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November 10, 2026

Consolidated Financial Results for the Three Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: i Cubed Systems, Inc.
Listing: Tokyo Stock Exchange
Securities code: 4495
URL: https://www.icubedsystems.com/
Representative: Tsutomu Sasaki President and CEO
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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 three months ended September 30, 2026 (from July 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	1,191	12.7	365	6.9	369	6.9	226	6.1
September 30, 2025	1,057	16.9	341	61.7	345	62.5	213	43.8

Note: Comprehensive income For the three months ended September 30, 2026: ¥ 240 million [9.6%]
For the three months ended September 30, 2025: ¥ 219 million [42.3%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
September 30, 2026	46.47	45.99
September 30, 2025	43.69	43.20

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	5,054	3,530	62.7
June 30, 2026	5,186	3,386	58.6

Reference: Equity
As of September 30, 2026: ¥ 3,168 million
As of June 30, 2026: ¥ 3,039 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 June 30, 2026	-	18.00	-	20.00	38.00
Fiscal year ending June 30, 2027	-				
Fiscal year ending June 30, 2027 (Forecast)		20.00	-	20.00	40.00

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

3. Consolidated financial result forecasts for the fiscal year ending June 30, 2027 (from July 1, 2026 to June 30, 2027)

(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
Full year	5,001	12.6	1,291	10.3	1,279	10.7	794	8.8	162.89

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(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 September 30, 2026	5,311,450 shares
As of June 30, 2026	5,311,450 shares

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

As of September 30, 2026	434,768 shares
As of June 30, 2026	434,768 shares

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

Three months ended September 30, 2026	4,876,682 shares
Three months ended September 30, 2025	4,887,160 shares

Note: The Company has introduced an ESOP Trust, and the shares held by this Trust are included in the number of treasury stock to be deducted when calculating the number of treasury stock at the end of the fiscal period and the average number of shares during the period.

* 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

The financial results forecasts and other forward-looking statements herein are based on information currently available and certain assumptions considered to be reasonable, and the Company does not in any way guarantee the achievement of the projections. Actual results may differ significantly from these forecasts due to a wide range of factors.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of June 30, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	2,925,974	2,674,909
Accounts receivable - trade	497,598	503,565
Operational investment securities	176,508	263,615
Other	121,428	99,996
Total current assets	3,721,510	3,542,087
Non-current assets		
Property, plant and equipment	31,308	31,346
Intangible assets		
Software	131,510	141,337
Software in progress	206,923	224,534
Goodwill	105,316	87,390
Customer-related intangible assets	287,568	279,110
Other	5,679	5,462
Total intangible assets	736,998	737,834
Investments and other assets	696,948	743,246
Total non-current assets	1,465,255	1,512,427
Total assets	5,186,765	5,054,515
Liabilities		
Current liabilities		
Accounts payable - trade	89,010	71,582
Income taxes payable	247,282	161,323
Contract liabilities	864,004	865,092
Provision for bonuses	133,375	79,356
Provision for shareholder benefit program	6,868	6,846
Other	372,702	253,552
Total current liabilities	1,713,244	1,437,753
Non-current liabilities		
Provision for share awards	9,530	11,503
Other	77,280	74,283
Total non-current liabilities	86,811	85,787
Total liabilities	1,800,056	1,523,540
Net assets		
Shareholders' equity		
Share capital	417,209	417,209
Capital surplus	317,209	317,209
Retained earnings	3,022,442	3,151,241
Treasury shares	(733,471)	(733,471)
Total shareholders' equity	3,023,388	3,152,188
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	26,340	22,464
Foreign currency translation adjustment	(10,405)	(6,568)
Total accumulated other comprehensive income	15,934	15,896
Share acquisition rights	13,485	14,525
Non-controlling interests	333,901	348,364
Total net assets	3,386,709	3,530,975
Total liabilities and net assets	5,186,765	5,054,515

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended September 30, 2025	For the three months ended September 30, 2026
Net sales	1,057,027	1,191,102
Cost of sales	231,159	257,353
Gross profit	825,868	933,748
Selling, general and administrative expenses	483,894	568,255
Operating profit	341,973	365,493
Non-operating income		
Interest income	1,785	3,457
Foreign exchange gains	1,770	305
Other	175	333
Total non-operating income	3,732	4,096
Non-operating expenses		
Other	39	144
Total non-operating expenses	39	144
Ordinary profit	345,666	369,445
Profit before income taxes	345,666	369,445
Income taxes	118,019	129,299
Profit	227,646	240,145
Profit attributable to non-controlling interests	14,142	13,520
Profit attributable to owners of parent	213,504	226,625

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended September 30, 2025	For the three months ended September 30, 2026
Profit	227,646	240,145
Other comprehensive income		
Valuation difference on available-for-sale securities	-	(3,932)
Foreign currency translation adjustment	(8,577)	3,837
Total other comprehensive income	(8,577)	(95)
Comprehensive income	219,069	240,050
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	204,926	226,587
Comprehensive income attributable to non-controlling interests	14,142	13,463