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April 30, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)



Company name: Nihon M&A Center Holdings Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 2127
 URL: <https://www.nihon-ma.co.jp/en/>
 Representative: Suguru Miyake, President and Representative Director
 Inquiries: Takamaro Naraki, Senior Vice President and Director
 Telephone: +81-3-5220-5451
 Scheduled date of Annual General Meeting of Shareholders: June 25, 2026
 Scheduled date to commence dividend payments: June 26, 2026
 Scheduled date to file annual securities report: June 22, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for institutional investors)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(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	%
March 31, 2026	50,257	14.0	18,761	12.2	19,154	13.2	12,487	14.0
March 31, 2025	44,077	(0.1)	16,715	4.0	16,918	2.4	10,955	2.1

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥12,171 million [6.0%]
 For the fiscal year ended March 31, 2025: ¥11,487 million [4.2%]

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	%	%	%
March 31, 2026	39.36	–	25.7	29.9	37.3
March 31, 2025	34.54	–	24.1	28.1	37.9

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended March 31, 2026: ¥68 million
 For the fiscal year ended March 31, 2025: ¥180 million

(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
March 31, 2026	66,223	50,643	75.8	158.15
March 31, 2025	61,786	47,589	76.4	148.71

Reference: Equity
 As of March 31, 2026: ¥50,185 million
 As of March 31, 2025: ¥47,174 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	15,551	(4,314)	(10,588)	39,440
March 31, 2025	13,116	11,982	(8,753)	38,715

2. Cash dividends

	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			
Fiscal year ended March 31, 2025	Yen –	Yen 14.00	Yen –	Yen 15.00	Yen 29.00	Millions of yen 9,199	% 84.0	% 20.2
Fiscal year ended March 31, 2026	–	14.00	–	15.00	29.00	9,202	73.7	18.9
Fiscal year ending March 31, 2027 (Forecast)	–	14.00	–	15.00	29.00		71.3	

Note 1: Breakdown of annual dividends per share for the fiscal year ended March 31, 2026

An annual dividend per share of ¥6 as a special dividend is included in the annual dividends per share for the fiscal year ended March 31, 2026.

Second quarter-end: Ordinary dividend ¥11.00, Special dividend ¥3.00

Fiscal year-end: Ordinary dividend ¥12.00, Special dividend ¥3.00

Note 2: Breakdown of annual dividends per share for the fiscal year ended March 31, 2027

An annual dividend per share of ¥4 as a special dividend is included in the annual dividends per share for the fiscal year ended March 31, 2027.

Second quarter-end: Ordinary dividend ¥12.00, Special dividend ¥2.00

Fiscal year-end: Ordinary dividend ¥13.00, Special dividend ¥2.00

3. Consolidated financial result forecasts 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
First half	23,900	5.8	8,600	2.4	8,600	0.3	6,200	14.6	19.46
Full year	52,800	5.1	19,300	2.9	19,300	0.8	13,400	7.3	41.91

* Notes

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

Newly included: –

Excluded: –

(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 outstanding shares at the end of the period (including treasury shares)

As of March 31, 2026	336,934,800 shares
As of March 31, 2025	336,934,800 shares

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

As of March 31, 2026	19,610,889 shares
As of March 31, 2025	19,709,653 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	317,291,182 shares
Fiscal year ended March 31, 2025	317,204,523 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended								
March 31, 2026	13,615	45.4	12,104	43.6	11,996	43.0	11,995	43.0
March 31, 2025	9,365	4.9	8,426	6.4	8,388	6.7	8,387	6.7

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2026	37.81	–
March 31, 2025	26.44	–

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	23,434	19,123	81.6	60.27
March 31, 2025	21,454	16,258	75.8	51.25

Reference: Equity

As of March 31, 2026: ¥19,123 million

As of March 31, 2025: ¥16,258 million

- * Financial results reports are exempt from audits conducted by certified public accountants or an audit corporation.
- * Proper use of earnings forecasts and other special matters

(Caution concerning forward-looking statements)

The forward-looking statements herein are based on information available to the Company and certain assumptions deemed reasonable as of the date of publication of this document. Actual results may differ significantly from these forecasts due to a wide range of factors. For the assumptions that form the basis of these earnings forecasts and items to note regarding the use of earnings forecasts, please refer to “1. Overview of Operating Results, etc., (4) Future Outlook” on page 4 of the Attachments.

(Change in unit of amounts presented)

Amounts for items and other matters presented in the Company’s consolidated financial statements had previously been stated in units of thousands of yen. However, from the current consolidated fiscal year, these amounts are now stated in units of millions of yen.

For ease of comparison, the figures for the previous consolidated fiscal year have also been restated in millions of yen.