Translation

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Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]

August 6, 2026

Company name:	NexTone Inc.
Listing:	Tokyo Stock Exchange
Securities code:	7094
URL:	https://www.nex-tone.co.jp/en/
Representative:	Masahiro Anan, President & CEO
Inquiries:	Fumihiro Watanabe, Managing Director
Telephone:	+81-3-5475-5029
Scheduled date to commence dividend payments:	-
Preparation of supplementary material on financial results:	Yes
Holding of financial results briefing:	None

(Amounts of 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)

(Percentage indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	5,844	9.0	559	72.0	571	76.2	333	58.8
June 30, 2025	5,361	11.2	325	46.7	324	36.2	210	26.9

(Note) Comprehensive income: Three Months ended June 30, 2026： 463 million yen (108.2 %)
Three Months ended June 30, 2025: 222 million yen (65.6 %)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	34.19	-
June 30, 2025	21.55	-

(Note) Diluted earnings per share is not presented because there are no potential shares.

(2) Consolidated financial positions

	Total assets	Net assets	Equity ratio
As of	Million yen	Million yen	%
June 30, 2026	17,445	6,729	32.7
March 31, 2026	15,827	6,461	35.2

(Reference): Owner's equity As of June 30, 2026: 5,702 million yen
As of March 31, 2026： 5,564 million yen

2. Cash dividends

	Annual dividends				
	End of the first quarter	End of the second quarter	End of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	0.00	-	20.00	20.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		11.00	-	11.00	22.00

(Note) Whether there are revisions to the dividend forecast most recently announced: None

3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate YoY changes)

	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
Fiscal year ending March 31, 2027	22,000	5.9	1,600	23.0	1,600	19.9	1,000	26.3	102.40

(Note) Correction of financial forecast from the most recent financial forecast: None

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: -
Excluded: 1 company (Eggs Co., Ltd.)

(2) Applying of specific accounting of the consolidated quarterly financial statements : Yes

(Note)For details, please refer to "Quarterly consolidated financial statements and primary notes (3) Notes to the Quarterly Consolidated Financial Statements (Applying of specific accounting of the consolidated quarterly financial statements)" on page 5 of the Attachments .

(3) 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 those in (i)	:	None
(iii) Changes in accounting estimates	:	None
(iv) Retrospective restatement	:	None

(4) Number of issued shares (common stock)

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

As of June 30, 2026	9,940,800 shares
As of March 31, 2026	9,940,800 shares

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

As of June 30, 2026	172,450 shares
As of March 31, 2026	172,450 shares

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

Three months ended June 30, 2026	9,768,350 shares
Three months ended June 30, 2025	9,760,218 shares

* Review of attached consolidated quarterly financial statements by a certified public accountant or an audit firm: None

* Explanation regarding the appropriate use of Forecasts, and other special notes

(Cautionary notes on forward-looking statements)

Financial results forecast and other forward-looking statements contained herein are based on information currently available to the Group and certain assumptions that are deemed reasonable, and the Company does not in any way guarantee the achievement of the forecasts. Actual results may differ significantly due to various factors. For the assumptions underlying the forecasts herein and cautionary notes on the use of the financial results forecasts, please refer to "1. Overview of Operating Results, etc. (3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information" on page 3 of the Attachments (available in Japanese).

(Obtaining supplementary explanatory materials for financial results and video of the briefing)

The supplementary material on financial results (available in Japanese) will be disclosed on TDnet and the Company's website on August 6, 2026. The video of the financial results briefing (available in Japanese) and the supplementary material on financial results (English version) are also scheduled to be posted at a later date on the Company's website.

Quarterly consolidated financial statements and primary notes

(1) Quarterly consolidated Balance sheet

(Unit: Million yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	11,064	12,380
Accounts receivable - trade	1,725	2,338
Work in process	1	5
Other	718	430
Allowance for doubtful accounts	(1)	(1)
Total current assets	13,508	15,152
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	129	113
Tools, furniture and fixtures, net	50	56
Total property, plant and equipment	179	170
Intangible assets		
Customer-related intangible assets	171	154
Software	1,455	1,453
Other	15	19
Total intangible assets	1,642	1,626
Investments and other assets		
Deferred tax assets	201	201
Guarantee deposits	247	245
Other	47	48
Total investments and other assets	496	495
Total non-current assets	2,318	2,293
Total assets	15,827	17,445

(Unit: Million yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Trade payables	3,255	4,501
Accounts payable - other	5,100	5,385
Income taxes payable	111	109
Provision for bonuses	266	110
Provision for bonuses for directors (and other officers)	40	13
Other	233	247
Total current liabilities	9,008	10,367
Non-current liabilities		
Retirement benefit liability	16	-
Other	341	348
Total non-current liabilities	357	348
Total liabilities	9,365	10,716
Net assets		
Shareholders' equity		
Share capital	1,218	1,218
Capital surplus	758	758
Retained earnings	3,864	4,002
Treasury shares	(276)	(276)
Total shareholders' equity	5,565	5,703
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1)	(1)
Total accumulated other comprehensive income	(1)	(1)
Non-controlling interests	897	1,027
Total net assets	6,461	6,729
Total liabilities and net assets	15,827	17,445

(2) Quarterly consolidated Statement of income and quarterly consolidated Statement of comprehensive income

Quarterly Consolidated Statement of income

Three Months Ended June 30

(Unit: Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	5,361	5,844
Cost of sales	4,034	4,264
Gross profit	1,326	1,579
Selling, general and administrative expenses	1,001	1,020
Operating profit	325	559
Non-operating income		
Interest income	-	0
Dividend income	-	0
Foreign exchange gains	-	1
Compensation for forced relocation	-	8
Other	0	2
Total non-operating income	0	12
Non-operating expenses		
Foreign exchange losses	1	-
Other	0	-
Total non-operating expenses	1	-
Ordinary profit	324	571
Profit before income taxes	324	571
Income taxes	101	107
Profit	222	464
Profit attributable to non-controlling shareholders	12	130
Profit attributable to owners of parent	210	333

Quarterly consolidated Statement of comprehensive income

Three Months Ended June 30

(Unit: Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	222	464
Other comprehensive income		
Valuation difference on available-for-sale securities	(0)	(0)
Total other comprehensive income	(0)	(0)
Comprehensive income	222	463
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	210	333
Comprehensive income attributable to non-controlling interests	12	129

(3) Notes to quarterly consolidated financial statements

(Notes on the going concern assumption)

Not applicable.

(Notes when there have been significant changes in the amount of shareholders' equity)

Not applicable.

(Applying of specific accounting of the consolidated quarterly financial statements)

(Calculation of tax expense)

Regarding income taxes, the effective tax rate after applying tax effect accounting to profit before income taxes for the consolidated fiscal year including the three months ended June 30, 2026 is reasonably estimated, and tax expense is calculated by multiplying profit before income taxes by the estimated effective tax rate.

(Notes on segment information, etc.)

[Segment Information]

I For the three months ended June 30, 2025

1. Information on net sales and amounts of profit or loss by reportable segment

(Unit: Million yen)

	Reportable segment				Others (Note) 1	Total	Adjustments (Note) 2	Quarterly consolidated Statement of income recorded amount (Note) 3
	Copyright Management Business	Digital Distribution (DD) Business	Digital Music Provider	Total				
Net sales								
Net sales to outside customers	353	2,502	1,926	4,781	579	5,361	-	5,361
Inter-segment net sales or transfers	41	70	-	111	129	241	(241)	-
Total	394	2,572	1,926	4,893	708	5,602	(241)	5,361
Segment income (loss)	164	247	395	807	(69)	737	(412)	325

(Note) 1. The “Others” category consists of business segments that are not included in reportable segments. These include the Casting & promotion service business; Reuse product business; System development, maintenance & operation business; Solutions business; and Agent business.

2. Segment income (loss) adjustment of (412) million yen includes companywide expenses of (402) million yen that are not allocated to each reportable segment and elimination of intersegment transactions of (9) million yen.

3. Segment profit or (loss) is reconciled with operating profit in the quarterly consolidated Statement of income.

2. Information on impairment losses on non-current assets or goodwill, etc. by reportable segment

Not applicable.

II For the three months ended June 30, 2026

1. Information on net sales and amounts of profit or loss by reportable segment

(Unit: Million yen)

	Reportable segment				Others (Note) 1	Total	Adjustments (Note) 2	Quarterly consolidated Statement of income recorded amount (Note) 3
	Copyright Management Business	Digital Distribution (DD) Business	Digital Music Provider	Total				
Net sales								
Net sales to outside customers	405	2,778	1,942	5,126	718	5,844	-	5,844
Inter-segment net sales or transfers	29	46	-	75	128	203	(203)	-
Total	435	2,824	1,942	5,201	846	6,048	(203)	5,844
Segment profit	179	258	385	822	141	964	(405)	559

(Note) 1. The “Others” category consists of business segments that are not included in reportable segments. These include the Casting & promotion service business; Reuse product business; System development, maintenance & operation business; and Solutions business.

2. Segment income (loss) adjustment of (405) million yen includes companywide expenses of (402) million yen that are not allocated to each reportable segment and elimination of intersegment transactions of (2) million yen.

3. Segment profit is reconciled with Operating profit in the quarterly consolidated Statement of income.

2. Information on impairment losses on non-current assets or goodwill, etc. by reportable segment

Not applicable.

(Notes on statement of cash flows)

The Company has not prepared the quarterly consolidated statement of cash flows for the three months ended June 30, 2026. Depreciation (including amortization for intangible assets other than goodwill and customer-related intangible assets), amortization of goodwill, and amortization of customer-related intangible assets for the three months ended June 30, 2026 are as follows.

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Depreciation	159Million yen	153Million yen
Amortization of goodwill	4Million yen	-Million yen
Amortization of customer-related intangible assets	17Million yen	17Million yen