Translation

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Non-consolidated Financial Results for the Nine Months of the Fiscal Year Ending September 30, 2026 (Under Japanese GAAP)

August 14, 2026

Company name:	PRISM BioLab Co., LTD
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	206A
URL:	https://prismbiolab.com
Representative:	Dai Takehara, President & CEO
Contact:	Koji Ando, Administration Division Manager
TEL:	+81 466 53 8383
Scheduled date to commence dividend payment:	None
Preparation of supplementary material on financial results:	None
Holding of financial results briefing:	None

(Amounts of less than one million yen are rounded down.)

1. Non-consolidated Financial Results for the Nine Months of the Fiscal Year Ending September 30, 2026 (from October 01, 2025 to June 30, 2026)

(1) Non-consolidated operating results (Cumulative) (Percentage indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Net income	
Nine months ended	¥ millions	%	¥ millions	%	¥ millions	%	¥ millions	%
June 30, 2026	369	19.4	(829)	-	(800)	-	(845)	-
June 30, 2025	309	44.0	(753)	-	(738)	-	(803)	-

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	(22.90)	-
June 30, 2025	(22.06)	-

(Note) Diluted earnings per share is not presented, as there are potential shares but the company recorded a net loss per share for the quarter.

(2) Non-consolidated financial positions

	Total assets	Equity	Equity to total assets ratio
As of	¥ millions	¥ millions	%
June 30, 2026	2,474	1,890	75.7
September 30, 2025	3,085	2,708	87.6

(Reference) Equity

For the nine months ended September 30, 2026: 1,873 ¥ millions

For the fiscal year ended September 30, 2025: 2,701 ¥ millions

2. Cash dividends

	Annual dividends per share				
	End of the first quarter	End of the second quarter	End of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	-	0.00	-	0.00	0.00
Fiscal year ending September 30, 2026	-	0.00	-		
Fiscal year ending September 30, 2026 (Forecast)				0.00	0.00

(Note) Presence or absence of revisions from the most recently announced dividend forecast: None

3. Non-consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2026 (from October 01, 2025 to September 30, 2026)

The Company has not disclosed its earnings forecast for the fiscal year ending September 30, 2026 because it is currently unable to make a reasonable estimate. ”

※ Notes

(1) Application of accounting procedures specific to the preparation of quarterly financial statements	:	None
(2) Changes in accounting policies, Changes in accounting estimates, retrospective restatement		
(i) Changes in accounting policies based on revisions of accounting standard	:	None
(ii) Changes in accounting policies other than (i) above	:	None
(iii) Changes in accounting estimates	:	None
(iv) Retrospective restatement	:	None

(3) Number of shares issued (Common stock)

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

As of June 30, 2026	36,964,000 shares
As of September 30, 2025	36,810,000 shares

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

As of June 30, 2026	- shares
As of September 30, 2025	- shares

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

Nine months ended June 30, 2026	36,931,099 shares
Nine months ended June 30, 2025	36,446,884 shares

Note: Quarterly financial statements attached have not been reviewed by certified public accountants or audit corporations.

* Notes on the appropriate use of forecasts and other special items

(Cautionary Statement Regarding Forward-Looking Statements)

The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions that are deemed reasonable. They are not intended as a guarantee of achievement by the Company. Actual results may differ significantly due to various factors.

Quarterly Non-consolidated Financial Statements

(1) Quarterly Non-consolidated Balance Sheets

(¥ thousands)

	For the fiscal year ended September 30, 2025	For the Nine Months of the fiscal year ending September 30, 2026
Assets		
Current assets		
Cash and deposit	2,915,572	2,330,934
Accounts receivable - trade	-	6,089
Prepaid expenses	54,414	47,678
Consumption taxes refund receivable	52,828	19,993
Other	16,075	23,884
Total current asset	3,038,891	2,428,580
Non-current assets		
Property, plant, and equipment		
Buildings	23,431	23,936
Accumulated depreciation and impairment	(23,431)	(23,936)
Buildings, net	0	0
Machinery and equipment	22,609	15,827
Accumulated depreciation and impairment	(22,609)	(15,827)
Machinery and equipment, net	0	0
Tools, furniture and fixtures	307,918	342,296
Accumulated depreciation and impairment	(307,917)	(342,296)
Tools, furniture and fixtures, net	0	0
Total property, plant and equipment, net	0	0
Investment Other assets		
Other	46,800	45,579
Total investment and other assets	46,800	45,579
Total non-current assets	46,801	45,580
Total assets	3,085,692	2,474,160

(¥ thousands)

	For the fiscal year ended September 30, 2025	For the Nine Months of the fiscal year ending September 30, 2026
Liabilities		
Current liabilities		
Accounts payable	78,720	68,721
Accrued expenses	8,283	11,176
Income taxes payable	25,960	13,542
Contract liabilities	236,589	455,357
Deposits received	7,637	8,699
Provision for bonuses	12,888	19,164
Other	-	2
Total current liabilities	370,080	576,662
Non-current liabilities		
Asset retirement obligations	6,781	6,806
Total non-current liabilities	6,781	6,806
Total liabilities	376,862	583,469
Net assets		
Shareholders' equity		
Share capital	1,730,911	1,739,755
Capital surplus	3,347,231	3,356,075
Retained earnings	(2,376,435)	(3,222,102)
Total shareholders' equity	2,701,707	1,873,728
Share acquisition rights	7,122	16,962
Total net assets	2,708,830	1,890,691
Total liabilities and net assets	3,085,692	2,474,160

(2) Quarterly Non-consolidated Statements of Income

For the nine months ended

(¥ thousands)

	For the nine months ended From October 1, 2024 until June 30, 2025	For the nine months ended From October 1, 2025 until June 30, 2026
Revenue	309,733	369,677
Cost of sales	297,699	251,778
Gross profit	12,033	117,899
Selling, general and administrative expenses	765,535	947,702
Operating loss (-)	(753,501)	(829,803)
Non-operating income		
Interest income	2,792	11,162
Foreign exchange gains	11,855	18,651
Other	27	7
Total non-operating income	14,674	29,821
Non-operating expenses		
Share issuance costs	113	464
Other	-	42
Total non-operating expenses	113	506
Ordinary loss (-)	(738,940)	(800,488)
Extraordinary losses		
Loss on retirement of fixed assets	-	99
Impairment losses	63,183	43,264
Total extraordinary losses	63,183	43,363
Loss before income taxes for the quarter (-)	(802,123)	(843,852)
Income taxes - current	1,815	1,815
Total income taxes	1,815	1,815
Quarterly net loss (-)	(803,938)	(845,667)