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November 12, 2026

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

Company name: jig.jp co.,ltd.
Listing: Tokyo Stock Exchange
Securities code: 5244
URL: https://www.jig.jp/
Representative: Kawamata Sho, President & CEO
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Scheduled date to file semi-annual securities report: November 12, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	8,625	17.2	1,027	(4.4)	950	(3.8)	535	(15.2)
September 30, 2025	7,359	10.3	1,075	(1.7)	987	(3.1)	630	23.8

Note: Comprehensive income For the six months ended September 30, 2026: ¥535 million [(15.2)%]
For the six months ended September 30, 2025: ¥630 million [23.8%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	12.97	-
September 30, 2025	15.09	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	11,648	5,453	46.8
March 31, 2026	7,506	5,024	66.9

Reference: Equity
As of September 30, 2026: ¥5,452 million
As of March 31, 2026: ¥5,024 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	-	0.00	-	2.93	2.93
Fiscal year ending March 31, 2027	-	0.00			
Fiscal year ending March 31, 2027 (Forecast)				2.93	2.93

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

3. Forecast of 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 attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	16,500	12.8	1,980	0.2	1,830	0.4	1,160	0.4	28.15

Note: Revisions to the earnings forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Miris Inc.)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
(i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
(ii) Changes in accounting policies due to other reasons: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(4) 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	42,568,400 shares
As of March 31, 2026	42,568,400 shares

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

As of September 30, 2026	1,291,700 shares
As of March 31, 2026	1,360,200 shares

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

Six months ended September 30, 2026	41,258,314 shares
Six months ended September 30, 2025	41,786,906 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

(Cautions on forward-looking statements, etc.)

Forward-looking statements in this material are based on information available to the Company and as reasonably determined to be
It is based on the premise of. Due to the uncertainties inherent in such judgments and assumptions, as well as changes in business operations and internal and external circumstances,
It is possible that the results that may arise may differ materially from those projected, and the Company does not agree with any forward-looking statements.
We do not guarantee the certainty of.

Semi-annual consolidated balance sheet

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	4,849,729	5,405,806
Accounts receivable - trade	1,100,641	1,262,609
Advance payments to suppliers	253,580	188,341
Other	98,521	163,600
Total current assets	6,302,473	7,020,357
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	449,536	510,590
Tools, furniture and fixtures, net	56,732	64,219
Land	76,853	76,853
Construction in progress	39,247	524,497
Total property, plant and equipment	622,370	1,176,160
Intangible assets		
Trademark right	6,363	5,997
Software	26,584	20,599
Goodwill	22,303	2,788,802
Total intangible assets	55,251	2,815,398
Investments and other assets		
Investment securities	60,884	63,104
Investments in capital	-	5,500
Lease deposits and guarantee deposits	189,319	223,682
Deferred tax assets	275,470	342,459
Other	1,078	1,865
Total investments and other assets	526,752	636,611
Total non-current assets	1,204,374	4,628,171
Total assets	7,506,847	11,648,528

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	359	327
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,251,627	1,481,696
Income taxes payable	298,211	448,976
Accrued consumption taxes	116,683	102,727
Provision for point card certificates	379,265	424,708
Other	125,785	187,075
Total current liabilities	2,239,037	2,712,614
Non-current liabilities		
Long-term borrowings	213,032	3,452,340
Guarantee deposits received	30,000	30,000
Total non-current liabilities	243,032	3,482,340
Total liabilities	2,482,069	6,194,954
Net assets		
Shareholders' equity		
Share capital	961,631	961,631
Capital surplus	969,436	926,201
Retained earnings	3,458,851	3,869,803
Treasury shares	(365,141)	(305,262)
Total shareholders' equity	5,024,778	5,452,374
Share acquisition rights	-	1,200
Total net assets	5,024,778	5,453,574
Total liabilities and net assets	7,506,847	11,648,528

Semi-annual consolidated statement of income

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	7,359,301	8,625,864
Cost of sales	458,617	725,760
Gross profit	6,900,683	7,900,104
Selling, general and administrative expenses	5,825,354	6,872,286
Operating profit	1,075,328	1,027,818
Non-operating income		
Interest income	4,123	8,256
Lecture's fee income	420	629
Point return income	107	659
Outsourcing service income	371	116
Other	407	848
Total non-operating income	5,431	10,511
Non-operating expenses		
Interest expenses	1,137	24,724
Loss on retirement of non-current assets	15,943	5,242
Commission expenses	379	171
Foreign exchange losses	4,002	857
Share-based payment expenses	71,334	48,752
Consumption tax difference	-	104
Other	188	7,907
Total non-operating expenses	92,986	87,760
Ordinary profit	987,773	950,569
Profit before income taxes	987,773	950,569
Income taxes - current	329,336	478,786
Income taxes - deferred	27,612	(63,366)
Total income taxes	356,949	415,420
Profit	630,823	535,148
Profit attributable to owners of parent	630,823	535,148

Semi-annual consolidated statement of comprehensive income

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	630,823	535,148
Comprehensive income	630,823	535,148
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	630,823	535,148

Semi-annual consolidated 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	987,773	950,569
Depreciation	23,040	23,917
Amortization of goodwill	2,787	123,191
Share-based payment expenses	71,334	48,752
Increase (decrease) in provision for point card certificates	(30,060)	41,986
Interest income	(4,123)	(8,256)
Interest expenses	1,137	24,724
Loss on retirement of non-current assets	15,943	5,242
Decrease (increase) in trade receivables	57,772	(91,491)
Decrease (increase) in inventories	10	(18,179)
Increase (decrease) in trade payables	(58)	(31)
Increase (decrease) in accounts payable - other	71,557	105,728
Increase (decrease) in accrued consumption taxes	(48,171)	(30,308)
Increase (decrease) in deposits received	1,396	(485)
Increase (decrease) in guarantee deposits received	(30,000)	-
Other, net	(37,242)	108,746
Subtotal	1,083,098	1,284,107
Interest received	4,123	8,256
Interest paid	(1,137)	(24,724)
Income taxes paid	(447,435)	(365,982)
Net cash provided by (used in) operating activities	638,649	901,656
Cash flows from investing activities		
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(23,417)	(2,763,746)
Purchase of investment securities	-	(10,000)
Payments for investments in capital	-	(5,500)
Purchase of property, plant and equipment	(47,627)	(571,217)
Payments of guarantee deposits	-	(33,904)
Net cash provided by (used in) investing activities	(71,044)	(3,384,368)
Cash flows from financing activities		
Repayments of long-term borrowings	(33,552)	(240,692)
Proceeds from long-term borrowings	-	3,480,000
Purchase of treasury shares	(38,205)	(80,894)
Dividends paid	(107,921)	(120,740)
Proceeds from issuance of share acquisition rights	-	1,200
Net cash provided by (used in) financing activities	(179,679)	3,038,873
Effect of exchange rate change on cash and cash equivalents	(2,602)	(84)
Net increase (decrease) in cash and cash equivalents	385,323	556,076
Cash and cash equivalents at beginning of period	4,368,673	4,849,729
Cash and cash equivalents at end of period	4,753,997	5,405,806

(Notes on segment information, etc.)

Segment Information

Previous interim consolidated accounting period (from April 1, 2025 to September 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Thousands of yen)

	Reporting Segments			Other (Note) 3	sum	Adjustment amount (Note) 4	Interim Consolidated Statements of Income (Note)5
	Live Streaming Business (Note)1	Matching service business (Note)2	Total				
sales							
Sales to external customers	7,115,432	-	7,115,432	243,868	7,359,301	-	7,359,301
Internal sales or transfers between segments	-	-	-	596,774	596,774	(596,774)	-
Total	7,115,432	-	7,115,432	840,643	7,956,076	(596,774)	7,359,301
Segment Profit	957,120	-	957,120	112,856	1,069,976	5,352	1,075,328

Note: 1. "Live Streaming Business" refers to the live streaming service "Fuwatchi" operated by A Inc. Co., Ltd.
2. "Matching Service Business" refers to the matching service operated by Miris Co., Ltd.
3. The "Other" category refers to business segments that are not included in the reporting segments.
4. Adjustments to segment earnings primarily include acquisition-related costs and amortization of goodwill incurred in business combinations that cannot be allocated to each of the reporting segments.
5. Segment profit is consistent with operating income in the interim consolidated statements of income.

Interim Consolidated Accounting Period (April 1, 2026 to September 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment

(Thousands of yen)

	Reporting Segments			Other (Note) 3	sum	Adjustment amount (Note) 4	Interim Consolidated Statements of Income (Note)5
	Live Streaming Business (Note)1	Matching service business (Note)2	Total				
sales							
Sales to external customers	7,079,805	1,019,225	8,099,031	526,833	8,625,864	-	8,625,864
Internal sales or transfers between segments	-	-	-	591,420	591,420	(591,420)	-
Total	7,079,805	1,019,225	8,099,031	1,118,254	9,217,285	(591,420)	8,625,864
Segment profit or loss (loss)	1,040,543	239,043	1,279,587	(134,967)	1,144,619	(116,801)	1,027,818

Note: 1. "Live Streaming Business" refers to the live streaming service "Fuwatchi" operated by A Inc. Co., Ltd.
2. "Matching Service Business" refers to the matching service operated by Miris Co., Ltd.
3. The "Other" category refers to business segments that are not included in the reporting segments.
4. Adjustments for segment profit or loss (loss) primarily include acquisition-related costs and amortization of goodwill incurred in business combinations that cannot be allocated to each of the reporting segments.
5. Segment profit or loss (loss) is consistent with operating income in the interim consolidated statements of income.

2. Information on Assets by Reporting Segment

As a result of the acquisition of shares of Miris Co., Ltd. (formerly BachelorDate Co., Ltd.) and its inclusion in the scope of consolidation in the interim consolidated accounting period, segment assets of the Matching Service Business increased by 1,016,039 thousand yen compared to the end of the previous fiscal year.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant fluctuations in the amount of goodwill)

During the interim consolidated accounting period, we acquired all shares of Miris, Inc. (formerly BachelorDate, Inc.) and included them in the scope of consolidation. As a result, in the interim consolidated accounting period under review, goodwill related to the Matching Service Business was generated by 2,889,690 thousand yen.
The above amounts are provisionally calculated because the allocation of acquisition costs has not been completed at the end of the interim consolidated accounting period.

4. Changes to Reporting Segments

In accordance with the acquisition of shares of Miris Inc. (formerly BachelorDate Co., Ltd.) and its consolidated subsidiary, we have revised the classification method of our business segments and changed our reporting segments from "General Consumer-Related Business" and "Local Government and Corporate Related Business" to "Live Streaming Business" and "Matching Service Business."
Segment information for the previous interim consolidated accounting period is shown using the revised classification method.