

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.

January 30, 2026

**Consolidated Financial Results
for the Nine Months Ended December 31, 2025
(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 commence dividend payments: -
 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 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.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	37,738	26.5	15,640	48.2	15,725	46.8	10,021	47.2
December 31, 2024	29,843	(4.2)	10,552	(6.1)	10,712	(8.3)	6,810	(6.8)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥9,786 million [33.9%]
 For the nine months ended December 31, 2024: ¥7,308 million [(0.8)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	31.59	-
December 31, 2024	21.47	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
December 31, 2025	60,011	48,257	79.7
March 31, 2025	61,786	47,589	76.4

Reference: Equity
 As of December 31, 2025: ¥47,807 million
 As of March 31, 2025: ¥47,174 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen —	Yen 14.00	Yen —	Yen 15.00	Yen 29.00
Fiscal year ending March 31, 2026	—	14.00	—		
Fiscal year ending March 31, 2026 (Forecast)				15.00	29.00

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

Note: An annual dividend per share of ¥6 as a special dividend is included in the annual dividends per share for the fiscal year ending March 31, 2026.

Second quarter-end: Ordinary dividend ¥11.00, Special dividend ¥3.00

Fiscal year-end (Forecast): Ordinary dividend ¥12.00, Special dividend ¥3.00

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(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	46,300	5.0	17,000	1.7	17,000	0.5	11,000	0.4	34.67

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

* **Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: —

Excluded: —

(2) Special accounting methods for preparation of the quarterly 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: None
- (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 December 31, 2025	336,934,800 shares
As of March 31, 2025	336,934,800 shares

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

As of December 31, 2025	19,610,880 shares
As of March 31, 2025	19,709,653 shares

(iii) Average number of shares outstanding during the period

Nine months ended December 31, 2025	317,280,469 shares
Nine months ended December 31, 2024	317,197,769 shares

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

* 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. For the assumptions that form the basis of these earnings forecasts and items to note regarding the use of earnings forecasts, please refer to “(3) Explanation of Information on Outlook, Including Forecasts of Consolidated Results” on page 3 of the Attachments.