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Summary of Consolidated Financial Results for the Year Ended June 30, 2025 (Based on Japanese GAAP)

August 6, 2025

Company name: Computer Institute of Japan, Ltd.
 Stock exchange listings: Tokyo
 Stock code: 4826 URL <https://www.cij.co.jp/>
 Representative: President and Chief Executive Officer Akihiko Sakamoto
 Executive Officer Management Planning
 Inquiries: Takashi Morita Tel 045-222-0555
 Dept. Manager
 Scheduled date of ordinary general meeting of shareholders: September 18, 2025
 Scheduled date to file Securities Report: September 17, 2025
 Scheduled date to commence dividend payments: September 3, 2025
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: Yes (for analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the year ended June 30, 2025 (from July 1, 2024 to June 30, 2025)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	26,899	4.5	2,170	10.5	2,204	10.6	1,495	57.7
June 30, 2024	25,733	12.6	1,964	7.4	1,993	8.4	948	(17.0)

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
Year ended	Yen	Yen	%	%	%
June 30, 2025	26.10	—	10.3	11.9	8.1
June 30, 2024	16.35	—	6.6	11.0	7.6

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2025	18,676	14,516	77.7	256.67
June 30, 2024	18,497	14,509	78.4	251.34

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
June 30, 2025	1,782	(885)	(1,639)	8,214
June 30, 2024	1,177	(511)	(893)	8,958

2. Cash dividends

	Annual dividends per share					Total dividend paid	Payout ratio (consolidated)	Ratio of dividends to net assets (consolidated)
	First quarter	Second quarter	Third quarter	Year end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended June 30, 2024	—	—	—	11.00	11.00	634	67.3	4.4
Year ended June 30, 2025	—	7.00	—	8.00	15.00	848	57.5	5.9
Year ending June 30, 2026 (Forecast)	—	8.00	—	8.00	16.00		60.3	

3. Consolidated financial forecast for the year ending June 30, 2026 (from July 1, 2025 to June 30, 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
Year ending June 30, 2026	28,500	5.9	2,250	3.7	2,280	3.4	1,500	0.3	26.52

4. Notes

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

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

(i) Changes in accounting policies due to revisions to accounting standards and other regulations : Yes

(ii) Changes in accounting policies due to other reasons : No

(iii) Changes in accounting estimates : No

(iv) Restatement of prior period financial statements : No

(3) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2025	66,798,288 shares	As of June 30, 2024	66,798,288 shares
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Number of treasury shares at the end of the period

As of June 30, 2025	10,241,966 shares	As of June 30, 2024	9,072,592 shares
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Average number of shares during the period

Year ended June 30, 2025	57,307,292 shares	Year ended June 30, 2024	57,984,703 shares
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Consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of June 30, 2024	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	9,460,290	8,830,862
Accounts receivable - trade	3,491,160	3,582,323
Contract assets	607,869	521,004
Securities	399,980	408,316
Merchandise and finished goods	1,515	811
Work in process	27,118	17,951
Raw materials and supplies	1,679	5,473
Other	275,413	266,937
Total current assets	14,265,027	13,633,681
Non-current assets		
Property, plant and equipment		
Buildings and structures	408,971	421,840
Accumulated depreciation and impairment	(108,989)	(135,262)
Buildings and structures, net	299,981	286,578
Land	—	448
Other	216,845	226,164
Accumulated depreciation and impairment	(173,086)	(185,373)
Other, net	43,759	40,790
Total property, plant and equipment	343,740	327,817
Intangible assets		
Software	339,607	271,380
Goodwill	445,114	758,061
Customer-related intangible assets	—	165,300
Other	21,120	21,120
Total intangible assets	805,843	1,215,862
Investments and other assets		
Investment securities	2,000,841	2,363,978
Deferred tax assets	270,939	285,086
Other	815,791	856,229
Allowance for doubtful accounts	(5,073)	(5,810)
Total investments and other assets	3,082,499	3,499,483
Total non-current assets	4,232,083	5,043,163
Total assets	18,497,111	18,676,844

(Thousands of yen)

	As of June 30, 2024	As of June 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	982,583	978,586
Short-term borrowings	520,003	620,004
Current portion of long-term borrowings	—	10,008
Accounts payable - other	775,341	666,898
Income taxes payable	488,186	492,121
Contract liabilities	81,680	86,542
Provision for bonuses	456,949	475,764
Reserve for quality assurance	—	12,421
Other	615,567	656,542
Total current liabilities	3,920,312	3,998,890
Non-current liabilities		
Long-term borrowings	—	17,474
Retirement benefit liability	45,371	43,685
Other	22,405	100,347
Total non-current liabilities	67,777	161,506
Total liabilities	3,988,089	4,160,397
Net assets		
Shareholders' equity		
Share capital	2,270,228	2,270,228
Capital surplus	2,550,925	2,667,151
Retained earnings	11,190,556	11,648,434
Treasury shares	(1,725,939)	(2,334,732)
Total shareholders' equity	14,285,770	14,251,081
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	213,642	257,062
Foreign currency translation adjustment	9,609	8,303
Total accumulated other comprehensive income	223,251	265,366
Total net assets	14,509,022	14,516,447
Total liabilities and net assets	18,497,111	18,676,844

Consolidated statements of income and consolidated statements of comprehensive income

Consolidated statements of income

(Thousands of yen)

	Fiscal year ended June 30, 2024	Fiscal year ended June 30, 2025
Net sales	25,733,333	26,899,791
Cost of sales	20,448,440	21,278,391
Gross profit	5,284,893	5,621,399
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	360,117	354,900
Salaries and allowances	962,809	1,055,698
Provision for bonuses	62,708	73,520
Welfare expenses	231,610	258,603
Commission expenses	173,507	233,879
Recruitment expenses	74,678	95,657
Depreciation	170,474	95,068
Rent expenses	286,753	295,987
Amortization of goodwill	154,089	103,965
Other	843,176	883,738
Total selling, general and administrative expenses	3,319,925	3,451,019
Operating profit	1,964,967	2,170,380
Non-operating income		
Interest income	23,734	25,910
Dividend income	19,886	16,337
Subsidy income	7,466	7,519
Foreign exchange gains	—	1,461
Other	10,483	7,431
Total non-operating income	61,570	58,659
Non-operating expenses		
Interest expenses	2,560	4,785
Amortization of long-term prepaid expenses	24,140	15,191
Foreign exchange losses	2,662	—
Other	3,239	4,721
Total non-operating expenses	32,602	24,697
Ordinary profit	1,993,935	2,204,341
Extraordinary income		
Surrender value of insurance policies	3,768	7,351
Gain on sale of investment securities	1,328	39,553
Other	113	—
Total extraordinary income	5,209	46,905
Extraordinary losses		
Impairment losses	303,661	—
Loss on sale of investment securities	4,225	—
Loss on valuation of investment securities	—	4,928
Loss on valuation of investments in capital	1,164	—
Total extraordinary losses	309,050	4,928
Profit before income taxes	1,690,094	2,246,318
Income taxes - current	861,796	771,577
Income taxes - deferred	(120,030)	(21,020)
Total income taxes	741,765	750,556
Profit	948,329	1,495,762
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	948,329	1,495,762

Consolidated statements of comprehensive income

(Thousands of yen)

	Fiscal year ended June 30, 2024	Fiscal year ended June 30, 2025
Profit	948,329	1,495,762
Other comprehensive income		
Valuation difference on available-for-sale securities	129,474	43,420
Foreign currency translation adjustment	1,474	(1,305)
Total other comprehensive income	130,948	42,114
Comprehensive income	1,079,277	1,537,876
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,079,277	1,537,876
Comprehensive income attributable to non-controlling interests	—	—

Consolidated statements of changes in equity

Fiscal year ended June 30, 2024

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	2,270,228	2,486,327	10,784,976	(1,494,070)	14,047,462
Changes during period					
Dividends of surplus			(542,749)		(542,749)
Profit attributable to owners of parent			948,329		948,329
Purchase of treasury shares				(303,251)	(303,251)
Disposal of treasury shares		64,597		71,381	135,979
Net changes in items other than shareholders' equity					
Total changes during period	—	64,597	405,579	(231,869)	238,307
Balance at end of period	2,270,228	2,550,925	11,190,556	(1,725,939)	14,285,770

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	84,168	8,134	92,302	14,139,765
Changes during period				
Dividends of surplus				(542,749)
Profit attributable to owners of parent				948,329
Purchase of treasury shares				(303,251)
Disposal of treasury shares				135,979
Net changes in items other than shareholders' equity	129,474	1,474	130,948	130,948
Total changes during period	129,474	1,474	130,948	369,256
Balance at end of period	213,642	9,609	223,251	14,509,022

Fiscal year ended June 30, 2025

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	2,270,228	2,550,925	11,190,556	(1,725,939)	14,285,770
Changes during period					
Dividends of surplus			(1,037,884)		(1,037,884)
Profit attributable to owners of parent			1,495,762		1,495,762
Purchase of treasury shares				(700,748)	(700,748)
Disposal of treasury shares		12,579		1	12,581
Increase by share exchanges		103,646		91,953	195,600
Net changes in items other than shareholders' equity					
Total changes during period	—	116,225	457,878	(608,793)	(34,689)
Balance at end of period	2,270,228	2,667,151	11,648,434	(2,334,732)	14,251,081

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income	
Balance at beginning of period	213,642	9,609	223,251	14,509,022
Changes during period				
Dividends of surplus				(1,037,884)
Profit attributable to owners of parent				1,495,762
Purchase of treasury shares				(700,748)
Disposal of treasury shares				12,581
Increase by share exchanges				195,600
Net changes in items other than shareholders' equity	43,420	(1,305)	42,114	42,114
Total changes during period	43,420	(1,305)	42,114	7,425
Balance at end of period	257,062	8,303	265,366	14,516,447

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended June 30, 2024	Fiscal year ended June 30, 2025
Cash flows from operating activities		
Profit before income taxes	1,690,094	2,246,318
Depreciation	217,573	153,275
Impairment losses	303,661	—
Amortization of goodwill	154,089	103,965
Increase (decrease) in allowance for doubtful accounts	2,350	737
Increase (decrease) in provision for bonuses	10,231	18,815
Increase (decrease) in retirement benefit liability	(386)	(1,686)
Loss (gain) on sale of investment securities	2,896	(39,553)
Interest and dividend income	(43,620)	(42,247)
Interest expenses	2,560	4,785
Decrease (increase) in accounts receivable - trade, and contract assets	(335,855)	62,321
Decrease (increase) in inventories	14,841	65,122
Increase (decrease) in trade payables	72,072	(3,996)
Increase (decrease) in accounts payable - other	67,233	(126,070)
Other, net	23,422	110,264
Subtotal	2,181,165	2,552,051
Interest and dividends received	41,672	39,760
Interest paid	(2,626)	(5,078)
Income taxes paid	(1,042,425)	(803,960)
Net cash provided by (used in) operating activities	1,177,786	1,782,772
Cash flows from investing activities		
Payments into time deposits	(1,400,000)	(1,503,000)
Proceeds from withdrawal of time deposits	1,400,000	1,402,035
Proceeds from redemption of securities	570,000	—
Purchase of property, plant and equipment	(29,021)	(11,616)
Proceeds from sale of property, plant and equipment	377,250	8,791
Purchase of intangible assets	(120,216)	(35,091)
Purchase of investment securities	(800,000)	(300,000)
Proceeds from sale of investment securities	397,268	41,996
Proceeds from redemption of investment securities	100,000	—
Proceeds from cancellation of insurance funds	504,209	7,351
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(1,448,516)	(470,157)
Other, net	(62,817)	(26,044)
Net cash provided by (used in) investing activities	(511,843)	(885,734)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(50,003)	100,001
Repayments of long-term borrowings	—	(5,838)
Purchase of treasury shares	(303,701)	(701,814)
Dividends paid	(539,819)	(1,031,698)
Other, net	51	3
Net cash provided by (used in) financing activities	(893,472)	(1,639,345)
Effect of exchange rate change on cash and cash equivalents	281	(1,073)
Net increase (decrease) in cash and cash equivalents	(227,247)	(743,380)
Cash and cash equivalents at beginning of period	9,185,490	8,958,242
Cash and cash equivalents at end of period	8,958,242	8,214,862