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.

July 30, 2026

Consolidated Financial Results for the Three Months Ended June 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
Inquiries: Takamaro Naraki, Senior Vice President and Director
Telephone: +81-3-5220-5451
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 three months ended June 30, 2026 (from April 1, 2026 to June 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	9,104	0.9	2,349	(6.4)	2,252	(11.1)	2,027	33.8
June 30, 2025	9,018	18.1	2,509	56.6	2,533	63.8	1,515	74.2

Note: Comprehensive income For the three months ended June 30, 2026: ¥2,301 million [71.2%]
For the three months ended June 30, 2025: ¥1,344 million [14.8%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	6.39	–
June 30, 2025	4.78	–

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	54,442	47,732	87.3
March 31, 2026	66,223	50,643	75.8

Reference: Equity
As of June 30, 2026: ¥47,547 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	–				
Fiscal year ending March 31, 2027 (Forecast)		14.00	–	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 (Forecast): 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
First half	23,900	5.8	8,600	2.4	8,600	0.3	6,200	14.6	19.46
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 (AtoG 1 Inc.)

(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: 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 June 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 June 30, 2026	19,610,890 shares
As of March 31, 2026	19,610,889 shares

(iii) Average number of shares outstanding during the period

Three months ended June 30, 2026	317,323,911 shares
Three months ended June 30, 2025	317,225,147 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.