Translation

July 31, 2026

Consolidated Financial Results for the First Three Months of the Fiscal Year Ending March 31, 2027 <under IFRS>

Company name: PRONEXUS INC.
Listing: Tokyo Stock Exchange
Stock code: 7893
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Scheduled date to commence dividend payments: –
Preparation of supplementary material on earnings: Yes
Holding of earnings performance review: None

(Millions of yen with fractional amounts rounded, unless otherwise noted)

1. Consolidated performance for the first three months of the fiscal year ending March 31, 2027 (from April 1, 2026 to June 30, 2026)

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

	Revenue		Operating profit		Profit before tax		Profit	
First three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	12,567	5.3	3,180	0.4	3,242	1.0	2,163	(0.7)
June 30, 2025	11,938	1.2	3,167	(2.0)	3,209	(31.4)	2,179	(31.8)

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
First three months ended	Millions of yen	%	Millions of yen	%	Yen	Yen
June 30, 2026	2,136	(1.9)	2,243	3.0	86.63	–
June 30, 2025	2,178	(31.8)	2,177	(27.2)	85.37	–

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of	Millions of yen	Millions of yen	Millions of yen	%
June 30, 2026	43,772	25,939	25,187	57.5
March 31, 2026	37,478	24,335	23,608	63.0

2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	20.00	–	22.00	42.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		22.00	–	22.00	44.00

Notes: 1. Revisions to the forecasts of cash dividends most recently announced: None
2. For the fiscal year ended March 31, 2026, the dividend for the second quarter-end includes a commemorative dividend of 2.00 yen per share to commemorate the Company's 95th anniversary.

3. Consolidated earnings forecasts for the fiscal year 2026 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
First six months ending September 30, 2026	19,400	5.3	3,200	6.0	3,200	4.4	2,130	3.2	2,100	1.4	85.18
Fiscal year ending March 31, 2027	34,000	3.6	3,000	3.2	3,000	(0.4)	2,050	(5.2)	2,000	(5.1)	81.12

Note: Revisions to the consolidated earnings forecasts most recently announced: None

*** Notes**

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

(2) Changes in accounting policies and changes in accounting estimates

a. Changes in accounting policies required by IFRS: None

b. Changes in accounting policies due to other reasons: None

c. Changes in accounting estimates: None

(3) Number of issued shares (common shares)

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

As of June 30, 2026	27,716,688 shares
As of March 31, 2026	27,716,688 shares

b. Number of treasury shares at the end of the period

As of June 30, 2026	3,062,209 shares
As of March 31, 2026	3,062,209 shares

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

For the first three months ended June 30, 2026	24,654,479 shares
For the first three months ended June 30, 2025	25,509,080 shares

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

*** Proper use of earnings forecasts, and other special matters**

(Caution regarding forward-looking statements and others)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Actual business and other results may differ substantially due to various factors. Please refer to the section of “(3) Explanation of consolidated earnings forecasts and other forward-looking statements” of “1. Review of operating results and others” on page 4 of [Attached Material] for the suppositions that form the assumptions for earnings forecasts and cautions concerning the use thereof.

(Means of access to contents of supplementary material on earnings and earnings performance review)

The supplementary material on earnings will be available on the Company’s website. The Company holds presentations for analysts regarding the first six-months and year-end results. Distributed presentation materials as well as video recordings of the performance reviews will be available on the Company’s website.

[Attached Material]

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1. Review of operating results and others

(1) Review of operating results for the first three months

(i) Condition of Japanese economy and business environment

In the first three months, the Japanese economy showed a gradual recovery trend in economic conditions, backed mainly by improvement in the employment and income environment. The future economic outlook remains uncertain, however, due to rising prices, rising tensions in the Middle East, the depreciation of the yen, policy interest rate hikes, and other factors.

Furthermore, in the securities markets of Japan, to which the business of the Company is closely linked, the Nikkei Stock Average surpassed the 70,000-yen level at the closing price for the first time during the first three months, driven by the rise in AI and semiconductor-related stocks and expectations for a domestic economic recovery, compared to the peak 40,000-yen level in the same period of the previous fiscal year. In addition, the number of listed companies in Japan, which are our major clients, was 3,819 according to our research, excluding those on the TOKYO PRO Market. This represents a decrease of approximately 90 companies compared to the same period of the previous fiscal year, influenced by the review of market segments by the Tokyo Stock Exchange and other factors.

(ii) Review of performance

In the first three months, in addition to the contribution of revenue from JBA Holdings Co., Ltd. to the performance, which became a consolidated subsidiary in August of last year, the persistent demand for operational efficiency led to an increase in revenue from outsourcing services related to financial closing support and the preparation of disclosure documents. Furthermore, the disclosure and promotion support service for investment trust management companies recorded revenue growth due to the expansion of orders for new funds. On the other hand, our main service, support for preparing shareholder convocation notices, saw a decline in revenue due to the aforementioned decrease in the number of listed companies, as well as a reduction in the number of printed pages resulting from the progress in the electronic provision system for shareholder meeting materials. As a result of factors contributing to revenue growth outweighing those contributing to revenue decline, consolidated revenue in the first three months was 12,567 million yen, an increase of 629 million yen, or 5.3%, year on year.

In terms of profit, due to the effect of increased revenue, operating profit was 3,180 million yen, an increase of 14 million yen, or 0.4%, year on year, and profit before tax was 3,242 million yen, an increase of 33 million yen, or 1.0%, year on year. On the other hand, due to an increase in corporate income tax rates compared to the same period of the previous fiscal year, profit attributable to owners of parent was 2,136 million yen, a decrease of 42 million yen, or 1.9%, year on year.

1) Sales performance by service area

<Listed companies disclosure-related business>

In addition to the contribution of revenue from JBA Holdings Co., Ltd. to the performance, which became a consolidated subsidiary in August of last year, the persistent demand for operational efficiency led to an increase in revenue from outsourcing services related to financial closing support and the preparation of disclosure documents. On the other hand, our main service, support for preparing shareholder convocation notices, saw a decline in revenue due to the decrease in the number of listed companies, as well as a reduction in the number of printed pages resulting from the progress in the electronic provision system for shareholder meeting materials. As a result of factors contributing to revenue growth outweighing those contributing to revenue decline, revenue of the listed companies disclosure-related business was 7,030 million yen, an increase of 624 million yen, or 9.7%, year on year.

<Listed companies IR and events-related, etc. business>

The revenue from Knowledge Base, Inc., which became a consolidated subsidiary in February this year and engages in the development and operation of system and AI solutions, contributed to earnings. In event-related services, revenue increased due to the expansion of orders for corporate event support and other services. However, revenue related to support for preparing business reports for shareholders declined due to a reduction in the number of companies preparing such reports. Revenue in English translation services also decreased due to a decline in the number of orders and other factors. As a result, revenue of the listed companies IR and events-related, etc. business was 3,710 million yen, a decrease of 26 million yen, or 0.7%, year on year.

<Financial instruments disclosure-related business>

In services for investment trusts, revenue increased in support for the creation of prospectuses and sales materials due to factors such as the expansion of orders for new funds. As a result, revenue of the financial instruments disclosure-related business was 1,538 million yen, an increase of 15 million yen, or 1.0%, year on year.

<Database-related business>

In the database-related business, although there were some cancellations and other changes during contract renewals for existing customers, we worked to increase unit prices mainly from financial institutions, who are the main customers. The revenue from aiQ Corp. Ltd., which provides investor-oriented databases utilizing alternative data and became a consolidated subsidiary in May this year, also contributed to the performance. As a result, revenue of the database-related business was 288 million yen, an increase of 15 million yen, or 5.7%, year on year.

Revenue by service area

(Thousands of yen with fractional amounts rounded, unless otherwise noted)

Service area	First three months of FY2025 (from April 1, 2025 to June 30, 2025)		First three months of FY2026 (from April 1, 2026 to June 30, 2026)		Change	
	Amount	Composition ratio (%)	Amount	Composition ratio (%)	Amount	(%)
Listed companies disclosure-related business	6,406,199	53.6	7,030,288	55.9	624,089	9.7
Listed companies IR and events-related, etc. business	3,736,246	31.3	3,710,409	29.5	(25,837)	(0.7)
Financial instruments disclosure-related business	1,522,964	12.8	1,538,383	12.2	15,419	1.0
Database-related business	272,225	2.3	287,675	2.4	15,450	5.7
Total	11,937,634	100.0	12,566,755	100.0	629,121	5.3

Note: Amounts are based on sales prices.

2) Earnings summary

In the first three months, revenue increased by 629 million yen over the same period of the previous fiscal year, primarily due to the previously mentioned M&A effects, with increased sales in service areas other than listed companies IR and events-related, etc. business. Cost of sales amounted to 6,761 million yen, an increase of 292 million yen, or 4.5%, year on year, mainly due to increases of M&A-related costs and labor costs. The cost of sales ratio decreased by 0.4 percentage points to 53.8% year on year, due to the effect of increased revenue. As a result, gross profit was 5,805 million yen, an increase of 337 million yen, or 6.2%, year on year.

Selling, general and administrative expenses amounted to 2,638 million yen, an increase of 327 million yen, or 14.2%, year on year, mainly due to the effects of the M&A-related costs and an increase in personnel expenses associated with strengthening the sales structure. The ratio of selling, general and administrative expenses was 21.0%, an increase of 1.6 percentage points year on year. As a result, operating profit was 3,180 million yen, an increase of 14 million yen, or 0.4%, year on year.

Profit before tax was 3,242 million yen, an increase of 33 million yen, or 1.0%, year on year, as a result of the recordings of 72 million yen in finance income and 10 million yen in finance costs. On the other hand, due to an increase in corporate income tax rates compared to the same period of the previous fiscal year, profit attributable to owners of parent was 2,136 million yen, a decrease of 42 million yen, or 1.9%, year on year.

(iii) Seasonal factors of the first quarter

The Company and its subsidiaries (hereinafter the "Group") owe approximately two-thirds of its revenue to Japanese listed companies. Because roughly 60% of these companies close their books in March, orders for services related to account settlements and shareholders' meetings peak in the first quarter (from April to June). Consequently, revenue in the first quarter is more than those of others as shown in the table below.

(Reference) Fiscal year ended March 31, 2026

	Q1 (Apr.–Jun.)	Q2 (Jul.–Sep.)	Q3 (Oct.–Dec.)	Q4 (Jan.–Mar.)	Year total
Revenue (Millions of yen)	11,938	6,483	7,473	6,927	32,821
Composition ratio (%)	36.4	19.7	22.8	21.1	100.0

(2) Explanation of financial position

Due to the seasonal factor as mentioned above ((1)-(iii)), total assets, total liabilities and total equity of the Group increase considerably at the end of the first quarter of the fiscal year, compared with those at the end of the previous fiscal year. A similar trend has occurred for the current first quarter-end also, as described below.

As of June 30, 2026, total assets increased by 6,294 million yen from the previous fiscal year-end to 43,772 million yen. The main components included an increase of 2,222 million yen in cash and cash equivalents and an increase of 4,046 million yen in trade and other receivables.

As of June 30, 2026, total liabilities increased by 4,689 million yen from the previous fiscal year-end to 17,832 million yen. The main components included an increase of 1,431 million yen in contract liabilities and an increase of 937 million yen in income taxes payable.

Equity totaled 25,939 million yen as of June 30, 2026, an increase of 1,605 million yen from the previous fiscal year-end. The main components included an increase due to the recording of 2,136 million yen in profit attributable to owners of parent, and a decrease due to dividends of surplus of 542 million yen. As a result, the ratio of equity attributable to owners of parent to total assets became 57.5%.

(3) Explanation of consolidated earnings forecasts and other forward-looking statements

<Outlook for the fiscal year ending March 31, 2027>

No changes have been made to the half-year and the full-year consolidated earnings forecasts for the fiscal year ending March 31, 2027 announced on May 14, 2026.

2. Condensed quarterly consolidated financial statements and significant notes thereto

(1) Condensed quarterly-consolidated statement of financial position

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and cash equivalents	8,737,182	10,959,668
Trade and other receivables	3,471,004	7,516,784
Other financial assets	638,642	369,841
Inventories	607,053	547,475
Other current assets	670,359	710,610
Total current assets	14,124,240	20,104,377
Non-current assets		
Property, plant and equipment	4,587,344	4,548,381
Right-of-use assets	2,316,968	2,335,898
Goodwill	3,055,295	3,234,392
Intangible assets	5,197,884	5,156,648
Investment property	186,322	186,322
Other financial assets	7,122,099	7,326,508
Deferred tax assets	671,162	658,902
Other non-current assets	216,337	220,498
Total non-current assets	23,353,411	23,667,548
Total assets	37,477,651	43,771,925

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Borrowings	54,705	868,972
Lease liabilities	999,733	963,478
Trade and other payables	1,492,246	2,198,627
Income taxes payable	338,049	1,275,414
Contract liabilities	777,852	2,208,955
Other current liabilities	3,791,570	4,603,870
Total current liabilities	7,454,155	12,119,316
Non-current liabilities		
Borrowings	22,695	54,154
Lease liabilities	1,306,864	1,291,509
Retirement benefit liability	2,308,386	2,192,480
Provisions	274,235	270,099
Other financial liabilities	1,537,276	1,646,345
Other non-current liabilities	239,342	258,529
Total non-current liabilities	5,688,798	5,713,116
Total liabilities	13,142,952	17,832,432
Equity		
Share capital	3,058,651	3,058,651
Capital surplus	3,194,113	3,098,313
Treasury shares	(3,269,510)	(3,269,510)
Other components of equity	1,226,752	1,307,616
Retained earnings	19,398,304	20,991,686
Total equity attributable to owners of parent	23,608,309	25,186,756
Non-controlling interests	726,389	752,737
Total equity	24,334,699	25,939,493
Total liabilities and equity	37,477,651	43,771,925

(2) Condensed quarterly consolidated statement of profit or loss and condensed quarterly consolidated statement of comprehensive income

(Condensed quarterly consolidated statement of profit or loss)

(Thousands of yen)

	First three months ended June 30, 2025	First three months ended June 30, 2026
Revenue	11,937,634	12,566,755
Cost of sales	(6,469,171)	(6,761,286)
Gross profit	5,468,462	5,805,469
Selling, general and administrative expenses	(2,310,607)	(2,637,815)
Other income	18,945	23,281
Other expenses	(10,127)	(10,679)
Operating profit	3,166,673	3,180,256
Finance income	44,840	72,452
Finance costs	(2,691)	(10,455)
Profit before tax	3,208,822	3,242,252
Income tax expense	(1,030,020)	(1,079,296)
Profit	2,178,803	2,162,956
Profit attributable to		
Owners of parent	2,177,602	2,135,781
Non-controlling interests	1,201	27,175
Profit	2,178,803	2,162,956
Earnings per share		
Basic earnings per share (Yen)	85.37	86.63
Diluted earnings per share (Yen)	–	–

(Condensed quarterly consolidated statement of comprehensive income)

(Thousands of yen)

	First three months ended June 30, 2025	First three months ended June 30, 2026
Profit	2,178,803	2,162,956
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	(52,954)	68,428
Total of items that will not be reclassified to profit or loss	(52,954)	68,428
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	50,884	11,608
Total of items that may be reclassified to profit or loss	50,884	11,608
Other comprehensive income, net of tax	(2,069)	80,037
Comprehensive income	2,176,733	2,242,993
Comprehensive income attributable to		
Owners of parent	2,175,533	2,216,645
Non-controlling interests	1,201	26,348
Comprehensive income	2,176,733	2,242,993

(3) Condensed quarterly consolidated statement of changes in equity

First three months ended June 30, 2025

(Thousands of yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	Total
Balance as of April 1, 2025	3,058,651	4,688,104	(2,269,562)	47,272	1,050,776	1,098,047
Profit						–
Other comprehensive income				50,884	(52,954)	(2,069)
Total comprehensive income	–	–	–	50,884	(52,954)	(2,069)
Dividends						–
Total transactions with owners	–	–	–	–	–	–
Balance as of June 30, 2025	3,058,651	4,688,104	(2,269,562)	98,156	997,822	1,095,978

	Equity attributable to owners of parent		Non-controlling interests	Total
	Retained earnings	Total		
Balance as of April 1, 2025	18,390,844	24,966,084	53,804	25,019,888
Profit	2,177,602	2,177,602	1,201	2,178,803
Other comprehensive income		(2,069)		(2,069)
Total comprehensive income	2,177,602	2,175,533	1,201	2,176,733
Dividends	(663,236)	(663,236)		(663,236)
Total transactions with owners	(663,236)	(663,236)	–	(663,236)
Balance as of June 30, 2025	19,905,210	26,478,381	55,004	26,533,385

First three months ended June 30, 2026

(Thousands of yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income	Total
Balance as of April 1, 2026	3,058,651	3,194,113	(3,269,510)	93,345	1,133,407	1,226,752
Profit						–
Other comprehensive income				11,608	69,255	80,864
Total comprehensive income	–	–	–	11,608	69,255	80,864
Dividends						–
Change in obtaining of control of subsidiaries		(11,042)				–
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(84,758)				–
Total transactions with owners	–	(95,800)	–	–	–	–
Balance as of June 30, 2026	3,058,651	3,098,313	(3,269,510)	104,954	1,202,662	1,307,616

	Equity attributable to owners of parent		Non-controlling interests	Total
	Retained earnings	Total		
Balance as of April 1, 2026	19,398,304	23,608,309	726,389	24,334,699
Profit	2,135,781	2,135,781	27,175	2,162,956
Other comprehensive income		80,864	(827)	80,037
Total comprehensive income	2,135,781	2,216,645	26,348	2,242,993
Dividends	(542,399)	(542,399)		(542,399)
Change in obtaining of control of subsidiaries		(11,042)		(11,042)
Liabilities pertaining to forward contracts concluded with non-controlling shareholders		(84,758)		(84,758)
Total transactions with owners	(542,399)	(638,199)	–	(638,199)
Balance as of June 30, 2026	20,991,686	25,186,756	752,737	25,939,493

(4) Notes to condensed quarterly consolidated financial statements

(Segment information)

The reportable segments of the Group are components of the Company for which discrete financial information is available and regularly reviewed by the Board of Directors to make decisions about allocation of managerial resources and to assess their performance.

To more accurately reflect the nature of our business, the segment name of the Group has been changed from the previous “Disclosure and IR Support” to “Corporate Communication Support.”

The Group’s business consists of the corporate communications support and incidental business operations. As such, the Group has a single business segment, the corporate communications support business, since there are no separable operating segments.

(Notes on premise of going concern)

No items to report

(Notes to condensed quarterly consolidated statement of cash flows)

Condensed quarterly consolidated statement of cash flows for the three months ended June 30, 2026 is not prepared. Depreciation and amortization for the three months ended June 30, 2025 and 2026 are as follows.

(Thousands of yen)

	First three months ended June 30, 2025	First three months ended June 30, 2026
Depreciation and amortization	673,470	748,435