

February 12, 2026

## Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP)

Company name: Japan Property Management Center Co., Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 3276  
 URL: <https://www.jpmc.jp>  
 Representative: Hideaki Mutoh, JPMC Group CEO, Representative Director, President and Chief Executive Officer  
 Inquiries: Takayuki Okumiya, JPMC Group CFO, Director, Managing Executive Officer  
 Telephone: +81-3-6268-5225  
 Scheduled date of annual general meeting of shareholders: March 25, 2026  
 Scheduled date to commence dividend payments: March 11, 2026  
 Scheduled date to file annual securities report: March 26, 2026  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (For Institutional Investors, Analysts, and Individual Investors)

(Less than 1 million yen is rounded down)

### 1. Consolidated financial results for the fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	58,498	(0.8)	2,635	(3.2)	2,645	(3.0)	1,800	(1.7)
December 31, 2024	58,987	2.8	2,722	5.7	2,727	5.5	1,831	0.8

Note: Comprehensive income For the fiscal year ended December 31, 2025: ¥1,800 million [(1.7)%]  
 For the fiscal year ended December 31, 2024: ¥1,831 million [0.8%]

Fiscal year ended	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
	Yen	Yen	%	%	%
December 31, 2025	107.24	-	19.4	14.6	4.5
December 31, 2024	103.28	-	20.4	14.8	4.6

#### (2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
December 31, 2025	17,434	9,255	53.1	553.91
December 31, 2024	18,735	9,334	49.8	532.08

Reference: Equity  
 As of December 31, 2025: ¥9,255 million  
 As of December 31, 2024: ¥9,334 million

#### (3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
December 31, 2025	2,600	(383)	(2,926)	6,795
December 31, 2024	2,950	(428)	(1,866)	7,505

### 2. Cash dividends

Fiscal year ended	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			
December 31, 2024	-	27.50	-	27.50	55.00	974	53.3	10.8
December 31, 2025	-	29.00	-	31.00	60.00	1,002	55.9	11.1
December 31, 2026 (Forecast)		32.00		32.00	64.00		54.2	

**3. Forecast of consolidated financial results for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 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 June 30, 2026	29,200	(0.1)	1,400	(3.0)	1,405	(2.8)	950	(1.7)	56.50
Fiscal year ending December 31, 2026	59,500	1.7	2,900	10.0	2,910	10.0	1,980	10.0	118.00

\* **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 December 31, 2025	17,725,600 shares
As of December 31, 2024	19,025,600 shares

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

As of December 31, 2025	1,016,711 shares
As of December 31, 2024	1,481,325 shares

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

Fiscal year ended December 31, 2025	16,791,611 shares
Fiscal year ended December 31, 2024	17,734,170 shares

Note: The Company has introduced a "Equity Benefit Trust (J-ESOP)," and the Company's shares remaining in the "Stock Benefit Trust (J-ESOP)," which are recorded as treasury stock in shareholders' equity, are included in the treasury stock deducted in the calculation of the average number of shares during the period in the calculation of net income per share.

**[Reference] Overview of non-consolidated financial results**

**1. Non-consolidated financial results for the fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025)**

**(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	%
December 31, 2025	50,179	(3.7)	1,424	(5.0)	2,990	14.4	2,552	(0.5)
December 31, 2024	52,128	1.8	1,499	26.6	2,615	116.9	2,564	185.7

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
December 31, 2025	152.04	-
December 31, 2024	144.61	-

**(2) Non-consolidated financial position**

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
December 31, 2025	13,118	7,901	60.2	472.88
December 31, 2024	13,672	7,228	52.9	412.03

Reference: Equity

As of December 31, 2025: ¥7,901 million

As of December 31, 2024: ¥7,228 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 on forward-looking statements, etc.)

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. These statements do not purport that the Company pledges to achieve the stated performance. Actual business and other results may differ substantially due to various factor.

(How to obtain financial results briefing materials)

The financial results briefing will be held on Friday, March 2, 2026 in a live-streamed format. Financial results briefing materials will be posted on the Company's website.

# Consolidated balance sheet

(Thousands of yen)

	As of December 31, 2024	As of December 31, 2025
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	7,555,724	6,845,349
Accounts receivable - trade, and contract assets	598,962	667,944
Real estate for sale	451,171	495,865
Operating loans	2,077,432	1,602,899
Other	1,290,001	1,053,530
Allowance for doubtful accounts	(140,266)	(159,830)
<b>Total current assets</b>	<b>11,833,025</b>	<b>10,505,759</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Buildings	3,589,021	3,602,368
Accumulated depreciation	(1,892,156)	(1,985,552)
Buildings, net	1,696,865	1,616,815
Land	3,594,532	3,585,200
Other	243,671	197,653
Accumulated depreciation	(117,222)	(128,623)
Other, net	126,448	69,029
<b>Total property, plant and equipment</b>	<b>5,417,846</b>	<b>5,271,046</b>
<b>Intangible assets</b>		
Goodwill	288,208	258,159
Other	97,255	320,749
<b>Total intangible assets</b>	<b>385,464</b>	<b>578,908</b>
<b>Investments and other assets</b>		
Deferred tax assets	93,972	99,169
Other	1,430,803	1,406,640
Allowance for doubtful accounts	(425,879)	(426,733)
<b>Total investments and other assets</b>	<b>1,098,896</b>	<b>1,079,076</b>
<b>Total non-current assets</b>	<b>6,902,206</b>	<b>6,929,031</b>
<b>Total assets</b>	<b>18,735,232</b>	<b>17,434,791</b>

	As of December 31, 2024	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	777,225	1,053,135
Current portion of long-term borrowings	946,923	123,246
Income taxes payable	616,865	379,282
Advances received	2,566,629	2,445,780
Provision for share awards	101,058	104,530
Other	1,391,471	1,240,129
Total current liabilities	6,400,173	5,346,103
Non-current liabilities		
Long-term borrowings	759,615	636,369
Long-term guarantee deposits	1,976,717	1,920,004
Deferred tax liabilities	135,518	150,319
Provision for share awards	117,293	120,059
Other	10,967	6,648
Total non-current liabilities	3,000,112	2,833,400
Total liabilities	9,400,285	8,179,504
Net assets		
Shareholders' equity		
Share capital	465,803	465,803
Capital surplus	367,231	365,757
Retained earnings	10,268,051	9,594,526
Treasury shares	(1,766,139)	(1,170,800)
Total shareholders' equity	9,334,946	9,255,286
Total net assets	9,334,946	9,255,286
Total liabilities and net assets	18,735,232	17,434,791

## Consolidated statement of income

(Thousands of yen)

	Fiscal year ended December 31, 2024	Fiscal year ended December 31, 2025
Net sales	58,987,859	58,498,097
Cost of sales	51,110,798	50,610,128
Gross profit	7,877,060	7,887,969
Selling, general and administrative expenses	5,154,866	5,252,682
Operating profit	2,722,193	2,635,286
Non-operating income		
Interest income	1,390	11,312
Commission income	2,401	2,182
Subsidy income	2,778	-
Other	4,196	5,653
Total non-operating income	10,767	19,148
Non-operating expenses		
Interest expenses	5,824	7,079
Other	100	1,845
Total non-operating expenses	5,924	8,925
Ordinary profit	2,727,036	2,645,510
Extraordinary income		
Gain on sale of non-current assets	120	777
Settlement income	-	80,000
Total extraordinary income	120	80,777
Extraordinary losses		
Loss on retirement of non-current assets	1,954	2,907
Loss on valuation of investment securities	49,995	-
Consumption taxes for prior periods	8,866	-
Total extraordinary losses	60,817	2,907
Profit before income taxes	2,666,339	2,723,379
Income taxes - current	962,978	913,027
Income taxes - deferred	(128,168)	9,604
Total income taxes	834,810	922,632
Profit	1,831,529	1,800,747
Profit attributable to owners of parent	1,831,529	1,800,747

## Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended December 31, 2024	Fiscal year ended December 31, 2025
Profit	1,831,529	1,800,747
Comprehensive income	1,831,529	1,800,747
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,831,529	1,800,747

## Consolidated statement of changes in equity

Fiscal year ended December 31, 2024

(Thousands of yen)

	Shareholders' equity					Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	
Balance at beginning of period	465,803	365,757	9,380,450	(1,568,644)	8,643,366	8,643,366
Changes during period						
Dividends of surplus			(943,927)		(943,927)	(943,927)
Profit attributable to owners of parent			1,831,529		1,831,529	1,831,529
Purchase of treasury shares				(287,500)	(287,500)	(287,500)
Disposal of treasury shares		1,474		90,004	91,478	91,478
Net changes in items other than shareholders' equity						-
Total changes during period	-	1,474	887,601	(197,495)	691,580	691,580
Balance at end of period	465,803	367,231	10,268,051	(1,766,139)	9,334,946	9,334,946

## Consolidated statement of changes in equity

Fiscal year ended December 31, 2025

(Thousands of yen)

	Shareholders' equity					Total net assets
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	
Balance at beginning of period	465,803	367,231	10,268,051	(1,766,139)	9,334,946	9,334,946
Changes during period						
Dividends of surplus			(968,330)		(968,330)	(968,330)
Profit attributable to owners of parent			1,800,747		1,800,747	1,800,747
Purchase of treasury shares				(1,006,200)	(1,006,200)	(1,006,200)
Disposal of treasury shares		584		93,539	94,123	94,123
Cancellation of treasury shares		(1,508,000)		1,508,000	-	-
Transfer from retained earnings to capital surplus		1,505,941	(1,505,941)		-	-
Net changes in items other than shareholders' equity						-
Total changes during period	-	(1,474)	(673,525)	595,339	(79,659)	(79,659)
Balance at end of period	465,803	365,757	9,594,526	(1,170,800)	9,255,286	9,255,286

# Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended December 31, 2024	Fiscal year ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	2,666,339	2,723,379
Depreciation	143,973	183,180
Amortization of goodwill	10,238	30,049
Increase (decrease) in allowance for doubtful accounts	164,004	20,417
Increase (decrease) in provision for share awards	38,363	6,237
Interest and dividend income	(1,390)	(11,312)
Interest expenses	5,824	7,079
Gain on sale of non-current assets	(120)	(777)
Loss on retirement of non-current assets	1,954	2,907
Settlement income	-	(80,000)
Loss (gain) on valuation of investment securities	49,995	-
Decrease (increase) in trade receivables and contract assets	50,202	(68,981)
Decrease (increase) in inventories	286,369	-
Decrease (increase) in operating loans receivable	73,302	474,532
Increase (decrease) in trade payables	56,222	275,910
Increase (decrease) in advances received	249,685	(120,848)
Increase (decrease) in guarantee deposits received	(93,373)	(56,713)
Other, net	(51,648)	267,207
Subtotal	3,649,943	3,652,268
Interest received	1,391	11,330
Interest paid	(5,883)	(6,992)
Settlement received	-	80,000
Income taxes paid	(694,919)	(1,136,477)
Net cash provided by (used in) operating activities	2,950,532	2,600,128
Cash flows from investing activities		
Purchase of property, plant and equipment	(237,797)	(68,457)
Purchase of intangible assets	(22,879)	(330,599)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(179,271)	-
Other, net	11,583	15,263
Net cash provided by (used in) investing activities	(428,365)	(383,793)
Cash flows from financing activities		
Repayments of long-term borrowings	(635,988)	(946,923)
Dividends paid	(942,621)	(968,359)
Purchase of treasury shares	(287,500)	(1,006,200)
Other, net	-	(5,227)
Net cash provided by (used in) financing activities	(1,866,109)	(2,926,709)
Net increase (decrease) in cash and cash equivalents	656,057	(710,375)
Cash and cash equivalents at beginning of period	6,849,667	7,505,724
Cash and cash equivalents at end of period	7,505,724	6,795,349