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Summary of financial results for the third quarter of the fiscal year ending September 2026 [J-GAAP] (non-consolidated)

13 August 2026

Company name	Internetworking and Broadband Consulting Co., Ltd.			Listed TSE
Code	3920	URL https://www.ibc21.co.jp/		
Representative	(Title)	COO & President	(Name) Jou Oda	
Contact	(Title)	General Manager, Corporate Services Div.	(Name) Matsumoto, Kazuhiko	(TEL) 03-5117-2780

Scheduled dividend payment date: ―
Supplementary materials: Yes
Explanatory meeting: No

(Rounded down to the nearest million yen)

1. Results for Q3 FYE Sep-2026 (1 October 2025 - 30 June 2026)

(1) Statement of income (Cumulative) (YoY%)

	Net sales		Operating profit		Ordinary profit		Profit	
	JPY mil	%	JPY mil	%	JPY mil	%	JPY mil	%
Q3 FYE Sep-2026	1,679	1.5	297	(24.4)	299	(25.9)	205	(27.6)
Q3 FYE Sep-2025	1,655	―	393	―	404	―	283	―

	EPS	Diluted EPS
	JPY	JPY
Q3 FYE Sep-2026	36.92	―
Q3 FYE Sep-2025	51.17	―

(Reference) Equity in earnings of affiliates Q3 FYE Sep-2026 18 million yen Q3 FYE Sep-2025 15 million yen

Note: Although the Company disclosed its consolidated financial results for the third quarter of the fiscal year ended September 30, 2024, it has disclosed its non-consolidated financial results since the first quarter of the fiscal year ended September 30, 2025. Therefore, the year-on-year change rates for the third quarter of the fiscal year ended in September 2025 are not included.

(2) Financial Position

	Total assets	Net assets	Equity-to-asset ratio
	JPY mil	JPY mil	%
Q3 FYE Sep-2026	3,623	2,393	66.1
FYE Sep-2025	3,739	2,273	60.8

(Reference) Equity Q3 FYE Sep-2026 2,393 million yen FYE Sep-2025 2,273 million yen

2. Dividend

	Dividend				
	Q1	Q2	Q3	Q4	Total
	JPY	JPY	JPY	JPY	JPY
FYE Sep-2025	―	6.00	―	6.00	12.00
FYE Sep-2026	―	11.00	―		
FYE Sep-2026 (Est.)				11.00	22.00

(Note) Revisions to the forecasts of cash dividends most recently announced: No

3. Financial Forecast for FYE Sep-2026 (1 Oct 2025 - 30 Sep 2026)

(YoY%)

	Net sales		Operating profit		Ordinary profit		Profit		EPS
	JPY mil	%	JPY mil	%	JPY mil	%	JPY mil	%	JPY
FYE Sep-2026	2,700	12.3	630	11.5	620	7.9	430	4.7	77.37

(Note) Revisions to the business performance forecasts most recently announced: No

* Notes

(1) Application of specific accounting procedure for preparing quarterly financial statements: Yes

(2) Changes in accounting policies, changes in accounting estimates, and restatements

① Accounting policy changes in accordance with revision of Accounting Standard: None
② Accounting policy changes excluding ①: None
③ Accounting estimate changes: None
④ Restatement: None

(3) Number of outstanding shares (Ordinary shares)

① Outstanding number of shares at FYE (incl. treasury shares)	Q3 FYE Sep-2026	5,751,600	FYE Sep-2025	5,751,600
② Number of treasury shares at FYE	Q3 FYE Sep-2026	194,159	FYE Sep-2025	194,159
③ Average number of shares	Q3 FYE Sep-2026	5,557,441	Q3 FYE Sep-2025	5,541,016

* Audit of the financial statements by auditors: No

* (Disclaimer)

The description regarding estimation or forecast in this material is based on our information and assumptions that we have understood reasonably. We never commit, pledge or promise an achievement of the description. Actual achievement will suffer from various factors.

4.Quarterly financial statements and main notes

(1) Quarterly Balance Sheet

(Unit: JPY thousand)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	2,414,134	2,392,123
Accounts receivable – trade	548,680	222,348
Inventories	33,800	138,508
Prepaid expenses	27,615	21,654
Other	9,613	32,755
Total current assets	3,033,844	2,807,390
Non-current assets		
Property, plant and equipment	77,003	72,964
Intangible assets		
Software	29,941	152,182
Software in progress	91,181	32,382
Total intangible assets	121,122	184,565
Investments and other assets		
Investment securities	176,324	190,509
Affiliated company shares	43,301	43,301
Insurance reserve fund	189,399	215,145
Deferred tax assets	17,005	12,534
Other	81,293	96,934
Total investments and other assets	507,323	558,425
Total non-current assets	705,449	815,956
Total assets	3,739,294	3,623,347
Liabilities		
Current liabilities		
Accounts payable – trade	123,134	88,339
Short-term borrowings	800,000	800,000
Other accounts payable	101,980	43,137
Accrued expenses	87,771	55,696
Income taxes payable	136,141	24,598
Unpaid consumption tax, etc.	42,430	—
Contract liabilities	110,449	120,820
Lease liabilities	938	787
Other	17,644	50,722
Total current liabilities	1,420,490	1,184,102
Non-current liabilities		
Other	45,728	45,726
Total non-current liabilities	45,728	45,726
Total liabilities	1,466,218	1,229,828
Net assets		
Shareholders' equity		
Capital stock	447,430	447,430
Capital surplus	443,152	443,152
Retained earnings	1,576,723	1,687,450
Treasury stock	(221,114)	(221,114)
Total shareholders' equity	2,246,191	2,356,918
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	26,884	36,599
Total valuation and translation adjustments	26,884	36,599
Total net assets	2,273,076	2,393,518
Total liabilities and net assets	3,739,294	3,623,347

(2) Quarterly statement of income

(Unit: JPY thousand)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Net sales	1,655,364	1,679,617
COGS	354,270	424,439
Gross profit	1,301,094	1,255,178
Selling, general and administrative expenses	908,031	958,063
Operating profit	393,063	297,114
Non-operating income		
Subsidy income	15,248	2,761
Dividend income of insurance	-	5,866
Commission income	505	-
Other	323	576
Total non-operating income	16,078	9,204
Non-operating expenses		
Interest expenses	4,999	6,669
Total non-operating expenses	4,999	6,669
Ordinary profit	404,142	299,649
Extraordinary income		
Gain from liquidation of affiliated companies	2,788	-
Total extraordinary income	2,788	-
Interim net profit before tax	406,930	299,649
Corporate tax etc.	123,416	94,444
Interim net profit	283,514	205,204