May 14, 2026

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

Company name: PRONEXUS INC.
Listing: Tokyo Stock Exchange
Securities code: 7893
URL: https://www.pronexus.co.jp/english/
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Telephone: +81-3-5777-3111
Scheduled date of annual general meeting of shareholders: June 24, 2026
Scheduled date to commence dividend payments: June 9, 2026
Scheduled date to file annual securities report: June 19, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for analysts)

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

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.)

	Revenue		Operating profit		Profit before tax		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	32,821	5.9	2,906	-	3,012	79.1	2,162	372.9
March 31, 2025	30,996	2.9	209	(91.4)	1,682	(33.5)	457	(74.4)

	Profit attributable to owners of parent		Total comprehensive income	
Fiscal year ended	Millions of yen	%	Millions of yen	%
March 31, 2026	2,108	367.5	2,367	322.9
March 31, 2025	451	(74.7)	560	(72.9)

	Basic earnings per share	Diluted earnings per share	Return on equity attributable to owners of parent	Ratio of profit before tax to total assets	Ratio of operating profit to revenue
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	83.19	-	8.7	7.9	8.9
March 31, 2025	17.68	-	1.8	4.4	0.7

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets	Equity attributable to owners of parent per share
As of	Millions of yen	Millions of yen	Millions of yen	%	Yen
March 31, 2026	37,478	24,335	23,608	63.0	957.57
March 31, 2025	38,660	25,020	24,966	64.6	978.71

(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	3,526	(3,719)	(3,403)	8,737
March 31, 2025	4,286	597	(2,014)	12,309

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to equity attributable to owners of parent (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	26.00	-	26.00	52.00	1,326	294.1	5.3
Fiscal year ended March 31, 2026	-	20.00	-	22.00	42.00	1,053	50.5	4.3
Fiscal year ending March 31, 2027 (Forecast)	-	22.00	-	22.00	44.00		54.2	

Note 1: The dividend at the end of the second quarter of the fiscal year ending March 31, 2025 and the year-end dividend includes a special dividend of 8.00 yen (16.00 yen per year) funded by a portion of the gain on the sale of shares of affiliated companies.
Note2: The dividend at the end of the second quarter of the fiscal year ending March 31, 2026 includes a dividend of ¥2.00 to commemorate the 95th anniversary of the company's founding.

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.)

	Revenue		Operating profit		Profit before tax		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ending September 30, 2026	19,400	5.3	3,200	6.0	3,200	4.4	2,130	3.2
Fiscal year ending March 31, 2027	34,000	3.6	3,000	3.2	3,000	(0.4)	2,050	(5.2)

	Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Yen
Six months ending September 30, 2026	2,100	1.4	85.18
Fiscal year ending March 31, 2027	2,000	(5.1)	81.12

* **Notes**

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

(2) Changes in accounting policies and changes in accounting estimates

(i) Changes in accounting policies required by IFRS: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	27,716,688 shares
As of March 31, 2025	27,716,688 shares

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

As of March 31, 2026	3,062,209 shares
As of March 31, 2025	2,207,608 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	25,343,015 shares
Fiscal year ended March 31, 2025	25,509,084 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	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	27,109	1.0	1,775	1.4	1,898	(15.1)	1,270	185.0
March 31, 2025	26,828	3.6	1,751	7.2	2,237	28.3	446	(63.1)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2026	50.13	-
March 31, 2025	17.48	-

(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	26,788	21,416	79.9	868.65
March 31, 2025	29,505	22,039	74.7	863.99

Reference: Equity
As of March 31, 2026: ¥21,416 million
As of March 31, 2025: ¥22,039 million

"Reasons for the difference between non-consolidated financial results and the financial results of the previous fiscal year"
Due to the impact of the recording of a gain of 1,755 million yen on the sale of shares of affiliated companies and a loss on the valuation of shares of affiliated companies of 2,321 million yen in the previous fiscal year, there was a discrepancy between the actual figures for the previous fiscal year and the actual figures for the fiscal year under review.

* 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 forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

(Method of accessing supplementary material on financial results and contents of the financial results briefing)
The Company holds briefings for analysts regarding the financial results for the second quarter and the end of the fiscal year. The materials and explanatory videos distributed at the financial results briefing will be posted on the Company's website.

Consolidated statement of financial position

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and cash equivalents	12,309,317	8,737,182
Trade and other receivables	3,102,677	3,471,004
Other financial assets	1,816,119	638,642
Inventories	613,555	607,053
Other current assets	499,687	670,359
Total current assets	18,341,356	14,124,240
Non-current assets		
Property, plant and equipment	4,785,684	4,587,344
Right-of-use assets	2,359,314	2,316,968
Goodwill	1,165,453	3,055,295
Intangible assets	4,917,212	5,197,884
Investment property	186,322	186,322
Other financial assets	6,084,689	7,122,099
Deferred tax assets	592,772	671,162
Other non-current assets	227,321	216,337
Total non-current assets	20,318,768	23,353,411
Total assets	38,660,124	37,477,651
Liabilities and equity		
Liabilities		
Current liabilities		
Borrowings	350,000	54,705
Lease liabilities	875,472	999,733
Trade and other payables	2,498,676	1,492,246
Income taxes payable	1,148,115	338,049
Contract liabilities	756,793	777,852
Other current liabilities	3,498,413	3,791,570
Total current liabilities	9,127,469	7,454,155
Non-current liabilities		
Borrowings	-	22,695
Lease liabilities	1,484,136	1,306,864
Retirement benefit liability	2,444,639	2,308,386
Provisions	224,788	274,235
Other financial liabilities	-	1,537,276
Other non-current liabilities	359,204	239,342
Total non-current liabilities	4,512,767	5,688,798
Total liabilities	13,640,236	13,142,952
Equity		
Share capital	3,058,651	3,058,651
Capital surplus	4,688,104	3,194,113
Treasury shares	(2,269,562)	(3,269,510)
Other components of equity	1,098,047	1,226,752
Retained earnings	18,390,844	19,398,304
Total equity attributable to owners of parent	24,966,084	23,608,309
Non-controlling interests	53,804	726,389
Total equity	25,019,888	24,334,699
Total liabilities and equity	38,660,124	37,477,651

Consolidated statement of profit or loss

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Revenue	30,995,936	32,821,396
Cost of sales	19,813,684	20,530,222
Gross profit	11,182,252	12,291,174
Selling, general and administrative expenses	8,542,173	9,364,562
Other income	108,144	104,870
Other expenses	2,539,364	125,622
Operating profit	208,859	2,905,860
Finance income	75,456	131,835
Finance costs	13,886	25,247
Gain (loss) on sale of investments accounted for using equity method	1,411,154	-
Profit before tax	1,681,583	3,012,448
Income tax expense	1,224,380	850,334
Profit	457,202	2,162,114
Profit attributable to		
Owners of parent	450,961	2,108,292
Non-controlling interests	6,242	53,821
Profit	457,202	2,162,114
Earnings per share		
Basic earnings per share	17.68	83.19
Diluted earnings per share	-	-

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	457,202	2,162,114
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	(71,940)	67,914
Remeasurements of defined benefit plans	197,400	90,953
Total of items that will not be reclassified to profit or loss	125,461	158,867
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(23,002)	46,074
Total of items that may be reclassified to profit or loss	(23,002)	46,074
Other comprehensive income, net of tax	102,459	204,941
Comprehensive income	559,661	2,367,054
Comprehensive income attributable to		
Owners of parent	553,430	2,309,582
Non-controlling interests	6,232	57,472
Comprehensive income	559,661	2,367,054

Consolidated statement of changes in equity

Fiscal year ended March 31, 2025

(Thousands of yen)

	Equity attributable to owners of parent								
				Other components of equity					
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Total	Retained earnings	Total
Balance at beginning of period	3,058,651	4,688,104	(2,269,512)	70,274	1,116,289	-	1,186,563	18,871,299	25,535,105
Profit							-	450,961	450,961
Other comprehensive income				(23,002)	(71,940)	197,410	102,469		102,469
Total comprehensive income	-	-	-	(23,002)	(71,940)	197,410	102,469	450,961	553,430
Purchase of treasury shares			(50)				-		(50)
Dividends							-	(1,122,400)	(1,122,400)
Transfer from other components of equity to retained earnings					6,426	(197,410)	(190,984)	190,984	-
Total transactions with owners	-	-	(50)	-	6,426	(197,410)	(190,984)	(931,416)	(1,122,450)
Balance at end of period	3,058,651	4,688,104	(2,269,562)	47,272	1,050,776	-	1,098,047	18,390,844	24,966,084

	Non-controlling interests	Total
Balance at beginning of period	47,572	25,582,677
Profit	6,242	457,202
Other comprehensive income	(10)	102,459
Total comprehensive income	6,232	559,661
Purchase of treasury shares		(50)
Dividends		(1,122,400)
Transfer from other components of equity to retained earnings		-
Total transactions with owners	-	(1,122,450)
Balance at end of period	53,804	25,019,888

Consolidated statement of changes in equity

Fiscal year ended March 31, 2026

(Thousands of yen)

	Equity attributable to owners of parent								
				Other components of equity					
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Total	Retained earnings	Total
Balance at beginning of period	3,058,651	4,688,104	(2,269,562)	47,272	1,050,776	-	1,098,047	18,390,844	24,966,084
Profit							-	2,108,292	2,108,292
Other comprehensive income				46,074	67,914	87,302	201,290		201,290
Total comprehensive income	-	-	-	46,074	67,914	87,302	201,290	2,108,292	2,309,582
Purchase of treasury shares			(999,948)				-		(999,948)
Change in obtaining of control of subsidiaries							-		-
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)					-		(1,493,991)
Dividends							-	(1,173,418)	(1,173,418)
Transfer from other components of equity to retained earnings					14,717	(87,302)	(72,585)	72,585	-
Total transactions with owners	-	(1,493,991)	(999,948)	-	14,717	(87,302)	(72,585)	(1,100,833)	(3,667,357)
Balance at end of period	3,058,651	3,194,113	(3,269,510)	93,345	1,133,407	-	1,226,752	19,398,304	23,608,309

	Non-controlling interests	Total
Balance at beginning of period	53,804	25,019,888
Profit	53,821	2,162,114
Other comprehensive income	3,651	204,941
Total comprehensive income	57,472	2,367,054
Purchase of treasury shares		(999,948)
Change in obtaining of control of subsidiaries	615,114	615,114
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)
Dividends		(1,173,418)
Transfer from other components of equity to retained earnings		-
Total transactions with owners	615,114	(3,052,243)
Balance at end of period	726,389	24,334,699

Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before tax	1,681,583	3,012,448
Depreciation and amortization	2,647,147	2,785,349
Impairment losses	2,522,161	56,542
Finance income	(75,456)	(131,835)
Finance costs	13,886	25,247
Loss (gain) on sale of investments accounted for using equity method	(1,411,154)	-
Decrease (increase) in inventories	(25,192)	13,770
Decrease (increase) in trade and other receivables	(296,126)	(162,473)
Increase (decrease) in trade and other payables	135,019	(524,921)
Increase (decrease) in retirement benefit liability	14,080	(164)
Increase (decrease) in accrued consumption taxes	63,931	165,138
Other	108,460	(3,883)
Subtotal	5,378,340	5,235,218
Interest and dividends received	67,228	108,335
Interest paid	(13,463)	(8,818)
Income taxes refund (paid)	(1,145,933)	(1,808,310)
Net cash provided by (used in) operating activities	4,286,172	3,526,426
Cash flows from investing activities		
Payments into time deposits	(325,224)	(334,329)
Proceeds from withdrawal of time deposits	297,118	334,329
Purchase of property, plant and equipment	(304,056)	(907,449)
Purchase of intangible assets	(1,283,602)	(1,785,002)
Purchase of investments	(515,427)	(801,130)
Proceeds from sale and redemption of investments	280,825	1,211,592
Proceeds (payments) for acquisition of subsidiaries	-	(1,444,077)
Proceeds from sale of investments accounted for using equity method	2,384,752	-
Other	63,040	6,592
Net cash provided by (used in) investing activities	597,426	(3,719,474)
Cash flows from financing activities		
Repayments of long-term borrowings	(83,555)	(300,200)
Repayments of lease liabilities	(808,711)	(931,780)
Purchase of treasury shares	(50)	(999,948)
Dividends paid	(1,121,454)	(1,171,195)
Net cash provided by (used in) financing activities	(2,013,770)	(3,403,123)
Net increase (decrease) in cash and cash equivalents	2,869,828	(3,596,171)
Cash and cash equivalents at beginning of period	9,452,342	12,309,317
Effect of exchange rate changes on cash and cash equivalents	(12,853)	24,036
Cash and cash equivalents at end of period	12,309,317	8,737,182

(Segment information)

(1) Overview of Reporting Segments

The Group's reporting segments are those of the Company's constituent units for which segregated financial information is available and are subject to periodic review by the Board of Directors in order to determine the allocation of management resources and evaluate business performance.

The Group's business is the manufacture of disclosure and IR-related products and ancillary business, and since there are no segments to be divided, it is a single segment of the disclosure-related business.

(2) Information related to products and services (revenue from sales)

	The previous fiscal year (April 1, 2024 to March 31, 2025)	The current fiscal year (April 1, 2025 to March 31, 2026)
	1 thousand yen	1 thousand yen
Listed companies disclosure-related business	12,446,162	14,071,568
Listed companies IR and events-related, etc. business	10,656,528	10,915,968
Financial instruments disclosure-related business	6,851,310	6,734,796
Database-related business	1,041,936	1,099,064
sum	30,995,936	32,821,396

(3) Region-specific information

Since domestic sales revenue from external customers accounts for the majority of sales revenue in the consolidated statements of income, the Group omits the description of sales revenue by region.

In addition, since the carrying value of ilcurrent assets attributable to domestic locations accounts for the majority of ilcurrent assets in the consolidated statements of financial position, the inclusion of ilcurrent assets by region is omitted.

(4) Information about key customers

This is omitted because there are no external customers whose sales revenue from transactions with a single external customer exceeds 10% of the Group's sales revenue.