



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.

January 29, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: Prestige International Inc.
Listing: Tokyo Stock Exchange Prime Market
Securities code: 4290
URL: <http://www.prestigein.com/>
Representative: Shinichi Tamagami, Representative Director, President and Group CEO
Inquiries: Tetsuya Nakamura Director of Investor Relations Office
Telephone: +81-3-5213-0826
Scheduled date to commence dividend payments: —

Preparation of supplementary material on quarterly financial results: Yes
Holding of quarterly financial results briefing: Yes(for institutional investors and analysts)

(Yen amounts are rounded down 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.)

	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	52,621	10.5	6,680	11.3	7,388	15.2	4,192	14.4
December 31, 2024	47,600	8.8	6,000	2.5	6,413	3.0	3,665	△ 4.9
(Note) Comprehensive income	For the Nine months ended December 31, 2025:			¥5,569 million			[20.9%]	
	For the Nine months ended December 31, 2024:			¥4,606 million			[△ 9.6%]	

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	33.20	33.12
December 31, 2024	28.78	28.71

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	82,026	50,820	57.2
March 31, 2025	71,590	49,641	64.3

Reference: Equity

As of December 31, 2025 : ¥46,923 million
As of March 31, 2025 : ¥46,029 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 12.00	Yen —	Yen 12.00	Yen 24.00
Fiscal year ended March 31, 2026	Yen —	Yen 13.00	Yen —	Yen —	Yen —
Fiscal year ended March 31, 2026 (Forecast)	Yen —	Yen —	Yen —	Yen 13.00	Yen 26.00

(Note) Revisions to the forecast of cash dividends most recently announced: No

3. Forecast of consolidated financial results for the year ending March 31, 2026

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	yen
Full year	70,000	9.9	8,500	6.8	8,900	5.7	5,300	8.8	41.80

(Note) Revision to the financial results forecast announced most recently: No

Note:

- (1) Significant changes in the scope of consolidation during the period None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
 - 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - 2) Changes in accounting policies due to other reasons: None
 - 3) Changes in accounting estimates: None
 - 4) Restatement: None

(4) Number of issued shares (common shares)

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

As of December 31, 2025	127,176,300 shares	As of March 31, 2025	128,676,300 shares
-------------------------	--------------------	----------------------	--------------------

Number of treasury shares at the end of the period

As of December 31, 2025	1,778,323 shares	As of March 31, 2025	1,884,623 shares
-------------------------	------------------	----------------------	------------------

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

As of December 31, 2025	126,278,421 shares	As of December 31, 2024	127,350,341 shares
-------------------------	--------------------	-------------------------	--------------------

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

*Explanation for appropriate use of financial forecasts and other special notes

The forecasts given in this document are based on the current available information in the company and certain reasonable assumptions to the company. And we don't commit to achieve these forecasting numbers. Actual results may differ from these forecasts by a variety of reasons.

Table of Contents for Attachment

1. Summary of operating results	2
(1) Analysis of operating results	2
(2) Summary of Financial Position	4
Consolidated Financial Statements and Primary Notes	5
(1) Consolidated Balance Sheet	5
(2) Consolidated Statement of Income and Comprehensive Income	7
(Consolidated Statement of Income)	7
(Consolidated Statement of Comprehensive Income)	8
(3) Notes on Quarterly Consolidated Financial Statements	9
(Note on Segment Information, etc.)	9
(Note on Significant Changes in the Amount of Shareholders' Equity)	11
(Note on Going Concern Assumptions)	11
(Notes on Quarterly Consolidated Statement of Cash Flows)	11

1. Summary of operating results

(1) Analysis of operating results

In the third quarter of fiscal year 2026 (April 1, 2025 to December 31, 2025; hereinafter “FY2026.3/Q3”), the Japanese economy showed a moderate recovery trend against the backdrop of improvements in the employment and income environment. In the corporate sector, while demand expansion driven by global competition in generative AI development was observed, the outlook remains uncertain due to trends in U.S. trade policy and heightened geopolitical risks. Furthermore, the transition to a positive interest rate environment following the Bank of Japan’s policy changes, rising prices due to the continued weak yen trend, intensifying labor shortages, and wage increases have become burdens on corporate management.

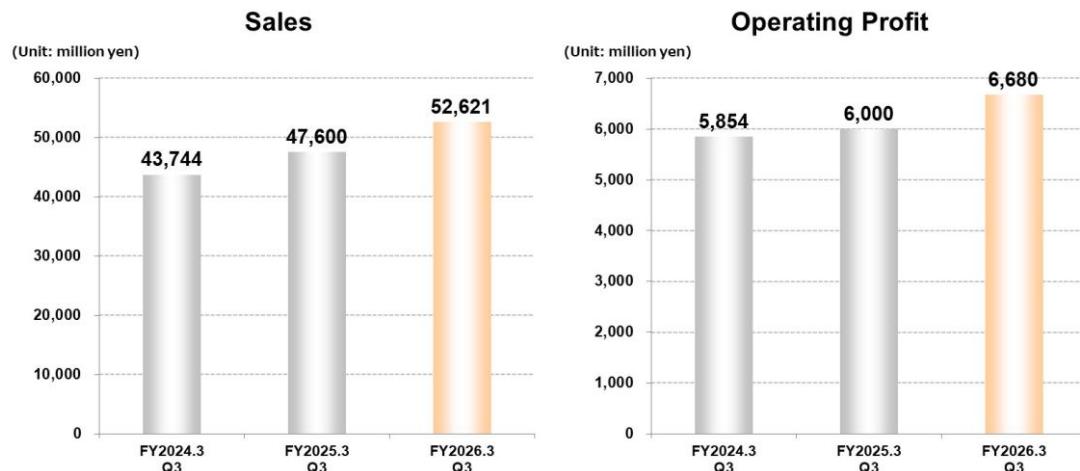
In the domestic BPO (Business Process Outsourcing) market, where the Group mainly operates, the movement of companies seeking to improve operational efficiency and concentrate resources on core operations has accelerated against the backdrop of these chronic labor shortages, and demand has remained strong.

Under these circumstances, the Group has strived to expand its BPO business based on the concept of “solving end-user (consumer) inconveniences and troubles.” During the period under review, while promoting operational efficiency using digital technologies such as AI, our pursuit of “advanced problem-solving capabilities that are distinctively human” led to high reputation from clients. This resulted in the conclusion of negotiations for contract price revisions that had taken time in some cases, becoming a strong factor in improving performance for the third quarter. In addition, even amidst the severe recruitment difficulties and rising personnel costs in Japan, the Group positioned the securing and retention of human resources—the source of high-quality service provision—as a top priority issue and implemented improvements in employee rewards. Furthermore, to expand recruitment opportunities, we opened new satellite sites such as in Misawa City, Aomori Prefecture. We are striving to build a stable operational structure by expanding our network of operation bases in Tohoku region to cover wider geographical areas rather than just specific locations. Regarding the increase in costs associated with these investments in human capital, we have worked to maintain and improve profitability by absorbing them through operational efficiency improvements via the introduction of digital technologies and appropriate price transfers to clients.

Regarding operating results for Q3, in addition to the strong performance of the Property Business, the Global Business remained solid due to the continued superiority of service to Japanese expatriates living abroad and exchange rate benefit. Additionally, in the Financial Guarantee Business, the performance of the group subsidiary Entrust Inc. remained steady. Financially, interest income and foreign exchange gains also contributed to strong results.

As a result, consolidated net sales for Q3 of the fiscal year ending 2026 were 52,621 million yen (up 10.5% year on year), and operating profit was 6,680 million yen (up 11.3% year on year). Ordinary profit was 7,388 million yen (up 15.2% year on year), and profit attributable to owners of parent was 4,192 million yen (up 14.4% year on year). We achieved increased sales and profits, reaching record highs for a third-quarter cumulative period in net sales and at all profit levels.

	FY2025.3/Q3	FY2026.3/Q3		FY2025.3
Sales	47,600 million yen	52,621 million yen	(YoY +10.5%, +5,020million yen)	63,719 million yen
Operating profit	6,000 million yen	6,680 million yen	(YoY +11.3%, +680million yen)	7,961 million yen
Ordinary profit	6,413 million yen	7,388 million yen	(YoY +15.2%, +975million yen)	8,416 million yen
Profit attributable to owners of parent	3,665 million yen	4,192 million yen	(YoY +14.4%, +526million yen)	4,870 million yen
Basic earnings per share	28.78 yen	33.20 yen		38.28 yen



● Automotive Business

The Automotive Business, which mainly provides roadside assistance services to non-life insurance companies and automobile manufacturers, increased sales due to an increase in the number of policies for automobile insurance, as well as the successful conclusion of negotiations for contract price revisions that had taken time with some clients.

Operating profit increased as procurement costs were controlled compared to the peak season, despite the rise in payment rates to towing-truck partner companies from July 2025.

	FY2025.3/Q3	FY2026.3/Q3
Sales	20,479 million yen	22,449 million yen
Operating profit	2,621 million yen	2,662 million yen
	Change	YoY (%)
Sales	+ 1,969 million yen	+ 9.6%
Operating profit	+ 41 million yen	+ 1.6%

● Property Business

The Property Business, which provides repair services for condominiums, rental apartments, and detached houses, as well as maintenance services for coin-operated parking lots, achieved increased sales due to the steady performance of the on-site support for rental apartment complexes under Home Assist, a service mainly provided by Premier Assist.

Operating profit improved due to sales growth and improved profitability resulting from a revisions to contract scope with some clients.

	FY2025.3/Q3	FY2026.3/Q3
Sales	6,333 million yen	7,341 million yen
Operating profit	499 million yen	607 million yen
	Change	YoY (%)
Sales	+ 1,008 million yen	+ 15.9%
Operating profit	+ 108 million yen	+ 21.7%

● Global Business

The Global Business, which provides overseas travel insurance claims agent services and medical support service for Japanese expatriates abroad (Healthcare Program), increased sales due to the steady performance of the mainstay Healthcare Program and the acquisition of new client companies.

Operating profit maintained growth despite investments aimed at building a robust business model, such as expanding the recruitment of local staff to improve service quality at overseas operating offices.

	FY2025.3/Q3	FY2026.3/Q3
Sales	6,763 million yen	7,759 million yen
Operating profit	872 million yen	994 million yen
	Change	YoY (%)
Sales	+ 996 million yen	+ 14.7%
Operating profit	+ 122 million yen	+ 14.0%

● Customer Business

The Customer Business, which provides customer support services, while business expansion and contract price revisions are progressing in core operations, sales decreased slightly as a result of proceeding with the re-examination of existing client base. Despite, operating profit improved year on year.

	FY2025.3/Q3	FY2026.3/Q3
Sales	4,995 million yen	4,945 million yen
Operating profit	522 million yen	704 million yen
	Change	YoY (%)
Sales	-49 million yen	-1.0%
Operating profit	+ 181 million yen	+ 34.7%

● Financial Guarantee Business

The Financial Guarantee Business, which provides financial guarantee services related to daily living activities such as rent and medical care, maintained double-digit growth in both sales and operating profit due to continued expansion in the Medical Care Expense Guarantee Business and Eldercare Expense Guarantee Business, in addition to the mainstay Property Rent Guarantee Business operated by Group company Entrust Inc. (Securities Code: 7191).

	FY2025.3/Q3	FY2026.3/Q3
Sales	7,752 million yen	8,865 million yen
Operating profit	1,720 million yen	2,025 million yen
	Change	YoY (%)
Sales	+ 1,113 million yen	+ 14.4%
Operating profit	+ 304 million yen	+ 17.7%

● IT Business

The IT Business, which provides IT solutions, showed a decline in both sales and profit due to the demand from advance sales running its course in the Q1 (Apr-Jun) in the business providing supply chain management systems mainly for the manufacturing industry, in addition to upfront investments in program engineers.

	FY2025.3/Q3	FY2026.3/Q3
Sales	751 million yen	587 million yen
Operating profit	151 million yen	77 million yen
	Change	YoY (%)
Sales	-164 million yen	-21.9%
Operating profit	-73 million yen	-48.7%

● Social Business

The Social Business, which operates the women's sports team "Aranmare," childcare services, and regional revitalization projects, recorded increased sales due to continued sponsorship revenue from corporate partners in the sports business and the childcare business performing as planned.

Regarding operating profit, expenses associated with performance improvement for the Aranmare teams continued, aimed at promoting regional revitalization through increased spectator mobilization and strengthening recruitment by improving group presence and awareness.

	FY2025.3/Q3	FY2026.3/Q3
Sales	524 million yen	671 million yen
Operating profit	-384 million yen	-380 million yen
	Change	YoY (%)
Sales	+ 146 million yen	+ 28.0%
Operating profit	+ 3 million yen	—

(2) Summary of Financial Position

Assets: Total assets amounted to 82,026 million yen, an increase of 10,436 million yen compared to the balance of the previous fiscal year. Within current assets, cash and deposits increased by 4,814 million yen, other current assets increased by 1,228 million yen, and work in process decreased by 575 million yen, resulting in a total increase of 5,685 million yen compared to the balance of the previous fiscal year, reaching 47,909 million yen. Within non-current assets, other tangible assets increased by 3,482 million yen, other intangible assets increased by 860 million yen, and investment securities increased by 497 million yen, resulting in an increase of 4,750 million yen compared to the end of the previous fiscal year, reaching 34,117 million yen.

Liabilities: Short-term borrowings increased by 7,937 million yen, and other current liabilities increased by 1,184 million yen. As a result, total liabilities increased by 9,257 million yen compared to the end of the previous fiscal year, reaching 31,206 million yen.

Equity: The Company implemented the repurchase and retirement of treasury shares, the disposal of treasury shares as restricted stock compensation, and dividend payments. However, profit attributable to owners of parent was 4,192 million yen, resulting in an increase of 1,178 million yen compared to the end of the previous fiscal year, reaching 50,820 million yen.

Consolidated Financial Statements and Primary Notes

(1) Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	23,407,674	28,222,313
Accounts receivable - trade	6,485,910	6,770,380
Advances paid	10,730,598	11,140,202
Merchandise and finished goods	106,111	148,578
Work in process	671,391	95,425
Raw materials and supplies	129,093	117,729
Other	3,409,399	4,638,196
Allowance for doubtful accounts	(2,716,165)	(3,223,415)
Total current assets	<u>42,224,013</u>	<u>47,909,410</u>
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	13,644,642	13,676,736
Other, net	2,576,827	6,059,161
Total property, plant and equipment	<u>16,221,469</u>	<u>19,735,897</u>
Intangible assets		
Goodwill	180,816	141,000
Other	2,138,782	2,999,215
Total intangible assets	<u>2,319,598</u>	<u>3,140,216</u>
Investments and other assets		
Investment securities	9,592,066	10,090,018
Other	1,307,933	1,223,242
Allowance for doubtful accounts	(74,394)	(72,003)
Total investments and other assets	<u>10,825,606</u>	<u>11,241,257</u>
Total non-current assets	<u>29,366,674</u>	<u>34,117,371</u>
Total assets	<u>71,590,688</u>	<u>82,026,782</u>

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,433,897	1,691,315
Short-term borrowings	125,000	8,062,500
Income taxes payable	1,510,790	1,018,182
Contract liabilities	4,461,263	4,858,647
Provision for bonuses	911,489	618,339
Reserve for fulfillment of guarantees	826,395	917,320
Other	9,826,321	11,010,399
Total current liabilities	<u>19,095,157</u>	<u>28,176,705</u>
Non-current liabilities		
Retirement benefit liability	22,784	29,680
Asset retirement obligations	2,126,178	2,194,481
Other	704,633	805,815
Total non-current liabilities	<u>2,853,597</u>	<u>3,029,977</u>
Total liabilities	<u>21,948,755</u>	<u>31,206,682</u>
Net assets		
Shareholders' equity		
Share capital	1,601,210	1,601,210
Capital surplus	2,822,256	2,700,918
Retained earnings	39,619,190	39,751,787
Treasury shares	(1,278,859)	(1,176,412)
Total shareholders' equity	<u>42,763,797</u>	<u>42,877,503</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	722,996	943,331
Foreign currency translation adjustment	2,542,454	3,102,994
Total accumulated other comprehensive income	<u>3,265,451</u>	<u>4,046,326</u>
Share acquisition rights	<u>262,652</u>	<u>272,949</u>
Non-controlling interests	<u>3,350,032</u>	<u>3,623,321</u>
Total net assets	<u>49,641,933</u>	<u>50,820,099</u>
Total liabilities and net assets	<u>71,590,688</u>	<u>82,026,782</u>

(2) Consolidated Statement of Income and Comprehensive Income

(Consolidated Statement of Income)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	47,600,910	52,621,251
Cost of sales	37,101,278	41,189,467
Gross profit	10,499,632	11,431,784
Selling, general and administrative expenses	4,499,626	4,751,092
Operating profit	6,000,005	6,680,692
Non-operating income		
Interest income	9,940	46,914
Interest on securities	232,586	249,580
Dividend income	5,756	6,017
Foreign exchange gains	67,395	309,932
Share of profit of entities accounted for using equity method	126,939	159,328
Other	30,413	50,303
Total non-operating income	473,031	822,076
Non-operating expenses		
Interest expenses	2,522	26,559
Provision of allowance for doubtful accounts	20,899	—
Commission expenses	8,166	53,194
Other	27,873	34,407
Total non-operating expenses	59,462	114,161
Ordinary profit	6,413,575	7,388,608
Extraordinary income		
Gain on sale of non-current assets	3,525	3,226
Gain on sale of investment securities	10,798	40,151
Total extraordinary income	14,323	43,378
Extraordinary losses		
Loss on sale of non-current assets	0	1,662
Loss on retirement of non-current assets	26,662	11,928
Other	1,582	—
Total extraordinary losses	28,245	13,590
Profit before income taxes	6,399,654	7,418,395
Income taxes - current	2,082,155	2,516,875
Income taxes - deferred	192,132	136,488
Total income taxes	2,274,288	2,653,363
Profit	4,125,366	4,765,031
Profit attributable to non-controlling interests	459,910	572,865
Profit attributable to owners of parent	3,665,455	4,192,165

(Consolidated Statement of Comprehensive Income)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	4,125,366	4,765,031
Other comprehensive income		
Valuation difference on available-for-sale securities	138,640	244,131
Foreign currency translation adjustment	342,336	560,539
Total other comprehensive income	480,977	804,671
Comprehensive income	4,606,343	5,569,702
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,157,274	4,973,040
Comprehensive income attributable to non-controlling interests	449,068	596,662

(3) Notes on Quarterly Consolidated Financial Statements

(Note on Segment Information, etc.)

[Segment Information]

Information on Sales and Profit or Loss Amounts by Reporting Segment

For the three months ended December 31, 2024 (from April 1, 2024 to December 31, 2024)

(Thousands of yen)

	Reportable segments				Reconciling items	Per quarterly consolidated financial statements
	Japan	America and Europe	Asia and Oceania	Reportable segments		
Sales						
Revenues from external customers	43,989,800	2,418,792	1,192,318	47,600,910	—	47,600,910
Transactions with other segments	990,914	525,493	624,311	2,140,719	(2,140,719)	—
Net sales	44,980,714	2,944,285	1,816,629	49,741,629	(2,140,719)	47,600,910
Operating profit (loss)	6,504,210	477,474	426,332	7,408,017	(1,408,011)	6,000,005

Differences Between Total Amounts of Reporting Segments and Amounts Recorded in Consolidated Financial Statements, and Main Contents of Such Differences (Matters Related to Adjustment of Differences)

(Thousands of yen)

Profit	Amount
Reportable segments	7,408,017
Elimination of inter-segment transactions	△751,137
Company-wide expenses	△656,873
Operating Income in the Quarterly Consolidated Statement of Income	6,000,005

(Note) Corporate expenses are expenses related to the administrative department.

Information on Impairment Losses Related to Fixed Assets or Goodwill by Reporting Segment
(Significant Impairment Losses Related to Fixed Assets)

No applicable items.

(Significant Changes in the Amount of Goodwill)

No applicable items.

Information on Sales and Profit or Loss Amounts by Reporting Segment
 For the three months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(Thousands of yen)

	Reportable segments				Reconciling items	Per quarterly consolidated financial statements
	Japan	America and Europe	Asia and Oceania	Reportable segments		
Sales						
Revenues from external customers	48,861,665	2,456,292	1,303,293	52,621,251	—	52,621,251
Transactions with other segments	656,360	619,716	876,088	2,152,166	(2,152,166)	—
Net sales	49,518,025	3,076,009	2,179,382	54,773,417	(2,152,166)	52,621,251
Operating profit (loss)	6,866,329	475,952	419,894	7,762,177	(1,081,484)	6,680,692

Differences Between Total Amounts of Reporting Segments and Amounts Recorded in Consolidated Financial Statements, and Main Contents of Such Differences (Matters Related to Adjustment of Differences)

(Thousands of yen)

Profit	Amount
Reportable segments	7,762,177
Elimination of inter-segment transactions	△367,754
Company-wide expenses	△713,730
Operating Income in the Quarterly Consolidated Statement of Income	6,680,692

(Note) Corporate expenses are expenses related to the administrative department.

Information on Impairment Losses Related to Fixed Assets or Goodwill by Reporting Segment
 (Significant Impairment Losses Related to Fixed Assets)

No applicable items.

(Significant Changes in the Amount of Goodwill)

No applicable items.

(Notes on Significant Changes in Shareholders' Equity)

Based on a resolution of the Board of Directors meeting held on May 9, 2025, the Company executed a cancellation of 1,500,000 shares of treasury stock for 1,018,500 thousand yen during the nine months ended December 31, 2025, and also acquired 750,000 shares of treasury stock for 471,904 thousand yen during the same period based on the same resolution of the Board of Directors meeting. Additionally, based on a resolution of the Board of Directors meeting held on July 16, 2025, the Company disposed of 133,000 shares of treasury stock for 82,593 thousand yen as restricted stock compensation during the nine months ended December 31, 2025. Furthermore, based on a resolution of the Board of Directors meeting held on October 29, 2025, the Company acquired 776,700 shares of treasury stock for 529,268 thousand yen during the nine months ended December 31, 2025.

As a result of these transactions, the amounts for Treasury Stock, Retained Earnings, and Capital Surplus decreased by 102,447 thousand yen, 897,797 thousand yen, and 123,229 thousand yen, respectively, during the nine months ended December 31, 2025. Consequently, at the end of the third quarter of the current fiscal year, the balances were: Treasury Stock △1,176,412 thousand yen, Retained Earnings 39,751,787 thousand yen, and Capital Surplus 2,700,918 thousand yen.

(Notes on Quarterly Consolidated Statement of Cash Flows)

The Company has not prepared quarterly consolidated statements of cash flows for the three months ended December 31, 2025.

Depreciation (including amortization of intangible assets other than goodwill) and amortization of goodwill for the three months ended December 31, 2025 as follows.

	Nine months ended December 31, 2024	Nine months ended December 31, 2025	(Thousands of yen)
Depreciation	1,673,287	1,847,137	
Amortization of goodwill	26,347	39,815	