

January 30, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: JBCC Holdings Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 9889
 URL: <https://www.jbcchd.co.jp>
 Representative: Seiji Higashiue, President & CEO
 Inquiries: Nobuharu Asari, CFO
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|-------------------|-----------------|-----|------------------|------|-----------------|------|---|------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| Nine months ended | | | | | | | | |
| December 31, 2025 | 56,470 | 7.8 | 5,434 | 15.5 | 5,625 | 15.1 | 3,809 | 12.9 |
| December 31, 2024 | 52,393 | 6.3 | 4,706 | 36.0 | 4,887 | 36.6 | 3,373 | 35.1 |

Note: Comprehensive income For the nine months ended December 31, 2025: ¥4,197 million [20.7%]
 For the nine months ended December 31, 2024: ¥3,477 million [31.7%]

| | Basic earnings per share | | Diluted earnings per share | |
|-------------------|--------------------------|--|----------------------------|--|
| | Yen | | Yen | |
| Nine months ended | | | | |
| December 31, 2025 | 61.18 | | - | |
| December 31, 2024 | 54.38 | | - | |

Note: As of April 1, 2025, we have implemented a stock split in the ratio of 4 shares to 1 share of common stock. Accordingly, the stock split was filed at the beginning of the previous fiscal year.

Assuming that this has been done, we have calculated "quarterly net income per share."

(2) Consolidated financial position

| | Total assets | | Net assets | | Equity-to-asset ratio | |
|-------------------|-----------------|--|-----------------|--|-----------------------|------|
| | Millions of yen | | Millions of yen | | | % |
| As of | | | | | | |
| December 31, 2025 | 45,329 | | 25,232 | | | 55.7 |
| March 31, 2025 | 44,466 | | 24,182 | | | 54.4 |

Reference: Equity
 As of December 31, 2025: ¥25,232 million
 As of March 31, 2025: ¥24,182 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 | - | 53.00 | - | 81.00 | 134.00 |
| Fiscal year ending March 31, 2026 | - | 17.00 | - | | |
| Fiscal year ending March 31, 2026 (Forecast) | | | | 25.00 | 42.00 |

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

2. As of April 1, 2025, we have conducted a stock split in the ratio of 4 shares to 1 common share. Accordingly, for the fiscal year ending March 31, 2025, the actual amount of dividends before the stock split is described.

3. Forecast of consolidated financial results 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 |
| Fiscal year ending March 31, 2026 | 76,000 | 8.8 | 7,300 | 18.6 | 7,500 | 18.8 | 5,250 | 14.0 | 84.30 |

Note: Revisions to the earnings forecasts most recently announced: Yes

For details, please refer to the "Notice of Upward Revision of Full-Year Earnings Forecast" released today (January 30, 2026).

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

Note: For details, please refer to “(3) Notes to quarterly consolidated financial statements (Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements)” of “2. Quarterly Consolidated Financial Statements and Significant Notes Thereto” on page 8 of the attached materials.

- (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 December 31, 2025 | 71,094,972 shares |
| As of March 31, 2025 | 71,094,972 shares |

- (ii) Number of treasury shares at the end of the period

| | |
|-------------------------|------------------|
| As of December 31, 2025 | 9,357,814 shares |
| As of March 31, 2025 | 8,952,988 shares |

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

| | |
|-------------------------------------|-------------------|
| Nine months ended December 31, 2025 | 62,276,952 shares |
| Nine months ended December 31, 2024 | 62,037,144 shares |

Note: 1. Shares of the Company held by the JBCC Group Employee Stock Ownership Association Trust Account under the Trust-type Employee Stock Ownership Incentive Plan (E-Ship)

is included in the number of treasury shares deducted in the calculation of the average number of shares during the period in the calculation of quarterly net income per share (the third quarter of the fiscal year ending March 31, 2025

0 shares, the third quarter of the fiscal year ending March 31, 2026 2,238,131 shares).

2. As of April 1, 2025, we have conducted a stock split in the ratio of 4 shares to 1 common share. Accordingly, at the beginning of the previous fiscal year, the shares Assuming that the formula split has been performed, the "number of shares outstanding at the end of the period," "the number of treasury shares at the end of the period," and the "average number of shares during the period" are calculated.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

Quarterly consolidated balance sheet

(Millions of yen)

| | As of March 31, 2025 | As of December 31, 2025 |
|--|----------------------|-------------------------|
| Assets | | |
| Current assets | | |
| Cash and deposits | 17,784 | 13,717 |
| Notes and accounts receivable - trade, and contract assets | 14,016 | 15,026 |
| Merchandise and finished goods | 1,503 | 1,549 |
| Raw materials and supplies | 303 | 291 |
| Prepaid expenses | 3,785 | 5,556 |
| Other | 233 | 2,000 |
| Allowance for doubtful accounts | (93) | (94) |
| Total current assets | 37,532 | 38,047 |
| Non-current assets | | |
| Property, plant and equipment | 1,691 | 1,468 |
| Intangible assets | 330 | 346 |
| Investments and other assets | | |
| Investment securities | 2,226 | 2,972 |
| Other | 2,711 | 2,521 |
| Allowance for doubtful accounts | (26) | (26) |
| Total investments and other assets | 4,912 | 5,467 |
| Total non-current assets | 6,934 | 7,281 |
| Total assets | 44,466 | 45,329 |

| | As of March 31, 2025 | As of December 31, 2025 |
|---|----------------------|-------------------------|
| Liabilities | | |
| Current liabilities | | |
| Notes and accounts payable - trade | 5,285 | 5,746 |
| Accrued expenses | 4,334 | 2,565 |
| Income taxes payable | 1,386 | 964 |
| Provision for loss on orders received | 1 | 1 |
| Provision for product warranties | - | 50 |
| Provision for loss on litigation | 79 | 60 |
| Provision for incentive | - | 389 |
| Other | 5,465 | 7,040 |
| Total current liabilities | 16,551 | 16,818 |
| Non-current liabilities | | |
| Long-term borrowings | 2,588 | 2,228 |
| Retirement benefit liability | 7 | 7 |
| Asset retirement obligations | 791 | 894 |
| Provision for incentive | 165 | - |
| Other | 181 | 148 |
| Total non-current liabilities | 3,733 | 3,278 |
| Total liabilities | 20,284 | 20,097 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 4,713 | 4,713 |
| Capital surplus | 6,869 | 6,986 |
| Retained earnings | 16,977 | 18,377 |
| Treasury shares | (5,075) | (5,931) |
| Total shareholders' equity | 23,484 | 24,146 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 705 | 1,139 |
| Foreign currency translation adjustment | (3) | (52) |
| Remeasurements of defined benefit plans | (3) | (0) |
| Total accumulated other comprehensive income | 697 | 1,085 |
| Total net assets | 24,182 | 25,232 |
| Total liabilities and net assets | 44,466 | 45,329 |

Quarterly consolidated statement of income

(Millions of yen)

| | Nine months ended December 31, 2024 | Nine months ended December 31, 2025 |
|--|--|--|
| Net sales | 52,393 | 56,470 |
| Cost of sales | 36,919 | 38,421 |
| Gross profit | 15,473 | 18,048 |
| Selling, general and administrative expenses | 10,766 | 12,613 |
| Operating profit | 4,706 | 5,434 |
| Non-operating income | | |
| Dividend income | 69 | 60 |
| Insurance fee income | 77 | 91 |
| Other | 56 | 72 |
| Total non-operating income | 203 | 224 |
| Non-operating expenses | | |
| Interest expenses | 9 | 9 |
| Commission expenses | 9 | 9 |
| Other | 4 | 14 |
| Total non-operating expenses | 23 | 32 |
| Ordinary profit | 4,887 | 5,625 |
| Extraordinary income | | |
| Reversal of provision for loss on litigation | - | 19 |
| Gain on sale of investment securities | 25 | - |
| Total extraordinary income | 25 | 19 |
| Extraordinary losses | | |
| Provision for loss on litigation | 25 | - |
| Total extraordinary losses | 25 | - |
| Profit before income taxes | 4,887 | 5,645 |
| Income taxes | 1,513 | 1,835 |
| Profit | 3,373 | 3,809 |
| Profit attributable to owners of parent | 3,373 | 3,809 |

Quarterly consolidated statement of comprehensive income

(Millions of yen)

| | Nine months ended December 31, 2024 | Nine months ended December 31, 2025 |
|---|--|--|
| Profit | 3,373 | 3,809 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | 132 | 434 |
| Foreign currency translation adjustment | (27) | (49) |
| Remeasurements of defined benefit plans, net of tax | (0) | 2 |
| Total other comprehensive income | 103 | 387 |
| Comprehensive income | 3,477 | 4,197 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 3,477 | 4,197 |

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (April 1, 2024 to December 31, 2024)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Millions of yen)

| | Reportable segments | | | Adjustment amount (Note) 1 | Quarterly Consolidated Statements of Income (Note)2 |
|---|-----------------------|--|--------|-------------------------------|--|
| | Information Solutions | Products Development and Manufacturing | Total | | |
| Major goods or services | | | | | |
| SI | 12,429 | - | 12,429 | - | 12,429 |
| service | 28,527 | - | 28,527 | - | 28,527 |
| system | 9,992 | - | 9,992 | - | 9,992 |
| Products Development and Manufacturing | - | 1,443 | 1,443 | - | 1,443 |
| Total sales | 50,949 | 1,443 | 52,393 | - | 52,393 |
| sales | | | | | |
| Revenue generated from customer contracts | 50,949 | 1,443 | 52,393 | - | 52,393 |
| Other Earnings | - | - | - | - | - |
| Revenues from external customers | 50,949 | 1,443 | 52,393 | - | 52,393 |
| Transactions with other segments | 149 | 429 | 579 | (579) | - |
| Total | 51,099 | 1,873 | 52,972 | (579) | 52,393 |
| Segment Profit | 5,631 | 112 | 5,743 | (1,037) | 4,706 |

Note: 1 The adjustment for segment profit of (1,037) million yen includes the elimination of inter-segment transactions of (2) million yen and the unallocated company-wide expenses of (1,034) million yen. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

2 Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

3. The contents of the main goods or services are as follows.

SI... System development centered on ultra-high-speed development that incorporates the Group's unique development method "JB Agile"

Service... IT system construction, operation, and maintenance services centered on cloud and security services

System... Hardware and software sales

Product Development, Manufacturing... Development and provision of proprietary software and production management systems, such as cloud linkage platforms

Manufacture and sale of various hardware such as printers

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The nine months of the current fiscal year (April 1, 2025 to December 31, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Millions of yen)

| | Reportable segments | | | Adjustment amount (Note) 1 | Quarterly Consolidated Statements of Income (Note)2 |
|---|-----------------------|--|--------|-------------------------------|--|
| | Information Solutions | Products Development and Manufacturing | Total | | |
| Major goods or services | | | | | |
| SI | 14,434 | - | 14,434 | - | 14,434 |
| service | 32,199 | - | 32,199 | - | 32,199 |
| system | 8,194 | - | 8,194 | - | 8,194 |
| Products Development and Manufacturing | - | 1,641 | 1,641 | - | 1,641 |
| Total sales | 54,828 | 1,641 | 56,470 | - | 56,470 |
| sales | | | | | |
| Revenue generated from customer contracts | 54,828 | 1,641 | 56,470 | - | 56,470 |
| Other Earnings | - | - | - | - | - |
| Revenues from external customers | 54,828 | 1,641 | 56,470 | - | 56,470 |
| Transactions with other segments | 176 | 62 | 239 | (239) | 0 |
| Total | 55,005 | 1,703 | 56,709 | (239) | 56,470 |
| Segment Profit | 6,141 | 396 | 6,538 | (1,103) | 5,434 |

Note: The adjustment for one-segment profit of (1,103) million yen includes the elimination of inter-segment transactions of 0 million yen and the Company-wide expenses of (1,103) million yen, which have not been allocated to each reporting segment. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

2 Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

3. The contents of the main goods or services are as follows.

SI... System development centered on ultra-high-speed development that incorporates the Group's unique development method "JB Agile"

Service... IT system construction, operation, and maintenance services centered on cloud and security services

System... Hardware and software sales

Product Development, Manufacturing... Development and provision of proprietary software and production management systems, such as cloud linkage platforms

Manufacture and sale of various hardware such as printers

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.