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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 |
|-------------------------------------|----------------------|------------------------------|
| Three months ended October 31, 2025 | Yen 36.57 | Yen - |
| 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 |
|-------------------------------------|-------------------|-------------------|--------------|
| Three months ended October 31, 2025 | million 16,102 | million 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 |
| Fiscal year ended July 31, 2025 | Yen - | Yen 20.00 | Yen - | Yen 30.00 | Yen 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 |
| Three months ended October 31, 2025 | 42,739shares | Fiscal year ended July 31, 2025 | 13,039shares |
| Three months ended October 31, 2025 | 25,015,367shares | Three months ended October 31, 2024 | 25,030,488 shares |
 - 2) Total number of treasury shares at the end of the period
 - 3) Average number of shares during the period

(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."

○ Contents

| | |
|---|----|
| 1. Overview of Operating Results | 4 |
| (1) Overview of Operating Results for the Period Under Review | 4 |
| (2) Overview of Financial Position for the Period Under Review | 5 |
| (3) Explanation of Consolidated Financial Forecasts and Other Future Projections..... | 6 |
| 2. Quarterly Consolidated Financial Statements and Significant Notes Thereto | 7 |
| (1) Quarterly Consolidated Balance Sheets | 7 |
| (2) Quarterly Consolidated Statements of Income and Statements of Comprehensive Income..... | 9 |
| Quarterly Consolidated Statements of Income | |
| For the three months ended October 31, 2025..... | 9 |
| Quarterly Consolidated Statements of Comprehensive Income | |
| For the three months ended October 31, 2025..... | 10 |
| (3) Notes on Quarterly Consolidated Financial Statements | 11 |
| (Notes on the Premise of a Going Concern)..... | 11 |
| (Notes on Substantial Changes in the Amount of Shareholders' Equity)..... | 11 |
| (Notes on Additional Information)..... | 11 |
| (Notes on Quarterly Consolidated Statements of Cash Flows) | 11 |
| (Notes on Segment Information)..... | 11 |
| (Notes on Revenue Recognition) | 12 |
| (Information on Net Profit Per Share)..... | 13 |

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) |
|--|--------------------------------------|--|
| Assets | | |
| 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 |
| Liabilities | | |
| 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).