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October 30, 2026

Consolidated Financial Results for the Six Months Ended September 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
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Scheduled date to file semi-annual securities report: November 9, 2026
Scheduled date to commence dividend payments: December 4, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for analysts)

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	19,371	5.2	2,757	(8.3)	2,823	(7.6)	1,899	(7.7)
September 30, 2025	18,421	3.0	3,007	(4.9)	3,054	(33.5)	2,058	(34.3)

	Profit attributable to owners of parent		Total comprehensive income	
Six months ended	Millions of yen	%	Millions of yen	%
September 30, 2026	1,881	(9.0)	2,132	(7.6)
September 30, 2025	2,067	(34.0)	2,306	(17.0)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	76.23	-
September 30, 2025	81.01	-

Note: In the interim consolidated accounting period under review, the provisional accounting treatment for the business combination was finalized, and the figures for the interim period of the fiscal year ending March 31, 2026 are the amounts after reflecting the revision of the initial allocation of acquisition costs due to the finalization of the provisional accounting treatment.

(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	%
September 30, 2026	40,939	26,005	25,055	61.2
March 31, 2026	38,279	24,510	23,577	61.6

Note: In the interim consolidated accounting period under review, the provisional accounting treatment for the business combination was finalized, and the figures for the fiscal year ending March 31, 2026 are the amounts after reflecting the revision of the initial allocation of acquisition costs due to the finalization of the provisional accounting treatment.

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	-	22.00			
Fiscal year ending March 31, 2027 (Forecast)			-	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	%
Fiscal year ending March 31, 2027	34,000	3.6	3,000	5.9	3,000	2.1	2,050	(3.1)

	Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	2,000	(3.7)	81.05

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

Note 2: In the interim consolidated accounting period under review, the provisional accounting treatment for the business combination has been finalized, and the percentage change compared to the previous fiscal year is the percentage change calculated based on the figures for the previous fiscal year after the accounting treatment was finalized.

*** 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 September 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 September 30, 2026	3,007,961 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)

Six months ended September 30, 2026	24,674,936 shares
Six months ended September 30, 2025	25,509,080 shares

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

* 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 semi-annual consolidated statement of financial position

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	8,737,182	11,921,255
Trade and other receivables	3,471,004	2,672,610
Other financial assets	638,642	421,375
Inventories	607,053	607,296
Other current assets	670,359	673,639
Total current assets	14,124,240	16,296,176
Non-current assets		
Property, plant and equipment	4,587,344	4,481,473
Right-of-use assets	2,316,968	2,280,618
Goodwill	2,627,314	2,804,299
Intangible assets	6,124,977	6,056,575
Investment property	186,322	186,322
Other financial assets	7,122,099	7,863,521
Deferred tax assets	973,771	771,369
Other non-current assets	216,337	198,910
Total non-current assets	24,155,131	24,643,087
Total assets	38,279,371	40,939,263

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Borrowings	54,705	115,587
Lease liabilities	999,733	968,970
Trade and other payables	1,492,246	1,061,801
Income taxes payable	338,049	969,105
Contract liabilities	777,852	1,693,694
Other current liabilities	3,787,313	3,779,663
Total current liabilities	7,449,898	8,588,821
Non-current liabilities		
Borrowings	22,695	52,159
Lease liabilities	1,306,864	1,234,927
Deferred tax liabilities	631,078	569,775
Retirement benefit liability	2,308,386	2,271,064
Provisions	274,235	270,061
Other financial liabilities	1,537,276	1,653,504
Other non-current liabilities	239,342	293,733
Total non-current liabilities	6,319,876	6,345,224
Total liabilities	13,769,773	14,934,045
Equity		
Share capital	3,058,651	3,058,651
Capital surplus	3,194,113	3,042,461
Treasury shares	(3,269,510)	(3,211,595)
Other components of equity	1,226,752	1,459,655
Retained earnings	19,367,301	20,705,939
Total equity attributable to owners of parent	23,577,307	25,055,111
Non-controlling interests	932,291	950,107
Total equity	24,509,598	26,005,218
Total liabilities and equity	38,279,371	40,939,263

Condensed semi-annual consolidated statement of profit or loss

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Revenue	18,420,746	19,371,108
Cost of sales	10,951,885	11,470,590
Gross profit	7,468,861	7,900,518
Selling, general and administrative expenses	4,495,327	5,179,967
Other income	46,191	47,631
Other expenses	12,238	11,502
Operating profit	3,007,487	2,756,679
Finance income	55,341	88,165
Finance costs	8,715	21,829
Profit before tax	3,054,114	2,823,015
Income tax expense	995,942	923,822
Profit	2,058,172	1,899,193
Profit attributable to		
Owners of parent	2,066,604	1,881,037
Non-controlling interests	(8,432)	18,156
Profit	2,058,172	1,899,193
Earnings per share		
Basic earnings per share	81.01	76.23
Diluted earnings per share	-	-

Condensed semi-annual consolidated statement of comprehensive income

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	2,058,172	1,899,193
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	207,392	238,243
Total of items that will not be reclassified to profit or loss	207,392	238,243
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	40,290	(5,680)
Total of items that may be reclassified to profit or loss	40,290	(5,680)
Other comprehensive income, net of tax	247,682	232,563
Comprehensive income	2,305,854	2,131,756
Comprehensive income attributable to		
Owners of parent	2,314,286	2,113,940
Non-controlling interests	(8,432)	17,816
Comprehensive income	2,305,854	2,131,756

Condensed semi-annual consolidated statement of changes in equity

Six months ended September 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						-	2,066,604	2,066,604
Other comprehensive income				40,290	207,392	247,682		247,682
Total comprehensive income	-	-	-	40,290	207,392	247,682	2,066,604	2,314,286
Change in obtaining of control of subsidiaries						-		-
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)				-		(1,493,991)
Dividends						-	(663,236)	(663,236)
Transfer from other components of equity to retained earnings					14,717	14,717	(14,717)	-
Total transactions with owners	-	(1,493,991)	-	-	14,717	14,717	(677,953)	(2,157,227)
Balance at end of period	3,058,651	3,194,113	(2,269,562)	87,561	1,272,885	1,360,446	19,779,495	25,123,143

	Non-controlling interests	Total
Balance at beginning of period	53,804	25,019,888
Profit	(8,432)	2,058,172
Other comprehensive income		247,682
Total comprehensive income	(8,432)	2,305,854
Change in obtaining of control of subsidiaries	837,096	837,096
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)
Dividends		(663,236)
Transfer from other components of equity to retained earnings		-
Total transactions with owners	837,096	(1,320,132)
Balance at end of period	882,468	26,005,610

Condensed semi-annual consolidated statement of changes in equity

Six months ended September 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	19,367,301	23,577,307
Profit						-	1,881,037	1,881,037
Other comprehensive income				(5,680)	238,584	232,904		232,904
Total comprehensive income	-	-	-	(5,680)	238,584	232,904	1,881,037	2,113,940
Purchase of treasury shares			(48)			-		(48)
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(95,800)				-		(95,800)
Dividends						-	(542,399)	(542,399)
Share-based payment transactions		(55,852)	57,963			-		2,111
Total transactions with owners	-	(151,652)	57,915	-	-	-	(542,399)	(636,136)
Balance at end of period	3,058,651	3,042,461	(3,211,595)	87,665	1,371,990	1,459,655	20,705,939	25,055,111

	Non-controlling interests	Total
Balance at beginning of period	932,291	24,509,598
Profit	18,156	1,899,193
Other comprehensive income	(341)	232,563
Total comprehensive income	17,816	2,131,756
Purchase of treasury shares		(48)
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(95,800)
Dividends		(542,399)
Share-based payment transactions		2,111
Total transactions with owners	-	(636,136)
Balance at end of period	950,107	26,005,218