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May 14, 2026

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

Company name: JUSTSYSTEMS CORPORATION
 Listing: Tokyo Stock Exchange
 Securities code: 4686
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 Scheduled date of annual general meeting of shareholders: June 25, 2026
 Scheduled date to commence dividend payments: June 26, 2026
 Scheduled date to file annual securities report: June 24, 2026
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: None

(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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended								
March 31, 2026	51,515	15.6	22,492	24.7	23,101	27.2	15,092	22.4
March 31, 2025	44,551	8.7	18,034	5.8	18,159	4.5	12,327	5.9

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥15,204 million [23.6%]
 For the fiscal year ended March 31, 2025: ¥12,306 million [5.3%]

	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	234.99	—	13.5	17.9	43.7
March 31, 2025	191.94	—	12.4	15.8	40.5

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended March 31, 2026: ¥— million
 For the fiscal year ended March 31, 2025: ¥— million

(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	136,412	118,688	87.0	1,848.04
March 31, 2025	121,040	105,025	86.8	1,635.30

Reference: Equity
 As of March 31, 2026: ¥118,688 million
 As of March 31, 2025: ¥105,025 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	19,626	(13,845)	(1,539)	64,901
March 31, 2025	15,022	(27,132)	(1,283)	60,569

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			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	—	10.00	—	12.00	22.00	1,412	11.5	1.4
Fiscal year ended March 31, 2026	—	12.00	—	15.00	27.00	1,734	11.5	1.6
Fiscal year ending March 31, 2027 (Forecast)	—	15.00	—	15.00	30.00		—	

3. Forecast of consolidated financial results for the year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

Consolidated earnings forecasts are not listed as it is difficult to make reasonable calculation at this point.

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: 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 March 31, 2026	64,224,800 shares
As of March 31, 2025	64,224,800 shares

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

As of March 31, 2026	1,020 shares
As of March 31, 2025	957 shares

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

Fiscal year ended March 31, 2026	64,223,815 shares
Fiscal year ended March 31, 2025	64,223,869 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.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	49,883	14.9	23,563	24.7	24,036	26.1	14,552	31.2
March 31, 2025	43,428	7.1	18,893	2.9	19,058	2.4	11,093	(14.1)

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 31, 2026	226.59	—
March 31, 2025	172.73	—

(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	135,365	118,043	87.2	1,838.00
March 31, 2025	120,750	105,032	87.0	1,635.41

Reference: Equity

As of March 31, 2026: ¥118,043 million

As of March 31, 2025: ¥105,032 million

* 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 regarding forward-looking statements and others)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ substantially due to various factors.

Consolidated financial statements
Consolidated balance sheets

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	90,569	104,901
Notes and accounts receivable - trade	2,829	3,068
Securities	10,000	10,000
Merchandise and finished goods	852	927
Raw materials and supplies	1,149	1,684
Prepaid expenses	3,048	2,741
Other	1,269	1,346
Allowance for doubtful accounts	(69)	(77)
Total current assets	109,649	124,591
Non-current assets		
Property, plant and equipment		
Buildings and structures	9,457	9,882
Tools, furniture and fixtures	1,555	1,721
Land	3,569	3,569
Accumulated depreciation	(8,838)	(8,991)
Total property, plant and equipment	5,743	6,181
Intangible assets		
Software	4,262	3,691
Software in progress	311	123
Other	0	0
Total intangible assets	4,574	3,815
Investments and other assets		
Investment securities	14	14
Deferred tax assets	726	1,254
Other	331	554
Total investments and other assets	1,072	1,823
Total non-current assets	11,391	11,821
Total assets	121,040	136,412

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	872	378
Accounts payable - other	2,066	2,280
Income taxes payable	3,252	4,522
Unearned revenue	8,351	8,436
Provision for bonuses	659	588
Other	618	1,196
Total current liabilities	15,822	17,402
Non-current liabilities		
Retirement benefit liability	177	204
Other	14	118
Total non-current liabilities	192	322
Total liabilities	16,015	17,724
Net assets		
Shareholders' equity		
Share capital	10,146	10,146
Capital surplus	12,293	12,293
Retained earnings	82,685	96,236
Treasury shares	(2)	(2)
Total shareholders' equity	105,123	118,674
Accumulated other comprehensive income		
Foreign currency translation adjustment	(89)	18
Remeasurements of defined benefit plans	(9)	(5)
Total accumulated other comprehensive income	(98)	13
Total net assets	105,025	118,688
Total liabilities and net assets	121,040	136,412

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	44,551	51,515
Cost of sales	9,779	10,240
Gross profit	34,772	41,275
Selling, general and administrative expenses		
Advertising expenses	9,518	11,086
Employees' salaries and allowances	1,380	1,414
Provision for bonuses	336	285
Retirement benefit expenses	44	48
Research and development expenses	487	465
Other	4,970	5,482
Total selling, general and administrative expenses	16,737	18,783
Operating profit	18,034	22,492
Non-operating income		
Foreign exchange gains	–	116
Interest income	163	466
Rental income	17	16
Other	12	29
Total non-operating income	193	630
Non-operating expenses		
Foreign exchange losses	53	–
Other	14	20
Total non-operating expenses	68	20
Ordinary profit	18,159	23,101
Extraordinary loss		
Loss on valuation of software	–	935
Head office relocation expenses	–	328
Other	–	25
Total extraordinary loss	–	1,289
Profit before income taxes	18,159	21,812
Income taxes - current	5,874	7,248
Income taxes - deferred	(42)	(528)
Total income taxes	5,831	6,719
Profit	12,327	15,092
Profit attributable to owners of parent	12,327	15,092

Consolidated statements of comprehensive income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	12,327	15,092
Other comprehensive income		
Foreign currency translation adjustment	(17)	108
Remeasurements of defined benefit plans, net of tax	(3)	4
Total other comprehensive income	(21)	112
Comprehensive income	12,306	15,204
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	12,306	15,204
Comprehensive income attributable to non-controlling interests	—	—

Consolidated statements of changes in equity

Fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	10,146	12,293	71,642	(2)	94,081
Changes during period					
Dividends of surplus			(1,284)		(1,284)
Profit attributable to owners of parent			12,327		12,327
Purchase of treasury shares				(0)	(0)
Net changes in items other than shareholders' equity					
Total changes during period	—	—	11,042	(0)	11,042
Balance at end of period	10,146	12,293	82,685	(2)	105,123

	Accumulated other comprehensive income			Total net assets
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	(71)	(5)	(77)	94,003
Changes during period				
Dividends of surplus				(1,284)
Profit attributable to owners of parent				12,327
Purchase of treasury shares				(0)
Net changes in items other than shareholders' equity	(17)	(3)	(21)	(21)
Total changes during period	(17)	(3)	(21)	11,021
Balance at end of period	(89)	(9)	(98)	105,025

Fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	10,146	12,293	82,685	(2)	105,123
Changes during period					
Dividends of surplus			(1,541)		(1,541)
Profit attributable to owners of parent			15,092		15,092
Purchase of treasury shares				(0)	(0)
Net changes in items other than shareholders' equity					
Total changes during period	–	–	13,550	(0)	13,550
Balance at end of period	10,146	12,293	96,236	(2)	118,674

	Accumulated other comprehensive income			Total net assets
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	(89)	(9)	(98)	105,025
Changes during period				
Dividends of surplus				(1,541)
Profit attributable to owners of parent				15,092
Purchase of treasury shares				(0)
Net changes in items other than shareholders' equity	108	4	112	112
Total changes during period	108	4	112	13,662
Balance at end of period	18	(5)	13	118,688

Consolidated statements of cash flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	18,159	21,812
Depreciation	2,456	2,934
Loss on valuation of software	—	935
Increase (decrease) in provision for bonuses	82	(70)
Interest and dividend income	(163)	(466)
Foreign exchange losses (gains)	53	(116)
Decrease (increase) in trade receivables	(226)	(236)
Decrease (increase) in inventories	(182)	(575)
Increase (decrease) in trade payables	(48)	(494)
Increase (decrease) in accounts payable - other	(9)	280
Increase (decrease) in unearned revenue	337	100
Decrease (increase) in prepaid expenses	(287)	313
Increase (decrease) in retirement benefit liability	18	30
Other, net	231	802
Subtotal	20,422	25,248
Interest and dividends received	175	415
Income taxes paid	(5,575)	(6,036)
Net cash provided by (used in) operating activities	15,022	19,626
Cash flows from investing activities		
Net decrease (increase) in time deposits	(24,143)	(10,000)
Purchase of property, plant and equipment	(45)	(515)
Purchase of intangible assets	(2,944)	(2,954)
Other, net	(0)	(376)
Net cash provided by (used in) investing activities	(27,132)	(13,845)
Cash flows from financing activities		
Purchase of treasury shares	(0)	(0)
Dividends paid	(1,283)	(1,539)
Net cash provided by (used in) financing activities	(1,283)	(1,539)
Effect of exchange rate change on cash and cash equivalents	(103)	91
Net increase (decrease) in cash and cash equivalents	(13,496)	4,332
Cash and cash equivalents at beginning of period	74,066	60,569
Cash and cash equivalents at end of period	60,569	64,901