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

October 29, 2026

Company name	Computer Institute of Japan, Ltd.		Stock exchange listings: Tokyo Prime
Securities code	4826 URL https://www.cij.co.jp/		
Representative	Representative Director, President	Akihiko Sakamoto	
Inquiries	Executive Officer Management Planning Dept. Manager	Takashi Morita	Tel 045-222-0555

Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results meeting: None

(Amounts less than one million yen are rounded down)

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	7,428	7.5	649	2.9	662	3.5	422	(2.9)
September 30, 2025	6,910	5.4	631	41.0	640	40.7	434	45.1

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
September 30, 2026	7.56	—
September 30, 2025	7.69	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	19,147	14,920	77.9
June 30, 2026	19,394	15,000	77.3

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
FY ended June 30, 2026	—	10.00	—	10.00	20.00
FY ending June 30, 2027	—				
FY ending June 30, 2027 (Forecast)		10.00	—	11.00	21.00

3. Consolidated financial forecast 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
FY ending June 30, 2027	31,000	5.4	2,750	5.0	2,780	4.4	1,860	3.0	33.33

* Notes

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

Newly included: ― companies (Company name)　Excluded: ― companies (Company name)

(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)

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

As of September 30, 2026	64,798,288 shares	As of June 30, 2026	64,798,288 shares

Number of treasury shares at the end of the period

As of September 30, 2026	8,992,317 shares	As of June 30, 2026	8,967,804 shares

Average number of shares during the period

Three months ended September 30, 2026	55,818,474 shares	Three months ended September 30, 2025	56,541,137 shares

Quarterly consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of June 30, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	8,820,223	8,541,918
Accounts receivable - trade	3,981,994	4,200,688
Contract assets	461,881	646,850
Securities	655,147	453,566
Merchandise and finished goods	1,872	1,715
Work in process	17,378	44,202
Other	338,110	325,128
Total current assets	14,276,608	14,214,070
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	350,022	343,436
Land	458	458
Other, net	55,419	50,169
Total property, plant and equipment	405,900	394,065
Intangible assets		
Goodwill	748,123	707,809
Other	360,410	346,817
Total intangible assets	1,108,534	1,054,626
Investments and other assets		
Investment securities	2,291,145	2,173,557
Other	1,319,180	1,317,562
Allowance for doubtful accounts	(6,636)	(6,636)
Total investments and other assets	3,603,688	3,484,483
Total non-current assets	5,118,122	4,933,174
Total assets	19,394,731	19,147,244

(Thousands of yen)

	As of June 30, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,140,053	1,108,466
Short-term borrowings	470,004	470,004
Current portion of long-term borrowings	10,008	10,008
Income taxes payable	506,503	259,998
Contract liabilities	73,180	53,811
Provision for bonuses	510,998	1,109,949
Provision for loss on orders received	7,678	7,797
Reserve for quality assurance	8,516	—
Other	1,433,174	976,677
Total current liabilities	4,160,116	3,996,712
Non-current liabilities		
Long-term borrowings	7,466	4,964
Retirement benefit liability	101,204	97,054
Provision for retirement benefits for directors (and other officers)	44,681	45,619
Other	80,892	82,694
Total non-current liabilities	234,244	230,332
Total liabilities	4,394,361	4,227,044
Net assets		
Shareholders' equity		
Share capital	2,270,228	2,270,228
Capital surplus	2,463,704	2,463,704
Retained earnings	12,273,883	12,137,623
Treasury shares	(2,296,756)	(2,296,812)
Total shareholders' equity	14,711,058	14,574,744
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	281,113	336,855
Foreign currency translation adjustment	8,198	8,600
Total accumulated other comprehensive income	289,311	345,455
Total net assets	15,000,370	14,920,199
Total liabilities and net assets	19,394,731	19,147,244

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Thousands of yen)

	Three months ended September 30, 2025	Three months ended September 30, 2026
Net sales	6,910,861	7,428,953
Cost of sales	5,448,629	5,868,642
Gross profit	1,462,231	1,560,310
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	89,593	95,834
Salaries and allowances	227,559	255,705
Provision for bonuses	60,638	64,863
Welfare expenses	52,181	59,068
Rent expenses	71,221	74,221
Depreciation	26,307	27,755
Commission expenses	56,919	59,802
Recruitment expenses	13,873	11,123
Taxes and dues	32,901	34,255
Research and development expenses	32,425	28,125
Amortization of goodwill	33,436	40,314
Other	133,964	159,725
Total selling, general and administrative expenses	831,022	910,794
Operating profit	631,209	649,516
Non-operating income		
Interest income	11,051	13,523
Dividend income	1,373	2,525
Subsidy income	2,077	4,822
Other	3,842	3,745
Total non-operating income	18,344	24,616
Non-operating expenses		
Interest expenses	1,628	1,809
Amortization of long-term prepaid expenses	4,403	7,855
Other	2,875	1,522
Total non-operating expenses	8,907	11,187
Ordinary profit	640,646	662,944
Profit before income taxes	640,646	662,944
Income taxes	206,051	240,898
Profit	434,595	422,045
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	434,595	422,045

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Three months ended September 30, 2025	Three months ended September 30, 2026
Profit	434,595	422,045
Other comprehensive income		
Valuation difference on available-for-sale securities	(13,452)	55,742
Foreign currency translation adjustment	(49)	402
Total other comprehensive income	(13,501)	56,144
Comprehensive income	421,093	478,190
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	421,093	478,190
Comprehensive income attributable to non-controlling interests	—	—