

Translation

Note: This document has been translated from 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.

Non-consolidated Financial Results for the Three Months of the Fiscal Year Ending September 30, 2026 (Under Japanese GAAP)

February 13, 2026

Company name:	PRISM BioLab Co., LTD
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	206A
URL:	https://prismbiolab.com/ja/
Representative:	Dai Takehara, Representative Director
Contact:	Koji Ando, Manager of Administration Division
TEL:	+81 466 53 8383
Scheduled date to commence dividend payment:	None
Preparation of supplementary material on financial results:	None
Holding of financial results briefing:	None

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

1. Non-consolidated Financial Results for the Three Months of the Fiscal Year Ending September 30, 2026 (from October 01, 2025 to December 31, 2025)

(1) Non-consolidated operating results (Cumulative) (Percentage indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Net income	
	¥ millions	%	¥ millions	%	¥ millions	%	¥ millions	%
Three months ended								
December 31, 2025	132	5.8	(284)	-	(267)	-	(285)	-
December 31, 2024	125	-	(236)	-	(180)	-	(191)	-
	Basic earnings per share		Diluted earnings per share					
Three months ended		Yen		Yen				
December 31, 2025		(7.74)		-				
December 31, 2024		(5.30)		-				

(Note) 1. The year-on-year change for the first quarter of the fiscal year ending September 2025 is not presented, as quarterly financial statements were not prepared for the first quarter of the fiscal year ended September 2024. 2. Diluted earnings per share is not presented, as there are potential shares but the company recorded a net loss per share for the quarter.

(2) Non-consolidated financial positions

	Total assets	Equity	Equity to total assets ratio
As of	¥ millions	¥ millions	%
December 31, 2025	3,002	2,439	80.9
September 30, 2025	3,085	2,708	87.6

(Reference) Owner's equity

For the three months of the fiscal year ended September 30, 2026: 2,429 ¥ millions

For the fiscal year ended September 30, 2025: 2,701 ¥ millions

2. Cash dividends

	Annual dividends per share				
	End of first quarter	End of second quarter	At the end of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	-	0.00	-	0.00	0.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		0.00	-	0.00	0.00

(Note) Presence or absence of revisions to the most recently announced dividend forecast: None

3. Non-consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2026 (from October 01, 2025 to September 30, 2026)

Regarding the forecasts for the fiscal year ending September 2026, we have not disclosed them as it is not possible to make a reasonable estimate at this time.

* Notes

(1) Application of accounting treatments specific to the preparation of quarterly financial statements : None

(2) Changes in accounting policies, changes in accounting estimates, retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard : None

(ii) Changes in accounting policies other than (i) above : None

(iii) Changes in accounting estimates : None

(iv) Retrospective restatement : None

(3) Number of shares issued (common stock)

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

As of December 31, 2025	36,934,000 shares
As of September 30, 2025	36,810,000 shares

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

As of December 31, 2025	- shares
As of September 30, 2025	- shares

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

Three months ended December 31, 2025	36,890,500 shares
Three months ended December 31, 2024	36,103,000 shares

Note: Quarterly financial statements attached have not been reviewed by certified public accountants or audit corporations.

* Notes on the appropriate use of forecasts and other special items

(Cautionary Statement Regarding Forward-Looking Statements)

The forward-looking statements such as earnings forecasts contained in this document are based on information currently available to the Company and certain assumptions that are deemed reasonable. They are not intended as a guarantee of achievement by the Company. Actual results may differ significantly due to various factors."

Quarterly Non-consolidated Financial Statements

(1) Quarterly Non-consolidated Balance Sheets

(¥ thousands)

	For the fiscal year ended September 30, 2025	For the Three Months of the fiscal year ending September 30, 2026
Assets		
Current assets		
Cash and deposit	2,915,572	2,821,285
Prepaid expenses	54,414	58,525
Consumption taxes refund receivable	52,828	59,350
Other	16,075	13,799
Total current asset	3,038,891	2,952,960
Non-current assets		
Property, plant, and equipment		
Buildings	23,431	24,121
Accumulated depreciation and impairment	(23,431)	(24,121)
Buildings, net	0	0
Machinery and equipment	22,609	22,609
Accumulated depreciation and impairment	(22,609)	(22,609)
Machinery and equipment, net	0	0
Tools, furniture and fixtures	307,918	318,242
Accumulated depreciation and impairment	(307,917)	(318,241)
Tools, furniture and fixtures, net	0	0
Total property, plant and equipment, net	0	0
Investment Other assets		
Other	46,800	49,962
Total investment and other assets	46,800	49,962
Total non-current assets	46,801	49,962
Total assets	3,085,692	3,002,922

(¥ thousands)

	For the fiscal year ended September 30, 2025	For the Three Months of the fiscal year ending September 30, 2026
Liabilities		
Current liabilities		
Accounts payable	78,720	91,060
Accrued expenses	8,283	8,652
Income taxes payable	25,960	12,332
Contract liabilities	236,589	421,906
Deposits received	7,637	3,067
Provision for bonuses	12,888	19,345
Total current liabilities	370,080	556,365
Non-current liabilities		
Asset retirement obligations	6,781	6,807
Total non-current liabilities	6,781	6,807
Total liabilities	376,862	563,172
Net assets		
Shareholders' equity		
Share capital	1,730,911	1,737,505
Capital surplus	3,347,231	3,353,825
Retained earnings	(2,376,435)	(2,661,983)
Total shareholders' equity	2,701,707	2,429,347
Share acquisition rights	7,122	10,402
Total net assets	2,708,830	2,439,750
Total liabilities and net assets	3,085,692	3,002,922

(2) Quarterly Non-consolidated Statements of Income
For the three months ended

(¥ thousands)

	For the three months ended From October 1, 2024 until December 31, 2024	For the three months ended From October 1, 2025 until December 31, 2025
Revenue	125,646	132,921
Cost of sales	78,116	91,805
Gross profit	47,529	41,115
Selling, general and administrative expenses	283,593	325,827
Operating loss (-)	(236,063)	(284,711)
Non-operating income		
Interest income	190	3,072
Foreign exchange gains	54,874	14,514
Total non-operating income	55,065	17,586
Non-operating expenses		
Share issuance costs	-	304
Total non-operating expenses	-	304
Ordinary loss (-)	(180,997)	(267,429)
Extraordinary losses		
Impairment losses	9,891	17,514
Total extraordinary losses	9,891	17,514
Quarterly loss before income taxes (-)	(190,889)	(284,943)
Income taxes - current	605	605
Total income taxes	605	605
Quarterly net loss (-)	(191,494)	(285,548)