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Summary of Financial Results for the Fiscal Year Ended July 31, 2026 (Japanese GAAP, Consolidated)

September 11, 2026

Name of company:	INTLOOP Inc.	Stock exchange listing:	Tokyo Stock Exchange
Securities code:	9556	Company website:	https://www.intloop.com/
Representative:	Hirofumi Hayashi, Representative Director		
Contact:	Chikara Uchino, Director and General Manager of Management Headquarters		TEL: +81-3-5544-8242

Scheduled date of Annual General Meeting of Shareholders:	October 29, 2026
Scheduled date to file annual securities report:	October 27, 2026
Preparation of supplementary documents for the financial results:	Yes
Holding of financial results briefing:	Yes (for institutional investors and analysts)

(Yen amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Fiscal Year Ended July 31, 2026 (Period of August 1, 2025 to July 31, 2026)

(1) Consolidated Operating Results

(Percentage figures indicate year-on-year changes)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
Fiscal year ended July 31, 2026	40,399	20.4	1,337	(38.8)	1,366	(38.4)	514	(62.4)
Fiscal year ended July 31, 2025	33,551	23.9	2,186	45.1	2,217	44.4	1,367	51.6

(Note) Comprehensive income Fiscal year ended July 31, 2026: ¥826 million (-45.5%)
Fiscal year ended July 31, 2025: ¥1,516 million (60.6%)

	Basic Earnings Per Share	Diluted Earnings Per Share	Return on Equity	Return on Assets	Operating Profit/ Net Sales
	¥	¥	%	%	%
Fiscal year ended July 31, 2026	54.75	48.95	8.0	8.6	3.3
Fiscal year ended July 31, 2025	146.49	142.16	25.0	17.2	6.5

(Note) INTLOOP Inc. (the "Company") conducted a one-to-two stock split of its common shares as of September 1, 2025. Accordingly, basic earnings per share and diluted earnings per share are calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio	Net assets per share
	¥ million	¥ million	%	¥
As of July 31, 2026	18,294	7,382	36.4	706.44
As of July 31, 2025	13,631	6,602	45.2	657.75

(Reference) Equity capital As of July 31, 2026: ¥6,652 million As of July 31, 2025: ¥6,159 million

(Note) INTLOOP Inc. (the "Company") conducted a one-to-two stock split of its common shares as of September 1, 2025. Accordingly, net assets per share are calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

2. Dividends

	Annual Dividends		Total Dividends	Payout Ratio (Consolidated)	Dividends/Net Assets (Consolidated)			
	End of Q1	End of Q2	End of Q3	Year End	Total			
	¥	¥	¥	¥	¥	¥ million	%	%
Fiscal year ended July 31, 2025	–	0.00	–	0.00	0.00	—	—	—
Fiscal year ended July 31, 2026	–	0.00	–	0.00	0.00	—	—	—
Fiscal year ending July 31, 2027 (forecast)	—	0.00	–	0.00	0.00		—	

3. Consolidated Earnings Forecast for the Fiscal Year Ending July 31, 2027

(Percentage figures indicate year-on-year changes)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Basic Earnings Per Share
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥
Full-year	48,000 ～50,500	18.8 ～25.0	3,500 ～4,600	161.7 ～243.9	3,200 ～4,300	134.1 ～214.6	2,100 ～2,800	308.5 ～444.7	223.01 ～297.35

Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included:	2 companies	(Company name(s))	COMTEC CO., LTD. Cross System Services Co., Ltd.
Excluded:	1 company	(Company name)	Vita Co., Ltd.

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

(a) Changes in accounting policies resulting from revisions to accounting standards, etc.: None

(b) Changes in accounting policies other than those in (a) above: None

(c) Changes in accounting estimates: None

(d) Restatements: None

3) Number of shares outstanding (Common shares)

(a) Number of shares outstanding at the end of period (including treasury shares)	As of July 31, 2026	9,416,880 Shares	As of July 31, 2025	9,363,940 Shares
(b) Number of treasury shares at the end of period	As of July 31, 2026	324 Shares	As of July 31, 2025	134 Shares
(c) Average number of shares during the period	Fiscal year ended July 31, 2026	9,389,651 Shares	Fiscal year ended July 31, 2025	9,336,542 Shares

(Note) The Company conducted a one-to-two stock split of its common shares as of September 1, 2025. Accordingly, the numbers of shares are calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

* This summary of financial results is not subject to review procedures by a public accountant or audit corporation.

* Explanation regarding appropriate use of earnings forecasts and other special notes:

The earnings forecast and other forward-looking statements contained in this document are based on information currently available and certain assumptions that are deemed reasonable by the Company, and are not intended to be guarantees of achieving the results by the Company. Actual results may differ materially due to various factors. For the conditions forming the assumptions underlying the earnings forecasts and cautionary statements regarding the use of earnings forecasts, please see “1. Overview of Operating Results, Etc. (3) Explanations on Consolidated Earnings Forecast and Other Forecast Information” on page 3.

Regarding Access to Financial Results Briefing Materials, the Company plans to hold a financial results briefing for institutional investors and analysts on Friday, September 11, 2026 and post the briefing materials promptly on the website.

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1. Overview of Operating Results, Etc.

(1) Operating Results

During the fiscal year ending July 2026 (from August 1, 2025 to July 31, 2026), the Japanese economy continued its gradual recovery trend. Capital expenditure by corporations and personal consumption remained firm, with real GDP growth maintaining a level above the potential growth rate. In particular, in the private sector, investment appetite for DX and AI to improve productivity, as well as structural investment aimed at strengthening supply chains, remained strong against the backdrop of labor shortages, with capital expenditure maintaining an expansionary trend accompanied by improvements in corporate earnings. Personal consumption also showed signs of recovery, supported by ongoing wage increases and a gradual recovery in real wages.

Across all industries in Japan, the promotion of AX (AI Transformation) and DX (Digital Transformation) has become an important management challenge, with the implementation and utilization of new technologies such as generative AI attracting attention. Meanwhile, the labor shortage has become chronic due to the decline in the working-age population associated with the aging society and low birthrate, making it difficult for companies to promote AX and DX solely with their internal human resources. In this context, the need for ongoing consulting services based on the expertise the Group provides, as well as the flexible utilization of highly skilled professionals, including freelancers, continues to grow.

Under this business environment, the Group, under the mid-to-long-term management plan "INTLOOP 'VISION 2030'" (targeting net sales of 100 billion yen and operating profit of 15 billion yen with the fiscal year ending July 2030 as the final year), pursued priority strategies for "acceleration of existing business growth" and "creation of new business areas": (i) strengthening the existing freelance business and expanding the consulting business domain, (ii) expanding the solution portfolio centered on DX areas such as AI, (iii) startup investment and corporate venture capital activities, and (iv) M&A and alliance strategies.

As a result of the above, the Group posted net sales of 40,399,528 thousand yen (up 20.4% year on year), operating profit of 1,337,569 thousand yen (down 38.8%), ordinary profit of 1,366,849 thousand yen (down 38.4%), and profit attributable to owners of parent of 514,078 thousand yen (down 62.4%).

Please note that segment results are omitted as the Group has a single operating segment engaged in the professional human resources solutions & consulting business.

(2) Financial Position

(Assets)

Total current assets at the end of the current fiscal year were 11,599,434 thousand yen, an increase of 2,603,118 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 1,461,959 thousand yen in cash and deposits and an increase of 793,571 thousand yen in notes and accounts receivable - trade, and contract assets.

Total non-current assets increased 2,060,228 thousand yen from the end of the previous fiscal year to 6,695,106 thousand yen. This was mainly due to an increase of 1,340,214 thousand yen in intangible assets.

Accordingly, total assets at the end of the current fiscal year were 18,294,540 thousand yen, an increase of 4,663,347 thousand yen from the end of the previous fiscal year.

(Liabilities)

Total current liabilities at the end of the current fiscal year were 6,147,700 thousand yen, an increase of 775,103 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 957,776 thousand yen in the current portion of long-term borrowings.

Total non-current liabilities increased 3,108,992 thousand yen from the end of the previous fiscal year to 4,764,678 thousand yen. This was mainly due to an increase of 3,069,804 thousand yen in long-term borrowings.

Accordingly, total liabilities at the end of the current fiscal year were 10,912,378 thousand yen, an increase of 3,884,095 thousand yen from the end of the previous fiscal year.

(Net assets)

Total net assets at the end of the current fiscal year were 7,382,161 thousand yen, an increase of 779,252 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 457,739 thousand yen in retained earnings resulting from the recording of profit attributable to owners of parent.

(3) Cash Flow Position

Cash and cash equivalents ("net cash") at the end of the current fiscal year were 5,533,640 thousand yen, an increase of 1,461,959 thousand yen from the end of the previous fiscal year. The status of each cash flow and its main factors are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to 182,128 thousand yen (compared with net cash provided of 1,739,731 thousand yen in the previous fiscal year).

The major factors of cash inflows were profit before income taxes of 1,258,806 thousand yen, depreciation of 190,522 thousand yen, and increase in trade payables of 210,001 thousand yen. The major factors of cash outflows were increase in trade receivables of 659,125 thousand yen and income taxes paid of 948,043 thousand yen.

(Cash flows from investing activities)

Net cash used in investing activities amounted to 2,417,227 thousand yen (compared with net cash used of 2,250,330 thousand yen in the previous fiscal year).

The major factors of cash outflows were purchase of shares of subsidiaries resulting in change in scope of consolidation of 385,079 thousand yen, purchase of property, plant and equipment of 386,335 thousand yen (primarily leasehold deposits), and purchase of intangible assets of 1,052,624 thousand yen.

(Cash flows from financing activities)

Net cash provided by financing activities amounted to 3,676,112 thousand yen (compared with net cash used of 1,126,693 thousand yen in the previous fiscal year).

The major factor of cash inflows was proceeds from long-term borrowings of 5,080,000 thousand yen. The major factors of cash outflows were net decrease in short-term borrowings of 200,000 thousand yen and repayments of long-term borrowings of 1,177,864 thousand yen.

(4) Outlook

The consolidated earnings forecast for the fiscal year ending July 31, 2027 is as follows.

Fiscal Year Ending July 31, 2027 (August 1, 2026 to July 31, 2027)
Net sales: ¥48,000 million to ¥50,500 million (up 18.8% to 25.0%)
Operating profit: ¥3,500 million to ¥4,600 million (up 161.7% to 243.9%)
Ordinary profit: ¥3,200 million to ¥4,300 million (up 134.1% to 214.6%)
Profit attributable to owners of parent: ¥2,100 million to ¥2,800 million (up 308.5% to 444.7%)

2. Selection of Accounting Standards

As the Group does not conduct international business operations or fundraising, the consolidated financial statements are prepared in accordance with Japanese GAAP. At present, there are no plans to apply IFRS (International Financial Reporting Standards); however, the Group will monitor future business developments and trends regarding IFRS adoption, and endeavor to establish an appropriate framework for response.

3. Consolidated Financial Statements and Notes

(1) Consolidated Balance Sheet

(Thousands of yen)

	Previous fiscal year (As of July 31, 2025)	Current fiscal year (As of July 31, 2026)
Assets		
Current assets		
Cash and deposits	4,071,681	5,533,640
Notes and accounts receivable - trade, and contract assets	4,235,516	5,029,087
Inventories	97,529	318,175
Other	623,342	756,404
Allowance for doubtful accounts	(31,754)	(37,874)
Total current assets	8,996,315	11,599,434
Non-current assets		
Property, plant and equipment	878,944	910,598
Intangible assets		
Goodwill	804,954	1,097,488
Other	377,146	1,424,826
Total non-current assets	1,182,100	2,522,315
Investments and other assets	2,573,833	3,262,193
Total non-current assets	4,634,877	6,695,106
Total assets	13,631,193	18,294,540
Liabilities		
Current liabilities		
Accounts payable - trade	2,416,503	2,677,635
Short-term borrowings	500,000	300,000
Current portion of long-term borrowings	277,462	1,235,238
Contract Liability	116,594	46,598
Income taxes payable	372,873	–
Lease liabilities	27,110	20,328
Provision for bonuses	132,672	155,855
Other	1,529,381	1,712,045
Total current liabilities	5,372,596	6,147,700
Non-current liabilities		
Long-term borrowings	947,461	4,017,265
Provision for retirement benefits for directors (and other officers)	77,806	99,731
Retirement benefit liability	114,099	133,158
Lease liabilities	56,885	28,611
Asset retirement obligations	246,964	274,152
Other	212,470	211,759
Total non-current liabilities	1,655,686	4,764,678
Total liabilities	7,028,283	10,912,378

(Thousands of yen)

	Previous fiscal year (As of July 31, 2025)	Current fiscal year (As of July 31, 2026)
Net assets		
Shareholders' equity		
Share capital	60,634	65,538
Capital surplus	1,951,650	1,956,555
Retained earnings	4,148,755	4,606,494
Treasury shares	(323)	(1,031)
Total shareholders' equity	6,160,716	6,627,557
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1,690)	136
Foreign currency translation adjustment	–	24,565
Total accumulated other comprehensive income	(1,690)	24,701
Share acquisition rights	70	2
Non-controlling interests	443,812	729,900
Total net assets	6,602,909	7,382,161
Total liabilities and net assets	13,631,193	18,294,540

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

Consolidated Statement of Income

(Thousands of yen)

	Previous fiscal year (August 1, 2024 to July 31, 2025)	Current fiscal year (August 1, 2025 to July 31, 2026)
Net sales	33,551,838	40,399,528
Cost of sales	24,367,538	28,259,333
Gross profit	9,184,300	12,140,195
Selling, general and administrative expenses	6,997,847	10,802,625
Operating profit	2,186,452	1,337,569
Non-operating income		
Interest income	3,075	10,686
Dividend income	14	861
Sponsorship money income	25,300	27,050
Subsidy income	21,265	30,844
Surrender value of insurance policies	8,022	–
Other	8,661	31,162
Total non-operating income	66,339	100,605
Non-operating expenses		
Interest expenses	28,777	61,083
Loss on investments in investment partnerships	5,281	662
Other	1,245	9,579
Total non-operating expenses	35,303	71,325
Ordinary profit	2,217,488	1,366,849
Extraordinary losses		
Loss on retirement of non-current assets	30,893	7,879
Loss on valuation of investment securities	–	100,163
Total extraordinary losses	30,893	108,043
Profit before income taxes	2,186,594	1,258,806
Income taxes	668,730	458,593
Profit	1,517,864	800,212
Profit attributable to non-controlling interests	150,164	286,133
Profit attributable to owners of parent	1,367,699	514,078

Consolidated Statement of Comprehensive Income

(Thousands of yen)

	Previous fiscal year (August 1, 2024 to July 31, 2025)	Current fiscal year (August 1, 2025 to July 31, 2026)
Profit	1,517,864	800,212
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,626)	1,780
Foreign currency translation adjustment	–	24,565
Total other comprehensive income	(1,626)	26,345
Comprehensive income	1,516,237	826,558
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,365,962	540,471
Comprehensive income attributable to non-controlling interests	150,275	286,087

(3) Consolidated Statement of Changes in Equity

Previous fiscal year (August 1, 2024 to July 31, 2025)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of Period	55,689	1,946,706	2,781,055	(323)	4,783,128
Changes of items during period					
Issuance of new shares - exercise of share acquisition rights	4,944	4,944			9,888
Profit attributable to owners of parent			1,367,699		1,367,699
Net changes in items other than shareholders' equity					
Total changes during period	4,944	4,944	1,367,699	—	1,377,588
Balance at end of period	60,634	1,951,650	4,148,755	(323)	6,160,716

	Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of Period	46	46	138	293,537	5,076,850
Changes of items during period					
Issuance of new shares - exercise of share acquisition rights					9,888
Profit attributable to owners of parent					1,367,699
Net changes in items other than shareholders' equity	(1,737)	(1,737)	(68)	150,275	148,470
Total changes during period	(1,737)	(1,737)	(68)	150,275	1,526,058
Balance at end of period	(1,690)	(1,690)	70	443,812	6,602,909

Current fiscal year (August 1, 2025 to July 31, 2026)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of Period	60,634	1,951,650	4,148,755	(323)	6,160,716
Changes of items during period					
Issuance of new shares - exercise of share acquisition rights	4,904	4,904			9,808
Profit attributable to owners of parent			514,078		514,078
Purchase of treasury shares				(708)	(708)
Other			(56,338)		(56,338)
Net changes in items other than shareholders' equity					
Total changes during period	4,904	4,904	457,739	(708)	466,840
Balance at end of period	65,538	1,956,555	4,606,494	(1,031	6,627,557

	Accumulated other comprehensive income			Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at beginning of Period	(1,690)	—	(1,690)	70	443,812	6,602,909
Changes of items during period						
Issuance of new shares - exercise of share acquisition rights						9,808
Profit attributable to owners of parent						514,078
Purchase of treasury shares						(708)
Other						(56,338)
Net changes in items other than shareholders' equity	1,827	24,565	26,392	(68)	286,087	312,411
Total changes during period	1,827	24,565	26,392	(68)	286,087	779,252
Balance at end of period	136	24,565	24,701	2	729,900	7,382,161

(4) Consolidated Statement of Cash Flows

(Thousands of yen)

	Previous fiscal year (August 1, 2024 to July 31, 2025)	Current fiscal year (August 1, 2025 to July 31, 2026)
Cash flows from operating activities		
Profit before income taxes	2,186,594	1,258,806
Depreciation	163,346	190,522
Amortization of goodwill	51,839	110,559
Increase (decrease) in allowance for doubtful accounts	18,588	4,860
Interest and dividend income	(3,089)	(11,547)
Interest expenses	28,777	61,083
Loss (gain) on sale and retirement of non-current assets	30,893	7,879
Loss (gain) on valuation of investment securities	–	100,163
Loss (gain) on investments in investment partnerships	5,281	662
Decrease (increase) in trade receivables	(556,360)	(659,125)
Decrease (increase) in inventories	(23,944)	(211,416)
Increase (decrease) in trade payables	324,461	210,001
Increase (decrease) in provision for bonuses	39,652	23,183
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(22,569)	21,925
Increase (decrease) in retirement benefit liability	16,727	19,059
Other, net	39,559	53,089
Subtotal	2,299,758	1,179,707
Interest and dividends received	3,089	11,547
Interest paid	(28,777)	(61,083)
Income taxes paid	(534,339)	(948,043)
Net cash provided by (used in) operating activities	1,739,731	182,128
Cash flows from investing activities		
Purchase of property, plant and equipment	(478,240)	(221,162)
Purchase of intangible assets	(382,530)	(1,052,624)
Purchase of investment securities	(871,519)	(116,811)
Loan advances	(50,000)	(315,354)
Proceeds from collection of loans receivable	–	80,989
Proceeds from distributions from investment partnerships	5,222	9,812
Payments of leasehold and guarantee deposits	(4,448)	(386,335)
Proceeds from refund of leasehold and guarantee deposits	103,125	200
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(562,434)	(385,079)
Purchase of shares of unconsolidated subsidiaries	–	(30,000)
Purchase of insurance funds	(18,73	(4,889)
Proceeds from cancellation of insurance funds	9,233	—
Other	—	4,028
Net cash provided by (used in) investing activities	(2,250,330)	(2,417,227)

(Thousands of yen)

	Previous fiscal year (August 1, 2024 to July 31, 2025)	Current fiscal year (August 1, 2025 to July 31, 2026)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(700,000)	(200,000)
Proceeds from long-term borrowings	–	5,080,000
Repayments of long-term borrowings	(410,312)	(1,177,864)
Repayments of lease liabilities	(26,202)	(35,055)
Proceeds from exercise of employee share options	9,820	9,740
Purchase of treasury shares	–	(708)
Net cash provided by (used in) financing activities	(1,126,693)	3,676,112
Effect of exchange rate change on cash and cash equivalents	–	20,944
Net increase (decrease) in cash and cash equivalents	(1,637,292)	1,461,959
Cash and cash equivalents at beginning of period	5,708,973	4,071,681
Cash and cash equivalents at end of period	4,071,681	5,533,640

(5) Notes to Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Changes in Accounting Policies)

Not applicable.

(Changes in Presentation)

(Consolidated Balance Sheet)

"Merchandise and finished goods," "Work in process," and "Raw materials and supplies," which were previously presented separately under "Current assets," have been included in "Inventories" from the current fiscal year in consideration of their monetary materiality. To reflect this change in presentation, the consolidated balance sheet for the previous fiscal year has been reclassified. As a result, "Merchandise and finished goods" of 85 thousand yen, "Work in process" of 94,979 thousand yen, and "Raw materials and supplies" of 2,464 thousand yen, which were presented under "Current assets" in the consolidated balance sheet for the previous fiscal year, have been reclassified to "Inventories" of 97,529 thousand yen.

"Prepaid expenses," which was previously presented separately under "Current assets," has been included in "Other" from the current fiscal year in consideration of its monetary materiality. To reflect this change in presentation, the consolidated balance sheet for the previous fiscal year has been reclassified. As a result, "Prepaid expenses" of 342,526 thousand yen, which was presented under "Current assets" in the consolidated balance sheet for the previous fiscal year, has been reclassified and included in "Other" of 623,342 thousand yen.

"Accounts payable - other," "Accrued expenses," and "Deposits received," which were previously presented separately under "Current liabilities," have been included in "Other" from the current fiscal year in consideration of their monetary materiality. To reflect this change in presentation, the consolidated balance sheet for the previous fiscal year has been reclassified. As a result, "Accounts payable - other" of 376,488 thousand yen, "Accrued expenses" of 642,543 thousand yen, and "Deposits received" of 165,290 thousand yen, which were presented under "Current liabilities" in the consolidated balance sheet for the previous fiscal year, have been reclassified and included in "Other" of 1,529,381 thousand yen.

(Consolidated Statement of Cash Flows)

"Increase (decrease) in prepaid expenses," "Increase (decrease) in accounts payable - other," and "Increase (decrease) in accrued expenses," which were previously presented separately under "Cash flows from operating activities," have been included in "Other, net" from the current fiscal year in consideration of their monetary materiality. To reflect this change in presentation, the consolidated statement of cash flows for the previous fiscal year has been reclassified. As a result, "Increase (decrease) in prepaid expenses" of (120,326) thousand yen, "Increase (decrease) in accounts payable - other" of 95,219 thousand yen, and "Increase (decrease) in accrued expenses" of 139,446 thousand yen, which were presented under "Cash flows from operating activities" in the consolidated statement of cash flows for the previous fiscal year, have been reclassified and included in "Other, net" of 39,559 thousand yen.

(Notes to Segment Information, Etc.)

[Segment information]

This information is omitted as the Group has a single operating segment engaged in the professional human resources solutions & consulting business.

(Per Share Information)

	Previous fiscal year (August 1,2024-July 31,2025)	Current fiscal year (August 1,2025-July 31,2026)
Net assets per share	657.75yen	706.44yen
Basic earnings per share	146.49yen	54.75yen
Diluted earnings per share	142.16yen	48.95yen

(Notes) 1. The Company conducted a one-to-two stock split of its common shares as of September 1, 2025. Accordingly, net assets per share, basic earnings per share and diluted earnings per share are calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

2. The basis of calculation of basic earnings per share and diluted earnings per share is as follows.

(Thousands of yen)

	Previous fiscal year (August 1,2024-July 31,2025)	Current fiscal year (August 1,2025-July 31,2026)
Basic earnings per share		
Profit attributable to owners of parent	1,367,699	514,078
Amount not attributable to common shareholders	—	—
Profit attributable to owners of parent for common shares	1,367,699	514,078
Average number of common shares during period	9,336,542shares	9,389,651shares
Diluted earnings per share		
Adjustments to profit attributable to owners of parent	- 27,489	- 52,380
Increase in the number of common shares	91,096shares	42,417shares
(Of which, share acquisition rights)	(91,096shares)	(42,417shares)
Description of dilutive shares not included in the calculation of diluted earnings per share due to the absence of dilutive effects	—	—

(Significant Subsequent Events)

(Transactions under common control)

Additional acquisition of subsidiary shares

The Company resolved at its Board of Directors meeting held on July 30, 2026 to additionally acquire shares of DICS Holdings Co., Ltd. ("DICS Holdings"), a consolidated subsidiary of the Company, and executed the share transfer agreement on August 3, 2026.

1. Overview of the transaction

(1) Name and business of the combining entity

① Name of the combining entity: DICS Holdings Co., Ltd.

② Business: System development, network construction, infrastructure implementation, IT staffing services

(2) Date of business combination

September 14, 2023

(3) Legal form of the business combination

Acquisition of shares from non-controlling shareholders

(4) Post-combination entity name

No change

(5) Other matters concerning the overview of the transaction

The voting rights ownership ratio of DICS Holdings held by the Company will change from 58.3% to 84.7%.

2. Overview of the accounting treatment

Treated as a transaction with non-controlling shareholders under transactions under common control, in accordance with "Accounting Standard for Business Combinations" (ASBJ Statement No. 21).

3. Matters concerning the additional acquisition of subsidiary shares

Consideration for the acquisition: Cash

Acquisition price: 720,840 thousand yen

4. Changes in the Company's equity interest arising from transactions with non-controlling shareholders

(1) Major factors affecting changes in capital surplus

Additional acquisition of subsidiary share

(2) Amount of capital surplus reduced as a result of transactions with non-controlling shareholders

Not finalized at the moment

(Acquisition of subsidiary)

Based on the resolution of the Board of Directors meeting held on August 3, 2026 and the share transfer agreement executed on the same date, the Company acquired all shares of Underworks, Inc. ("Target Company") to make it a wholly-owned subsidiary. The Target Company's subsidiary includes Clickr Media Pte. Ltd. (headquartered in Singapore).

1. Name and business of the acquired company

Name of the acquired company: Underworks, Inc.

Business: Digital marketing consulting

2. Purpose of the business combination

The digital marketing/marketing technology domain is expected to see sustained demand growth. This acquisition strengthens the Group's customer portfolio and enriches its offerings to existing customers.

3. Date of business combination

August 6, 2026

4. Acquisition price of the acquired company and breakdown by type of consideration

Consideration for the acquisition: Cash

Acquisition price: 1,392,480 thousand yen

5. Major acquisition-related costs

Costs for financial, tax and legal due diligence, corporate valuation, and acquisition financing

(Approximate amount) 65,000 thousand yen

6. Amount of goodwill (or negative goodwill) incurred, cause of occurrence, amortization method and amortization period

Not yet determined at this time.

(Significant borrowing)

The Company resolved at its Board of Directors meeting held on August 3, 2026 to borrow a significant amount of funds for the share acquisition, target company's financing, and related expenses.

1. Purpose: Share acquisition funds, target company financing, and related expenses
2. Lender: Mizuho Bank, Ltd.
3. Amount: 2,170,000 thousand yen
4. Interest rate: Floating rate (base rate + spread)
5. Execution date: August 6, 2026
6. Term: 7 years