

January 30, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (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
 Inquiries: Jun Takamatsu, Managing Executive Officer, General Manager, Corporate Planning and Administrative Division,
 General Manager, President's Office
 Telephone: +81-3-5777-3111
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(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	%
Nine months ended								
December 31, 2025	25,894	5.3	3,316	1.7	3,397	(27.9)	2,304	(28.2)
December 31, 2024	24,590	2.5	3,261	10.8	4,715	56.3	3,210	53.1

	Profit attributable to owners of parent		Total comprehensive income	
	Millions of yen	%	Millions of yen	%
Nine months ended				
December 31, 2025	2,259	(29.5)	2,829	(4.0)
December 31, 2024	3,206	53.3	2,946	27.3

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine months ended				
December 31, 2025	88.66	-	-	-
December 31, 2024	125.67	-	-	-

(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	
	Millions of yen		Millions of yen		Millions of yen		%	
As of								
December 31, 2025	38,289	64.6	25,457	64.6	24,743	64.6		
March 31, 2025	38,660	64.6	25,020	64.6	24,966	64.6		

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen				
Fiscal year ended March 31, 2025	-	26.00	-	26.00	52.00
Fiscal year ending March 31, 2026	-	20.00	-		
Fiscal year ending March 31, 2026 (Forecast)				18.00	38.00

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

Note 2: The dividend at the end of the second quarter of the fiscal year ending March 31, 2025 and the year-end dividend includes a special dividend of ¥8.00 (¥16.00 per annual) funded by a portion of the gain on the sale of shares of affiliated companies.

Note 3: 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, 2026 (from April 1, 2025 to March 31, 2026)

(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, 2026	31,800	2.6	2,800	-	2,800	66.5	1,800	293.7

	Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	1,800	299.1	70.66

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

* 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 December 31, 2025	27,716,688 shares
As of March 31, 2025	27,716,688 shares

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

As of December 31, 2025	2,497,008 shares
As of March 31, 2025	2,207,608 shares

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

Nine months ended December 31, 2025	25,475,253 shares
Nine months ended December 31, 2024	25,509,086 shares

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

* 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 quarterly consolidated statement of financial position

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and cash equivalents	12,309,317	10,731,210
Trade and other receivables	3,102,677	3,054,476
Other financial assets	1,816,119	939,121
Inventories	613,555	523,445
Other current assets	499,687	507,708
Total current assets	18,341,356	15,755,960
Non-current assets		
Property, plant and equipment	4,785,684	4,610,138
Right-of-use assets	2,359,314	2,221,457
Goodwill	1,165,453	2,976,502
Intangible assets	4,917,212	5,191,861
Investment property	186,322	186,322
Other financial assets	6,084,689	6,944,537
Deferred tax assets	592,772	154,985
Other non-current assets	227,321	246,906
Total non-current assets	20,318,768	22,532,707
Total assets	38,660,124	38,288,667
Liabilities and equity		
Liabilities		
Current liabilities		
Borrowings	350,000	100,000
Lease liabilities	875,472	941,743
Trade and other payables	2,498,676	1,186,198
Income taxes payable	1,148,115	97,180
Contract liabilities	756,793	1,231,855
Other current liabilities	3,498,413	3,373,216
Total current liabilities	9,127,469	6,930,192
Non-current liabilities		
Lease liabilities	1,484,136	1,281,715
Retirement benefit liability	2,444,639	2,501,120
Provisions	224,788	257,836
Other financial liabilities	-	1,530,527
Other non-current liabilities	359,204	329,833
Total non-current liabilities	4,512,767	5,901,031
Total liabilities	13,640,236	12,831,222
Equity		
Share capital	3,058,651	3,058,651
Capital surplus	4,688,104	3,194,113
Treasury shares	(2,269,562)	(2,608,983)
Other components of equity	1,098,047	1,637,870
Retained earnings	18,390,844	19,461,307
Total equity attributable to owners of parent	24,966,084	24,742,957
Non-controlling interests	53,804	714,488
Total equity	25,019,888	25,457,445
Total liabilities and equity	38,660,124	38,288,667

Condensed quarterly consolidated statement of profit or loss

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Revenue	24,590,326	25,893,928
Cost of sales	15,182,035	15,824,604
Gross profit	9,408,290	10,069,324
Selling, general and administrative expenses	6,228,524	6,794,538
Other income	85,000	63,855
Other expenses	3,823	22,240
Operating profit	3,260,944	3,316,402
Finance income	69,110	98,761
Finance costs	26,411	17,811
Gain (loss) on sale of investments accounted for using equity method	1,411,154	-
Profit before tax	4,714,797	3,397,352
Income tax expense	1,504,738	1,093,183
Profit	3,210,059	2,304,169
Profit attributable to		
Owners of parent	3,205,767	2,258,598
Non-controlling interests	4,292	45,571
Profit	3,210,059	2,304,169
Earnings per share		
Basic earnings per share	125.67	88.66
Diluted earnings per share	-	-

Condensed quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	3,210,059	2,304,169
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	(270,230)	475,292
Total of items that will not be reclassified to profit or loss	(270,230)	475,292
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	6,607	49,813
Total of items that may be reclassified to profit or loss	6,607	49,813
Other comprehensive income, net of tax	(263,623)	525,105
Comprehensive income	2,946,436	2,829,274
Comprehensive income attributable to		
Owners of parent	2,942,144	2,783,703
Non-controlling interests	4,292	45,571
Comprehensive income	2,946,436	2,829,274

Condensed quarterly consolidated statement of changes in equity

Nine months ended December 31, 2024

(Thousands of yen)

	Equity attributable to owners of parent							
	Share capital	Capital surplus	Treasury shares	Other components of equity			Retained earnings	Total
				Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	Total		
Balance at beginning of period	3,058,651	4,688,104	(2,269,512)	70,274	1,116,289	1,186,563	18,871,299	25,535,105
Profit						-	3,205,767	3,205,767
Other comprehensive income				6,607	(270,230)	(263,623)		(263,623)
Total comprehensive income	-	-	-	6,607	(270,230)	(263,623)	3,205,767	2,942,144
Purchase of treasury shares			(50)			-		(50)
Dividends						-	(1,122,400)	(1,122,400)
Transfer from other components of equity to retained earnings					(9,240)	(9,240)	9,240	-
Total transactions with owners	-	-	(50)	-	(9,240)	(9,240)	(1,113,160)	(1,122,450)
Balance at end of period	3,058,651	4,688,104	(2,269,562)	76,881	836,819	913,699	20,963,906	27,354,798

	Non-controlling interests	Total
Balance at beginning of period	47,572	25,582,677
Profit	4,292	3,210,059
Other comprehensive income		(263,623)
Total comprehensive income	4,292	2,946,436
Purchase of treasury shares		(50)
Dividends		(1,122,400)
Transfer from other components of equity to retained earnings		-
Total transactions with owners	-	(1,122,450)
Balance at end of period	51,864	27,406,662

Condensed quarterly consolidated statement of changes in equity

Nine months ended December 31, 2025

(Thousands of yen)

	Equity attributable to owners of parent							
	Share capital	Capital surplus	Treasury shares	Other components of equity			Retained earnings	Total
				Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	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						-	2,258,598	2,258,598
Other comprehensive income				49,813	475,292	525,105		525,105
Total comprehensive income	-	-	-	49,813	475,292	525,105	2,258,598	2,783,703
Purchase of treasury shares			(339,421)			-		(339,421)
Change in obtaining of control of subsidiaries						-		-
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)				-		(1,493,991)
Dividends						-	(1,173,418)	(1,173,418)
Transfer from other components of equity to retained earnings					14,717	14,717	(14,717)	-
Total transactions with owners	-	(1,493,991)	(339,421)	-	14,717	14,717	(1,188,135)	(3,006,830)
Balance at end of period	3,058,651	3,194,113	(2,608,983)	97,085	1,540,785	1,637,870	19,461,307	24,742,957

	Non-controlling interests	Total
Balance at beginning of period	53,804	25,019,888
Profit	45,571	2,304,169
Other comprehensive income		525,105
Total comprehensive income	45,571	2,829,274
Purchase of treasury shares		(339,421)
Change in obtaining of control of subsidiaries	615,114	615,114
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(1,493,991)
Dividends		(1,173,418)
Transfer from other components of equity to retained earnings		-
Total transactions with owners	615,114	(2,391,717)
Balance at end of period	714,488	25,457,445