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November 6, 2026

Non-consolidated Financial Results for the Fiscal year ended September 30, 2026 (Under Japanese GAAP)

Company name: Paraca Inc.
Listing: Tokyo Stock Exchange
Securities code: 4809
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Representative: So Naito, Representative Director
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Scheduled date of annual general meeting of shareholders: December 18, 2026
Scheduled date to commence dividend payments: December 21, 2026
Scheduled date to file annual securities report: December 21, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Non-consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	18,874	7.1	3,238	△0.9	2,833	△3.9	2,358	15.3
September 30, 2025	17,630	7.6	3,266	8.1	2,949	6.2	2,044	12.5

	Profit per share	Profit per share after dilution	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	233.40	232.86	10.9	5.5	17.2
September 30, 2025	202.35	201.65	10.2	6.3	18.5

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026: -
For the fiscal year ended September 30, 2025: -

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	53,785	22,538	41.8	2,221.56
September 30, 2025	49,440	20,912	42.2	2,056.43

Reference: Equity
As of September 30, 2026: ¥22,476 million
As of September 30, 2025: ¥20,859 million

(3) Non-consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	2,864	△2,416	432	4,521
September 30, 2025	3,018	△4,341	1,449	3,641

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio	Ratio of dividends to net assets
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2025	-	0.00	-	67.00	67.00	696	33.1	3.4
Fiscal year ended September 30, 2026	-	0.00	-	72.00	72.00	749	30.8	3.4
Fiscal year ending September 30, 2027 (Forecast)	-	0.00	-	72.00	72.00		36.2	

3. Business Forecasts for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(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
Interim	9,870	8.0	1,630	7.7	1,390	4.7	940	4.8	92.91
Full year	20,400	8.1	3,460	6.9	2,970	4.8	2,010	△14.8	198.67

*** Notes**

(1) 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

(2) Number of issued shares (common shares)

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

As of September 30, 2026	10,461,400 shares
As of September 30, 2025	10,440,600 shares

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

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

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	10,103,716 shares
Fiscal year ended September 30, 2025	10,104,891 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 September 30, 2026 and 248,736 shares as of September 30, 2025).

* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

* 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. Overview of Operating Results, etc. (1) Operating Results” on page 2 of the attached materials.

Attached Materials

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1. Overview of Operating Results, etc.

(1) Operating Results

During the fiscal year ended September 30, 2026 (October 1, 2025 to September 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 fiscal year, the number of newly developed parking was 394 lots with 10,171 spaces, while the number of closed parking was 220 lots with 4,721 spaces (net increase was 174 lots with 5,450 spaces). Total of 2,772 lots with 53,682 spaces was available as of September 30, 2026. The number of newly developed parking lots surpassed previous record highs.

As a result, in the fiscal year under review, the net sales was ¥ 18,874 million (up 7.1% year-on-year), operating profit was ¥ 3,238 million (down 0.9% year-on-year), ordinary profit was ¥2,833 million (down 3.9% year-on-year), and profit was ¥ 2,358 million (up 15.3% year-on-year).

During the fiscal year, operating profit and ordinary profit decreased year-on-year despite a 5.3% year-on-year 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.

In addition, as stated in the “Notice Concerning Transfer of Non-current Assets and Recording of Extraordinary Income” disclosed on July 16, 2026, the Company sold one owned parking lot (land) in Sapporo City, Hokkaido, in September 2026 in order to effectively utilize management resources and improve asset efficiency, and recorded gain on sale of non-current assets of 873 million yen. The Company also decided to sell two other owned parking lots (land) and recorded impairment losses of 281 million yen by reducing their book values to their appraised values. As a result, profit increased year-on-year.

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

(Leased parking Business)

During the fiscal year, the number of newly developed leased parking was 370 lots with 9,914 spaces, while the number of closed leased parking was 217 lots with 4,667 spaces (net increase was 153 lots with 5,247 spaces). Among these new parking lots, the Company opened 20 lots with 3,499 spaces in parking attached to facilities (excluding those attached to convenience stores).

As a result, total of 2,418 lots with 47,706 spaces was available as of September 30, 2026. The net sales of leased parking business was ¥ 15,031 million (up 6.7% year-on-year), and gross profit was ¥ 2,711 million (up 3.6% year-on-year). As for existing leased parking lots (those that have been in operation for at least one year), net sales was ¥ 13,199 million (up 5.3% year-on-year), and gross profit was ¥ 2,648 million (up 8.1% year-on-year).

(Owned parking Business)

During the fiscal year, owned parking lots were developed in Sapporo City (9 lots with 92 spaces), in Kushiro City (12 spaces), in Aomori City (26 spaces), in Hachinohe City (7 spaces), in Sendai City (22 spaces), in Nagoya City (3 lots with 27 spaces), in Toyama City (6 spaces), in Osaka City (4 spaces), in Yokkaichi City (8 spaces), in Shirahama-cho, Wakayama (3 spaces), in Kagoshima City (3 lots with 21 spaces) and in Naha City (5 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 added a new parking space in Tsu City (1 space) and reduced parking spaces in Aizuwakamatsu City (6 spaces) and in Hiroshima City (1 space), and as part of portfolio restructuring and other factors, sold parking lots (land) in Sapporo City (3 lots with 47 spaces). This sale resulted in a gain on sale of non-current assets of ¥ 882 million. As a result, the net increase in owned parking was 21 lots with 203 spaces. Total of 354 lots with 5,976 spaces was available as of September 30, 2026. The

net sales of owned parking business was ¥ 3,143 million (up 8.1% year-on-year), and gross profit was ¥ 2,508 million (up 6.1% year-on-year).

Furthermore, the Company acquired land for parking in Sapporo City (2 lots with 18 spaces), in Taito-ku, Tokyo (2 spaces), in Kumamoto City (4 spaces), and in Takamatsu City (5 spaces) during this fiscal year which are scheduled to be opened in the first quarter of the next fiscal year or later.

Investments for owned parking business totaled ¥ 3,032 million in the fiscal year under review. The book value of owned parking facilities amounted to ¥ 41,901 million.

(Others)

During 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 ¥ 699 million (up 10.7% year-on-year).

(Future Outlook)

In Japan, business confidence is improving due to a recovery in consumer spending and the employment environment, although prices are rising due to soaring energy prices. 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 for the future outlook for the fiscal year ending September 30, 2027, while the Company anticipates an approximately 10% increase in selling, general and administrative expenses due to business expansion, the development and utilization of parking lots are expected to remain steady. Based on these assumptions, the Company forecasts net sales of ¥ 20,400 million (up 8.1% year-on-year), operating profit of ¥ 3,460 million (up 6.9% year-on-year), ordinary profit of ¥ 2,970 million (up 4.8% year-on-year), and profit of ¥ 2,010 million (down 14.8% year-on-year).

*This explanation is based on information available to the Company at this time, and includes potential risks and uncertainties. Due to these factors, actual results may differ from the announced forecasts.

(2) Financial Position

Total assets at the end of the fiscal year under review increased by ¥4,344 million from the end of the previous fiscal year, to ¥53,785 million. It was mainly due to an increase in land in property, plant and equipment (¥2,283 million), an increase in cash and deposits (¥880 million), and an increase in leased assets (net) (¥714 million).

Total liabilities at the end of the fiscal year under review increased by ¥ 2,718 million, to ¥ 31,246 million. It was mainly due to an increase in borrowings (¥ 1,659 million).

Total net assets at the end of the fiscal year under review increased by ¥ 1,626 million, to ¥ 22,538 million. It was mainly due to an increase in retained earnings (¥ 1,661 million). As a result, the equity ratio shifted to 41.8% from 42.2% at the end of the previous fiscal year.

(Cash flows)

Cash and cash equivalents at the end of the fiscal year under review increased by ¥ 880 million from the end of the previous fiscal year, to ¥ 4,521 million. The main reasons are as follows.

(Cash flows from operating activities)

Cash and cash equivalents provided by operating activities decreased by ¥154 million compared with the previous fiscal year, to ¥2,864 million. It was mainly due to the profit before income taxes (¥ 3,377 million), depreciation (¥ 823 million), gain on sale of non-current assets (¥882 million) and income taxes paid (¥ 955 million).

(Cash flows from investing activities)

Cash and cash equivalents used in investing activities decreased by ¥1,924 million compared with the previous fiscal year, to ¥2,416 million. It was mainly due to acquisition of property, plant and equipment (¥ 3,490 million) and proceeds from sale of property, plant and equipment (¥1,400 million).

(Cash flows from financing activities)

Cash and cash equivalents provided by financing activities decreased by ¥1,016 million compared with the previous fiscal year, to ¥432 million. It was mainly due to the proceeds from long-term borrowings (¥ 5,205 million), repayments of long-term borrowings (¥ 3,545 million), repayments of lease obligations (¥ 458 million), and cash dividends paid (¥ 696 million).

(3) Basic Policy on Profit Distribution and Dividends for Current and Next Fiscal Years

The Company's basic policy on profit distribution is <To distribute profits to all shareholders in a manner that maintain balances of reinvestment with “capital efficiency”, “financial soundness”, and “investment environment” in order to achieve sustainable growth and enhance corporate value over the medium to long term>.

Based on this basic policy, the Company plans to pay a dividend of ¥ 72 per share for the fiscal year ended September 30, 2026. For the fiscal year ending September 30, 2027, the Company plans to continue to pay a dividend of ¥ 72 per share.

The Company will continue to distribute profits based on the above policy.

(4) Significant Events Regarding Going Concern Assumption

Not applicable.

2. Basic concept of the selection of accounting standards

Since the Company does not prepare consolidated financial statements, the Company has applied Japanese GAAP for accounting standards, considering the burden of parallel disclosure under Japanese GAAP and International Financial Reporting Standards.

3. Financial Statements and Notes
(1) Balance Sheet

(Millions of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	3,671	4,551
Accounts receivable - trade	291	325
Supplies	10	8
Prepaid expenses	739	820
Other	23	27
Allowance for doubtful accounts	△3	△4
Total current assets	4,732	5,729
Non-current assets		
Property, plant and equipment		
Buildings	1,453	1,491
Accumulated depreciation	△581	△647
Buildings, net	871	843
Structures	1,259	1,412
Accumulated depreciation	△763	△819
Structures, net	495	592
Machinery and equipment	1,268	1,268
Accumulated depreciation	△806	△881
Machinery and equipment, net	462	387
Tools, furniture and fixtures	824	902
Accumulated depreciation	△618	△697
Tools, furniture and fixtures, net	205	205
Land	39,747	42,031
Leased assets	7,377	8,509
Accumulated depreciation	△5,643	△6,061
Leased assets, net	1,733	2,448
Construction in progress	305	253
Total property, plant and equipment	43,822	46,762
Intangible assets		
Patent right	3	2
Trademark right	0	0
Software	142	229
Other	0	0
Total intangible assets	147	232
Investments and other assets		
Investment securities	30	155
Investments in capital	0	0
Long-term loans receivable from directors (and other officers) and employees	20	16
Long-term prepaid expenses	57	63
Deferred tax assets	228	336
Other	400	488
Total investments and other assets	738	1,060
Total non-current assets	44,707	48,055
Total assets	49,440	53,785

(Millions of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	465	479
Current portion of long-term borrowings	2,788	3,130
Lease liabilities	355	498
Accounts payable - other	296	277
Accrued expenses	36	41
Income taxes payable	606	779
Accrued consumption taxes	99	88
Advances received	147	142
Deposits received	12	16
Provision for bonuses	45	48
Other	121	150
Total current liabilities	4,976	5,654
Non-current liabilities		
Long-term borrowings	21,427	22,744
Lease liabilities	1,508	2,146
Provision for share awards	56	75
Asset retirement obligations	439	464
Other	119	160
Total non-current liabilities	23,551	25,592
Total liabilities	28,527	31,246
Net assets		
Shareholders' equity		
Share capital	1,962	1,982
Capital surplus		
Legal capital surplus	1,992	2,012
Other capital surplus	413	413
Total capital surplus	2,405	2,425
Retained earnings		
Other retained earnings		
Retained earnings brought forward	16,857	18,519
Total retained earnings	16,857	18,519
Treasury shares	△375	△473
Total shareholders' equity	20,849	22,454
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	10	20
Deferred gains or losses on hedges	△1	1
Total valuation and translation adjustments	9	22
Share acquisition rights	53	62
Total net assets	20,912	22,538
Total liabilities and net assets	49,440	53,785

(2) Statements of Profit and Loss

(Millions of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	17,630	18,874
Cost of sales	12,280	13,238
Gross profit	5,350	5,636
Selling, general and administrative expenses		
Provision of allowance for doubtful accounts	3	4
Remuneration for directors (and other officers)	213	219
Salaries and allowances	561	645
Provision for bonuses	45	48
Legal welfare expenses	93	108
Provision for share awards	8	18
Depreciation	71	115
Rent expenses on land and buildings	258	265
Fee expenses	61	71
Commission expenses	219	274
Taxes and dues	205	219
Other	340	406
Total selling, general and administrative expenses	2,083	2,398
Operating profit	3,266	3,238
Non-operating income		
Interest income	4	8
Dividend income	1	1
Commission income	5	2
Other	2	3
Total non-operating income	13	16
Non-operating expenses		
Interest expenses	326	413
Other	3	6
Total non-operating expenses	330	420
Ordinary profit	2,949	2,833
Extraordinary income		
Gain on sale of non-current assets	84	882
Gain on sale of investment securities	8	―
Gain on reversal of share acquisition rights	3	―
Total extraordinary income	97	882
Extraordinary losses		
Loss on retirement of non-current assets	67	56
Loss on sale of non-current assets	0	―
Impairment losses	22	281
Total extraordinary losses	91	338
Profit before income taxes	2,954	3,377
Income taxes - current	911	1,133
Income taxes - deferred	△1	△113
Total income taxes	910	1,019
Profit	2,044	2,358

(3) Statements of Shareholders' Equity

Fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Millions of yen)

	Shareholders' equity							
		Capital surplus			Retained earnings			
	Share capital	Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings Retained earnings brought forward	Total retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,903	1,933	413	2,347	15,473	15,473	△375	19,348
Changes during period								
Issuance of new shares - exercise of share acquisition rights	58	58		58				116
Dividends of surplus					△660	△660		△660
Profit					2,044	2,044		2,044
Purchase of treasury shares							―	―
Treasury stock payment of stock ownership plan trust							―	―
Net changes in items other than shareholders' equity								
Total changes during period	58	58	―	58	1,384	1,384	―	1,501
Balance at end of period	1,962	1,992	413	2,405	16,857	16,857	△375	20,849

	Valuation and translation adjustments			Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Total valuation and translation adjustments		
Balance at beginning of period	6	△7	△1	42	19,390
Changes during period					
Issuance of new shares - exercise of share acquisition rights					116
Dividends of surplus					△660
Profit					2,044
Purchase of treasury shares					―
Treasury stock payment of stock ownership plan trust					―
Net changes in items other than shareholders' equity	4	6	11	10	21
Total changes during period	4	6	11	10	1,522
Balance at end of period	10	△1	9	53	20,912

Fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Millions of yen)

	Shareholders' equity							
	Share capital	Capital surplus			Retained earnings		Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings Retained earnings brought forward	Total retained earnings		
Balance at beginning of period	1,962	1,992	413	2,405	16,857	16,857	△375	20,849
Changes during period								
Issuance of new shares - exercise of share acquisition rights	20	20		20				40
Dividends of surplus					△696	△696		△696
Profit					2,358	2,358		2,358
Purchase of treasury shares							△105	△105
Treasury stock payment of stock ownership plan trust							7	7
Net changes in items other than shareholders' equity								
Total changes during period	20	20	―	20	1,661	1,661	△97	1,604
Balance at end of period	1,982	2,012	413	2,425	18,519	18,519	△473	22,454

	Valuation and translation adjustments			Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Total valuation and translation adjustments		
Balance at beginning of period	10	△1	9	53	20,912
Changes during period					
Issuance of new shares - exercise of share acquisition rights					40
Dividends of surplus					△696
Profit					2,358
Purchase of treasury shares					△105
Treasury stock payment of stock ownership plan trust					7
Net changes in items other than shareholders' equity	10	2	12	9	21
Total changes during period	10	2	12	9	1,626
Balance at end of period	20	1	22	62	22,538

(4) Statement of Cash Flows

(Millions of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,954	3,377
Depreciation	631	823
Increase (decrease) in provision for bonuses	2	3
Increase (decrease) in provision for share awards	8	26
Interest and dividend income	△5	△9
Interest expenses	326	413
Loss on retirement of non-current assets	67	57
Loss (gain) on sale of non-current assets	△83	△882
Impairment losses	22	281
Loss (gain) on sale of investment securities	△8	―
Decrease (increase) in trade receivables	△41	△34
Decrease (increase) in other current assets	△19	△81
Increase (decrease) in trade payables	67	14
Increase (decrease) in other current liabilities	82	46
Other, net	104	186
Subtotal	4,110	4,222
Interest and dividends received	5	9
Interest paid	△321	△412
Income taxes paid	△775	△955
Net cash provided by (used in) operating activities	3,018	2,864
Cash flows from investing activities		
Purchase of property, plant and equipment	△4,567	△3,490
Proceeds from sale of property, plant and equipment	366	1,400
Purchase of intangible assets	△126	△119
Payments of leasehold and guarantee deposits	△3	△86
Purchase of investment securities	―	△109
Proceeds from sale of short-term and long-term investment securities	8	―
Other, net	△19	△11
Net cash provided by (used in) investing activities	△4,341	△2,416
Cash flows from financing activities		
Proceeds from short-term borrowings	943	1,147
Repayments of short-term borrowings	△943	△1,147
Proceeds from long-term borrowings	5,233	5,205
Repayments of long-term borrowings	△2,904	△3,545
Proceeds from issuance of shares	115	33
Repayments of lease liabilities	△334	△458
Dividends paid	△659	△696
Purchase of treasury shares	―	△105
Net cash provided by (used in) financing activities	1,449	432
Net increase (decrease) in cash and cash equivalents	127	880
Cash and cash equivalents at beginning of period	3,514	3,641
Cash and cash equivalents at end of period	3,641	4,521

(5) Notes to Financial Statements

(Notes on going concern assumption)

Not applicable.

(Changes in accounting policies)

Not applicable.

(Segment information)

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