Consolidated Financial Results for the Nine Months Ended April 30, 2026 (August 1, 2025, to April 30, 2026) [Japanese GAAP]

June 5, 2026

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, 2026 (August 1, 2025, to April 30, 2026)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	million yen	%	million yen	%	million yen	%	million yen	%
Nine months ended April 30, 2026	15,543	10.2	4,240	22.4	4,268	24.7	2,931	24.4
Nine months ended April 30, 2025	14,098	9.5	3,464	6.0	3,421	4.2	2,356	7.9

(Note) Comprehensive income Nine months ended April 30, 2026 2,872 million yen [23.0%]
Nine months ended April 30, 2025 2,334 million yen [8.3%]

	Net profit per share	Diluted net profit per share
	Yen	Yen
Nine months ended April 30, 2026	117.22	-
Nine months ended April 30, 2025	95.81	-

(Notes) 1. Diluted net profit per share is not shown because there are no dilutive shares.
2. In calculating net profit per share, shares of the Company acquired by the “Stock Grant ESOP Trust Account” during the nine months ended April 30, 2026, and the treasury shares acquired and disposed of by the Impact Neutralization Trust during the nine months ended April 30, 2025, are included in the treasury shares deducted in calculating the average number of shares during each period.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	million yen	million yen	%
As of April 30, 2026	17,727	12,521	70.6
As of July 31, 2025	15,768	11,286	71.6

(Reference) Shareholders’ equity As of April 30, 2026 12,521 million yen
As of 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	-	32.00	-		
Fiscal year ending July 31, 2026 (Forecast)				34.00	66.00

(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)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net profit per share
	million yen	%	million yen	%	million yen	%	million yen	%	Yen
Full year	20,700	7.3	5,500	14.1	5,540	16.2	4,050	16.1	161.95

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

*Notes

(1) Significant changes in the scope of consolidation during the nine months ended April 30, 2026: 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)	As of April 30, 2026	25,042,528 shares	As of July 31, 2025	25,042,528 shares
2) Total number of treasury shares at the end of the period	As of April 30, 2026	42,739 shares	As of July 31, 2025	13,039 shares
3) Average number of shares during the period	Nine months ended April 30, 2026	25,005,038 shares	Nine months ended April 30, 2025	24,596,035 shares

(Notes) 1. The total 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 nine months ended April 30, 2026, and no shares for the nine months ended April 30, 2025).

2. 24,450 shares of the Company acquired by the “Stock Grant ESOP Trust Account” during the nine months ended April 30, 2026, and 433,960 shares of the Company acquired and disposed of by the Impact Neutralization Trust during the nine months ended April 30, 2025, are included in the treasury shares deducted in calculating the average number of shares during each period.

*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		The first nine months of the 35th period	The first nine months of the 36th period	35th period
Accounting period		From August 1, 2024, to April 30, 2025	From August 1, 2025, to April 30, 2026	From August 1, 2024, to July 31, 2025
Net sales	(Thousands of yen)	14,098,333	15,543,409	19,294,870
Operating profit	(Thousands of yen)	3,464,543	4,240,928	4,818,844
Ordinary profit	(Thousands of yen)	3,421,590	4,268,405	4,767,603
Profit attributable to owners of parent	(Thousands of yen)	2,356,429	2,931,179	3,488,354
Comprehensive income	(Thousands of yen)	2,334,760	2,872,573	3,613,111
Net assets	(Thousands of yen)	9,191,496	12,521,797	11,286,903
Total assets	(Thousands of yen)	14,689,999	17,727,117	15,768,982
Research and development expenses	(Thousands of yen)	65,115	122,252	92,565
Equity ratio	(%)	62.6	70.6	71.6
Operating profit margin	(%)	24.6	27.3	25.0

During the nine months ended April 30, 2026 (August 1, 2025 to April 30, 2026), Japan’s economy was on a moderate recovery track, driven by improvements in the employment and income environment and an expansion in capital investment. Meanwhile, a semiconductor shortage driven by AI-related demand, as well as inflationary pressure due to factors such as surging raw material and energy prices caused by rising geopolitical risks, including the situation in the Middle East, have continued, and continued close monitoring of these issues is necessary.

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-sized 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. In the online world, I’LL continued to do new collaborative development in the nine months ended April 30, 2026, 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™ 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. Both businesses see the development of AI technology as an opportunity to accelerate business growth. In order to promptly respond to the growing needs for individual company-optimized solutions arising from the shift in target focus to medium-sized companies, we are concurrently promoting initiatives to support development and improve operational efficiency through the utilization of AI. Specifically, we are improving productivity by speeding up the design and verification processes, automating documentation and code completion, and implementing other related initiatives. Through these measures, we will continue to establish a leaner business structure while providing higher-quality and more timely services to our users.

In addition, in the nine months ended April 30, 2026, the Company continued to focus on product development and booked ¥122,252,000 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 nine months of the period under review, net sales were ¥15,543,409,000 (up 10.2% year on year), operating profit came to ¥4,240,928,000 (up 22.4% year on year), ordinary profit was ¥4,268,405,000 (up 24.7% year on year), profit attributable to owners of parent was ¥2,931,179,000 (up 24.4% year on year), and operating profit margin, which is one of the Group's management indicators, was 27.3%. As of the end of the third quarter period under review, the company's financial position was ¥17,727,117,000 in total assets and ¥12,521,797,000 in total net assets. The equity ratio, a key indicator of financial soundness and long-term stability, stood at 70.6%.

2) Analysis of operating results

(Net sales)

Net sales increased 10.2% year on year to ¥15,543,409,000. During the nine months of the period under review, new orders increased steadily despite delays in hardware deliveries caused by semiconductor shortages. This growth was supported by continued orders for large-scale projects and the consistent and stable progress of development processes, driving the expansion of net sales. In addition, customer supply prices were revised to reflect higher procurement costs, and stock sales accumulated in response to increasingly diversified work styles among small and medium-sized enterprises. The Company also continued to enhance the functions of its flagship package software, Aladdin Office. Furthermore, in collaboration with partner companies, the Company proposed optimal system utilization methods tailored to each customer based on extensive implementation case studies.

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 continued to expand its reach beyond its core fashion industry and acquire new customers.

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

The cost of sales increased 5.0% year on year to ¥6,638,888,000. 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 22.4% year on year to ¥4,240,928,000 despite factors such as the increase in personnel expenses and research and development expenses included in selling, general and administrative expenses

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

Non-operating income increased 12.6% year on year to ¥28,333,000. This was primarily due to a rise of ¥7,207,000 in interest income. In addition, non-operating expenses declined 98.7% year on year to ¥857,000. This was mainly due to factors such as a decrease of ¥60,973,000 in commission expenses included in "Other" under non-operating expenses. Consequently, ordinary profit grew 24.7% year on year to ¥4,268,405,000.

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

There was no extraordinary income. Extraordinary losses decreased 94.1% year on year to ¥60,000. This was due to a ¥968,000 decrease in loss on retirement of non-current assets. In addition, profit before taxes increased by 24.8% year on year to ¥4,268,344,000, and after deducting income taxes – current and income taxes – deferred, quarterly profit attributable to owners of parent increased by 24.4% year on year to ¥2,931,179,000.

(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 ¥14,942,025,000, an increase of ¥1,725,545,000 from the end of the previous fiscal year. This was mainly due to increases of ¥1,651,178,000 in cash and deposits and ¥302,320,000 in notes and accounts receivable – trade, and contract assets, despite a decrease of ¥99,840,000 in securities.

(Non-current assets)

As of the end of the third quarter period under review, non-current assets amounted to ¥2,785,091,000, an increase of ¥232,588,000 from the end of the previous fiscal year. This was mainly due to increases of ¥198,094,000 in software in progress, ¥140,888,000 in deferred tax assets, and ¥112,265,000 in guarantee deposits included in "Other" under investments and other assets, despite a decrease of ¥250,557,000 in software.

(Current liabilities)

As of the end of the third quarter period under review, current liabilities amounted to ¥3,222,965,000, an increase of ¥604,555,000 from the end of the previous fiscal year. This was mainly due to increases of ¥390,773,000 in provision for bonuses, ¥147,310,000 in income taxes payable, ¥52,980,000 in accrued expenses included in "Other" under current liabilities, etc., despite a decrease of ¥64,192,000 in accounts payable – trade.

(Non-current liabilities)

As of the end of the third quarter period under review, non-current liabilities amounted to ¥1,982,354,000, an increase of ¥118,684,000 from the end of the previous fiscal year. This was mainly due to increases of ¥69,835,000 in retirement benefit liability and ¥47,752,000 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 were ¥12,521,797,000, an increase of ¥1,234,894,000 from the end of the previous fiscal year. This was mainly due to increases resulting from net profit attributable to owners of the parent of ¥2,931,179,000 and other factors, despite decreases resulting from dividends of surplus of ¥1,550,877,000 and the purchase of treasury shares by the “Stock Grant ESOP Trust Account” of ¥86,801,000.

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

Regarding the full-year consolidated earnings forecast, there are no changes made to the “Announcement on Revision of the Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending July 2026” announced on March 6, 2026.

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 nine months ended April 30, 2026 (As of April 30, 2026)
Assets		
Current assets		
Cash and deposits	7,402,360	9,053,539
Notes and accounts receivable - trade, and contract assets	5,231,202	5,533,522
Securities	99,840	-
Merchandise	187,559	138,308
Work in process	9,618	10,874
Other	294,843	213,624
Allowance for doubtful accounts	(8,944)	(7,843)
Total current assets	13,216,479	14,942,025
Non-current assets		
Property, plant and equipment	549,650	588,979
Intangible assets		
Software	803,924	553,367
Software in progress	77,634	275,729
Other	1,739	1,739
Total intangible assets	883,298	830,836
Investments and other assets		
Deferred tax assets	436,267	577,155
Other	688,438	793,668
Allowance for doubtful accounts	(5,152)	(5,548)
Total investments and other assets	1,119,553	1,365,275
Total non-current assets	2,552,502	2,785,091
Total assets	15,768,982	17,727,117
Liabilities		
Current liabilities		
Accounts payable - trade	643,065	578,873
Income taxes payable	719,360	866,671
Provision for bonuses	121,900	512,673
Provision for product warranties	13,759	14,555
Provision for share awards	-	10,150
Other	1,120,325	1,240,041
Total current liabilities	2,618,410	3,222,965
Non-current liabilities		
Retirement benefit liability	1,123,898	1,193,734
Provision for retirement benefits for directors (and other officers)	495,842	543,595
Asset retirement obligations	239,959	241,834
Other	3,967	3,189
Total non-current liabilities	1,863,669	1,982,354
Total liabilities	4,482,079	5,205,319

(Thousands of yen)

	Fiscal 2025 (As of July 31, 2025)	For the nine months ended April 30, 2026 (As of April 30, 2026)
Net assets		
Shareholders' equity		
Share capital	354,673	354,673
Capital surplus	319,673	319,673
Retained earnings	10,443,866	11,824,168
Treasury shares	(10,449)	(97,251)
Total shareholders' equity	11,107,764	12,401,264
Other comprehensive income (cumulative)		
Remeasurements of defined benefit plans	179,441	120,909
Valuation difference on available-for-sale securities	(302)	(376)
Total other comprehensive income (cumulative)	179,138	120,532
Total net assets	11,286,903	12,521,797
Total liabilities and net assets	15,768,982	17,727,117

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

(Quarterly Consolidated Statements of Income)

For the nine months ended April 30, 2026

(Thousands of yen)

	For the nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)	For the nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)
Net sales	14,098,333	15,543,409
Cost of sales	6,323,372	6,638,888
Gross profit	7,774,960	8,904,521
Selling, general and administrative expenses	4,310,417	4,663,592
Operating profit	3,464,543	4,240,928
Non-operating income		
Interest income	3,704	10,911
Commission income	13,696	13,959
Subsidy income	5,388	3,180
Other	2,366	282
Total non-operating income	25,155	28,333
Non-operating expenses		
Interest expenses	6,895	705
Foreign exchange losses	128	47
Other	61,085	104
Total non-operating expenses	68,109	857
Ordinary profit	3,421,590	4,268,405
Extraordinary losses		
Loss on retirement of non-current assets	1,029	60
Total extraordinary losses	1,029	60
Profit before income taxes	3,420,560	4,268,344
Income taxes - current	1,105,708	1,451,100
Income taxes - deferred	(41,577)	(113,935)
Total income taxes	1,064,131	1,337,164
Net profit	2,356,429	2,931,179
Profit attributable to owners of parent	2,356,429	2,931,179

(Quarterly Consolidated Statements of Comprehensive Income)

For the nine months ended April 30, 2026

(Thousands of yen)

	For the nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)	For the nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)
Net profit	2,356,429	2,931,179
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(21,786)	(58,531)
Valuation difference on available-for-sale securities	117	(73)
Total other comprehensive income	(21,668)	(58,605)
Comprehensive income	2,334,760	2,872,573
(Breakdown)		
Comprehensive income attributable to owners of parent	2,334,760	2,872,573
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") to enhance 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 structure utilizing 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 may benefit from increases in the Company's share price, which is expected to encourage employees to perform their duties with greater awareness of the share price and to further motivate employees. Voting rights associated with the Company's shares held as trust property by the ESOP Trust are exercised in accordance with the intentions of the employee beneficiaries. This mechanism serves as a measure to enhance corporate value by encouraging employee participation in management.

2. Company Shares Remaining in Trust

The Company shares remaining in the trust are recorded as treasury shares 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 third quarter period under review were ¥86,801,000 and 29,700 shares, respectively.

(Notes on Quarterly Consolidated Statements of Cash Flows)

A quarterly consolidated statement of cash flows for the nine 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 nine months of consolidated periods.

	For the nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)	For the nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)
Depreciation	¥271,647,000	¥345,450,000

(Notes on Segment Information)

[Segment Information]

For the nine months ended April 30, 2025 (August 1, 2024, to April 30, 2025) and the nine months ended April 30, 2026 (August 1, 2025, to April 30, 2026)

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

(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 business categories: 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, 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

For the nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)

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.	6,682,834	75,768	6,758,602
Hardware, etc.	1,809,906	2,127	1,812,033
Other	44,146	46,096	90,243
Stock-type merchandise			
Service use and system maintenance	5,156,973	1,725,556	6,882,530
Revenue from contracts with customers	13,693,861	1,849,548	15,543,409

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	2,452,038	48,223	2,500,262
Products and services transferred over a period of time	11,241,822	1,801,324	13,043,146
Revenue from contracts with customers	13,693,861	1,849,548	15,543,409

(Notes on Information on Net Profit Per Share)

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

	For the nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)	For the nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)
Net profit per share (yen)	95.81	117.22
(Basis for calculation)		
Profit attributable to owners of parent (Thousands of yen)	2,356,429	2,931,179
Amount not attributable to common shareholders (Thousands of yen)	-	-
Profit attributable to owners of parent related to common shares (Thousands of yen)	2,356,429	2,931,179
Average number of common shares during the period (Shares)	24,596,035	25,005,038

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

2. In calculating net profit per share, 320,900 shares of the Company acquired and disposed of by the Impact Neutralization Trust during the nine months ended April 30, 2025 (with a period average of 433,960 shares), and 29,700 shares of the Company acquired by the “Stock Grant ESOP Trust Account” during the nine months ended April 30, 2026 (with a period average of 24,450 shares), are included in the treasury shares deducted in calculating the average number of shares during each period.