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May 13, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: Prestige International Inc.
 Listing: Tokyo Stock Exchange Prime Market
 Securities code: 4290
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 Scheduled date of annual general meeting of shareholders: June 25, 2026
 Scheduled date to commence dividend payments: June 11, 2026
 Scheduled date to file quarterly securities report: June 22, 2026
 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 fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	70,911	11.3	8,869	11.4	9,772	16.1	5,920	21.6
March 31, 2025	63,719	8.5	7,961	0.5	8,416	△ 0.5	4,870	△ 15.9

(Note) Comprehensive income For the Fiscal year ended March 31, 2026: ¥7,705 million [43.9%]
 For the Fiscal year ended March 31, 2025: ¥5,353 million [△ 28.7%]

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
March 31, 2026	46.97	46.85	12.5	12.7	12.5
March 31, 2025	38.28	38.19	10.8	12.1	12.5

Reference: Share of profit (loss) of entities accounted for using equity method
 For the Fiscal year ended March 31, 2026: ¥194 million
 For the Fiscal year ended March 31, 2025: ¥174 million

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	82,244	52,486	58.8	387.72
March 31, 2025	71,590	49,641	64.3	363.03

Reference: Equity
 As of March 31, 2026 : ¥48,362 million
 As of March 31, 2025 : ¥46,029 million



(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
As of	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	10,466	△ 6,912	776	28,061
March 31, 2025	7,840	△ 3,869	△ 3,196	23,396

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Yen	%	%
Fiscal year ended March 31, 2025	—	12.00	—	12.00	24.00	3,051	62.7	6.8
Fiscal year ended March 31, 2026	—	13.00	—	13.00	26.00	3,261	55.4	6.9
Fiscal year ended March 31, 2027 (Forecast)	—	14.00	—	14.00	28.00		59.2	

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

3. Forecast of consolidated financial results for the year ending March 31, 2027

	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
Half year	36,500	6.1	4,500	5.7	4,650	△ 0.7	2,750	3.3	22.05
Full year	76,000	7.2	9,600	8.2	9,930	1.6	5,920	0.0	47.46

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

Note:

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None
- (2) 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
- (3) Number of issued shares (common shares)

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

As of March 31, 2026	127,176,300 shares
As of March 31, 2025	128,676,300 shares

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

As of March 31, 2026	2,441,523 shares
As of March 31, 2025	1,884,623 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	126,043,377 shares
Fiscal year ended March 31, 2025	127,224,455 shares

*Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

*Proper use of earnings forecasts, and other special matters

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.

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1. Summary of operating results

(1) Analysis of operating results

In the fiscal year 2026 (April 1, 2025 to March 31, 2026; hereinafter “FY2026.3”), the Japanese economy saw a moderate recovery in personal consumption as improvements in employment and income continued, and real wages turned positive. Capital investment remained solid, supported by improved corporate earnings and demand for digital and labor-saving technologies to address labor shortages. However, the outlook remains uncertain due to additional tariffs from U.S. trade policy changes affecting exporters, volatile exchange rates, surging energy prices, and continued tensions in Japan-China relations.

In the domestic BPO market, demand remains robust as companies accelerate the outsourcing of non-core operations to optimize resource allocation and pursue DX through AI. There is an increasing trend toward outsourcing to providers who offer high-quality, specialized services with customizable options and rapid response capabilities.

Under these conditions, the Group celebrated its 40th fiscal year by focusing on its core philosophy of "solving end-user (consumer) inconveniences and troubles". High evaluations from clients for our human-centric problem-solving capabilities on mission critical assistance service led to the successful conclusion of contract service fee increase, which became a significant driver of performance in the second half.

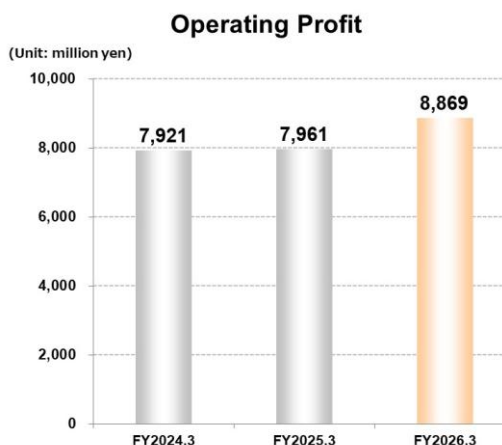
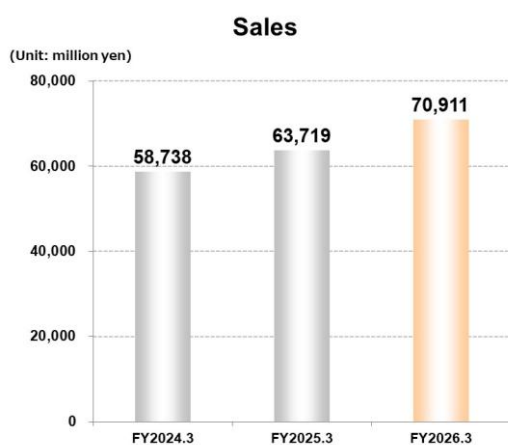
Furthermore, even amidst severe domestic recruitment challenges and rising labor costs, the Group identified the recruitment and retention of talent - the source of our high-quality services - as a top priority, and continuously implemented improvements in employee compensation throughout the year.

On the other hand, to expand our recruitment areas, we launched operations at the "Aomori BPO Misawa Branch" (opened in April 2025), extending our BPO network in the Tohoku region from "points" to a "comprehensive network". We also made steady progress in preparations for the "Akita BPO Katagami Campus (provisional name)," scheduled to begin operations in the summer of 2026, aimed at building a robust operational structure. These increased costs were absorbed through operational efficiencies via digital technology and appropriate price pass-throughs to our clients, allowing us to maintain and improve profitability while continuing to invest in human capital.

As a result, consolidated operating results for the fiscal year ending 2026 March were as follows;

Net sales achieved 70,911 million yen (up 11.3% YoY), driven by existing business expansion, new client acquisitions, and contract service fee increase. Operating profit achieved 8,869 million yen (up 11.4% YoY), as sales growth offset higher remuneration to the employees and rising outsourcing expenses for tow truck partner companies in the Automotive Business. Ordinary profit was 9,772 million yen (up 16.1% YoY), supported by 353 million yen in foreign exchange gains and 194 million yen in Share of profit of entities accounted for using equity method. Profit attributable to owners of parent was 5,920 million yen (up 21.6% YoY), supported by tax credits for a wage increase incentive system. With all this, the group achieved record-high results for consolidated net sales and all profit levels in this milestone 40th fiscal year.

	FY2025.3	FY2026.3		
Sales	63,719 million yen	<u>70,911million yen</u>	(YoY 11.3%,	7,191million yen)
Operating profit	7,961 million yen	<u>8,869million yen</u>	(YoY 11.4%,	908million yen)
Ordinary profit	8,416 million yen	<u>9,772million yen</u>	(YoY 16.1%,	1,355million yen)
Profit attributable to owners of parent	4,870 million yen	<u>5,920 million yen</u>	(YoY 21.6%,	1,050million yen)
Basic earnings per share	38.28 yen	<u>46.97 yen</u>		



- Automotive Business

The Automotive Business, primarily providing roadside assistance for non-life insurers and automakers, saw sales growth driven by increased policies in direct-line auto insurance companies, progress in contract service fee increase against major clients, and new client acquisitions. Despite higher outsourcing costs to tow truck partner companies due to inflation, operating profit improved relative to initial forecasts, supported by price increase and the new client acquisitions.

	FY2025.3	FY2026.3
Sales	27,254 million yen	29,930 million yen
Operating profit	3,448 million yen	3,449 million yen
	Change	YoY (%)
Sales	2,675 million yen	9.8%
Operating profit	0 million yen	0.0%

- Property Business

The Property Business, providing repair services for housing and maintenance for hourly parking lots, grew sales as Home Assist's on-site support for rental apartments, launched in the second half of previous year, performed strongly. This service continues to deliver stable growth and profits while expanding its service awareness and user base. Additionally, Park Assist is negotiating contract service fee increase to optimize profitability while maintaining service quality. These efforts resulted in both sales and profit growth.

	FY2025.3	FY2026.3
Sales	8,652 million yen	9,860 million yen
Operating profit	730 million yen	806 million yen
	Change	YoY (%)
Sales	1,208 million yen	14.0%
Operating profit	75 million yen	10.4%

- Global Business

The Global Business, providing travel insurance claims agent services and medical support for expatriates (Healthcare Program), saw sales growth as its core Healthcare Program continued to expand. This was driven by new client acquisitions and an increased membership base resulting from the expansion of service areas. Operating profit also grew, while the Group continued investing in human capital to support future growth.

	FY2025.3	FY2026.3
Sales	8,934 million yen	10,484 million yen
Operating profit	1,138 million yen	1,263 million yen
	Change	YoY (%)
Sales	1,550 million yen	17.3%
Operating profit	124 million yen	10.9%

- Customer Business

The Customer Business, providing customer support services, saw a decrease in sales. While operations for existing clients - such as credit card-related services expanded, this was offset by a strategic re-examination of the client base. Conversely, operating profit increased significantly, driven by contract service fee increase and a more profitable client portfolio mix.

	FY2025.3	FY2026.3
Sales	6,743 million yen	6,655 million yen
Operating profit	797 million yen	1,037 million yen
	Change	YoY (%)
Sales	-88 million yen	-1.3%
Operating profit	240million yen	30.1%

- Financial Guarantee Business

The Financial Guarantee Business, providing property rent guarantee services saw a 10% plus increase in contract volume for its core property rent guarantee business, operated by PI Group subsidiary Entrust Inc (Securities Code: 7191), which contributed for increase in sales and profit. The medical care expense guarantee business also expanded significantly through a substantial rise in newly contracted medical institutions, as well as the eldercare expense guarantee business, where achieved record progress, positioning the segment for further growth toward next fiscal year.

	FY2025.3	FY2026.3
Sales	10,572 million yen	12,282 million yen
Operating profit	2,336 million yen	2,766 million yen
	Change	YoY (%)
Sales	1,709 million yen	16.2%
Operating profit	430 million yen	18.4%

- IT Business

The IT Business, providing IT solutions, recorded a decrease in sales and profit. This was due to the completion of front-loaded sales in the supply chain management systems business, alongside upfront investments in software engineers to support future development.

	FY2025.3	FY2026.3
Sales	865 million yen	800 million yen
Operating profit	114 million yen	103 million yen
	Change	YoY (%)
Sales	-65 million yen	-7.5%
Operating profit	-11 million yen	-9.7%

- Social Business

The Social Business, which operates the "Aranmare" women's sports teams, childcare services, and regional revitalization projects, saw sales growth driven by increased sponsorship revenue due to higher team awareness and childcare services performing as planned. While personnel cost increased to enhance team operations and athletic performance, a recovery in childcare business contributed to overall operating profit improvement vs. previous year.

	FY2025.3	FY2026.3
Sales	697 million yen	897 million yen
Operating profit	-578 million yen	-540 million yen
	Change	YoY (%)
Sales	200 million yen	28.7%
Operating profit	37 million yen	—%

- Regional Segments

The Company is organized into three regional segments based on contact centers: Japan, the Americas and Europe, and Asia and Oceania. Sales and profit or loss for each regional segment are shown on page 16.

(2) Summary of Financial Position

Assets: Total assets amounted to 82,244 million yen, an increase of 10,653 million yen compared to the balance of the previous fiscal year. Within current assets, cash and deposits increased by 4,665 million yen, resulting in a total increase of 4,405 million yen compared to the balance of the previous fiscal year, reaching 46,629 million yen. Within non-current assets, construction in progress increased by 3,602 million yen, other intangible assets increased by 1,114 million yen, and investment securities increased by 1,017 million yen, resulting in an increase of 6,248 million yen compared to the end of the previous fiscal year, reaching 35,614 million yen.

Liabilities: Short-term borrowings increased by 6,000 million yen, other current liabilities increased by 851 million yen, and provision for bonuses increased by 309 million yen. As a result, total liabilities increased by 7,809 million yen compared to the end of the previous fiscal year, reaching 29,757 million yen.

Equity: In addition to the repurchase of treasury stock, the retirement of treasury stock, the disposal of treasury shares as restricted stock compensation, and dividend payments, profit attributable to owners of the parent was 5,920 million yen, resulting in an increase of 2,844 million yen compared to the end of the previous fiscal year, reaching 52,486 million yen.

(3) Consolidated Statement of Cash Flows

Operating activities: Net cash provided by operating activities during the current fiscal year amounted to 10,466 million yen. The main inflow factors were profit before income taxes of 9,812 million yen, depreciation of 2,526 million yen, and an increase in allowance for doubtful accounts of 679 million yen. The main outflow factors included income taxes paid of 3,039 million yen, among others.

Investment activities: Net cash used in investing activities during the current fiscal year amounted to 6,912 million yen. The main factors were expenditures for the purchase of property, plant and equipment and intangible assets of 6,361 million yen, expenditures for the purchase of investment securities of 1,993 million yen, and proceeds from redemption of investment securities of 1,751 million yen, among others.

Financial activities: Net cash provided by financing activities during the current fiscal year amounted to 776 million yen. The main inflow factor was a net increase in short-term borrowings of 6,000 million yen. The main outflow factors were dividends paid of 3,159 million yen, expenditures for the repurchase of treasury stock of 1,471 million yen, dividends paid to non-controlling interests of 296 million yen, and repayments of long-term borrowings of 191 million yen, among others. As a result of the above, cash and cash equivalents at the end of the current fiscal year increased by 4,664 million yen compared to the end of the previous fiscal year, reaching 28,061 million yen.

(4) Future outlook

The environment surrounding the Group continues to be characterized by uncertainty. In Japan, the decline in the working population due to the declining birthrate and aging society has led to recruitment challenges and rising wages, which, combined with high prices, place a heavy burden on corporate activities. In the global economy, risks of supply chain fragmentation stemming from U.S. trade policies persist. At the same time, soaring energy prices driven by heightening tensions in the Middle East are driving up logistics costs. Persistent inflationary pressures in major countries, coupled with the ongoing depreciation of the yen, are also squeezing the profits of domestic companies through increased import costs.

Although there are signs of a "virtuous cycle between wages and prices" in the domestic economy, inflationary pressures remain unresolved, driven by high-level wage increases in the 2026 "Shunto" spring wage negotiations and surging raw material costs. These factors could significantly impact our business activities, further increasing the uncertainty regarding our future performance. In addition, rapid innovations in digital technology, particularly AI, are advancing quickly, and their utilization has become a critical theme that determines competitiveness even within the BPO industry.

Under these environmental conditions, in this final year of the 8th Medium-Term Business Plan, we will continue to focus on three core strategies: "Creating growth potential", "Developing service platform-based revenue models" and "Flexible expansion of the sites". To enhance our service delivery capacity, the "Akita BPO Katagami Campus (provisional name)," scheduled to open in the summer of 2026, will provide 800 seats, thereby accelerating our business expansion. Furthermore, we are planning investments to expand dispatch location points for our Roadside Assistance and Home Assist on-site services, the mission critical assistance services, and we will continue to expand and invest in high-demand locations across Japan moving forward.

In terms of digital and IT investments, such as DX, we will implement AI functions into our CTI (Computer Telephony Integration) systems to promote labor savings and improve operational efficiency. Simultaneously, we have commenced the development of a next-generation common platform that spans all business segments. Over the next several years, we will execute investments in next-generation systems that utilize agentic AI and the vast data accumulated through our Automotive and Property Businesses.

Regarding shareholder returns, for the fiscal year ended March 31, 2026, we set the annual dividend at 26 yen per share, an increase of 2 yen from the 24 yen per share in the previous fiscal year. In addition, we executed repurchase of treasury stock of approximately 1.5 billion yen.

For the fiscal year ending March 31, 2027, in accordance with the 8th Medium-Term Business Plan, we plan to return value to our shareholders with a dividend of 28 yen per share (an interim dividend of 14 yen and a year-end dividend of 14 yen). Furthermore, as announced separately today, we have introduced a new shareholder benefit program. Through these initiatives, we are committed to making the company an even more attractive investment for both existing and new investors

Based on the above, the consolidated earnings forecast for the fiscal year ending March 2027 is as follows.

	FY2026.3 (actual)	FY2027.3 (forecast)
Sales	70,911 million yen	76,000 million yen
Operating profit	8,869 million yen	9,600 million yen
Ordinary profit	9,772 million yen	9,930 million yen
Profit attributable to owners of parent	5,920 million yen	5,920 million yen

The earnings forecasts are forward-looking statements made on the basis of information available at the time forecasts are made and other certain assumptions deemed reasonable. Therefore, actual earnings may differ from such forward-looking statements for a variety of reasons.

3. Consolidated Financial Statements and Key Notes

(1) Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	23,407,674	28,072,724
Accounts receivable - trade	6,485,910	6,588,395
Advances paid	10,730,598	11,293,423
Merchandise and finished goods	106,111	143,333
Work in process	671,391	174,089
Raw materials and supplies	129,093	112,551
Other	3,409,399	3,652,482
Allowance for doubtful accounts	(2,716,165)	(3,407,611)
Total current assets	42,224,013	46,629,387
Non-current assets		
Property, plant and equipment		
Buildings and structures	19,479,752	20,127,062
Accumulated depreciation	(5,835,109)	(6,637,829)
Buildings and structures, net	13,644,642	13,489,232
Machinery, equipment and vehicles	1,764,401	1,838,485
Accumulated depreciation	(1,384,749)	(1,529,373)
Machinery, equipment and vehicles, net	379,652	309,112
Tools, furniture and fixtures	4,277,866	5,153,965
Accumulated depreciation	(2,753,775)	(3,246,361)
Tools, furniture and fixtures, net	1,524,091	1,907,603
Land	118,653	118,653
Leased assets	350,208	413,263
Accumulated depreciation	(151,430)	(248,133)
Leased assets, net	198,777	165,129
Construction in progress	355,652	3,957,793
Total property, plant and equipment	16,221,469	19,947,525
Intangible assets		
Goodwill	180,816	512,747
Other	2,138,782	3,252,961
Total intangible assets	2,319,598	3,765,708
Investments and other assets		
Investment securities	9,592,066	10,610,014
Long-term loans receivable	45,556	38,328
Deferred tax assets	289,564	279,376
Other	972,812	1,044,963
Allowance for doubtful accounts	(74,394)	(71,069)
Total investments and other assets	10,825,606	11,901,613
Total non-current assets	29,366,674	35,614,847
Total assets	71,590,688	82,244,235

(Thousands of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,433,897	1,645,206
Short-term borrowings	—	6,000,000
Current portion of long-term borrowings	125,000	—
Lease liabilities	47,305	52,641
Income taxes payable	1,510,790	1,720,323
Contract liabilities	4,461,263	4,689,427
Provision for bonuses	911,489	1,220,777
Reserve for fulfillment of guarantees	826,395	868,226
Other	9,779,016	10,630,071
Total current liabilities	19,095,157	26,826,673
Non-current liabilities		
Lease liabilities	149,154	113,491
Deferred tax liabilities	450,485	452,437
Retirement benefit liability	22,784	36,831
Asset retirement obligations	2,126,178	2,220,536
Other	104,993	107,797
Total non-current liabilities	2,853,597	2,931,095
Total liabilities	21,948,755	29,757,769
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	41,480,089
Treasury shares	(1,278,859)	(1,647,132)
Total shareholders' equity	42,763,797	44,135,085
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	722,996	962,813
Foreign currency translation adjustment	2,542,454	3,264,265
Total accumulated other comprehensive income	3,265,451	4,227,079
Share acquisition rights	262,652	274,537
Non-controlling interests	3,350,032	3,849,764
Total net assets	49,641,933	52,486,466
Total liabilities and net assets	71,590,688	82,244,235

(2) Consolidated Statement of Income and Comprehensive Income
(Consolidated Statement of Income)

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	63,719,802	70,911,322
Cost of sales	49,682,136	55,594,111
Gross profit	14,037,666	15,317,210
Selling, general and administrative expenses	6,076,517	6,447,298
Operating profit	7,961,148	8,869,912
Non-operating income		
Interest income	23,904	77,927
Interest on securities	299,855	300,053
Dividend income	6,814	7,112
Foreign exchange gains	—	353,087
Share of profit of entities accounted for using equity method	174,888	194,618
Other	44,581	121,855
Total non-operating income	550,044	1,054,655
Non-operating expenses		
Interest expenses	4,156	47,228
Foreign exchange losses	26,751	—
Provision of allowance for doubtful accounts	15,136	—
Commission expenses	12,484	57,846
Other	35,802	47,021
Total non-operating expenses	94,331	152,097
Ordinary profit	8,416,861	9,772,470
Extraordinary income		
Gain on sale of non-current assets	3,985	4,495
Subsidy income	106,449	70,000
Gain on sale of investment securities	16,806	51,869
Total extraordinary income	127,241	126,364
Extraordinary losses		
Loss on sale of non-current assets	0	1,662
Loss on retirement of non-current assets	30,662	18,365
Loss on tax purpose reduction entry of non-current assets	106,449	66,752
Other	1,582	—
Total extraordinary losses	138,694	86,781
Profit before income taxes	8,405,408	9,812,053
Income taxes - current	2,922,458	3,231,743
Income taxes - deferred	(32,055)	(128,899)
Total income taxes	2,890,403	3,102,844
Profit	5,515,005	6,709,209
Profit attributable to non-controlling interests	644,962	788,741
Profit attributable to owners of parent	4,870,043	5,920,467

(Consolidated Statement of Comprehensive Income)

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	5,515,005	6,709,209
Other comprehensive income		
Valuation difference on available-for-sale securities	(135,585)	274,181
Foreign currency translation adjustment	(25,743)	721,811
Total other comprehensive income	(161,328)	995,992
Comprehensive income	5,353,677	7,705,201
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,717,403	6,882,095
Comprehensive income attributable to non-controlling interests	636,273	823,105

(3) Consolidated Statement of Changes to Shareholders' Equity

This consolidated fiscal year (from April 1, 2024 to March 31, 2025)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,601,210	2,857,631	37,043,690	(899,087)	40,603,444
Changes during period					
Dividends of surplus			(2,294,543)		(2,294,543)
Profit attributable to owners of parent			4,870,043		4,870,043
Capital increase of consolidated subsidiaries		4,344			4,344
Change in ownership interest of parent due to transactions with non-controlling interests		38			38
Purchase of treasury shares				(499,969)	(499,969)
Disposal of treasury shares		(39,757)		120,196	80,438
Net changes in items other than shareholders' equity					
Total changes during period	—	(35,374)	2,575,499	(379,772)	2,160,352
Balance at end of period	1,601,210	2,822,256	39,619,190	(1,278,859)	42,763,797

	Accumulated other comprehensive income			Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at beginning of period	849,893	2,568,197	3,418,090	278,778	2,924,487	47,224,801
Changes during period						
Dividends of surplus						(2,294,543)
Profit attributable to owners of parent						4,870,043
Capital increase of consolidated subsidiaries						4,344
Change in ownership interest of parent due to transactions with non-controlling interests						38
Purchase of treasury shares						(499,969)
Disposal of treasury shares						80,438
Net changes in items other than shareholders' equity	(126,896)	(25,743)	(152,639)	(16,126)	425,544	256,778
Total changes during period	(126,896)	(25,743)	(152,639)	(16,126)	425,544	2,417,131
Balance at end of period	722,996	2,542,454	3,265,451	262,652	3,350,032	49,641,933

This consolidated fiscal year (from April 1, 2025 to March 31, 2026)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,601,210	2,822,256	39,619,190	(1,278,859)	42,763,797
Changes during period					
Dividends of surplus			(3,161,770)		(3,161,770)
Profit attributable to owners of parent			5,920,467		5,920,467
Change in ownership interest of parent due to transactions with non-controlling interests		1,890			1,890
Purchase of treasury shares				(1,471,892)	(1,471,892)
Disposal of treasury shares		(1,021,027)		1,103,620	82,593
Transfer from retained earnings to capital surplus		897,797	(897,797)		—
Net changes in items other than shareholders' equity					—
Total changes during period	—	(121,338)	1,860,898	(368,272)	1,371,288
Balance at end of period	1,601,210	2,700,918	41,480,089	(1,647,132)	44,135,085

	Accumulated other comprehensive income			Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at beginning of period	722,996	2,542,454	3,265,451	262,652	3,350,032	49,641,933
Changes during period						
Dividends of surplus						(3,161,770)
Profit attributable to owners of parent						5,920,467
Change in ownership interest of parent due to transactions with non-controlling interests						1,890
Purchase of treasury shares						(1,471,892)
Disposal of treasury shares						82,593
Transfer from retained earnings to capital surplus						—
Net changes in items other than shareholders' equity	239,816	721,811	961,628	11,885	499,731	1,473,245
Total changes during period	239,816	721,811	961,628	11,885	499,731	2,844,533
Balance at end of period	962,813	3,264,265	4,227,079	274,537	3,849,764	52,486,466

(4) Consolidated Statement of Cash Flows

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	8,405,408	9,812,053
Depreciation	2,288,532	2,526,839
Amortization of goodwill	39,619	62,959
Increase (decrease) in allowance for doubtful accounts	712,164	679,586
Increase (decrease) in provision for bonuses	265,343	292,902
Increase (decrease) in Reserve for fulfillment of guarantees	254,783	41,830
Interest and dividend income	(330,574)	(385,093)
Interest expenses	4,156	47,228
Foreign exchange losses (gains)	(1,284)	(224,101)
Share of loss (profit) of entities accounted for using equity method	(174,888)	(194,618)
Subsidy income	(106,449)	(70,000)
Loss on tax purpose reduction entry of non-current assets	106,449	66,752
Loss (gain) on sale of property, plant and equipment and intangible assets	(3,985)	(2,833)
Loss (gain) on sale of investment securities	(16,806)	(51,869)
Loss (gain) on valuation of investment securities	496	1,310
Loss on retirement of property, plant and equipment and intangible assets	48,477	25,940
Decrease (increase) in trade receivables	(90,578)	95,767
Decrease (increase) in inventories	(432,778)	(115,005)
Decrease (increase) in advances paid	(1,030,524)	(238,481)
Decrease (increase) in other assets	11,046	(142,836)
Increase (decrease) in trade payables	18,483	92,886
Increase (decrease) in contract liabilities	52,770	226,727
Increase (decrease) in other liabilities	38,473	438,829
Increase (decrease) in accrued consumption taxes	193,981	38,521
Other, net	83,649	110,465
Subtotal	10,335,964	13,135,763
Income taxes paid	(2,803,657)	(3,039,428)
Interest and dividends received	312,478	423,565
Interest paid	(4,031)	(52,914)
Net cash provided by (used in) operating activities	7,840,754	10,466,987

(Thousands of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(3,443,944)	(6,361,523)
Proceeds from sale of property, plant and equipment and intangible assets	26,549	7,266
Purchase of investment securities	(1,541,999)	(1,993,106)
Proceeds from sale of investment securities	49,779	105,622
Proceeds from redemption of investment securities	915,250	1,751,910
Loan advances	(35,847)	(9,271)
Proceeds from collection of loans receivable	15,991	16,366
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(461,480)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	90,987	—
Payments of guarantee deposits	(64,749)	(56,771)
Proceeds from refund of guarantee deposits	15,151	21,474
Subsidies received	106,349	70,100
Payments into time deposits	(5,420)	(5,639)
Proceeds from withdrawal of time deposits	4,963	5,195
Other, net	(2,718)	(2,719)
Net cash provided by (used in) investing activities	(3,869,658)	(6,912,576)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	—	6,000,000
Repayments of long-term borrowings	(125,000)	(191,236)
Purchase of treasury shares	(499,969)	(1,471,892)
Purchase of treasury shares of subsidiaries	(5,453)	(25,166)
Dividends paid	(2,293,637)	(3,159,585)
Repayments of lease liabilities	(80,100)	(79,540)
Dividends paid to non-controlling interests	(209,636)	(296,316)
Proceeds from exercise of employee share options	17,264	—
Net cash provided by (used in) financing activities	(3,196,532)	776,263
Effect of exchange rate change on cash and cash equivalents	(157,086)	333,785
Net increase (decrease) in cash and cash equivalents	617,476	4,664,459
Cash and cash equivalents at beginning of period	22,779,510	23,396,986
Cash and cash equivalents at end of period	23,396,986	28,061,445

(5) Notes on Consolidated Financial Statements
 (Notes Relating to Assumptions for the Going Concern)
 There are no relevant matters.

(Note on Segment Information)

1. Overview of Reporting Segments

Our reporting segments are defined as those units within our organization for which separate financial information is available and which the Board of Directors regularly reviews to make decisions on resource allocation and performance evaluation.

Our group operates globally in several businesses, including the Automotive Business, Property Business, Global Business, Customer Business, Financial Guarantee Business, IT Business, and Social Business. Each of these segments provides services such as customer contact operations, assistance services, after-sales services, payment and billing operations, loss investigation operations, and payment operations to client companies, including property and casualty insurance companies, automakers, real estate management companies, and credit card companies. The primary locations for these services are contact centers, with the Akita BPO Main Campus serving as the core, supported by overseas locations in the United States, the United Kingdom, Singapore, Australia, Hong Kong, and others.

Therefore, our company is composed of geographically-based segments centered around contact centers, and we have designated three reporting segments: "Japan," "Americas and Europe," and "Asia and Oceania."

2. Calculation Method for Revenues, Profits or Losses, Assets, and Other Items by Reporting Segment

The accounting treatment for the reported segments is consistent with the description in the "Key Matters Underlying the Preparation of Consolidated Financial Statements."

The profit for the reporting segments is based on operating profit figures.

Internal revenues and transfers between segments are based on market prevailing prices.

3. Information on Revenues, Profits or Losses by Reporting Segment

Previous consolidated fiscal year (from April 1, 2024 to March 31, 2025)

(Thousands of yen)

	Reportable segments				Reconciling items	Per consolidated financial statements
	Japan	America and Europe	Asia and Oceania	Reportable segments		
Sales						
Revenues from external customers	59,149,647	3,064,968	1,505,187	63,719,802	—	63,719,802
Transactions with other segments	1,084,496	652,186	802,484	2,539,167	(2,539,167)	—
Net sales	60,234,143	3,717,154	2,307,671	66,258,970	(2,539,167)	63,719,802
Operating profit (loss)	8,541,132	578,328	458,028	9,577,489	(1,616,341)	7,961,148
Assets	49,057,423	4,753,080	6,950,546	60,761,050	10,829,637	71,590,688
Other items						
Depreciation	2,131,022	3,662	108,956	2,243,641	44,891	2,288,532
Amortization of goodwill	39,619	—	—	39,619	—	39,619
Increase in property, plant and equipment and intangible assets	3,694,569	7,786	140,181	3,842,537	76,270	3,918,807

This consolidated fiscal year (from April 1, 2024 to March 31, 2025)

(Thousands of yen)

	Reportable segments				Reconciling items	Per consolidated financial statements
	Japan	America and Europe	Asia and Oceania	Reportable segments		
Sales						
Revenues from external customers	65,905,621	3,308,139	1,697,561	70,911,322	—	70,911,322
Transactions with other segments	768,853	827,287	1,191,233	2,787,374	(2,787,374)	—
Net sales	66,674,474	4,135,426	2,888,795	73,698,697	(2,787,374)	70,911,322
Operating profit (loss)	9,086,521	628,367	507,757	10,222,646	(1,352,733)	8,869,912
Assets	57,899,446	5,271,748	7,943,324	71,114,520	11,129,715	82,244,235
Other items						
Depreciation	2,356,867	5,824	126,782	2,489,473	37,365	2,526,839
Amortization of goodwill	62,959	—	—	62,959	—	62,959
Increase in property, plant and equipment and intangible assets	6,768,989	23,390	56,402	6,848,782	961,430	7,810,213

4. 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)

Sales	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Reportable segments	66,258,970	73,698,697
Elimination of inter-segment transactions	△2,539,167	△2,787,374
Sales in consolidated financial statements	63,719,802	70,911,322

(Thousands of yen)

Profit	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Reportable segments	9,577,489	10,222,646
Elimination of inter-segment transactions	△715,533	△378,438
Company-wide expenses	△900,808	△974,295
Operating profit in consolidated financial statements	7,961,148	8,869,912

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

(Thousands of yen)

Assets	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Reportable segments	60,761,050	71,114,520
Elimination of inter-segment transactions	△3,876,314	△3,944,734
Company assets	14,705,952	15,074,449
Total assets in consolidated financial statements	71,590,688	82,244,235

(Note) Corporate assets are mainly head office assets that do not belong to any reportable segment.

(Thousands of yen)

Other items	Reportable segments		Elimination of inter-segment transactions		Amount recorded in consolidated financial statements	
	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Depreciation	2,243,641	2,489,473	44,891	37,365	2,288,532	2,526,839
Amortization of goodwill	39,619	62,959	—	—	39,619	62,959
Increase in tangible and intangible fixed assets	3,842,537	6,848,782	76,270	961,430	3,918,807	7,810,213

(Notes on per share information)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net assets per share	363.03yen	387.72 yen
Basic earnings per share	38.28 yen	46.97 yen
Diluted earnings per share	38.19 yen	46.85 yen

(Note) Base for calculating profit per share and diluted profit per share

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit per share		
Profit attributable to owners of parent (Thousands of yen)	4,870,043	5,920,467
Amount not attributable to common shareholders (Thousands of yen)	—	—
Profit attributable to owners of parent related to common shares (Thousands of yen)	4,870,043	5,920,467
Average number of common shares during the term (shares)	127,224,455	126,043,377
Diluted profit per share		
Adjustment of profit attributable to owners of parent (Thousands of yen)	832	1,703
(Adjustment for potential shares of consolidated subsidiaries (thousand yen))	(832)	(1,703)
Increase in the number of common shares (shares)	280,196	280,182
(Of the increase, the number of share acquisition rights) (shares)	(280,196)	(280,182)
Outline of potential shares that are not included in the calculation of the diluted profit per share because they do not have any diluting effects	Stock acquisition rights based on the February 17, 2021 Board of Directors resolution Number of stock acquisition rights: 5,063units (Common stock: 506,300 shares)	Stock acquisition rights based on the February 17, 2021 Board of Directors resolution Number of stock acquisition rights: 4,603units (Common stock: 460,300 shares)

(Significant Subsequent Event)

No applicable items.

4. Other

No applicable items.