Translation

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Summary of Consolidated Financial Results for the Six Months Ended August 31, 2026 (Based on Japanese GAAP)

October 14, 2026

Company name: PR TIMES Corporation
Stock exchange listing: Tokyo / Nagoya
Stock code: 3922 URL https://prtimes.co.jp/
Representative: President and CEO TAKUMI YAMAGUCHI
Inquiries: Director AKIHIRO MISHIMA TEL 03-5770-7888
Scheduled date to file Semi-annual Securities Report: October 14, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended August 31, 2026 (from March 1, 2026 to August 31, 2026)

(1) Consolidated operating results (cumulative) Percentages indicate year-on-year changes

	Net sales		EBITDA*		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended August 31, 2026	5,049	8.0	1,974	(3.4)	1,751	(7.4)	1,777	(5.7)	1,125	(11.6)
Six months ended August 31, 2025	4,674	20.1	2,043	92.0	1,892	97.4	1,885	97.4	1,272	100.4

Note: Comprehensive income For the six months ended August 31, 2026: ¥1,126 million [(11.4)%]
For the six months ended August 31, 2025: ¥1,270 million [98.8%]

*EBITDA = operating profit + depreciation + amortization of goodwill + share-based payment expenses

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended August 31, 2026	83.14	82.04
Six months ended August 31, 2025	94.35	93.45

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2026	12,085	10,134	82.6	735.49
As of February 28, 2026	11,584	9,275	78.9	676.46

Reference: Equity As of August 31, 2026 ¥9,977 million
As of February 28, 2026 ¥9,137 million

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended February 28, 2026	–	0.00	–	13.80	13.80
Year ending February 28, 2027	–	0.00			
Year ending February 28, 2027 (Forecast)			–	74.30	74.30

Notes: 1. Revisions to the forecast of cash dividends most recently announced: Yes
2. Regarding the revisions to the forecast of cash dividends, please refer to the “Notice of Change in the Dividend Policy, Developing the Capital Allocation Policy, and Revision to the Forecast of Cash Dividends (Dividend Increase)” announced on October 14, 2026.

3. Forecast of consolidated financial results for the year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

Percentages indicate year-on-year changes

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,319	8.1	3,685	(7.3)	3,250	(10.3)	3,290	(8.9)	2,100	(12.4)	154.98

Notes: 1. Revisions to the forecast most recently announced: Yes
2. Regarding the revisions to the forecast, please refer to the "Notice of Revision to the Full-Year Forecast" announced on October 14, 2026.

4. Notes

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

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

Note: For more details, please refer to the section of "(4) Notes to semi-annual consolidated financial statements, Notes on accounting treatment specific to the preparation of semi-annual consolidated financial statements" of "2. Semi-annual consolidated financial statements and significant notes thereto" on page 7 of the attached material.

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations:	None
Changes in accounting policies due to other reasons:	None
Changes in accounting estimates:	None
Restatement of prior period financial statements:	None

(4) Number of issued shares (common shares)

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

As of August 31, 2026	13,591,146 shares	As of February 28, 2026	13,533,303 shares

Number of treasury shares at the end of the period

As of August 31, 2026	25,330 shares	As of February 28, 2026	25,168 shares

Average number of shares during the period

Six months ended August 31, 2026	13,532,186 shares	Six months ended August 31, 2025	13,484,440 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit corporation.

* Proper use of financial results forecasts, and other special matters

(Caution regarding forward-looking statements)

Forward-looking statements, including the consolidated forecasts stated in these materials, are based on information currently available to the Company and certain assumptions deemed reasonable. As such, they do not constitute guarantees by the Company of future performance. Results may differ materially from the consolidated forecasts due to various factors. Please refer to the section of "(3) Explanation of forward-looking information, including consolidated results forecasts" of "1. Overview of operating results, etc." on page 3 of the attached material for the preconditions for the results forecasts and items to exercise caution in the use of these results forecasts.

(How to obtain supplementary material on financial results and financial summary presentation material)

On Wednesday, October 14, 2026, the Company plans to post the supplementary material on the financial results on its website. The Company also plans to hold a financial summary presentation meeting for institutional investors and securities analysts on the same day.

Attached Material

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1. Overview of operating results, etc.

(1) Overview of operating results for the period under review

In the six months ended August 31, 2026, the PR TIMES Corporation Group (the "Group") continued aiming to increase recognition and acquire new customer segments, mainly working to strengthen the core structure for the press release distribution service "PR TIMES," which is a key business, in order to realize our mission of "Towards an age where information inspires hearts and minds."

The number of companies using "PR TIMES" has reached 133,784 companies (up 14.4% year on year), and 66.7% of listed companies in Japan were using "PR TIMES." The number of press releases reached a monthly record high of 46,939 in July 2026, bringing the total cumulative number to over 3 million. In addition, there were 11,140 distribution recipients, 30,365 media users and 268 partner media, and the number of monthly site views for press releases was 78.76 million page views in March 2026.

As stated in the "Notice of Decision to Terminate General Availability and Discontinue Business of Task and Project Management Tool 'Jooto'" announced on August 6, 2026, we have decided to terminate general availability of our task and project management tool "Jooto" and discontinue the Jooto business on July 31, 2027. Until the termination of the service, we will maintain the quality and security of the service for existing customers, and will proceed with necessary actions including data export and migration, and settlement of contracts and fees. Please note that the "Hyojun-no-hako" business management tool for Toyota Motor Corporation is not subject to discontinuation and will continue to be provided as before.

For our customer support tool "Tayori," as a result of our efforts to expand usage and improve service, the number of paying users rose 7.3% year on year to 1,624 and the average unit price per account rose 10.4% year on year to ¥10,927.

As a result, for the six months ended August 31, 2026, the Group posted net sales of ¥5,049,609 thousand (up 8.0% year on year), EBITDA of ¥1,974,086 thousand (down 3.4% year on year), operating profit of ¥1,751,475 thousand (down 7.4% year on year), ordinary profit of ¥1,777,144 thousand (down 5.7% year on year) and profit attributable to owners of parent of ¥1,125,086 thousand (down 11.6% year on year).

The ratio of our "Press Release Distribution Business" as part of the Group's reportable segments is extremely high, and as the information for this business is nearly the same as that for our entire business listed above, we have omitted segment-specific listings.

(2) Overview of financial position for the period under review

(i) Assets, liabilities, and net assets

Assets

Total assets at the end of the period under review were ¥12,085,214 thousand, an increase of ¥500,306 thousand from the end of the previous fiscal year.

Current assets at the end of the period under review were ¥10,088,494 thousand, an increase of ¥479,674 thousand from the end of the previous fiscal year. This was primarily due to an increase of ¥466,036 thousand in cash and deposits.

Non-current assets at the end of the period under review were ¥1,996,719 thousand, an increase of ¥20,631 thousand from the end of the previous fiscal year. This was due to an increase of ¥119,296 thousand in property, plant and equipment, despite a decrease of ¥62,077 thousand in intangible assets and a decrease of ¥36,588 thousand in investments and other assets.

Liabilities

Total liabilities at the end of the period under review were ¥1,950,388 thousand, a decrease of ¥358,553 thousand from the end of the previous fiscal year.

Current liabilities at the end of the period under review were ¥1,949,910 thousand, a decrease of ¥358,203 thousand from the end of the previous fiscal year. This was primarily due to a decrease of ¥381,678 thousand in income taxes payable.

Non-current liabilities at the end of the period under review were ¥477 thousand, a decrease of ¥349 thousand from the end of the previous fiscal year.

Net assets

Total net assets at the end of the period under review were ¥10,134,826 thousand, an increase of ¥858,859 thousand from the end of the previous fiscal year. This was primarily due to the recording of ¥1,125,086 thousand in profit attributable to owners of parent, despite dividends of surplus of ¥186,412 thousand.

(ii) Cash flows

Cash and cash equivalents (hereinafter "cash") as of August 31, 2026 were ¥8,774,186 thousand, an increase of ¥466,036 thousand from the end of the previous fiscal year. The respective cash flow positions and the factors thereof in the six months ended August 31, 2026, are as follows.

Cash flows from operating activities

Net cash provided by operating activities totaled ¥812,821 thousand (compared with ¥1,650,089 thousand provided in the same period of the previous fiscal year). This was primarily due to profit before income taxes totaling ¥1,675,573 thousand and income taxes paid totaling ¥920,073 thousand.

Cash flows from investing activities

Net cash used in investing activities totaled ¥11,531 thousand (compared with ¥96,145 thousand used in the same period of the previous fiscal year). This was primarily due to purchase of property, plant and equipment of ¥4,032 thousand, payments of leasehold and guarantee deposits of ¥2,706 thousand and payments for investments in capital of ¥5,100 thousand.

Cash flows from financing activities

Net cash used in financing activities totaled ¥335,253 thousand (compared with ¥142,588 thousand used in the same period of the previous fiscal year). This was primarily due to dividends paid of ¥186,303 thousand and purchase of shares of subsidiaries not resulting in change in scope of consolidation of ¥173,520 thousand.

(3) Explanation of forward-looking information, including consolidated results forecasts

As a result of the decision to discontinue the task and project management tool "Jooto" business in August 2026, together with the weaker sales of other services and the consolidated subsidiary NAVICUS Co., Ltd. compared to the initial plan, we are now forecasting that net sales for the full year will fall short of the previous forecast.

On the other hand, in terms of profit, due to the reduction in costs associated with the discontinuation of the "Jooto" business, and after reviewing of expenses across the Group, we are leaving EBITDA and operating profit unchanged from the previous forecast.

Based on the revision to the full-year net sales forecast, etc. following consideration of these factors, we are revising our full-year forecast.

For details, please refer to the "Notice of Revision to the Full-Year Forecast" announced on October 14, 2026.

2. Semi-annual consolidated financial statements and significant notes thereto

(1) Semi-annual consolidated balance sheet

(Thousands of yen)

	As of February 28, 2026	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	8,308,150	8,774,186
Accounts receivable - trade, and contract assets	975,627	943,630
Other	373,139	408,971
Allowance for doubtful accounts	(48,096)	(38,293)
Total current assets	9,608,820	10,088,494
Non-current assets		
Property, plant and equipment	188,105	307,401
Intangible assets		
Goodwill	64,517	49,033
Other	257,460	210,867
Total intangible assets	321,977	259,900
Investments and other assets	1,466,004	1,429,416
Total non-current assets	1,976,087	1,996,719
Total assets	11,584,908	12,085,214
Liabilities		
Current liabilities		
Notes and accounts payable - trade	85,259	89,683
Income taxes payable	964,631	582,953
Contract liabilities	351,548	459,118
Provision for bonuses	64,269	70,135
Provision for shareholder benefit program	53,930	–
Other	788,474	748,019
Total current liabilities	2,308,113	1,949,910
Non-current liabilities		
Other	827	477
Total non-current liabilities	827	477
Total liabilities	2,308,941	1,950,388
Net assets		
Shareholders' equity		
Share capital	471,561	508,504
Capital surplus	446,561	309,984
Retained earnings	8,269,459	9,208,133
Treasury shares	(51,961)	(52,097)
Total shareholders' equity	9,135,620	9,974,525
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,056	2,969
Total accumulated other comprehensive income	2,056	2,969
Share acquisition rights	137,628	156,646
Non-controlling interests	662	685
Total net assets	9,275,966	10,134,826
Total liabilities and net assets	11,584,908	12,085,214

(2) Semi-annual consolidated statement of income and comprehensive income

Semi-annual consolidated statement of income

(Thousands of yen)

	Six months ended August 31, 2025	Six months ended August 31, 2026
Net sales	4,674,389	5,049,609
Cost of sales	738,653	717,311
Gross profit	3,935,736	4,332,298
Selling, general and administrative expenses	2,043,531	2,580,822
Operating profit	1,892,205	1,751,475
Non-operating income		
Interest income	2,817	10,792
Surrender value of insurance policies	3,806	–
Recoveries of written off receivables	1,350	815
Other	231	23,402
Total non-operating income	8,205	35,009
Non-operating expenses		
Interest expenses	416	510
Loss on investments in capital	6,416	2,578
Commission expenses	4,530	3,122
Information security expenses	1,707	–
Other	1,893	3,127
Total non-operating expenses	14,964	9,339
Ordinary profit	1,885,445	1,777,144
Extraordinary losses		
Loss on valuation of investment securities	27,463	–
Head office relocation expenses	–	101,570
Total extraordinary losses	27,463	101,570
Profit before income taxes	1,857,982	1,675,573
Income taxes	585,709	550,464
Profit	1,272,273	1,125,109
Profit (loss) attributable to non-controlling interests	(48)	22
Profit attributable to owners of parent	1,272,321	1,125,086

Semi-annual consolidated statement of comprehensive income

(Thousands of yen)

	Six months ended August 31, 2025	Six months ended August 31, 2026
Profit	1,272,273	1,125,109
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,472)	913
Total other comprehensive income	(1,472)	913
Comprehensive income	1,270,800	1,126,022
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,270,848	1,126,000
Comprehensive income attributable to non-controlling interests	(48)	22

(3) Semi-annual consolidated statement of cash flows

(Thousands of yen)

	Six months ended August 31, 2025	Six months ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	1,857,982	1,675,573
Depreciation	76,291	166,281
Amortization of goodwill	15,484	15,484
Head office relocation expenses	–	101,570
Loss (gain) on valuation of investment securities	27,463	–
Loss (gain) on investments in capital	6,416	2,578
Increase (decrease) in allowance for doubtful accounts	2,342	(9,803)
Increase (decrease) in provision for bonuses	5,418	5,866
Increase (decrease) in provision for shareholder benefit program	(40,320)	(53,930)
Interest and dividend income	(2,817)	(10,792)
Interest expenses	416	510
Decrease (increase) in accounts receivable - trade, and contract assets	(176,159)	31,996
Increase (decrease) in trade payables	13,788	4,423
Increase (decrease) in accounts payable - other	(167,098)	(170,576)
Increase (decrease) in contract liabilities	132,935	107,569
Other, net	201,962	(121,354)
Subtotal	1,954,108	1,745,398
Interest and dividends received	1,490	7,384
Interest paid	(416)	(510)
Payments for head office relocation expenses	–	(19,377)
Income taxes paid	(305,093)	(920,073)
Net cash provided by (used in) operating activities	1,650,089	812,821
Cash flows from investing activities		
Purchase of property, plant and equipment	(12,179)	(4,032)
Purchase of intangible assets	(4,455)	–
Purchase of investment securities	(70,006)	–
Payments of leasehold and guarantee deposits	–	(2,706)
Payments for investments in capital	(12,550)	(5,100)
Other, net	3,046	306
Net cash provided by (used in) investing activities	(96,145)	(11,531)
Cash flows from financing activities		
Dividends paid	(138,654)	(186,303)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	–	(173,520)
Repayments of lease liabilities	(319)	(334)
Purchase of treasury shares	(83)	(136)
Proceeds from issuance of share acquisition rights	–	4,189
Proceeds from issuance of shares resulting from exercise of share acquisition rights	–	23,972
Other, net	(3,530)	(3,122)
Net cash provided by (used in) financing activities	(142,588)	(335,253)
Net increase (decrease) in cash and cash equivalents	1,411,355	466,036
Cash and cash equivalents at beginning of period	5,605,260	8,308,150
Cash and cash equivalents at end of period	7,016,616	8,774,186

(4) Notes to semi-annual consolidated financial statements

Notes on accounting treatment specific to the preparation of semi-annual consolidated financial statements

Tax expense calculation

Tax expenses are calculated by multiplying the profit before income taxes by the reasonably estimated effective tax rates after the application of tax effect accounting to the profit before income taxes for the fiscal year including the period under review.

Notes on segment information

I Six months ended August 31, 2025

Information related to amounts for net sales and profit, or losses, as well as earnings analysis information by reportable segment

(Thousands of yen)

	Reportable segment	Other (Note) 1.	Total	Amount of adjustments	Semi-annual consolidated statement of income amount (Note) 2.
	Press Release Distribution Business				
Net sales					
"PR TIMES" and services related to "PR TIMES"	3,932,055	–	3,932,055	–	3,932,055
SaaS services for businesses	273,900	–	273,900	–	273,900
Other	–	468,433	468,433	–	468,433
Revenue arising from contracts with customers	4,205,956	468,433	4,674,389	–	4,674,389
Net sales to external customers	4,205,956	468,433	4,674,389	–	4,674,389
Internal sales or transfer volume among segments	1,269	127,009	128,278	(128,278)	–
Total	4,207,225	595,442	4,802,668	(128,278)	4,674,389
Segment profit	1,775,400	116,804	1,892,205	–	1,892,205

Notes: 1. The "Other" category includes our system development business and social media marketing support business, which are business segments not included in our reportable segments.

2. Segment profit matches operating profit in the semi-annual consolidated statement of income.

II Six months ended August 31, 2026

Information related to amounts for net sales and profit, or losses, as well as earnings analysis information by reportable segment

(Thousands of yen)

	Reportable segment	Other (Note) 1.	Total	Amount of adjustments	Semi-annual consolidated statement of income amount (Note) 2.
	Press Release Distribution Business				
Net sales					
"PR TIMES" and services related to "PR TIMES"	4,318,163	–	4,318,163	–	4,318,163
SaaS services for businesses	269,865	–	269,865	–	269,865
Other	–	461,579	461,579	–	461,579
Revenue arising from contracts with customers	4,588,029	461,579	5,049,609	–	5,049,609
Net sales to external customers	4,588,029	461,579	5,049,609	–	5,049,609
Internal sales or transfer volume among segments	1,239	144,498	145,737	(145,737)	–
Total	4,589,269	606,077	5,195,347	(145,737)	5,049,609
Segment profit	1,706,488	44,986	1,751,475	–	1,751,475

Notes: 1. The "Other" category includes our system development business and social media marketing support business, which are business segments not included in our reportable segments.

2. Segment profit matches operating profit in the semi-annual consolidated statement of income.

Notes on significant changes in the amount of shareholders' equity

Not applicable.

Notes on premise of going concern

Not applicable.

Notes on significant events after the reporting period

Not applicable.