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July 31, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under IFRS)

Company name: PRONEXUS INC.
Listing: Tokyo Stock Exchange
Securities code: 7893
URL: https://www.pronexus.co.jp/english/
Representative: Takeshi Ueno, President and Representative Director
Inquiries: Jun Takamatsu, Managing Executive Officer, General Manager, Corporate Planning and Administrative Division, General Manager, President's Office
Telephone: +81-3-5777-3111

Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	12,567	5.3	3,180	0.4	3,242	1.0	2,163	(0.7)
June 30, 2025	11,938	1.2	3,167	(2.0)	3,209	(31.4)	2,179	(31.8)

	Profit attributable to owners of parent		Total comprehensive income	
Three months ended	Millions of yen	%	Millions of yen	%
June 30, 2026	2,136	(1.9)	2,243	3.0
June 30, 2025	2,178	(31.8)	2,177	(27.2)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	86.63	-
June 30, 2025	85.37	-

(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
As of	Millions of yen	Millions of yen	Millions of yen	%
June 30, 2026	43,772	25,939	25,187	57.5
March 31, 2026	37,478	24,335	23,608	63.0

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	-	20.00	-	22.00	42.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		22.00	-	22.00	44.00

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

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 earning 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

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

*** 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 June 30, 2026	27,716,688 shares
As of March 31, 2026	27,716,688 shares

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

As of June 30, 2026	3,062,209 shares
As of March 31, 2026	3,062,209 shares

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

Three months ended June 30, 2026	24,654,479 shares
Three months ended June 30, 2025	25,509,080 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* 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)

Supplementary explanatory materials for financial results will be posted on the Company's website. In addition, briefings for analysts are held for the financial results for the second quarter and the end of the fiscal year. The materials distributed at the financial results briefing and explanatory videos will be posted on the Company's website.

Condensed quarterly consolidated statement of financial position

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and cash equivalents	8,737,182	10,959,668
Trade and other receivables	3,471,004	7,516,784
Other financial assets	638,642	369,841
Inventories	607,053	547,475
Other current assets	670,359	710,610
Total current assets	14,124,240	20,104,377
Non-current assets		
Property, plant and equipment	4,587,344	4,548,381
Right-of-use assets	2,316,968	2,335,898
Goodwill	3,055,295	3,234,392
Intangible assets	5,197,884	5,156,648
Investment property	186,322	186,322
Other financial assets	7,122,099	7,326,508
Deferred tax assets	671,162	658,902
Other non-current assets	216,337	220,498
Total non-current assets	23,353,411	23,667,548
Total assets	37,477,651	43,771,925
Liabilities and equity		
Liabilities		
Current liabilities		
Borrowings	54,705	868,972
Lease liabilities	999,733	963,478
Trade and other payables	1,492,246	2,198,627
Income taxes payable	338,049	1,275,414
Contract liabilities	777,852	2,208,955
Other current liabilities	3,791,570	4,603,870
Total current liabilities	7,454,155	12,119,316
Non-current liabilities		
Borrowings	22,695	54,154
Lease liabilities	1,306,864	1,291,509
Retirement benefit liability	2,308,386	2,192,480
Provisions	274,235	270,099
Other financial liabilities	1,537,276	1,646,345
Other non-current liabilities	239,342	258,529
Total non-current liabilities	5,688,798	5,713,116
Total liabilities	13,142,952	17,832,432
Equity		
Share capital	3,058,651	3,058,651
Capital surplus	3,194,113	3,098,313
Treasury shares	(3,269,510)	(3,269,510)
Other components of equity	1,226,752	1,307,616
Retained earnings	19,398,304	20,991,686
Total equity attributable to owners of parent	23,608,309	25,186,756
Non-controlling interests	726,389	752,737
Total equity	24,334,699	25,939,493
Total liabilities and equity	37,477,651	43,771,925

Condensed quarterly consolidated statement of profit or loss

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Revenue	11,937,634	12,566,755
Cost of sales	6,469,171	6,761,286
Gross profit	5,468,462	5,805,469
Selling, general and administrative expenses	2,310,607	2,637,815
Other income	18,945	23,281
Other expenses	10,127	10,679
Operating profit	3,166,673	3,180,256
Finance income	44,840	72,452
Finance costs	2,691	10,455
Profit before tax	3,208,822	3,242,252
Income tax expense	1,030,020	1,079,296
Profit	2,178,803	2,162,956
Profit attributable to		
Owners of parent	2,177,602	2,135,781
Non-controlling interests	1,201	27,175
Profit	2,178,803	2,162,956
Earnings per share		
Basic earnings per share	85.37	86.63
Diluted earnings per share	-	-

Condensed quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	2,178,803	2,162,956
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	(52,954)	68,428
Total of items that will not be reclassified to profit or loss	(52,954)	68,428
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	50,884	11,608
Total of items that may be reclassified to profit or loss	50,884	11,608
Other comprehensive income, net of tax	(2,069)	80,037
Comprehensive income	2,176,733	2,242,993
Comprehensive income attributable to		
Owners of parent	2,175,533	2,216,645
Non-controlling interests	1,201	26,348
Comprehensive income	2,176,733	2,242,993

Condensed quarterly consolidated statement of changes in equity

Three months ended June 30, 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	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						-	2,177,602	2,177,602
Other comprehensive income				50,884	(52,954)	(2,069)		(2,069)
Total comprehensive income	-	-	-	50,884	(52,954)	(2,069)	2,177,602	2,175,533
Dividends						-	(663,236)	(663,236)
Total transactions with owners	-	-	-	-	-	-	(663,236)	(663,236)
Balance at end of period	3,058,651	4,688,104	(2,269,562)	98,156	997,822	1,095,978	19,905,210	26,478,381

	Non-controlling interests	Total
Balance at beginning of period	53,804	25,019,888
Profit	1,201	2,178,803
Other comprehensive income		(2,069)
Total comprehensive income	1,201	2,176,733
Dividends		(663,236)
Total transactions with owners	-	(663,236)
Balance at end of period	55,004	26,533,385

Condensed quarterly consolidated statement of changes in equity

Three months ended June 30, 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	Total	Retained earnings	Total
Balance at beginning 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
Profit						-	2,135,781	2,135,781
Other comprehensive income				11,608	69,255	80,864		80,864
Total comprehensive income	-	-	-	11,608	69,255	80,864	2,135,781	2,216,645
Dividends						-	(542,399)	(542,399)
Change in obtaining of control of subsidiaries		(11,042)				-		(11,042)
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(84,758)				-		(84,758)
Total transactions with owners	-	(95,800)	-	-	-	-	(542,399)	(638,199)
Balance at end of period	3,058,651	3,098,313	(3,269,510)	104,954	1,202,662	1,307,616	20,991,686	25,186,756

	Non-controlling interests	Total
Balance at beginning of period	726,389	24,334,699
Profit	27,175	2,162,956
Other comprehensive income	(827)	80,037
Total comprehensive income	26,348	2,242,993
Dividends		(542,399)
Change in obtaining of control of subsidiaries		(11,042)
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(84,758)
Total transactions with owners	-	(638,199)
Balance at end of period	752,737	25,939,493