



Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]

July 31, 2025

Company name: eBASE Co.,Ltd.

Listing: Tokyo Stock Exchange

Securities code: 3835

URL: <https://www.ebase.co.jp/>

Representative: Takao Iwata

Inquiries: katsuyasu Kubota

Telephone: +81-6-6486-3955

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

Representative Director and President

Director and Operating officer,CFO

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

1. Consolidated Financial Results for the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(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	%
June 30, 2025	1,074	1.0	147	(12.8)	150	(18.3)	100	(18.6)
June 30, 2024	1,063	(1.8)	169	(25.6)	184	(20.0)	123	(20.8)

(Note) Comprehensive income: Three months ended June 30, 2025: ¥ 92 million [(36.5) %]
Three months ended June 30, 2024: ¥ 146 million [(21.2) %]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	2.24	2.24
June 30, 2024	2.72	2.72

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2025	7,381	6,826	92.5	152.01
March 31, 2025	8,112	7,357	90.7	163.84

(Reference) Equity: As of June 30, 2025: ¥ 6,824 million
As of March 31, 2025: ¥ 7,355 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	13.90	13.90
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00	-	15.20	15.20

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the 1st quarter dividend for the fiscal year ending March 31, 2026 :

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
Six months ending September 30, 2025	2,550	0.8	655	(6.7)	665	(9.5)	455	(6.7)	10.06
Full year	5,800	6.0	1,970	13.8	2,000	11.2	1,370	9.5	30.30

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

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

Newly included: - (Company name:)
Excluded: - (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

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

(4) Number of issued shares (common shares)

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

June 30, 2025: 47,164,800 shares
March 31, 2025: 47,164,800 shares

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

June 30, 2025: 2,269,652 shares
March 31, 2025: 2,269,652 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2025: 44,895,148 shares
Three months ended June 30, 2024: 45,402,513 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	5,349,764	4,766,491
Notes and accounts receivable - trade, and contract assets	980,623	656,674
Securities	18,744	124,240
Work in process	998	7,421
Other	72,478	73,858
Total current assets	6,422,609	5,628,685
Non-current assets		
Property, plant and equipment	60,793	58,754
Intangible assets	227,986	238,402
Investments and other assets		
Investment securities	1,342,828	1,396,335
Other	59,286	60,080
Allowance for doubtful accounts	(875)	(875)
Total investments and other assets	1,401,239	1,455,541
Total non-current assets	1,690,019	1,752,698
Total assets	8,112,629	7,381,384
Liabilities		
Current liabilities		
Accounts payable - trade	54,156	47,023
Income taxes payable	282,185	52,875
Other	408,700	448,011
Total current liabilities	745,042	547,910
Non-current liabilities		
Deferred tax liabilities	9,649	6,884
Total non-current liabilities	9,649	6,884
Total liabilities	754,691	554,795
Net assets		
Shareholders' equity		
Share capital	190,349	190,349
Capital surplus	227,193	227,193
Retained earnings	7,741,704	7,218,307
Treasury shares	(903,853)	(903,853)
Total shareholders' equity	7,255,394	6,731,996
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	100,225	92,346
Total accumulated other comprehensive income	100,225	92,346
Share acquisition rights	2,317	2,246
Total net assets	7,357,937	6,826,589
Total liabilities and net assets	8,112,629	7,381,384

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	1,063,203	1,074,023
Cost of sales	606,288	611,879
Gross profit	456,915	462,144
Selling, general and administrative expenses	287,735	314,559
Operating profit	169,179	147,585
Non-operating income		
Interest income	2,289	1,556
Dividend income	-	1,578
Gain on investments in investment partnerships	12,687	-
Other	774	309
Total non-operating income	15,751	3,444
Non-operating expenses		
Commission expenses	482	485
Commission for purchase of treasury shares	204	-
Other	1	0
Total non-operating expenses	688	486
Ordinary profit	184,242	150,543
Profit before income taxes	184,242	150,543
Income taxes	60,651	49,898
Profit	123,590	100,644
Profit attributable to owners of parent	123,590	100,644

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	123,590	100,644
Other comprehensive income		
Valuation difference on available-for-sale securities	22,447	(7,879)
Total other comprehensive income	22,447	(7,879)
Comprehensive income	146,037	92,765
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	146,037	92,765
Comprehensive income attributable to non-controlling interests	-	-