

May 14, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: jig.jp co.,ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 5244
 URL: <https://www.jig.jp/>
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 Scheduled date of annual general meeting of shareholders: June 23, 2026
 Scheduled date to commence dividend payments: June 24, 2026
 Scheduled date to file annual securities report: June 22, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	14,631	6.1	1,976	(1.8)	1,821	(2.0)	1,155	7.3
March 31, 2025	13,796	12.6	2,012	11.5	1,858	1.9	1,077	(11.3)

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥1,155 million [7.3%]
 For the fiscal year ended March 31, 2025: ¥1,077 million [(11.3)%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	27.78	-	25.3	25.5	13.5
March 31, 2025	25.69	-	29.3	29.8	14.6

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	7,506	5,024	66.9	121.94
March 31, 2025	6,754	4,095	60.6	98.29

Reference: Equity
 As of March 31, 2026: ¥5,024 million
 As of March 31, 2025: ¥4,095 million

(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
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	1,099	(183)	(436)	4,849
March 31, 2025	1,558	(130)	(479)	4,368

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2025	-	0.00	-	2.59	2.59	107	10.1	2.9
March 31, 2026	-	0.00	-	2.93	2.93	120	10.5	2.6
Fiscal year ending March 31, 2027 (Forecast)		0.00		2.93	2.93		10.5	

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 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
Fiscal year ending March 31, 2027	16,500	12.8	1,980	0.2	1,830	0.4	1,160	0.4	28.15

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (UNBEREAL, Inc.)
- (2) 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
- (3) Number of issued shares (common shares)

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

As of March 31, 2026	42,568,400 shares
As of March 31, 2025	42,568,400 shares

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

As of March 31, 2026	1,360,200 shares
As of March 31, 2025	900,000 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	41,606,028 shares
Fiscal year ended March 31, 2025	41,938,973 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	1,323	20.8	277	(6.5)	87	(38.3)	10	(79.8)
March 31, 2025	1,095	12.1	297	(40.0)	142	(74.2)	52	(86.2)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2026	0.25	-
March 31, 2025	1.25	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	2,896	2,337	80.7	56.71
March 31, 2025	3,127	2,553	81.6	61.27

Reference: Equity

As of March 31, 2026: ¥2,337 million

As of March 31, 2025: ¥2,553 million

2. Non-consolidated earnings forecast for the fiscal year ending March 31, 2027 (April 1, 2026 ~ March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	1,600	20.9	50	(43.0)	30	183.1	0.72

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

Forward-looking statements in this material are based on information available to the Company and as reasonably determined to be

It is based on the premise of. Due to the uncertainties inherent in such judgments and assumptions, as well as changes in business operations and internal and external circumstances,

It is possible that the results that may arise may differ materially from those projected, and the Company does not agree with any forward-looking statements.

We do not guarantee the certainty of.

Consolidated balance sheet

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	4,368,673	4,849,729
Accounts receivable - trade	1,203,711	1,100,641
Advance payments to suppliers	51,368	253,580
Other	37,607	98,521
Total current assets	5,661,360	6,302,473
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	461,630	449,536
Tools, furniture and fixtures, net	62,297	56,732
Land	36,849	76,853
Construction in progress	-	39,247
Total property, plant and equipment	560,778	622,370
Intangible assets		
Trademark right	335	6,363
Software	4,734	26,584
Goodwill	-	22,303
Total intangible assets	5,069	55,251
Investments and other assets		
Investment securities	-	60,884
Lease deposits and guarantee deposits	191,714	189,319
Deferred tax assets	335,565	275,470
Other	457	1,078
Total investments and other assets	527,738	526,752
Total non-current assets	1,093,585	1,204,374
Total assets	6,754,946	7,506,847

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	471	359
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,195,158	1,251,627
Income taxes payable	464,140	298,211
Accrued consumption taxes	145,500	116,683
Provision for point card certificates	382,770	379,265
Other	123,906	125,785
Total current liabilities	2,379,052	2,239,037
Non-current liabilities		
Long-term borrowings	220,136	213,032
Guarantee deposits received	60,000	30,000
Total non-current liabilities	280,136	243,032
Total liabilities	2,659,188	2,482,069
Net assets		
Shareholders' equity		
Share capital	961,631	961,631
Capital surplus	980,984	969,436
Retained earnings	2,411,014	3,458,851
Treasury shares	(257,872)	(365,141)
Total shareholders' equity	4,095,757	5,024,778
Total net assets	4,095,757	5,024,778
Total liabilities and net assets	6,754,946	7,506,847

Consolidated statement of income

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	13,796,280	14,631,505
Cost of sales	715,669	955,972
Gross profit	13,080,610	13,675,532
Selling, general and administrative expenses	11,068,311	11,698,687
Operating profit	2,012,299	1,976,845
Non-operating income		
Interest income	2,109	9,023
Subsidy income	6,445	-
Lecture's fee income	1,145	1,052
Point return income	2,097	2,251
Outsourcing service income	1,085	728
Consumption tax difference	40	-
Other	61	47
Total non-operating income	12,985	13,102
Non-operating expenses		
Interest expenses	2,172	2,073
Loss on retirement of non-current assets	-	15,943
Commission expenses	672	826
Share-based payment expenses	163,397	142,858
Foreign exchange losses	399	1,328
Consumption tax difference	-	1,907
Other	50	3,068
Total non-operating expenses	166,692	168,006
Ordinary profit	1,858,593	1,821,942
Extraordinary income		
Gain on bargain purchase	136	160
Gain on reversal of share acquisition rights	1,000	-
Total extraordinary income	1,136	160
Extraordinary losses		
Non-recurring loss	155,981	-
Total extraordinary losses	155,981	-
Profit before income taxes	1,703,748	1,822,102
Income taxes - current	631,063	606,249
Income taxes - deferred	(4,811)	60,095
Total income taxes	626,251	666,344
Profit	1,077,496	1,155,758
Profit attributable to owners of parent	1,077,496	1,155,758

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	1,077,496	1,155,758
Comprehensive income	1,077,496	1,155,758
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,077,496	1,155,758

Consolidated statement of changes in equity

Fiscal year ended March 31, 2025

(Thousands of yen)

	Shareholders' equity					Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity		
Balance at beginning of period	877,012	896,365	1,480,286	-	3,253,664	1,000	3,254,664
Changes during period							
Dividends of surplus			(146,768)		(146,768)		(146,768)
Profit attributable to owners of parent			1,077,496		1,077,496		1,077,496
Restricted stock payment	84,618	84,618			169,237		169,237
Purchase of treasury shares				(257,872)	(257,872)		(257,872)
Net changes in items other than shareholders' equity						(1,000)	(1,000)
Total changes during period	84,618	84,618	930,728	(257,872)	842,093	(1,000)	841,093
Balance at end of period	961,631	980,984	2,411,014	(257,872)	4,095,757	-	4,095,757

Consolidated statement of changes in equity

Fiscal year ended March 31, 2026

(Thousands of yen)

	Shareholders' equity					Share acquisition rights	Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity		
Balance at beginning of period	961,631	980,984	2,411,014	(257,872)	4,095,757	-	4,095,757
Changes during period							
Dividends of surplus	-	-	(107,921)	-	(107,921)	-	(107,921)
Profit attributable to owners of parent	-	-	1,155,758	-	1,155,758	-	1,155,758
Restricted stock payment		(11,547)		154,594	143,047	-	143,047
Purchase of treasury shares	-	-	-	(261,863)	(261,863)	-	(261,863)
Net changes in items other than shareholders' equity	-	-	-	-	-	-	-
Total changes during period	-	(11,547)	1,047,836	(107,268)	929,020	-	929,020
Balance at end of period	961,631	969,436	3,458,851	(365,141)	5,024,778	-	5,024,778

Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	1,703,748	1,822,102
Depreciation	25,591	46,509
Amortization of goodwill	-	5,575
Gain on bargain purchase	(136)	(160)
Share-based payment expenses	163,397	142,858
Increase (decrease) in allowance for doubtful accounts	(130)	-
Increase (decrease) in provision for point card certificates	20,020	(3,505)
Interest income	(2,109)	(9,023)
Interest expenses	2,172	2,073
Subsidy income	(6,445)	-
Loss on retirement of non-current assets	-	15,943
Gain on reversal of share acquisition rights	(1,000)	-
Decrease (increase) in trade receivables	63,230	125,960
Decrease (increase) in inventories	(10)	(908)
Increase (decrease) in trade payables	(81)	(112)
Increase (decrease) in accounts payable - other	65,439	42,893
Increase (decrease) in accrued consumption taxes	(89,523)	(35,171)
Increase (decrease) in deposits received	(571)	2,017
Increase (decrease) in guarantee deposits received	-	(30,000)
Other, net	45,471	(271,765)
Subtotal	1,989,063	1,855,288
Interest received	2,109	9,023
Interest paid	(2,172)	(2,073)
Income taxes paid	(436,914)	(763,065)
Subsidies received	6,445	-
Net cash provided by (used in) operating activities	1,558,532	1,099,173
Cash flows from investing activities		
Payments for acquisition of businesses	-	(0)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	5,156	-
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(23,417)
Purchase of investment securities	-	(60,884)
Purchase of property, plant and equipment	(137,021)	(92,920)
Purchase of intangible assets	-	(6,146)
Payments of guarantee deposits	-	(10)
Payments from collection of lease and guarantee deposits	1,148	-
Net cash provided by (used in) investing activities	(130,716)	(183,378)
Cash flows from financing activities		
Repayments of short-term borrowings	(2,496)	-
Repayments of long-term borrowings	(72,133)	(67,104)
Purchase of treasury shares	(257,872)	(261,863)
Dividends paid	(146,768)	(107,921)
Net cash provided by (used in) financing activities	(479,269)	(436,889)
Effect of exchange rate change on cash and cash equivalents	(341)	2,150
Net increase (decrease) in cash and cash equivalents	948,203	481,055
Cash and cash equivalents at beginning of period	3,420,470	4,368,673
Cash and cash equivalents at end of period	4,368,673	4,849,729

(Segment information, etc.)

Segment Information

The Group's business segments are general consumer-related businesses and businesses related to local governments and corporations, but segment information is omitted because they account for a large proportion of all segments related to general consumers, and businesses related to local governments and corporations are not important as disclosure information.