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November 13, 2025

## Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under Japanese GAAP)



Company name: jig.jp co.,ltd.  
Listing: Tokyo Stock Exchange  
Securities code: 5244  
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President & CEO  
Director, CFO

Scheduled date to file semi-annual securities report: November 13, 2025  
Scheduled date to commence dividend payments: -  
Preparation of supplementary material on financial results: Yes  
Holding of financial results briefing: Yes

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

### 1. Consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	7,359	10.3	1,075	(1.7)	987	(3.1)	630	23.8
September 30, 2024	6,672	11.0	1,094	24.1	1,019	13.3	509	(14.3)

Note: Comprehensive income For the six months ended September 30, 2025: ¥ 630 million [ 23.8%]  
For the six months ended September 30, 2024: ¥ 509 million [ (14.3)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	15.09	-
September 30, 2024	12.09	-

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2025	7,257	4,723	65.1
March 31, 2025	6,754	4,095	60.6

Reference: Equity

As of September 30, 2025: ¥ 4,723 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

Note: Breakdown of the second quarter dividend for the fiscal year ending March 31, 2026 :

Commemorative dividend - yen

Special dividend - yen

## 3. Consolidated financial result forecasts 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	15,200	10.2	2,115	5.1	1,915	3.0	1,220	13.2	29.01

Note: Revisions to the financial result forecast most recently announced: None

### \* Notes

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

Newly included: 1 companies( UNBEREAL, Inc. )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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 September 30, 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 September 30, 2025	492,200 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)

Six months ended September 30, 2025	41,786,906 shares
Six months ended September 30, 2024	42,133,433 shares

\* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

\* Proper use of earnings forecasts, and other special matters

Semi-annual Consolidated Financial Statements and Primary Notes  
Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of September 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	4,368,673	4,753,997
Accounts receivable - trade	1,203,711	1,168,757
Other	88,975	165,962
Total current assets	5,661,360	6,088,717
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	461,630	458,181
Tools, furniture and fixtures, net	62,297	57,983
Land	36,849	76,853
Total property, plant and equipment	560,778	593,018
Intangible assets		
Trademark right	335	275
Software	4,734	32,969
Goodwill	-	25,091
Total intangible assets	5,069	58,337
Investments and other assets		
Lease deposits and guarantee deposits	191,714	192,609
Deferred tax assets	335,565	307,953
Other	457	16,465
Total investments and other assets	527,738	517,027
Total non-current assets	1,093,585	1,168,383
Total assets	6,754,946	7,257,100

(Thousands of yen)

	As of March 31, 2025	As of September 30, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	471	413
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,195,158	1,279,440
Income taxes payable	464,140	337,728
Accrued consumption taxes	145,500	103,683
Provision for point card certificates	382,770	352,710
Other	123,906	115,935
Total current liabilities	2,379,052	2,257,015
Non-current liabilities		
Long-term borrowings	220,136	246,584
Guarantee deposits received	60,000	30,000
Total non-current liabilities	280,136	276,584
Total liabilities	2,659,188	2,533,599
<b>Net assets</b>		
Shareholders' equity		
Share capital	961,631	961,631
Capital surplus	980,984	969,436
Retained earnings	2,411,014	2,933,916
Treasury shares	(257,872)	(141,483)
Total shareholders' equity	4,095,757	4,723,501
Total net assets	4,095,757	4,723,501
Total liabilities and net assets	6,754,946	7,257,100

## Semi-annual Consolidated Statements of Income and Comprehensive Income

## Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Net sales	6,672,991	7,359,301
Cost of sales	321,270	458,617
Gross profit	6,351,720	6,900,683
Selling, general and administrative expenses	5,257,695	5,825,354
Operating profit	1,094,025	1,075,328
Non-operating income		
Interest income	305	4,123
Subsidy income	3,148	-
Lecture's fee income	423	420
Point return income	1,080	107
Outsourcing service income	759	371
Other	322	407
Total non-operating income	6,040	5,431
Non-operating expenses		
Interest expenses	1,123	1,137
Loss on retirement of non-current assets	-	15,943
Foreign exchange losses	-	4,002
Commission expenses	384	379
Share-based payment expenses	78,779	71,334
Other	-	188
Total non-operating expenses	80,287	92,986
Ordinary profit	1,019,778	987,773
Extraordinary income		
Gain on reversal of share acquisition rights	1,000	-
Total extraordinary income	1,000	-
Extraordinary losses		
Non-recurring loss	203,344	-
Total extraordinary losses	203,344	-
Profit before income taxes	817,433	987,773
Income taxes - current	266,004	329,336
Income taxes - deferred	41,786	27,612
Total income taxes	307,791	356,949
Profit	509,641	630,823
Profit attributable to owners of parent	509,641	630,823

## Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Profit	509,641	630,823
Comprehensive income	509,641	630,823
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	509,641	630,823

## Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	817,433	987,773
Depreciation	8,866	23,040
Share-based payment expenses	78,779	71,334
Amortization of goodwill	-	2,787
Increase (decrease) in allowance for doubtful accounts	(20)	-
Increase (decrease) in provision for point card certificates	(45,671)	(30,060)
Interest income	(305)	(4,123)
Interest expenses	1,123	1,137
Gain on reversal of share acquisition rights	(1,000)	-
Subsidy income	(3,148)	-
Loss on retirement of non-current assets	-	15,943
Decrease (increase) in trade receivables	134,137	57,772
Increase (decrease) in accrued consumption taxes	(124,512)	(48,171)
Increase (decrease) in guarantee deposits received	-	(30,000)
Increase (decrease) in trade payables	-	(58)
Other, net	(34,241)	35,722
Subtotal	831,440	1,083,098
Interest received	305	4,123
Interest paid	(1,123)	(1,137)
Income taxes paid	(252,587)	(447,435)
Subsidies received	3,148	-
Net cash provided by (used in) operating activities	581,183	638,649
Cash flows from investing activities		
Purchase of property, plant and equipment	(6,395)	(47,627)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(23,417)
Payments of guarantee deposits	(145)	-
Net cash provided by (used in) investing activities	(6,540)	(71,044)
Cash flows from financing activities		
Repayments of long-term borrowings	(33,552)	(33,552)
Purchase of treasury shares	(114,011)	(38,205)
Dividends paid	(146,768)	(107,921)
Net cash provided by (used in) financing activities	(294,331)	(179,679)
Effect of exchange rate change on cash and cash equivalents	-	(2,602)
Net increase (decrease) in cash and cash equivalents	280,310	385,323
Cash and cash equivalents at beginning of period	3,420,470	4,368,673
Cash and cash equivalents at end of period	3,700,780	4,753,997