



Summary of Financial Results **for the First Quarter of the Fiscal Year Ending July 31, 2026** **(Japanese GAAP, Consolidated)**

December 12, 2025

Name of company: INTLOOP Inc. Stock exchange listing: Tokyo Stock Exchange
Securities code: 9556 Company website: <https://www.intloop.com/>
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Scheduled date to commence dividend payment: -
Preparation of supplementary documents for the financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the First Three Months of the Fiscal Year Ending July 31, 2026 (Period of August 1, 2025 to October 31, 2025)

(1) Consolidated Operating Results (Percentage figures indicate year-on-year changes)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
First three months ended October 31, 2025	9,631	21.0	697	37.8	694	37.8	373	55.7
First three months ended October 31, 2024	7,962	63.3	506	186.5	503	178.8	240	217.5

(Note) Comprehensive income First quarter ended October 31, 2025: ¥432 million (55.1%)
First quarter ended October 31, 2024: ¥278 million (258.6%)

	Basic Earnings Per Share	Diluted Earnings Per Share
	¥	¥
First three months ended October 31, 2025	39.94	38.40
First three months ended October 31, 2024	25.80	24.73

(Note) INTLOOP Inc. (the “Company”) conducted a one-to-two stock split of its common shares as of September 1, 2025. Accordingly, basic earnings per share and diluted earnings per share are calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
	¥ million	¥ million	%
As of October 31, 2025	15,281	7,035	42.7
As of July 31, 2025	13,631	6,602	45.2

(Reference) Equity capital As of October 31, 2025: ¥6,526 million As of July 31, 2025: ¥6,159 million

2. Dividends

	Annual Dividends				
	End of Q1	End of Q2	End of Q3	Year End	Total
	¥	¥	¥	¥	¥
Fiscal year ended July 31, 2025	—	0.00	—	0.00	0.00
Fiscal year ending July 31, 2026	—				
Fiscal year ending July 31, 2026 (forecast)		0.00	—	0.00	0.00

(Note) Revisions to the most recently announced dividend forecast: No

3. Consolidated Earnings Forecast for the Fiscal Year Ending July 31, 2026 (August 1, 2025 to July 31, 2026)

(Percentage figures indicate year-on-year changes)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Basic Earnings Per Share
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥
Full-year	43,800	30.5	3,100	41.8	3,200	44.3	2,100	53.5	224.27

(Note) Revisions to the most recently announced earnings forecast: No

Notes

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

Newly included: 1 company (Company name) COMTEC CO., LTD.

Excluded: - company(ies) (Company name(s)) -

(2) Adoption of accounting treatments specific to the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatements

(a) Changes in accounting policies resulting from revisions to accounting standards, etc.: None

(b) Changes in accounting policies other than those in (a) above: None

(c) Changes in accounting estimates: None

(d) Restatements: None

(4) Number of shares outstanding (Common shares)

(a) Number of shares outstanding at the end of period (including treasury shares)	As of October 31, 2025	9,363,940 Shares	As of July 31, 2025	9,310,420 Shares
(b) Number of treasury shares at the end of period	As of October 31, 2025	282 Shares	As of July 31, 2025	134 Shares
(c) Average number of shares during the period	First three months ended October 31, 2025	9,363,669 Shares	First three months ended October 31, 2024	9,310,286 Shares

(Note) The Company conducted a one-to-two stock split of its common shares as of September 1, 2025. Accordingly, the numbers of shares are calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

* Review procedures by a public accountant or audit corporation on the attached quarterly financial statements: No

* Explanation regarding appropriate use of earnings forecasts and other special notes:

(Notes on forward-looking statements)

The earnings forecast and other forward-looking statements contained in this document are based on information currently available and certain assumptions that are deemed reasonable by the Company, and are not intended to be guarantees of achieving the results by the Company. Actual results may differ materially due to various factors. For the conditions forming the assumptions underlying the earnings forecasts and cautionary statements regarding the use of earnings forecasts, please see "1. Overview of Operating Results, Etc. (3) Explanations on Consolidated Earnings Forecast and Other Forecast Information" on page 3.

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1. Overview of Operating Results, Etc.

(1) Operating Results

During the first three months of the current fiscal year ending July 2026, the Japanese economy maintained a gradual recovery trend, primarily driven by domestic demand, as consumer spending and corporate capital investment showed signs of a pickup against the backdrop of improvements in the employment and income environment. In particular, private sector companies have continued to expand digital transformation (DX) investments aimed at improving operational efficiency and enhancing productivity, urged by intensifying labor shortages.

As for the global economy, growth was led primarily by the expansion of generative AI-related demand. However, the sense of uncertainty about the outlook persists due to such factors as heightened geopolitical risks, trends in the U.S. trade policy, and exchange rate volatility. These fluctuations in the external environment are downside risks to the domestic economy and require continued close monitoring.

Under these circumstances, the INTLOOP Group provided solutions and conducted sales activities centered on consulting services that utilize both our employees and highly specialized freelance professionals, focusing on the IT talent market as our core business area.

As a result of the above, the Group posted net sales of 9,631,879 thousand yen (up 21.0%), operating profit of 697,811 thousand yen (up 37.8%), ordinary profit of 694,109 thousand yen (up 37.8%), and profit attributable to owners of parent of 373,966 thousand yen (up 55.7%) for the first three months under review, all on a year-on-year basis.

Please note that segment results are omitted as the Group has a single operating segment engaged in the professional human resources solutions & consulting business.

(2) Financial Position

(Assets)

Total current assets recorded at the end of the first quarter of the current fiscal year were 10,339,806 thousand yen, an increase of 1,343,491 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 452,739 thousand yen in cash and deposits, and an increase of 821,568 thousand yen in notes and accounts receivable - trade, and contract assets due to a rise in orders received.

Total non-current assets increased 306,890 thousand yen from the end of the previous fiscal year to 4,941,768 thousand yen. This was mainly due to an increase of 165,155 thousand yen in intangible assets.

Accordingly, total assets recorded at the end of the first quarter of the current fiscal year were 15,281,575 thousand yen, an increase of 1,650,382 thousand yen from the end of the previous fiscal year.

(Liabilities)

Total current liabilities recorded at the end of the first quarter of the current fiscal year were 5,934,996 thousand yen, an increase of 562,399 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 426,064 thousand yen in accounts payable – trade.

Total non-current liabilities increased 655,870 thousand yen from the end of the previous fiscal year to 2,311,557 thousand yen. This was mainly due to an increase of 648,239 thousand yen in long-term borrowings.

Accordingly, total liabilities at the end of the first quarter of the current fiscal year were 8,246,554 thousand yen, an increase of 1,218,270 thousand yen from the end of the previous fiscal year.

(Net assets)

Total net assets recorded at the end of the first quarter of the current fiscal year were 7,035,021 thousand yen, an increase of 432,111 thousand yen from the end of the previous fiscal year. This was mainly due to an increase of 373,966 thousand yen in retained earnings as a result of the recording of profit attributable to owners of parent

(3) Explanations on Consolidated Earnings Forecast and Other Forecast Information

The consolidated earnings forecast for the fiscal year ending July 31, 2026 remains unchanged from the figures described in the “Summary of Financial Results for the Fiscal Year Ended July 31, 2025,” released on September 12, 2025.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheet

(Thousands of yen)

	Previous fiscal year (As of July 31, 2025)	First three months of current fiscal year (As of October 31, 2025)
Assets		
Current assets		
Cash and deposits	4,071,681	4,524,420
Notes and accounts receivable - trade, and contract assets	4,235,516	5,057,084
Inventories	97,529	104,107
Other	623,342	684,972
Allowance for doubtful accounts	(31,754)	(30,778)
Total current assets	8,996,315	10,339,806
Non-current assets		
Property, plant and equipment	878,944	884,391
Intangible assets		
Goodwill	804,954	916,301
Other	377,146	430,954
Total non-current assets	1,182,100	1,347,256
Investments and other assets		
Investment securities	1,533,228	1,492,610
Other	1,040,604	1,217,509
Total investments and other assets	2,573,833	2,710,120
Total non-current assets	4,634,877	4,941,768
Total assets	13,631,193	15,281,575

(Thousands of yen)

	Previous fiscal year (As of July 31, 2025)	First three months of current fiscal year (As of October 31, 2025)
Liabilities		
Current liabilities		
Accounts payable - trade	2,416,503	2,842,568
Short-term borrowings	500,000	500,000
Current portion of long-term borrowings	277,462	434,437
Income taxes payable	372,873	250,349
Provision for bonuses	132,672	237,523
Other	1,673,085	1,670,119
Total current liabilities	5,372,596	5,934,996
Non-current liabilities		
Long-term borrowings	947,461	1,595,700
Provision for retirement benefits for directors (and other officers)	77,806	82,237
Retirement benefit liability	114,099	119,251
Asset retirement obligations	246,964	251,220
Other	269,355	263,148
Total non-current liabilities	1,655,686	2,311,557
Total liabilities	7,028,283	8,246,554
Net assets		
Shareholders' equity		
Share capital	60,634	60,634
Capital surplus	1,951,650	1,951,650
Retained earnings	4,148,755	4,522,721
Treasury shares	(323)	(857)
Total shareholders' equity	6,160,716	6,534,149
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1,690)	(7,688)
Foreign currency translation adjustment	–	(31)
Total accumulated other comprehensive income	(1,690)	(7,720)
Share acquisition rights	70	70
Non-controlling interests	443,812	508,521
Total net assets	6,602,909	7,035,021
Total liabilities and net assets	13,631,193	15,281,575

(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statement of Comprehensive Income

Quarterly Consolidated Statement of Income

	(Thousands of yen)	
	First three months of previous fiscal year (August 1, 2024– October 31, 2024)	First three months of current fiscal year (August 1, 2025– October 31, 2025)
Net sales	7,962,272	9,631,879
Cost of sales	5,815,986	6,800,401
Gross profit	2,146,286	2,831,477
Selling, general and administrative expenses	1,639,779	2,133,665
Operating profit	506,506	697,811
Non-operating income		
Interest income	551	3,915
Dividend income	0	227
Gain on investments in investment partnerships	733	–
Subsidy income	966	–
Other	2,381	3,151
Total non-operating income	4,634	7,293
Non-operating expenses		
Interest expenses	7,328	5,205
Loss on investments in investment partnerships	–	5,580
Other	14	210
Total non-operating expenses	7,343	10,996
Ordinary profit	503,797	694,109
Extraordinary losses		
Loss on retirement of non-current assets	28,009	–
Loss on valuation of investment securities	17,496	–
Total extraordinary losses	45,505	–
Profit before income taxes	458,291	694,109
Income taxes	179,381	255,389
Profit	278,910	438,719
Profit attributable to non-controlling interests	38,750	64,752
Profit attributable to owners of parent	240,159	373,966

Quarterly Consolidated Statement of Comprehensive Income

(Thousands of yen)

	First three months of previous fiscal year (August 1, 2024– October 31, 2024)	First three months of current fiscal year (August 1, 2025– October 31, 2025)
Profit	278,910	438,719
Other comprehensive income		
Valuation difference on available-for-sale securities	72	(6,041)
Foreign currency translation adjustment	–	(31)
Total other comprehensive income	72	(6,073)
Comprehensive income	278,982	432,646
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	240,202	367,937
Comprehensive income attributable to non-controlling interests	38,780	64,708

(3) Notes to Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes When There Are Significant Changes in Amounts of Equity)

Not applicable.

(Adoption of Accounting Treatments Specific to the Preparation of Quarterly Consolidated Financial Statements)

(Calculation of Tax Expenses)

Tax expenses are calculated by reasonably estimating the effective tax rate after applying tax effect accounting to profit before income taxes for the consolidated fiscal year, including the first three months under review, and multiplying profit before income taxes for the quarter by the estimated effective tax rate.

However, if the calculation of tax expenses using such estimated effective tax rate would lead to a significantly unreasonable result, the statutory tax rate is used.

(Changes in Accounting Policies)

Not applicable.

(Notes to Segment Information, Etc.)

[Segment information]

This information is omitted as the Company has a single operating segment engaged in the professional human resources solutions & consulting business.

(Notes on Statement of Cash Flows)

No quarterly consolidated statement of cash flows has been prepared for the first three months of the current fiscal year. Depreciation (including amortization of intangible assets excluding goodwill) and amortization of goodwill for the first three months under review are as follows.

	(Thousands of yen)	
	First three months of previous fiscal year (August 1, 2024 – October 31, 2024)	First three months of current fiscal year (August 1, 2025 – October 31, 2025)
Depreciation	25,933	38,287
Amortization of goodwill	12,959	22,391