Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

October 30, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Nihon M&A Center Holdings Inc.
Listing: Tokyo Stock Exchange
Securities code: 2127
URL: https://www.nihon-ma.co.jp/en/
Representative: Suguru Miyake, President and Representative Director
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Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: December 7, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors)

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

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.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	22,599	0.1	7,896	(6.0)	7,884	(8.0)	5,305	(1.9)
September 30, 2025	22,587	21.5	8,399	41.8	8,571	43.1	5,410	44.7

Note: Comprehensive income For the six months ended September 30, 2026: ¥5,695 million [5.9%]
For the six months ended September 30, 2025: ¥5,376 million [36.2%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	16.72	–
September 30, 2025	17.05	–

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	60,860	51,278	83.9
March 31, 2026	66,223	50,643	75.8

Reference: Equity
As of September 30, 2026: ¥51,089 million
As of March 31, 2026: ¥50,185 million

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	–	14.00	–	15.00	29.00
Fiscal year ending March 31, 2027	–	14.00			
Fiscal year ending March 31, 2027 (Forecast)			–	15.00	29.00

Note: Revisions to the most recently disclosed dividend forecasts: No

Note: An annual dividend per share of ¥4 as a special dividend is included in the annual dividends per share for the fiscal year ending March 31, 2027.
Second quarter-end: Ordinary dividend ¥12.00, Special dividend ¥2.00
Fiscal year-end (Forecast): Ordinary dividend ¥13.00, Special dividend ¥2.00

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	52,800	5.1	19,300	2.9	19,300	0.8	13,400	7.3	41.91

Note: Revisions to the most recently disclosed financial result forecasts: No

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (J-Capital Inc.)
Excluded: 1 company (AtoG1 Inc.)

(2) Special accounting methods for preparation of the interim consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
(i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
(ii) Changes in accounting policies due to other reasons: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2026	336,934,800 shares
As of March 31, 2026	336,934,800 shares

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

As of September 30, 2026	19,570,067 shares
As of March 31, 2026	19,610,889 shares

(iii) Average number of shares outstanding during the period

Six months ended September 30, 2026	317,337,742 shares
Six months ended September 30, 2025	317,258,619 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

The forward-looking statements herein are based on information available to the Company and certain assumptions deemed reasonable as of the date of publication of this document. Actual results may differ significantly from these forecasts due to a wide range of factors.