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# Consolidated Financial Results for the Year Ended March 31, 2024 [Japanese GAAP]

May 14, 2024

Company name: jig.jp co.,ltd. Stock exchange listing: Tokyo

Code number: 5244 URL: https://www.jig.jp/

Representative: Taisuke Fukuno President and Representative Director

Contact: Yuichiro Tanaka Executive Officer Finance, IR

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Scheduled date of Annual General Meeting of Shareholders: June 25, 2024

Scheduled date of commencing dividend payments: June 26, 2024 Scheduled date of filing annual securities report: June 26, 2024

Availability of supplementary briefing material on annual financial results: Yes

Schedule of annual financial results briefing session: Yes

(Amounts of less than one million yen are rounded down.)

### 1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2024 (April 1, 2023 to March 31, 2024)

1. Consolidated I maneral Results for the Lisear Te	ar Ended Waren 51, 2021 (April 1, 2025 to Waren 51, 2021)
(1) Consolidated Operating Pagults	(% indicates changes from the previous

(1) Consolidated Operating Results				% indicate	es changes from	the previo	ous correspondin	g period.)
	Net sales		Operating profit		Ordinary profit		Profit attribut owners of p	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2024	12,247	16.6	1,804	82.3	1,823	84.9	1,214	24.2
March 31, 2023	10,503	16.9	990	-	986	-	978	-
(Note) Comprehensive income:	Fiscal year	ended M	larch 31, 2024:	¥	1,214	l million	[ 24.2%]	
	Fiscal year	ended M	larch 31, 2023:	¥	978	3 million	[ -%]	

	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
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2024	28.88	27.42	45.1	36.6	14.7
March 31, 2023	23.29	22.00	59.8	28.6	9.4

#### (2) 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, 2024	5,715	3,254	56.9	77.36
March 31, 2023	4,252	2,136	50.2	50.76

(Reference) Equity: As of March 31, 2024: 3,253 million As of March 31, 2023: 2,135 million

#### (3) Consolidated Cash Flows

(0)				
	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2024	1,875	(79)	(163)	3,420
March 31, 2023	843	(228)	241	1,787

#### 2. Dividends

	Annual dividends						Payout	Dividends to net
	1st	2nd	3rd	Year-end	Total	dividends	ratio (consolidated)	assets (consolidated)
	quarter-end	quarter-end	quarter-end					(consolidated)
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2023	-	0.00	-	0.00	0.00	-	-	-
March 31, 2024	-	2.29	-	3.49	5.78	243	20.0	9.0
Fiscal year ending								
March 31, 2025	-	0.00	-	2.89	2.89		10.0	
(Forecast)								

(Note) Breakdown of the year-end dividend for the fiscal year ended March 31, 2024:

Commemorative dividend 2.29 yen Special dividend - yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2025 (April 1, 2024 to March 31, 2025)

(% indicates changes from the previous corresponding period.)

	Net s	ales	Operatin	g profit	Ordinar	y profit	Profit attri		Basic earnings per share
	Millions of		Millions of		Millions of		Millions of		
	yen	%	yen	%	yen	%	yen	%	Yen
Full year	13,500	10.2	2,000	10.8	1,825	0.1	1,215	0.0	28.89

- \* Notes:
- (1) Changes in significant subsidiaries during the period under review (changes in specified subsidiaries resulting in changes in scope of consolidation): No
- (2) Changes in accounting policies, changes in accounting estimates and retrospective restatement
  - 1) Changes in accounting policies due to the revision of accounting standards: No
  - 2) Changes in accounting policies other than 1) above: No
  - 3) Changes in accounting estimates: No
  - 4) Retrospective restatement: No
- (3) Total number of issued shares (common shares)
  - 1) Total number of issued shares at the end of the period (including treasury shares):

March 31, 2024: 42,054,000 shares March 31, 2023: 42,054,000 shares

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

March 31, 2024: - shares
March 31, 2023: - shares

3) Average number of shares outstanding during the period:

Fiscal Year ended March 31, 2024: 42,054,000 shares Fiscal Year ended March 31, 2023: 42,012,616 shares

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

#### 1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2024 (April 1, 2023 to March 31, 2024)

(1) Non-consolidated Operating Results

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Net income	
Fiscal year ended	Millions of yen		Millions of yen		7 1		Millions of ven	
March 31, 2024	977	12.8	495	4.2	550	9.7	379	(16.5)
March 31, 2023	866	10.7	475	9.8	501	14.0	455	14.1

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2024	9.03	8.57
March 31, 2023	10.83	10.23

#### (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, 2024	3,345	2,737	81.8	65.06
March 31, 2023	3,017	2,453	81.3	58.31

(Reference) Equity: As of March 31, 2024: ¥ 2,736 million
As of March 31, 2023: ¥ 2,452 million

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

(% indicates changes from the previous corresponding period.)

	Net sale	s	Ordinary p	rofit	Net inco	me	Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	1.080	10.5	471	(14.5)	327	(13.9)	7.77

# Consolidated Financial Statements

## Consolidated Balance Sheets

		(Thousands of yen)
	As of March 31, 2023	As of March 31, 2024
Assets		
Current assets		
Cash and deposits	1,787,720	3,420,470
Accounts receivable - trade	1,207,581	1,264,509
Consumption taxes receivable	21,927	-
Other	62,397	53,751
Allowance for doubtful accounts	(1,200)	(130
Total current assets	3,078,426	4,738,600
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	404,259	393,518
Tools, furniture and fixtures, net	8,259	16,535
Land	36,849	36,849
Total property, plant and equipment	449,368	446,903
Intangible assets		
Trademark right	571	453
Software	<u>-</u>	4,083
Total intangible assets	571	4,536
Investments and other assets		
Lease deposits and guarantee deposits	135,148	193,914
Deferred tax assets	588,562	330,753
Other	607	477
Total investments and other assets	724,319	525,146
Total non-current assets	1,174,258	976,586
Total assets	4,252,685	5,715,187

5,715,187

		(Thousands of yen)	
	As of March 31, 2023	As of March 31, 2024	
Liabilities			
Current liabilities			
Current portion of long-term borrowings	67,104	67,104	
Accounts payable - other	1,017,228	1,128,388	
Income taxes payable	152,713	270,189	
Accrued consumption taxes	149,082	234,436	
Provision for point card certificates	340,936	362,749	
Other	35,248	50,414	
Total current liabilities	1,762,313	2,113,282	
Non-current liabilities			
Long-term borrowings	354,344	287,240	
Guarantee deposits received	-	60,000	
Total non-current liabilities	354,344	347,240	
Total liabilities	2,116,657	2,460,522	
Net assets			
Shareholders' equity			
Share capital	877,012	877,012	
Capital surplus	896,365	896,365	
Retained earnings	361,650	1,480,286	
Total shareholders' equity	2,135,028	3,253,664	
Share acquisition rights	1,000	1,000	
Total net assets	2,136,028	3,254,664	

4,252,685

Total liabilities and net assets

# Consolidated Statements of Income and Comprehensive Income Consolidated Statements of Income

		(Thousands of yen)
	For the fiscal year ended March 31, 2023	For the fiscal year ended March 31, 2024
Net sales	10,503,735	12,247,048
Cost of sales	514,832	550,407
Gross profit	9,988,903	11,696,640
Selling, general and administrative expenses	8,998,883	9,892,285
Operating profit	990,019	1,804,355
Non-operating income		
Interest income	11	23
Subsidy income	-	18,400
Lecture's fee income	1,381	1,423
Point return income	242	2,237
Outsourcing service income	949	901
Other	392	83
Total non-operating income	2,977	23,070
Non-operating expenses		
Interest expenses	2,266	2,566
Commission expenses	1,550	-
Foreign exchange losses	210	491
Loss on retirement of non-current assets	971	-
Consumption tax difference	1,606	467
Other		5
Total non-operating expenses	6,604	3,531
Ordinary profit	986,392	1,823,893
Profit before income taxes	986,392	1,823,893
Income taxes - current	180,461	351,145
Income taxes - deferred	(172,599)	257,808
Total income taxes	7,861	608,954
Profit	978,530	1,214,939
Profit attributable to owners of parent	978,530	1,214,939

## Consolidated Statements of Comprehensive Income

		(Thousands of yen)	
	For the fiscal year ended March 31, 2023	For the fiscal year ended March 31, 2024	
Profit	978,530	1,214,939	
Comprehensive income	978,530	1,214,939	
Comprehensive income attributable to			
Comprehensive income attributable to owners of parent	978,530	1,214,939	

# Consolidated Statements of Changes in Equity For the fiscal year ended March 31, 2023

(Thousands of yen)

	Shareholders' equity				Share		
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	acquisition rights	Total net assets
Balance at beginning of period	877,012	878,312	(616,880)	(1,326)	1,137,118	1,000	1,138,118
Changes during period							
Dividends of surplus					-		-
Profit attributable to owners of parent			978,530		978,530		978,530
Disposal of treasury shares		18,053		1,326	19,380		19,380
Net changes in items other than shareholders' equity						1	-
Total changes during period	-	18,053	978,530	1,326	997,910	-	997,910
Balance at end of period	877,012	896,365	361,650	-	2,135,028	1,000	2,136,028

## For the fiscal year ended March 31, 2024

(Thousands of yen)

	Shareholders' equity				Share		
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	acquisition rights	Total net assets
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
Disposal 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

		(Thousands of yen)
	For the fiscal year ended March 31, 2023	For the fiscal year ended March 31, 2024
Cash flows from operating activities		
Profit before income taxes	986,392	1,823,893
Depreciation	10,700	15,124
Increase (decrease) in allowance for doubtful accounts	(150)	(1,070)
Increase (decrease) in provision for point card certificates	27,792	21,813
Interest income	(11)	(23)
Interest expenses	2,266	2,566
Decrease (increase) in trade receivables	(374,517)	(56,927)
Decrease (increase) in consumption taxes refund recievable	(17,559)	21,927
Increase (decrease) in accounts payable - other	152,343	103,380
Increase (decrease) in accrued consumption taxes	123,640	85,353
Increase (decrease) in deposits received	286	4,627
Increase (decrease) in guarantee deposits received	-	60,000
Loss on retirement of non-current assets	971	-
Subsidy income	-	(18,400)
Other, net	19,132	32,240
Subtotal	931,287	2,094,507
Interest received	11	23
Interest paid	(2,266)	(2,566)
Income taxes paid	(85,326)	(234,446)
Income taxes refund	(0)	0
Subsidies received	-	18,400
Net cash provided by (used in) operating activities	843,705	1,875,917
Cash flows from investing activities		
Purchase of property, plant and equipment	(229,695)	(3,846)
Purchase of intangible assets	-	(5,000)
Payments for asset retirement obligations	(1,177)	-
Payments of guarantee deposits	-	(70,914)
Payments from collection of lease and guarantee deposits	2,500	-
Net cash provided by (used in) investing activities	(228,372)	(79,760)
Cash flows from financing activities		
Repayments of short-term borrowings	(174,900)	-
Proceeds from long-term borrowings	437,736	-
Repayments of long-term borrowings	(41,049)	(67,104)
Dividends paid	-	(96,303)
Proceeds from disposal of treasury shares	19,380	-
Net cash provided by (used in) financing activities	241,167	(163,407)
Net increase (decrease) in cash and cash equivalents	856,500	1,632,749
Cash and cash equivalents at beginning of period	931,220	1,787,720
Cash and cash equivalents at end of period	1,787,720	3,420,470