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## Consolidated Financial Results for the Three Months Ended October 31, 2025 (August 1, 2025 to October 31, 2025) [Japanese GAAP]

December 5, 2025

Listed company I'LL INC. Stock exchange listing: Tokyo Stock Exchange, Prime Market  
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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 Three Months Ended October 31, 2025 (August 1, 2025 to October 31, 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	%
Three months ended October 31, 2025	5,064	11.3	1,325	23.4	1,336	23.8	914	22.7
Three months ended October 31, 2024	4,550	6.2	1,074	(5.9)	1,079	(5.8)	745	(0.1)

(Note) Comprehensive income Three months ended October 31, 2025 895 million yen (21.3%)  
Three months ended October 31, 2024 738 million yen (0.2%)

	Net profit per share	Diluted net profit per share
	Yen	Yen
Three months ended October 31, 2025	36.57	-
Three months ended October 31, 2024	29.79	-

(Note) 1. Diluted net income per share is not disclosed because there are no dilutive shares outstanding.

2. For the calculation of quarterly net income per share for the first quarter of the fiscal year ending July 2026, treasury stock acquired through the "Stock Grant ESOP Trust Account" is included in the treasury stock deducted from the calculation of the average number of shares outstanding during the period.

#### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	million	million	%
Three months ended October 31, 2025	16,102	11,344	70.5
Fiscal year ended July 31, 2025	15,768	11,286	71.6

(Reference) Shareholders' equity Three months ended October 31, 2025 11,344 million yen  
Fiscal year ended July 31, 2025 11,286 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, 2025	-	20.00	-	30.00	50.00
Fiscal year ending July 31, 2026	-				
Fiscal year ending July 31, 2026 (Forecast)		30.00	-	30.00	60.00

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

## 3. Forecasted Consolidated Results for the Fiscal Year Ending July 31, 2026 (August 1, 2025 to July 31, 2026)

(% indicates changes from the previous year for full-year figures and changes from the same period of the previous year for quarterly figures)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net profit per share
	million	%	million	%	million	%	million	%	Yen
First half (YTD)	10,057	8.8	2,568	13.6	2,580	15.5	1,837	19.5	73.41
Full year	20,700	7.3	5,250	8.9	5,275	10.6	3,725	6.8	148.82

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

### \*Notes

(1) Significant changes in the scope of consolidation during the three months ended October 31, 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)	Three months ended October 31, 2025	25,042,528shares	Fiscal year ended July 31, 2025	25,042,528 shares
2) Total number of treasury shares at the end of the period	Three months ended October 31, 2025	42,739shares	Fiscal year ended July 31, 2025	13,039shares
3) Average number of shares during the period	Three months ended October 31, 2025	25,015,367shares	Three months ended October 31, 2024	25,030,488 shares

(Note) The number of treasury shares at the end of the period includes shares of the Company held by the "Stock Grant ESOP Trust Account" (29,700 shares for the first quarter of the fiscal year ending July 2026, 0 shares for the fiscal year ending July 2025). Furthermore, shares of the Company held by the "Stock Grant ESOP Trust Account" are included in treasury stock deducted from the calculation of the average number of shares outstanding during the period (14,121 shares for the first quarter of the fiscal year ending July 2026, 0 shares for the first quarter of the fiscal year ending July 2025).

\* Review of the attached quarterly consolidated financial statements by a certified public accountant or auditing firm: None

\* 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		For the three months ended October 31, 2024 of 35th period	For the three months ended October 31, 2025 of 36th period	35th period
Accounting period		From August 1, 2024 to October 31, 2024	From August 1, 2025 to October 31, 2025	From August 1, 2024 to July 31, 2025
Net sales	(Thousands of yen)	4,550,761	5,064,635	19,294,870
Operating profit	(Thousands of yen)	1,074,543	1,325,648	4,818,844
Ordinary profit	(Thousands of yen)	1,079,237	1,336,077	4,767,603
Profit attributable to owners of parent	(Thousands of yen)	745,691	914,917	3,488,354
Comprehensive income	(Thousands of yen)	738,157	895,442	3,613,111
Net assets	(Thousands of yen)	9,792,767	11,344,659	11,286,903
Total assets	(Thousands of yen)	14,290,426	16,102,793	15,768,982
Research and development expenses	(Thousands of yen)	18,449	28,224	92,565
Equity ratio	(%)	68.5	70.5	71.6
Operating profit margin	(%)	23.6	26.2	25.0

During the three months ended October 31, 2025 (August 1, 2025 to October 31, 2025), Japan's economy is on a moderate recovery track, driven by improvements in the employment and income environment and an expansion in capital investment. However, we must continue to closely monitor inflationary pressures stemming from surging raw material and energy prices, as well as the impact on the domestic economy from U.S. trade policies on the domestic economy.

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" 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" 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 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.

BACKYARD™ has launched its "ITEM PLAN" to eliminate the complex tasks and burdens associated with corporate product information management. As sales channels diversify—including physical stores, e-commerce, B2B, B2C, and D2C—sales strategies grow increasingly complex, creating a clear need for unified product management that transcends channel boundaries. Moving forward, we will conduct sales activities addressing these needs while continuously adding new features. Furthermore, to enable agile system improvements in response to daily changes in user needs and the environment, we are transitioning to a technical architecture known as microservices architecture. Adopting microservices architecture aims to shorten development cycles, actively incorporate and strengthen integration with third-party technologies, and ensure scalability, thereby building a more flexible and sustainable business foundation. Furthermore, we are simultaneously advancing initiatives utilizing generative AI for development support and operational efficiency. This includes accelerating design and verification processes, automating documentation creation and code completion, and enhancing overall

productivity. Through these measures, we will establish a lean business structure while delivering high-quality, rapid service to our users.

In addition, in the three months ended October 31, 2025, the Company continued to focus on product development and booked ¥28,224,000 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.

As a result, in the three months of the period under review, net sales were ¥5,064,635,000 (up 11.3% year on year), operating profit came to ¥1,325,648,000 (up 23.4% year on year), ordinary profit was ¥1,336,077,000 (up 23.8% year on year), profit attributable to owners of parent posted ¥914,917,000 (up 22.7% year on year), and the operating profit margin, which is Group's management indicator, was 26.2%. As of the end of the first quarter period under review, the company's financial position was ¥16,102,793,000 in total assets and ¥11,344,659,000 in total net assets. The equity ratio, a key indicator of financial soundness and long-term security, stood at 70.5%.

## 2) Analysis of operating results

### (Net sales)

Net sales increased 11.3 % year on year to ¥ 5,064,635,000. In the three 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 its sales by continuing to expand its target industries beyond its core fashion business and steadily growing its acquisition of new customers.

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

The cost of sales increased 5.7% year on year to ¥2,182,267,000. 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 down 23.4% year on year to ¥1,325,648,000 due to factors such as the increase in personnel costs in selling, general and administrative expenses.

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

Non-operating income increased 119.8% year on year to ¥10,936,000. This was primarily due to a rise of ¥5,121,000 in interest received. In addition, non-operating expenses grew 80.7% year on year to ¥508,000. This was primarily due to an increase in payment fees of ¥104,000. Consequently, ordinary increased 23.8% year on year to ¥1,336,077,000.

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

There were no extraordinary income or losses. In addition, profit before taxes increased by 23.8% year on year to ¥1,336,077,000, and after deducting income taxes - current and income taxes - deferred, quarterly profit attributable to owners of parent increased by 22.7% year on year to ¥914,917,000.

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

### (Current assets)

As of the end of the first quarter period under review, current assets recorded ¥ 13,437,535,000, an increase of ¥ 221,055,000 from the end of the previous fiscal year. This was primarily due to decreases in notes receivable, accounts receivable, and contract assets of ¥170,437,000, and Cash and deposits increased by ¥375,936,000, and prepaid expenses included in "Other" under current assets increased by ¥20,985,000.

### (Non-current assets)

As of the end of the first quarter period under review, non-current assets amounted to ¥2,665,257,000, an increase of ¥112,754,000 from the end of the previous fiscal year. This was primarily due to a decrease in software of ¥86,352,000, while deferred tax assets increased by ¥94,344,000 and software suspense accounts increased by ¥80,856,000.

### (Current liabilities)

As of the end of the first quarter period under review, current liabilities were ¥2,861,983,000, an increase of ¥243,573,000 from the end of the previous fiscal year. This was primarily due to a decrease in income taxes payable of ¥178,563,000, while provisions for bonuses increased by ¥364,012,000 and accrued expenses included in "Other" under current liabilities increased by ¥42,574,000.

### (Non-current liabilities)

As of the end of the first quarter period under review, non-current liabilities amounted to ¥1,896,150,000, an increase of ¥32,481,000 from the end of the previous fiscal year. This was primarily due to increases in liabilities related to retirement benefits of ¥16,742,000 and the reserve for directors' retirement benefits of ¥15,373,000.

(Net assets)

As of the end of the first quarter period under review, net assets came to ¥11,344,659,000 an increase of ¥57,756,000 from the end of the previous fiscal year. This was primarily due to decreases such as ¥750,884,000 in dividends from retained earnings and ¥86,801,000 for the acquisition of treasury stock through the “Stock Grant ESOP Trust Account,” etc., while there was an increase resulting from net income attributable to owners of the parent of ¥914,917 000.

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

The operating results for the three 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 first half or 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 2025 (As of July 31, 2025)	For the three months ended October 31, 2025 (As of October 31, 2025)
<b>Assets</b>		
Current assets		
Cash and deposits	7,402,360	7,778,296
Notes and accounts receivable - trade, and contract assets	5,231,202	5,060,764
securities	99,840	99,970
Merchandise	187,559	172,300
Work in process	9,618	11,166
Other	294,843	323,616
Allowance for doubtful accounts	(8,944)	(8,579)
Total current assets	13,216,479	13,437,535
Non-current assets		
Property, plant and equipment	549,650	566,619
Intangible assets		
Software	803,924	717,572
Software in progress	77,634	158,491
Other	1,739	1,739
Total intangible assets	883,298	877,803
Investments and other assets		
Deferred tax assets	436,267	530,612
Other	688,438	695,371
Allowance for doubtful accounts	(5,152)	(5,150)
Total investments and other assets	1,119,553	1,220,834
Total non-current assets	2,552,502	2,665,257
Total assets	15,768,982	16,102,793
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	643,065	613,461
Income taxes payable	719,360	540,796
Provision for bonuses	121,900	485,912
Provision for product warranties	13,759	13,165
Provision for share awards	—	2,537
Other	1,120,325	1,206,109
Total current liabilities	2,618,410	2,861,983
Non-current liabilities		
Retirement benefit liability	1,123,898	1,140,641
Provision for retirement benefits for directors (and other officers)	495,842	511,215
Asset retirement obligations	239,959	240,584
Other	3,967	3,708
Total non-current liabilities	1,863,669	1,896,150
Total liabilities	4,482,079	4,758,134

(Thousands of yen)

	Fiscal 2025 (As of July 31, 2025)	For the three months ended October 31, 2025 (As of October 31, 2025)
Net assets		
Shareholders' equity		
Share capital	354,673	354,673
Capital surplus	319,673	319,673
Retained earnings	10,443,866	10,607,899
Treasury shares	(10,449)	(97,251)
Total shareholders' equity	11,107,764	11,184,996
Other comprehensive income (cumulative)		
Remeasurements of defined benefit plans	179,441	159,930
Valuation difference on available-for-sale securities	(302)	(267)
Total other comprehensive income (cumulative)	179,138	159,663
Total net assets	11,286,903	11,344,659
Total liabilities and net assets	15,768,982	16,102,793



(2) Quarterly Consolidated Statements of Income and Statements of Comprehensive Income  
(Quarterly Consolidated Statement of Income)  
(For the three months ended October 31, 2025)

(Thousands of yen)

	For the three months ended October 31, 2024 (From August 1, 2024 to October 31, 2024)	For the three months ended October 31, 2025 (From August 1, 2025 to October 31, 2025)
Net sales	4,550,761	5,064,635
Cost of sales	2,064,887	2,182,267
Gross profit	2,485,873	2,882,367
Selling, general and administrative expenses	1,411,330	1,556,719
Operating profit	1,074,543	1,325,648
Non-operating income		
Interest received	540	5,662
Commission income	4,072	4,071
Subsidy income	348	1,200
Other	15	3
Total non-operating income	4,975	10,936
Non-operating expenses		
Interest expenses	220	217
Foreign exchange losses	60	16
Payment fee	—	104
Other	—	169
Total non-operating expenses	281	508
Ordinary profit	1,079,237	1,336,077
Profit before income taxes	1,079,237	1,336,077
Income taxes - current	385,227	506,546
Income taxes - deferred	(51,681)	(85,387)
Total income taxes	333,546	421,159
Profit	745,691	914,917
Profit attributable to owners of parent	745,691	914,917

(Quarterly Consolidated Statement of Comprehensive Income)  
(For the three months ended October 31, 2025)

(Thousands of yen)

	For the three months ended October 31, 2024 (From August 1, 2024 to October 31, 2024)	For the three months ended October 31, 2025 (From August 1, 2025 to October 31, 2025)
Profit	745,691	914,917
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(7,597)	(19,510)
Valuation difference on available-for-sale securities	62	35
Total other comprehensive income	(7,534)	(19,475)
Comprehensive income	738,157	895,442
(Breakdown)		
Comprehensive income attributable to owners of parent	738,157	895,442
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)  
No applicable matters.

(Notes on Additional Information)  
(Stock Grant ESOP Trust)

In September 2025, the Company introduced a new incentive plan (hereinafter referred to as "this program") for its employees (hereinafter referred to as "employees") with the aim of enhancing their awareness of contributing to the Company's medium- to long-term performance improvement and corporate value growth.

1. Transaction Overview

This Program adopts a mechanism known as a Stock Grant ESOP (Employee Stock Ownership Plan) Trust (hereinafter referred to as the "ESOP Trust").

The ESOP Trust is an incentive plan modeled after the U.S. ESOP system, whereby shares of the Company acquired by the ESOP Trust are granted to employees who satisfy certain requirements. Through the introduction of this Program, employees can receive economic benefits from increases in the Company's stock price.

The exercise of voting rights associated with the Company's shares held as trust property by the ESOP Trust is structured to reflect the intentions of the employee beneficiaries. This mechanism is effective as a corporate value enhancement plan that encourages employee participation in management.

Company Shares Remaining in Trust The Company's shares remaining in the trust are recorded as treasury stock under the net assets section at the book value of the trust (excluding incidental expenses).

2. Company Shares Remaining in Trust

The Company shares remaining in the trust are recorded as treasury stock in the net assets section at their book value in the trust (excluding incidental expenses).

The book value and number of shares of these treasury shares at the end of the first quarter of the current consolidated fiscal year were ¥86,801 thousand and 29,700 shares, respectively.

(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 three months ended October 31, 2024 (From August 1, 2024 to October 31, 2024)	For the three months ended October 31, 2025 (From August 1, 2025 to October 31, 2025)
Depreciation	¥84,649,000	¥112,618,000

(Notes on Segment Information)  
[Segment Information]

For the three months ended October 31, 2024 (August 1, 2024 to October 31, 2024) and the three months ended October 31, 2025 (August 1, 2025 to October 31, 2025)

This section is omitted because the I'll Group (the Company and the consolidated subsidiaries) is a single-segment entity.

(Notes on 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 three months ended October 31, 2024 (August 1, 2024 to October 31, 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.	1,776,019	34,182	1,810,202
Hardware, etc.	739,256	646	739,903
Other	20,297	16,964	37,262
Stock-type merchandise			
Service use and system maintenance	1,457,987	505,406	1,963,394
Revenue from contracts with customers	3,993,561	557,200	4,550,761

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	929,458	17,611	947,069
Products and services transferred over a period of time	3,064,102	539,589	3,603,691
Revenue from contracts with customers	3,993,561	557,200	4,550,761

For the three months ended October 31, 2025 (August 1, 2025 to October 31, 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.	2,084,762	33,397	2,118,160
Hardware, etc.	671,658	982	672,641
Other	15,741	16,953	32,695
Stock-type merchandise			
Service use and system maintenance	1,676,720	564,419	2,241,139
Revenue from contracts with customers	4,448,882	615,753	5,064,635

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	840,990	17,936	858,926
Products and services transferred over a period of time	3,607,891	597,817	4,205,709
Revenue from contracts with customers	4,448,882	615,753	5,064,635

(Information on Net Profit Per Share)

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

	For the three months ended October 31, 2024 (From August 1, 2024 to October 31, 2024)	For the three months ended October 31, 2025 (From August 1, 2025 to October 31, 2025)
Net profit per share (yen)	29.79	36.57
(Basis for calculation)		
Profit attributable to owners of parent (Thousands of yen)	745,691	914,917
Amount not attributable to common shareholders (Thousands of yen)	-	-
Profit attributable to owners of parent related to common stock (Thousands of yen)	745,691	914,917
Average number of common shares during the period (Shares)	25,030,488	25,015,367

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

2. In calculating per-share information, treasury stock includes shares held by the "Stock Grant ESOP Trust Account"  
(End of previous first quarter: - shares, Average during period: - shares; End of current first quarter: 29,700 shares,  
Average during period: 14,121 shares).