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## Consolidated Financial Results for the Year Ended March 31, 2025 [Japanese GAAP]

May 14, 2025

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 25, 2025

Scheduled date to commence dividend payments: June 26, 2025

Scheduled date to file annual securities report: June 23, 2025

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

President &amp; CEO

Director, CFO

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

## 1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (April 1, 2024 to March 31, 2025)

## (1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended March 31, 2025	13,796	12.6	2,012	11.5	1,858	1.9	1,077	(11.3)
March 31, 2024	12,247	16.6	1,804	82.3	1,823	84.9	1,214	24.2

(Note) Comprehensive income: Fiscal year ended March 31, 2025: ¥ 1,077 million [ (11.3) %]  
 Fiscal year ended March 31, 2024: ¥ 1,214 million [ 24.2%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended March 31, 2025	25.69	-	29.3	29.8	14.6
March 31, 2024	28.88	27.42	45.1	36.6	14.7

## (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of March 31, 2025	6,754	4,095	60.6	98.29
March 31, 2024	5,715	3,254	56.9	77.36

(Reference) Equity: As of March 31, 2025: ¥ 4,095 million  
 As of March 31, 2024: ¥ 3,253 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 the end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended March 31, 2025	1,558	(130)	(479)	4,368
March 31, 2024	1,875	(79)	(163)	3,420

## 2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2024	-	2.29	-	3.49	5.78	486	20.0	9.0
March 31, 2025	-	0.00	-	2.59	2.59	107	10.1	2.9
Fiscal year ending March 31, 2026 (Forecast)	-	0.00	-	2.93	2.93		10.0	

(Note) Breakdown of the year-end dividend for the fiscal year ended March 31, 2025 :

Commemorative dividend - yen  
Special dividend - yen

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 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
Full year	15,200	10.2	2,115	5.1	1,915	3.0	1,220	13.2	29.01

\* Notes:

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

Newly included: 1 (Company name: C Inc. )  
Excluded: - (Company name: )

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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes  
2) Changes in accounting policies due to other reasons: None  
3) Changes in accounting estimates: None  
4) Restatement: None

(3) Number of issued shares (common shares)

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

March 31, 2025: 42,568,400 shares  
March 31, 2024: 42,054,000 shares

2) Number of treasury shares at the end of the period:

March 31, 2025: 900,000 shares  
March 31, 2024: - shares

3) Average number of shares outstanding during the period:

Fiscal Year ended March 31, 2025: 41,938,973 shares  
Fiscal Year ended March 31, 2024: 42,054,000 shares

## (Reference) Overview of Non-consolidated Financial Results

## 1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (April 1, 2024 to March 31, 2025)

## (1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net income	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2025	1,095	12.1	297	(40.0)	142	(74.2)	52	(86.2)
March 31, 2024	977	12.8	495	4.2	550	9.7	379	(16.5)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2025	1.25	-
March 31, 2024	9.03	8.57

## (2) Non-consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2025	3,127	2,553	81.6	61.27
March 31, 2024	3,345	2,737	81.8	65.06

(Reference) Equity: As of March 31, 2025: ¥ 2,553 million  
As of March 31, 2024: ¥ 2,736 million

## 2. Non-consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary profit		Net income		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	1,250	14.1	140	(1.6)	100	90.5	2.37

\* 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

## Consolidated Financial Statements

## Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2024	As of March 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	3,420,470	4,368,673
Accounts receivable - trade	1,264,509	1,203,711
Other	53,751	88,975
Allowance for doubtful accounts	(130)	-
Total current assets	4,738,600	5,661,360
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	393,518	461,630
Tools, furniture and fixtures, net	16,535	62,297
Land	36,849	36,849
Total property, plant and equipment	446,903	560,778
Intangible assets		
Trademark right	453	335
Software	4,083	4,734
Total intangible assets	4,536	5,069
Investments and other assets		
Lease deposits and guarantee deposits	193,914	191,714
Deferred tax assets	330,753	335,565
Other	477	457
Total investments and other assets	525,146	527,738
Total non-current assets	976,586	1,093,585
Total assets	5,715,187	6,754,946

(Thousands of yen)

	As of March 31, 2024	As of March 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	-	471
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,128,388	1,195,158
Income taxes payable	270,189	464,140
Accrued consumption taxes	234,436	145,500
Provision for point card certificates	362,749	382,770
Other	50,414	123,906
Total current liabilities	2,113,282	2,379,052
Non-current liabilities		
Long-term borrowings	287,240	220,136
Guarantee deposits received	60,000	60,000
Total non-current liabilities	347,240	280,136
Total liabilities	2,460,522	2,659,188
<b>Net assets</b>		
Shareholders' equity		
Share capital	877,012	961,631
Capital surplus	896,365	980,984
Retained earnings	1,480,286	2,411,014
Treasury shares	-	(257,872)
Total shareholders' equity	3,253,664	4,095,757
Share acquisition rights	1,000	-
Total net assets	3,254,664	4,095,757
<b>Total liabilities and net assets</b>	<b>5,715,187</b>	<b>6,754,946</b>

Consolidated Statements of Income and Comprehensive Income  
Consolidated Statements of Income

(Thousands of yen)

	For the fiscal year ended March 31, 2024	For the fiscal year ended March 31, 2025
Net sales	12,247,048	13,796,280
Cost of sales	550,407	715,669
Gross profit	11,696,640	13,080,610
Selling, general and administrative expenses	9,892,285	11,068,311
Operating profit	1,804,355	2,012,299
Non-operating income		
Interest income	23	2,109
Subsidy income	18,400	6,445
Lecture's fee income	1,423	1,145
Point return income	2,237	2,097
Outsourcing service income	901	1,085
Consumption tax difference	-	40
Other	83	61
Total non-operating income	23,070	12,985
Non-operating expenses		
Interest expenses	2,566	2,172
Commission expenses	-	672
Share-based payment expenses	-	163,397
Foreign exchange losses	491	399
Consumption tax difference	467	-
Other	5	50
Total non-operating expenses	3,531	166,692
Ordinary profit	1,823,893	1,858,593
Extraordinary income		
Gain on bargain purchase	-	136
Gain on reversal of share acquisition rights	-	1,000
Total extraordinary income	-	1,136
Extraordinary losses		
Non-recurring loss	-	155,981
Total extraordinary losses	-	155,981
Profit before income taxes	1,823,893	1,703,748
Income taxes - current	351,145	631,063
Income taxes - deferred	257,808	(4,811)
Total income taxes	608,954	626,251
Profit	1,214,939	1,077,496
Profit attributable to owners of parent	1,214,939	1,077,496

## Consolidated Statements of Comprehensive Income

(Thousands of yen)

	For the fiscal year ended March 31, 2024	For the fiscal year ended March 31, 2025
Profit	1,214,939	1,077,496
Comprehensive income	1,214,939	1,077,496
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,214,939	1,077,496

## Consolidated Statements of Changes in Equity

For the fiscal year ended March 31, 2024

(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	361,650	-	2,135,028	1,000	2,136,028
Changes during period							
Dividends of surplus			(96,303)		(96,303)		(96,303)
Profit attributable to owners of parent			1,214,939		1,214,939		1,214,939
Restricted stock payment					-		-
Purchase of treasury shares					-		-
Net changes in items other than shareholders' equity						-	-
Total changes during period	-	-	1,118,635	-	1,118,635	-	1,118,635
Balance at end of period	877,012	896,365	1,480,286	-	3,253,664	1,000	3,254,664

For the 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 Statements of Cash Flows

(Thousands of yen)

	For the fiscal year ended March 31, 2024	For the fiscal year ended March 31, 2025
<b>Cash flows from operating activities</b>		
Profit before income taxes	1,823,893	1,703,748
Depreciation	15,124	25,591
Gain on bargain purchase	-	(136)
Share-based payment expenses	-	163,397
Increase (decrease) in allowance for doubtful accounts	(1,070)	(130)
Increase (decrease) in provision for point card certificates	21,813	20,020
Interest income	(23)	(2,109)
Interest expenses	2,566	2,172
Subsidy income	(18,400)	(6,445)
Gain on reversal of share acquisition rights	-	(1,000)
Decrease (increase) in trade receivables	(56,927)	63,230
Decrease (increase) in consumption taxes refund receivable	21,927	-
Increase (decrease) in accounts payable - other	103,380	65,439
Increase (decrease) in accrued consumption taxes	85,353	(89,523)
Increase (decrease) in deposits received	4,627	(571)
Increase (decrease) in guarantee deposits received	60,000	-
Other, net	32,240	45,037
Subtotal	2,094,507	1,988,721
Interest received	23	2,109
Interest paid	(2,566)	(2,172)
Income taxes paid	(234,446)	(436,914)
Income taxes refund	0	-
Subsidies received	18,400	6,445
Net cash provided by (used in) operating activities	1,875,917	1,558,190
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(3,846)	(137,021)
Purchase of intangible assets	(5,000)	-
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	-	5,156
Payments of guarantee deposits	(70,914)	-
Payments from collection of lease and guarantee deposits	-	1,148
Net cash provided by (used in) investing activities	(79,760)	(130,716)
<b>Cash flows from financing activities</b>		
Repayments of short-term borrowings	-	(2,496)
Repayments of long-term borrowings	(67,104)	(72,133)
Purchase of treasury shares	-	(257,872)
Dividends paid	(96,303)	(146,768)
Net cash provided by (used in) financing activities	(163,407)	(479,269)
Net increase (decrease) in cash and cash equivalents	1,632,749	948,203
Cash and cash equivalents at beginning of period	1,787,720	3,420,470
Cash and cash equivalents at end of period	3,420,470	4,368,673