two distinct entities: the system solutions business and the online solutions business. Financial information concerning revenue from contracts with customers is disclosed by business.

For the nine months ended April 30, 2024(From August 1, 2023 to April 30, 2024)

The following is a breakdown of revenue from contracts with customers, categorized by product or service type.

(Thousands of yen)

	System Solutions Business	Online Solutions Business	Total
Flow-type merchandise			
Licensing, customization, installation support, etc.	5,116,407	116,524	5,232,932
Hardware, etc.	2,193,138	5,276	2,198,415
Other	64,460	48,970	113,431
Stock-type merchandise			
Service use and system maintenance	3,865,805	1,459,075	5,324,880
Revenue from contracts with customers	11,239,812	1,629,847	12,869,659

The following is a breakdown of revenue from contracts with customers, categorized by the timing of revenue recognition.

(Thousands of yen)

	System Solutions Business	Online Solutions Business	Total
Products and services transferred at a single point in time	2,719,557	54,247	2,773,805
Products and services transferred over a period of time	8,520,254	1,575,600	10,095,854
Revenue from contracts with customers	11,239,812	1,629,847	12,869,659

For the nine months ended April 30, 2025(From August 1, 2024 to April 30, 2025)

The following is a breakdown of revenue from contracts with customers, categorized by product or service type.

(Thousands of yen)

	System Solutions Business	Online Solutions Business	Total
Flow-type merchandise			
Licensing, customization, installation support, etc.	5,646,059	92,048	5,738,107
Hardware, etc.	2,115,885	3,300	2,119,186
Other	54,556	48,083	102,639
Stock-type merchandise			
Service use and system maintenance	4,577,392	1,561,006	6,138,399
Revenue from contracts with customers	12,393,895	1,704,437	14,098,333

The following is a breakdown of revenue from contracts with customers, categorized by the timing of revenue recognition.

(Thousands of yen)

	System Solutions Business	Online Solutions Business	Total
Products and services transferred at a single point in time	2,710,357	51,383	2,761,741
Products and services transferred over a period of time	9,683,537	1,653,054	11,336,591
Revenue from contracts with customers	12,393,895	1,704,437	14,098,333

(Information on Net Profit Per Share)

The basis for calculating quarterly profit per share is as follows..

	For the nine months of fiscal 2024 (From August 1, 2023, to April 30, 2024)	For the nine months of fiscal 2025 (From August 1, 2024, to April 30, 2025)
Net profit per share (yen)	87.28	95.81
(Basis for calculation)		
Profit attributable to owners of parent (Thousands of yen)	2,184,645	2,356,429
Amount not attributable to common shareholders (Thousands of yen)	-	-
Profit attributable to owners of parent related to common stock (Thousands of yen)	2,184,645	2,356,429
Average number of common shares during the period (Shares)	25,031,661	24,596,035

- (Note)
1. Diluted net profit per share is not shown because there are no dilutive shares.
 2. In the calculation of per share information, our shares held by the Impact Neutralization Trust are included in the number of treasury shares (as of the end of the nine months ended April 30, 2024, no shares; average number of shares during the period, no shares; as of the end of nine months ended April 30, 2025, 320,900 shares; average number of shares during the period, 433,960 shares)