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

August 12, 2026

Company name: Plus Alpha Consulting Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 4071
URL: https://www.pa-consul.co.jp
Representative: Katsuya Mimuro, Representative Director and President
Inquiries: Shogo Noguchi, Director, General Manager of Corporate Strategy Headquarters
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Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	14,010	12.3	5,368	21.2	5,358	22.5	3,667	23.9
June 30, 2025	12,481	26.5	4,430	42.6	4,373	40.7	2,960	40.5

Note: Comprehensive income For the nine months ended June 30, 2026: ¥3,674 million [24.1%]
For the nine months ended June 30, 2025: ¥2,959 million [40.5%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	86.53	86.09
June 30, 2025	71.34	70.52

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	20,551	17,253	83.8
September 30, 2025	18,628	14,809	79.4

Reference: Equity
As of June 30, 2026: ¥17,229 million
As of September 30, 2025: ¥14,789 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	–	29.00	29.00
Fiscal year ending September 30, 2026	–	0.00	–		
Fiscal year ending September 30, 2026 (Forecast)				50.00	50.00

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

3. Consolidated earnings 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 attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending September 30, 2026	19,500	14.1	7,500	17.6	7,500	18.7	5,200	59.6	122.73

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

* **Notes**

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

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) 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

(4) 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	42,402,150 shares
As of September 30, 2025	42,842,600 shares

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

As of June 30, 2026	– shares
As of September 30, 2025	472,250 shares

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

Nine months ended June 30, 2026	42,386,767 shares
Nine months ended June 30, 2025	41,494,859 shares

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

* Proper use of earnings forecasts, and other special matters

The financial results forecasts and other forward-looking statements herein are based on information available to the Company at the time of the release of these materials and certain assumptions deemed reasonable, and actual financial results, etc. may differ significantly due to a wide range of factors. For the assumptions used in forecasting financial results and notes regarding the use of financial results forecasts, please see “1. Overview of Business Results, etc. (3) Explanation of Consolidated Financial Results Forecast and Other Forward-Looking Information” on page 4 of the Japanese version of the supplementary material.

Quarterly Consolidated Financial Statements and Principal Notes

(1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	14,664,506	16,657,957
Notes and accounts receivable - trade, and contract assets	1,796,717	1,715,129
Merchandise	2,873	–
Work in process	23,328	57,040
Other	380,806	350,690
Allowance for doubtful accounts	(2,686)	(4,661)
Total current assets	16,865,546	18,776,157
Non-current assets		
Property, plant and equipment	284,002	270,984
Intangible assets		
Goodwill	347,413	294,020
Other	501,458	412,611
Total intangible assets	848,872	706,631
Investments and other assets		
Other	630,998	797,921
Allowance for doubtful accounts	(495)	–
Total investments and other assets	630,503	797,921
Total non-current assets	1,763,378	1,775,537
Total assets	18,628,924	20,551,694
Liabilities		
Current liabilities		
Accounts payable - trade	261,746	312,694
Income taxes payable	1,283,026	749,430
Provision for bonuses	295,386	184,223
Other	1,817,856	1,930,033
Total current liabilities	3,658,016	3,176,380
Non-current liabilities		
Deferred tax liabilities	155,731	101,009
Retirement benefit liability	6,104	21,200
Total non-current liabilities	161,835	122,210
Total liabilities	3,819,851	3,298,591
Net assets		
Shareholders’ equity		
Share capital	557,827	563,392
Capital surplus	1,367,306	550,791
Retained earnings	13,675,516	16,114,488
Treasury shares	(810,652)	–
Total shareholders’ equity	14,789,999	17,228,672
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	–	1,208
Total accumulated other comprehensive income	–	1,208
Share acquisition rights	–	23,222
Non-controlling interests	19,073	–
Total net assets	14,809,072	17,253,103
Total liabilities and net assets	18,628,924	20,551,694

(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income

Quarterly Consolidated Statements of Income

(Thousands of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Net sales	12,481,154	14,010,664
Cost of sales	3,444,917	4,172,812
Gross profit	9,036,237	9,837,852
Selling, general and administrative expenses	4,605,708	4,469,059
Operating profit	4,430,529	5,368,792
Non-operating income		
Interest income	3,793	14,892
Gain on forfeiture of unclaimed dividends	1,073	1,372
Other	435	2,108
Total non-operating income	5,302	18,373
Non-operating expenses		
Commission expenses	61,823	3,600
Loss on investments in investment partnerships	–	23,536
Other	275	1,391
Total non-operating expenses	62,099	28,528
Ordinary profit	4,373,733	5,358,638
Extraordinary income		
Gain on sale of non-current assets	122	–
Total extraordinary income	122	–
Extraordinary losses		
Loss on sale of non-current assets	225	–
Total extraordinary losses	225	–
Profit before income taxes	4,373,630	5,358,638
Income taxes - current	1,406,109	1,688,734
Income taxes - deferred	7,714	(3,306)
Total income taxes	1,413,824	1,685,428
Profit	2,959,805	3,673,210
Profit (loss) attributable to non-controlling interests	(245)	5,498
Profit attributable to owners of parent	2,960,050	3,667,711

Quarterly Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
Profit	2,959,805	3,673,210
Other comprehensive income		
Valuation difference on available-for-sale securities	–	1,208
Total other comprehensive income	–	1,208
Comprehensive income	2,959,805	3,674,418
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,960,050	3,668,919
Comprehensive income attributable to non-controlling interests	(245)	5,498

(Notes on segment information, etc.)

[Segment information]

From the first quarter ended December 31, 2025, the Company has changed the order in which it presents its reportable segments. Accordingly, the order in which the reportable segments are presented in the nine months ended June 30, 2025 has been changed likewise.

I Nine months ended June 30, 2025 (from October 1, 2024 to June 30, 2025)

Information on net sales and profit (loss) by reportable segment and information on disaggregation of revenue

(Thousands of yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in quarterly consolidated statements of income (Note 2)
	HR Solutions	Marketing Solutions	Total		
Net sales					
Goods or services transferred at a point in time	1,031,407	94,119	1,125,526	–	1,125,526
Goods or services transferred over time	8,560,033	2,795,594	11,355,627	–	11,355,627
Revenue from contracts with customers	9,591,440	2,889,713	12,481,154	–	12,481,154
Other revenue	–	–	–	–	–
Net sales to outside customers	9,591,440	2,889,713	12,481,154	–	12,481,154
Inter-segment net sales or transfers	225	1,008	1,233	(1,233)	–
Total	9,591,665	2,890,721	12,482,387	(1,233)	12,481,154
Segment profit	4,125,263	1,260,666	5,385,930	(955,401)	4,430,529

Notes: 1. The adjustments to segment profit are corporate expenses that have not been allocated to reportable segments, and are mainly general and administrative expenses that do not belong to any reportable segment.
2. Segment profit is adjusted with operating profit in the quarterly consolidated statements of income.

II Nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

Information on net sales and profit (loss) by reportable segment and information on disaggregation of revenue

(Thousands of yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in quarterly consolidated statements of income (Note 2)
	HR Solutions	Marketing Solutions	Total		
Net sales					
Goods or services transferred at a point in time	1,288,659	76,192	1,364,851	–	1,364,851
Goods or services transferred over time	9,998,286	2,647,527	12,645,813	–	12,645,813
Revenue from contracts with customers	11,286,945	2,723,719	14,010,664	–	14,010,664
Other revenue	–	–	–	–	–
Net sales to outside customers	11,286,945	2,723,719	14,010,664	–	14,010,664
Inter-segment net sales or transfers	415	1,626	2,041	(2,041)	–
Total	11,287,360	2,725,345	14,012,705	(2,041)	14,010,664
Segment profit	5,441,350	1,038,854	6,480,204	(1,111,411)	5,368,792

Notes:
1. The adjustments to segment profit are corporate expenses that have not been allocated to reportable segments, and are mainly general and administrative expenses that do not belong to any reportable segment.
2. Segment profit is adjusted with operating profit in the quarterly consolidated statements of income.