

October 27, 2026

Non-consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: OBIC BUSINESS CONSULTANTS CO.,LTD.
 Listing: Tokyo Stock Exchange
 Securities code: 4733
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 Scheduled date to file semi-annual securities report: November 6, 2026
 Scheduled date to commence dividend payments: November 24, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for analysts)

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

1. Non-consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	28,666	15.0	13,598	21.8	14,809	24.0	10,135	22.5
September 30, 2025	24,931	9.6	11,160	10.4	11,945	10.7	8,273	8.4

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	134.82	-
September 30, 2025	110.05	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	226,360	173,885	76.8
March 31, 2026	220,801	169,376	76.7

Reference: Equity
 As of September 30, 2026: ¥173,885 million
 As of March 31, 2026: ¥169,376 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 March 31, 2026	-	53.00	-	58.00	111.00
Fiscal year ending March 31, 2027	-	65.00			
Fiscal year ending March 31, 2027 (Forecast)				65.00	130.00

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

3. Forecast of non-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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	58,500	13.8	27,600	17.0	29,800	18.2	20,400	12.5	271.36

Note: Revisions to the earnings forecasts most recently announced: Yes

For more information on the revision of the earnings forecast, please refer to the "Notice Concerning Revision to Full-Year Financial Results Forecast" announced today (October 27, 2026).

* **Notes**

- (1) Adoption of accounting treatment specific to the preparation of semi-annual non-consolidated financial statements: None
- (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 September 30, 2026	75,404,000 shares
As of March 31, 2026	75,404,000 shares

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

As of September 30, 2026	226,336 shares
As of March 31, 2026	227,297 shares

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

Six months ended September 30, 2026	75,177,035 shares
Six months ended September 30, 2025	75,176,051 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Earnings forecasts are based on judgments, assumptions, and beliefs based on information available to the Company at the time of publication, and are not intended to be a promise by the Company to achieve them. Actual results may differ from forecasts due to various changes in economic conditions and business operations.

Semi-annual balance sheet

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	116,252,591	121,569,722
Bills Receivable and Electronically Recorded Receivables	3,712,450	3,769,197
Accounts receivable - trade	11,127,911	12,019,940
Merchandise and finished goods	55,935	61,542
Work in process	314	466
Raw materials and supplies	7,054	7,585
Prepaid expenses	814,436	623,229
Accounts receivable - other	18,018	16,635
Other	164,413	295,563
Allowance for doubtful accounts	(5,933)	(8,094)
Total current assets	132,147,192	138,355,789
Non-current assets		
Property, plant and equipment	1,322,846	1,245,949
Intangible assets	1,989,441	1,879,272
Investments and other assets		
Investment securities	34,254,393	33,801,522
Shares of subsidiaries and associates	9,196	-
Leasehold and guarantee deposits	1,050,846	1,049,966
Membership	27,980	27,980
Long-term time deposits	50,000,000	50,000,000
Long-term accounts receivable - other	46,465	47,535
Distressed receivables	2,176	1,625
Allowance for doubtful accounts	(48,992)	(49,511)
Total investments and other assets	85,342,065	84,879,119
Total non-current assets	88,654,354	88,004,341
Total assets	220,801,546	226,360,130

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	401,467	497,070
Accounts payable - other	2,393,456	1,745,608
Accrued expenses	1,454,004	1,802,057
Income taxes payable	3,681,608	4,566,102
Accrued consumption taxes	756,261	861,006
Deposits received	148,879	175,969
Unearned revenue	35,819,906	36,283,665
Provision for bonuses for directors (and other officers)	50,000	30,000
Other	8,978	24,222
Total current liabilities	44,714,563	45,985,701
Non-current liabilities		
Long-term accounts payable - other	786,693	786,693
Deferred tax liabilities	2,194,862	1,852,137
Provision for retirement benefits	3,332,785	3,453,549
Asset retirement obligations	395,706	396,195
Total non-current liabilities	6,710,047	6,488,575
Total liabilities	51,424,611	52,474,277
Net assets		
Shareholders' equity		
Share capital	10,519,000	10,519,000
Capital surplus	18,457,761	18,462,849
Retained earnings	126,873,581	132,648,384
Treasury shares	(220,684)	(220,015)
Total shareholders' equity	155,629,659	161,410,217
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	13,747,276	12,475,635
Total valuation and translation adjustments	13,747,276	12,475,635
Total net assets	169,376,935	173,885,853
Total liabilities and net assets	220,801,546	226,360,130

Semi-annual statement of income

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	24,931,824	28,666,696
Cost of sales	3,871,043	4,370,180
Gross profit	21,060,780	24,296,516
Selling, general and administrative expenses	9,900,766	10,698,419
Operating profit	11,160,014	13,598,096
Non-operating income		
Interest income	100,499	511,919
Dividend income	666,863	680,029
Gain on sale of investment securities	-	13,284
Other	19,910	6,275
Total non-operating income	787,273	1,211,508
Non-operating expenses		
Other	1,391	-
Total non-operating expenses	1,391	-
Ordinary profit	11,945,896	14,809,605
Extraordinary income		
Gain on sale of investment securities	4,822	-
Gain on sale of shares of subsidiaries and associates	-	385
Total extraordinary income	4,822	385
Extraordinary losses		
Loss on retirement of non-current assets	16,042	-
Total extraordinary losses	16,042	-
Profit before income taxes	11,934,676	14,809,990
Income taxes - current	3,468,809	4,432,895
Income taxes - deferred	192,787	242,043
Total income taxes	3,661,596	4,674,939
Profit	8,273,079	10,135,051

Semi-annual statement of cash flows

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	11,934,676	14,809,990
Depreciation	273,409	410,846
Increase (decrease) in provision for retirement benefits	89,760	120,764
Increase (decrease) in provision for bonuses for directors (and other officers)	(50,000)	(20,000)
Increase (decrease) in allowance for doubtful accounts	5,290	2,680
Interest and dividend income	(767,363)	(1,191,948)
Loss (gain) on sale of investment securities	(4,822)	(13,284)
Loss (gain) on sale of shares of subsidiaries and associates	-	(385)
Loss on retirement of non-current assets	16,042	-
Decrease (increase) in trade receivables	172,604	(948,775)
Decrease (increase) in inventories	9,958	(6,290)
Decrease (increase) in prepaid expenses	233,151	191,206
Increase (decrease) in trade payables	(23,992)	95,602
Increase (decrease) in accrued expenses	326,754	348,053
Increase (decrease) in accrued consumption taxes	(300,974)	104,744
Increase (decrease) in unearned revenue	(2,083,765)	463,758
Other, net	122,264	(674,283)
Subtotal	9,952,995	13,692,678
Interest and dividends received	767,363	1,060,214
Income taxes paid	(4,265,452)	(3,545,782)
Net cash provided by (used in) operating activities	6,454,906	11,207,110
Cash flows from investing activities		
Purchase of property, plant and equipment	(196,807)	(48,948)
Purchase of intangible assets	(781,442)	(100,913)
Purchase of investment securities	-	(1,404,285)
Proceeds from sale of investment securities	5,000	23,111
Proceeds from sale of shares of subsidiaries and associates	-	500
Payments into time deposits	-	(20,000,000)
Income from the collection of long-term unearned earnings	510	120
Payments of leasehold and guarantee deposits	(9,890)	(412)
Proceeds from refund of leasehold and guarantee deposits	8,266	1,291
Net cash provided by (used in) investing activities	(974,363)	(21,529,535)
Cash flows from financing activities		
Dividends paid	(3,758,774)	(4,360,142)
Purchase of treasury shares	(450)	(302)
Net cash provided by (used in) financing activities	(3,759,224)	(4,360,444)
Net increase (decrease) in cash and cash equivalents	1,721,318	(14,682,868)
Cash and cash equivalents at beginning of period	161,047,982	116,252,591
Cash and cash equivalents at end of period	162,769,300	101,569,722

(Notes on segment information, etc.)

Segment Information

Since we are a single segment of the software business, we have omitted the description.