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August 6, 2026

Non-consolidated Financial Results for the Nine Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Paraca Inc.
Listing: Tokyo Stock Exchange
Securities code: 4809
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Scheduled date to commence dividend payments: —
Preparation of supplementary material on quarterly financial results: No
Holding of quarterly financial results briefing: No

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

1. Non-consolidated financial results for the Nine Months Ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	13,810	5.8	2,242	△4.6	1,950	△8.1	1,314	△8.1
June 30, 2025	13,059	8.6	2,349	11.0	2,121	9.3	1,430	14.2

	Profit per share	Profit per share after dilution
Nine months ended	Yen	Yen
June 30, 2026	130.09	129.80
June 30, 2025	141.76	141.22

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	53,058	21,454	40.3
September 30, 2025	49,440	20,912	42.2

Reference: Equity
As of June 30, 2026: ¥21,389 million
As of September 30, 2025: ¥20,859 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 September 30, 2025	—	0.00	—	67.00	67.00
Fiscal year ending September 30, 2026	—	0.00	—		
Fiscal year ending September 30, 2026 (Forecast)				72.00	72.00

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

3. Business Forecasts for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	18,700	6.1	3,113	△4.7	2,759	△6.5	2,277	11.4	225.41

Note: Revisions to the forecast of financial results most recently announced: None

*** Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly financial statements: Yes

Note: As for details, refer to page 7 of the attached materials.

(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 June 30, 2026	10,441,400 shares
As of September 30, 2025	10,440,600 shares

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

As of June 30, 2026	344,047 shares
As of September 30, 2025	297,152 shares

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

Nine months ended June 30, 2026	10,102,783 shares
Nine months ended June 30, 2025	10,091,898 shares

Note: The total number of treasury shares at the end of the period included shares of the Company held by the Employee Stock Ownership Plan Trust (295,631 shares as of June 30, 2026 and 248,736 shares as of September 30, 2025).

* Quarterly financial results reports are not subject to review by certified public accountants or audit firms.

* Explanations and other special notes concerning the appropriate use of business performance forecasts

The business performance forecasts given in this document are based on assumptions, prospects, and future business plans, currently available on the date this document was published. Actual results may differ from these forecasts for a variety of reasons. For other matters relating to the forecasts, please refer to “1. (3) Future Outlook” on page 3 of the attached materials.

Attached Materials

Index

1. Overview of Operating Results, etc.

(1) Operating Results

During the first nine months of the current fiscal year (October 1, 2025 to June 30, 2026), the Japanese economy continued to recover in terms of economic activities while being affected by rising prices, showing improvement trends in capital investment, consumer spending, and employment conditions.

In the parking industry to which our company belongs, sales remained resilient, particularly driven by factors such as chronic parking shortages in major urban areas, parking demand associated with construction, and rebound in personal consumption.

Under these circumstances, the Company conducted aggressive sales activities and focused on improving profitability by developing new parking lots and setting flexible rate changes at existing parking lots.

Overall, during the first nine months of the fiscal year, the number of newly developed parking was 273 lots with 7,894 spaces, while the number of closed parking was 170 lots with 3,927 spaces (net increase was 103 lots with 3,967 spaces). Total of 2,701 lots with 52,199 spaces is available as of June 30, 2026.

As a result, in the first nine months of the fiscal year under review, the net sales was ¥ 13,810 million (up 5.8% year-on-year), operating profit was ¥ 2,242 million (down 4.6% year-on-year), ordinary profit was ¥ 1,950 million (down 8.1% year-on-year), and profit was ¥ 1,314 million (down 8.1% year-on-year).

During the first nine months of the fiscal year, operating profit, ordinary profit and profit decreased year-on-year despite an increase in gross profit, mainly due to higher-than-expected initial costs, such as brokerage fees and installation expenses, related to the development of new leased parking; a decline in net sales during expansion-related renovation work at owned parking lots in Shinjuku-ku, Tokyo; lower-than-expected gross profit from current fiscal year openings during the winter season due to a particularly strong pace of new openings in northern Japan(in that area, net sales from current fiscal year openings increased 69% year-on-year during the period from October 2025 to March 2026, while cost of sales increased 106% year-on-year.); lower net sales and higher snow-removal costs due to heavy snowfall in Hokkaido, Aomori, and Niigata during January–February 2026; and increased expenses due to office expansion and renovation, as well as salary increases implemented in March–April 2025 to recruit and retain talent.

The results of each type of parking business are as follows.

(Leased parking Business)

During the first nine months of the fiscal year, the number of newly developed leased parking was 259 lots with 7,744 spaces, while the number of closed leased parking was 168 lots with 3,916 spaces (net increase was 91 lots with 3,828 spaces). The number of newly developed leased parking included 17 parking lots with 3,214 spaces attached to facilities (excluding those attached to convenience stores). As a result, a total of 2,356 lots with 46,287 spaces is available as of June 30, 2026. The net sales of leased parking business was ¥ 11,045 million (up 5.4% year-on-year), and gross profit was ¥ 1,926 million (up 0.8% year-on-year). As for existing leased parking lots (those that have been in operation for at least one year), net sales was ¥ 9,749 million (up 5.1% year-on-year), and gross profit was ¥ 1,894 million (up 7.0% year-on-year).

(Owned parking Business)

During the first nine months of the fiscal year, owned parking lots were developed in Sapporo City (4 lots with 33 spaces), in Kushiro City (12 spaces), in Aomori City (26 spaces), in Hachinohe City (7 spaces), in Nagoya City (2 lots with 16 spaces), in Osaka City (4 spaces), in Yokkaichi City (8 spaces) and in Kagoshima City (3 lots 21 spaces). In addition, by acquiring land adjacent to an existing parking lot, the Company added new parking spaces in Sapporo City (9 spaces), in Aomori City (9 spaces), in Shinjuku-ku, Tokyo (5 spaces). On the other hand, due to layout modifications, the Company reduced a parking space in Hiroshima City (1 space), and as part of portfolio restructuring, sold parking lots (land) in Sapporo City (2 lots with 10 spaces). This sale resulted in a gain on sale of non-current assets of ¥ 9 million. As a result, the net increase in owned parking was 12 lots with 139 spaces. A total of 345 lots with 5,912 spaces is available as of June 30, 2026. The net sales of owned parking business was ¥ 2,293 million (up 7.7% year-on-year), and gross profit was ¥ 1,815 million (up 5.3% year-on-year).

Furthermore, the Company acquired land for parking in Sapporo City (4 lots 49 spaces), in Sendai City (22 spaces), in Toyama City (6 spaces), in Takamatsu City (5 spaces), in Naha City (5 spaces) which are scheduled to be opened in the fourth quarter or later.

(Others)
During the first nine months of the fiscal year, the net sales except for car parking business, including real estate leasing, vending machine, bike/bus/cycle parking, and solar power generation, was ¥ 471 million (up 3.9% year-on-year).

Sales results of each type of parking business for the current fiscal year are as follows.

	Nine months ended June 30, 2025	Nine months ended June 30, 2026	Fiscal year ended September 30, 2025
Types	Sales (Millions of yen)	Sales (Millions of yen)	Sales (Millions of yen)
Leased parking Business	10,476	11,045	14,091
Owned parking Business	2,129	2,293	2,907
Others	453	471	631
Total	13,059	13,810	17,630

(2) Financial Position
Total assets at the end of the nine months of the fiscal year under review increased by ¥ 3,618 million from the end of the previous fiscal year, to ¥ 53,058 million. It was mainly due to an increase in land (¥ 2,659 million) and an increase in leased assets (¥ 689 million) in property, plant and equipment.
Total liabilities at the end of the nine months of the fiscal year under review increased by ¥ 3,076 million, to ¥ 31,603 million. It was mainly due to an increase in borrowings (¥ 2,835 million).
Total net assets at the end of the nine months of the fiscal year under review increased by ¥ 542 million, to ¥ 21,454 million. It was mainly due to an increase in retained earnings (¥ 617 million). As a result, the equity ratio shifted to 40.3% from 42.2% at the end of the previous fiscal year.

(3) Future Outlook
In Japan, business confidence is improving due to a recovery in consumer spending and the employment environment, although prices are rising. In the parking industry, hourly parking lot is in short supply, especially in big cities, and the supply-demand balance is tight.
Under these circumstances, the Company will continue to conduct aggressive sales activities, and will also make efforts to improve the profitability of existing parking lots by setting flexible rate changes. In addition, the Company works on redevelopment projects and commercial building parking lot projects by taking advantage of business alliances with major real estate developers and real estate brokerage firms. And, the Company will focus on acquiring land for parking lots and aim to expand the Company’s business and base earnings, taking into consideration demographic trends and other indicators.

As stated in the “Notice Concerning Transfer of Non-current Assets and Recording of Extraordinary Income” disclosed on July 16, 2026, the Company plans to transfer one parking lot owned by the Company in Sapporo City in order to effectively utilize management resources and improve asset efficiency. In connection with this transfer, the Company expects to record gain on sale of non-current assets of approximately 870 million yen as extraordinary income in the fourth quarter of the fiscal year ending September 30, 2026.
There is no change to the full-year financial results forecast for the fiscal year ending September 30, 2026 from the contents announced in the “Notice Concerning Revision to Full-Year Financial Results Forecast and Dividend Forecasts (Increase)” disclosed on July 16, 2026. The revision to the full-year financial results forecast announced on the same date reflects the above extraordinary income, as well as the expected amount of impairment losses on non-current assets and the most recent actual business performance. In the notice disclosed on July 16, 2026, in light of the upward revision to the profit forecast, the Company announced an increase in the annual dividend forecast of 2 yen per share from the previous forecast (an increase of 5 yen per share from the previous fiscal year) to 72 yen per share.

*The forecasts are based on information available to the Company at this time, and include potential risks and uncertainties. Therefore, actual results may differ from the announced forecasts.

2. Financial Statements and Notes

(1) Balance Sheet

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	3,671	3,757
Accounts receivable - trade	291	302
Prepaid expenses	739	801
Other	33	26
Allowance for doubtful accounts	△3	△3
Total current assets	4,732	4,884
Non-current assets		
Property, plant and equipment		
Buildings, net	871	860
Structures, net	495	560
Land	39,747	42,406
Leased assets, net	1,733	2,423
Other, net	973	779
Total property, plant and equipment	43,822	47,030
Intangible assets	147	204
Investments and other assets	738	939
Total non-current assets	44,707	48,174
Total assets	49,440	53,058
Liabilities		
Current liabilities		
Accounts payable - trade	465	467
Short-term borrowings	—	405
Current portion of long-term borrowings	2,788	3,156
Income taxes payable	606	191
Provision for bonuses	45	22
Other	1,070	1,063
Total current liabilities	4,976	5,307
Non-current liabilities		
Long-term borrowings	21,427	23,487
Lease liabilities	1,508	2,130
Provision for share awards	56	62
Asset retirement obligations	439	458
Other	119	156
Total non-current liabilities	23,551	26,296
Total liabilities	28,527	31,603

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	1,962	1,962
Capital surplus	2,405	2,406
Retained earnings	16,857	17,475
Treasury shares	△375	△473
Total shareholders' equity	20,849	21,371
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	10	17
Deferred gains or losses on hedges	△1	0
Total valuation and translation adjustments	9	17
Share acquisition rights	53	65
Total net assets	20,912	21,454
Total liabilities and net assets	49,440	53,058

(2) Statement of Profit and Loss

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Net sales	13,059	13,810
Cost of sales	9,162	9,807
Gross profit	3,896	4,002
Selling, general and administrative expenses	1,547	1,760
Operating profit	2,349	2,242
Non-operating income		
Interest income	1	3
Dividend income	1	1
Gain on forfeiture of unclaimed dividends	0	0
Commission income	5	2
Other	0	1
Total non-operating income	9	8
Non-operating expenses		
Interest expenses	236	299
Other	0	1
Total non-operating expenses	237	300
Ordinary profit	2,121	1,950
Extraordinary income		
Gain on sale of non-current assets	14	9
Total extraordinary income	14	9
Extraordinary losses		
Loss on retirement of non-current assets	55	46
Loss on sale of non-current assets	0	—
Total extraordinary losses	56	46
Profit before income taxes	2,080	1,914
Income taxes	649	599
Profit	1,430	1,314

(3) Notes to Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes on significant changes to shareholders' equity)

Not applicable.

(Adoption of accounting treatment specific to the preparation of quarterly financial statements)

Calculation of tax expense

Tax expenses are calculated by reasonably estimating the effective tax rate after applying tax effect accounting to profit before income taxes for the current fiscal year, which includes the third quarter ended June 30, 2026, and then multiplying profit before income taxes for the nine months by the said estimated effective tax rate.

(Notes to Quarterly Cash Flow Statement)

Quarterly statements of cash flows for the nine months ended June 30, 2026 are not prepared.

Depreciation and amortization expenses (including amortization expenses related to intangible assets) for the nine months ended June 30, 2026 are as follows

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Depreciation and amortization expenses (Millions of yen)	450	591

(Segment information)

Nine months ended June 30, 2025

The segment information is omitted, as the Company has a single segment related to the parking lot development, operation and management business.

Nine months ended June 30, 2026

The segment information is omitted, as the Company has a single segment related to the parking lot development, operation and management business.