

Japaniace

Financial Results Presentation Materials
for the First Quarter of the Fiscal Year Ending November 30, 2026

Japaniace Co., Ltd. (Securities Code: 9558)

April 6, 2026

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01

Performance Highlights

Performance Summary

- ✓ Off to a strong start with double-digit YoY growth in both net sales and profits; progress toward the full-year forecast is in the 20% range. The impact of M&A and business alliances will be assessed from Q2 onwards.

(Millions of yen)

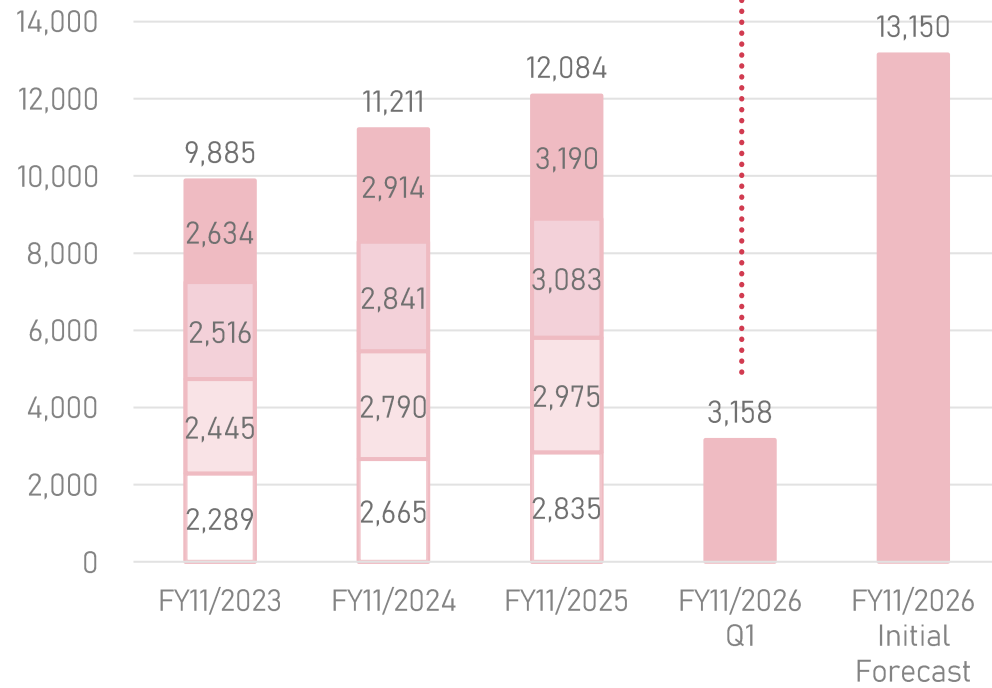
	FY11/2025 Q1	FY11/2026 Q1	Year-on-year change		Full-Year Forecast for FY11/2026 (Initial)	Progress
			Change	%		%
Net sales	2,835	3,158	322	+11.4%	13,150	24.0%
Gross profit	740	751	10	+1.4%	3,190	23.5%
Operating profit	221	244	23	+10.4%	1,035	23.6%
Ordinary profit	234	259	25	+10.7%	1,120	23.1%
Net profit	153	170	17	+11.5%	785	21.7%

Net Sales and Ordinary Profit

- ✓ Net sales increased by 11.4% year-on-year, driven by strong performance in both on-site development support and contract development, while ordinary profit also grew by 10.7% year-on-year.

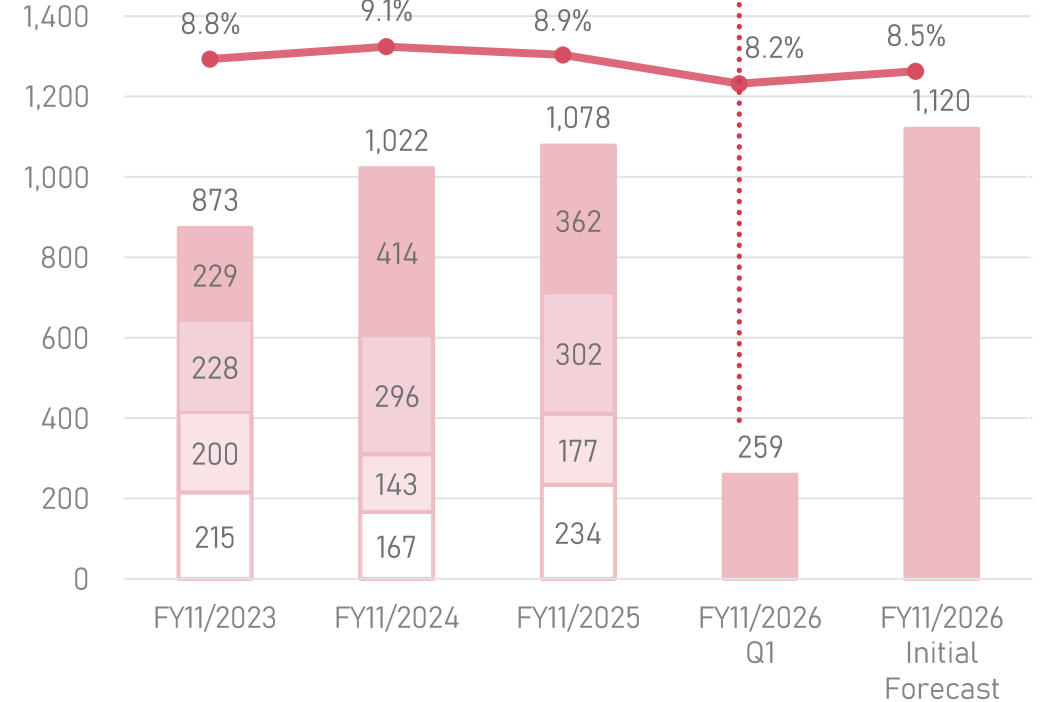
Net sales

(Millions of yen)



Ordinary profit

(Millions of yen)



Analysis of Changes in Ordinary Profit

- ✓ Sales expanded due to higher unit prices and an increase in the number of engineers including business partners.
- ✓ Other SG&A expenses decreased due to a partial review of the categories of cost of sales and SG&A expenses, despite incurring ¥20 million in M&A-related costs. (Impact of the review: a ¥45 million increase in cost of sales and a ¥42 million decrease in other SG&A expenses.)

Year-on-Year Changes in Ordinary Profit for Q1 of FY11/2026



Profit and Loss Statement

- ✓ Gross profit remained flat year-on-year and SG&A expenses decreased following a partial review of the categories of cost of sales and SG&A expenses.

(Millions of yen)

	FY11/2025 Q1	FY11/2026 Q1	YoY change
Netsales	2,835	3,158	+11.4%
Cost of sales	2,094	2,407	+14.9%
Gross profit	740	751	+1.4%
Gross profit %	26.1%	23.8%	
Selling, general and administrative expenses	519	506	(2.5%)
Operating profit	221	244	+10.4%
Operating profit %	7.8%	7.8%	
Non-operating income	12	17	+31.7%
Non-operating expenses	-	2	-
Ordinary profit	234	259	+10.7%
Ordinary profit %	8.3%	8.2%	
Profit before income taxes	234	259	+10.7%
Income taxes	81	89	+9.2%
Net profit	153	170	+11.5%
Net profit %	5.4%	5.4%	

Balance Sheet

✓ Net assets decreased temporarily due to the payment of dividends.

(Millions of yen)

	FY11/2025 Q4	FY11/2026 Q1
Assets		
Current assets		
Cash and deposits	3,691	3,472
AR and contract assets	1,622	1,717
Total current assets	5,357	5,254
Non-current assets		
PP&E	66	77
Intangible assets	11	10
Investment and other assets	351	478
Total non-current assets	428	566
Total assets	5,786	5,820

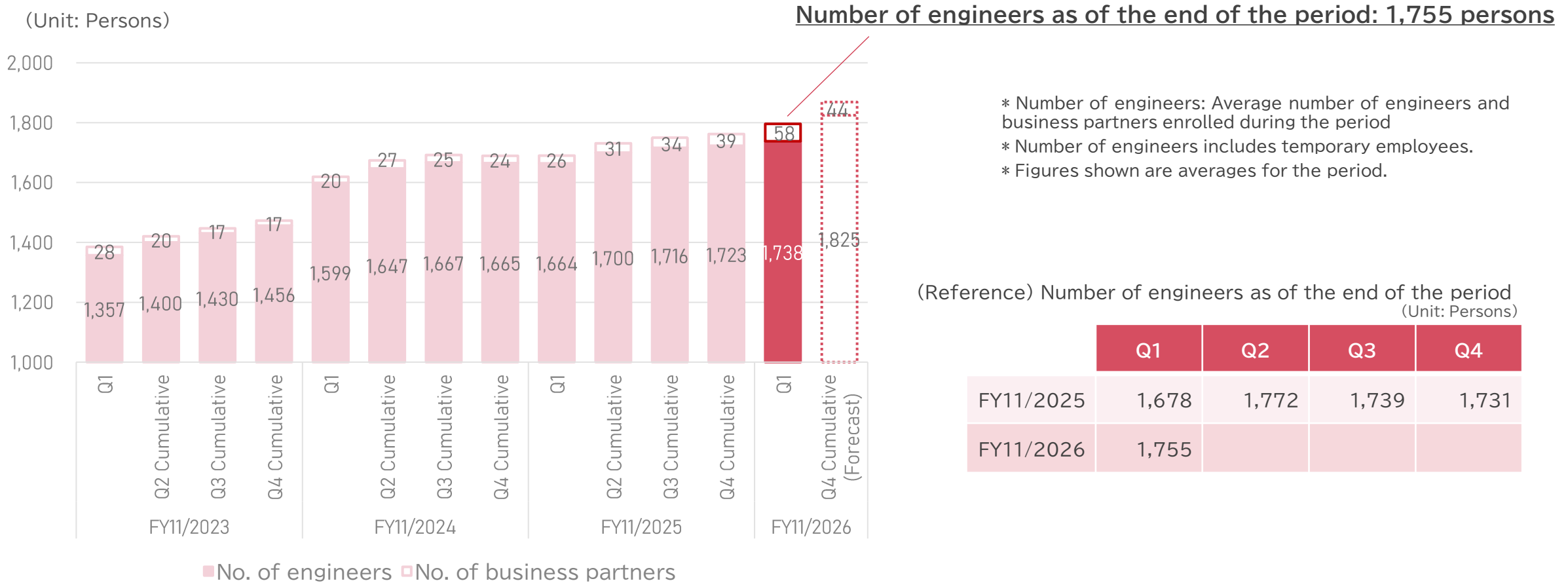
	FY11/2025 Q4	FY11/2026 Q1
Liabilities		
Current liabilities		
Short-term borrowings	300	200
Accrued expenses	928	820
Total current liabilities	2,194	2,255
Non-current liabilities		
Total non-current liabilities	212	212
Total liabilities	2,406	2,467
Net assets		
Shareholders' equity		
Common stock	23	23
Retained earnings	3,369	3,342
Treasury stock	(101)	(101)
Total shareholders' equity	3,379	3,352
Total net assets	3,379	3,352

Key Management Indicator 1

✓ We have expanded the number of engineers (the foundation of our growth) despite a challenging hiring environment, and enhanced supply capacity by leveraging external resources to meet demand.



Number of engineers

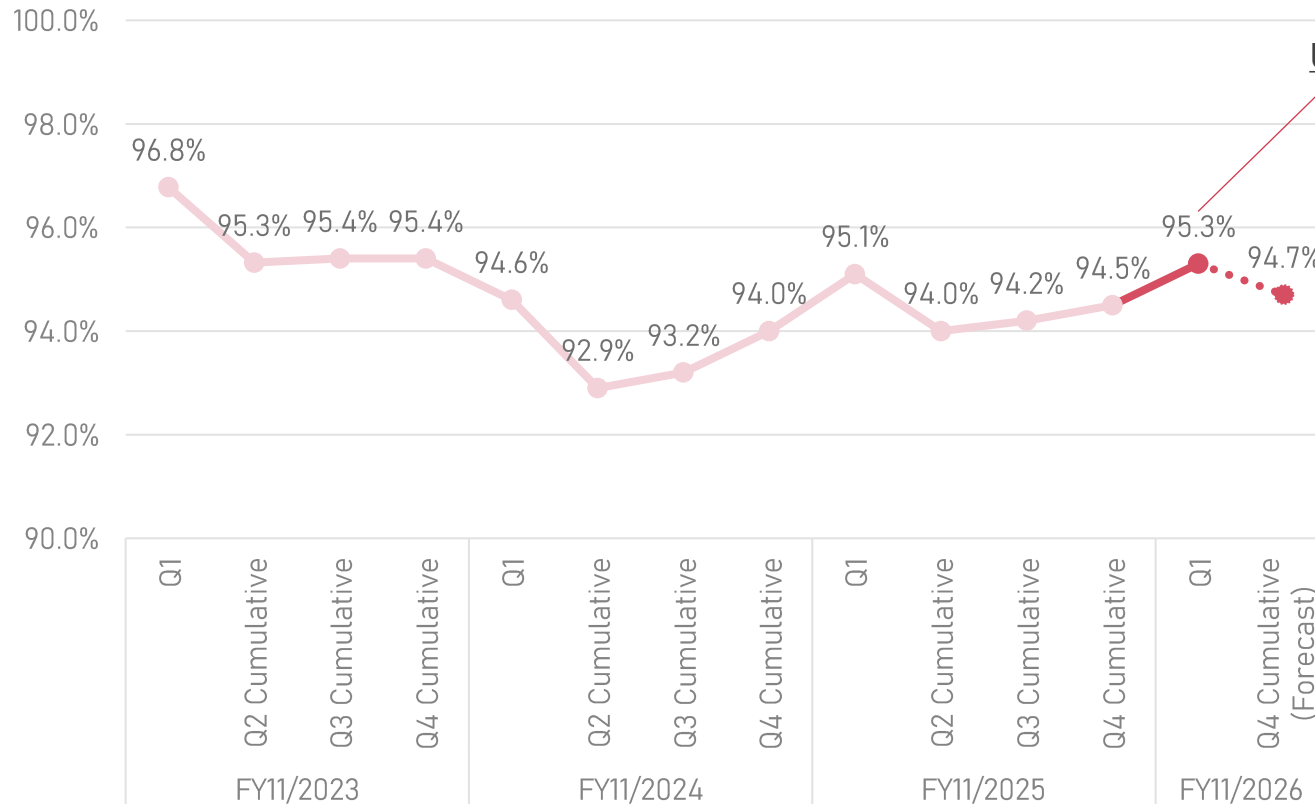


Key Management Indicator 2

- ✓ Achieved steady monetization of increased headcount by maintaining high utilization. Balanced hiring of experienced and developing talent, alongside stronger sales, has reduced engineer downtime.



Utilization rate



Utilization rate for Q1: 95.3%

- * Utilization rate: (Total No. of assigned engineers + business partners each month) / (Total No. of engineers + business partners each month) x 100
- * Number of assigned engineers includes temporary employees.
- * Figures shown are averages for the period.

(Reference) Utilization rate for each quarter

	Q1	Q2	Q3	Q4
FY11/2025	95.1%	93.0%	94.2%	95.6%
FY11/2026	95.3%			

Key Management Indicator 3

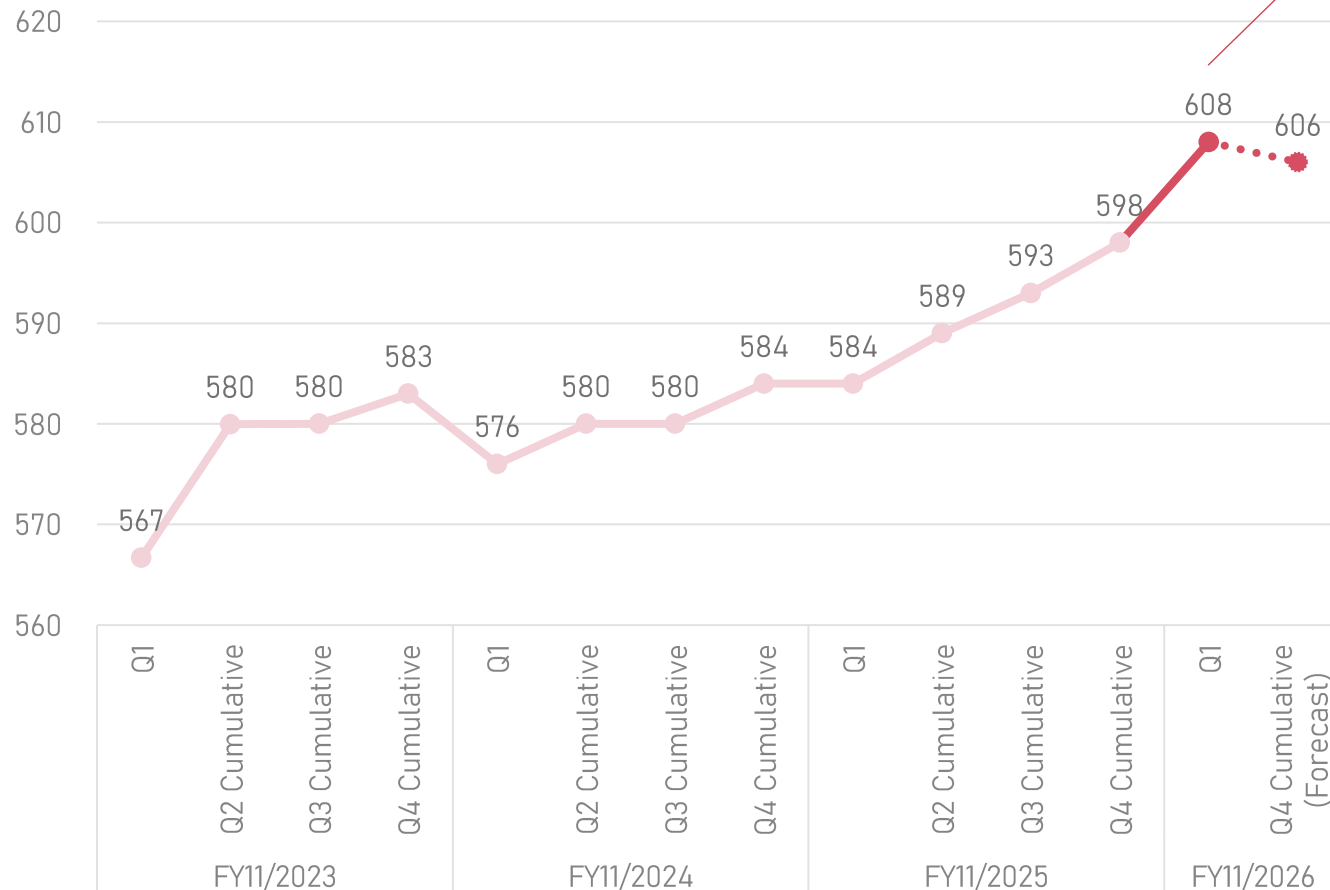
✓ Monthly sales per engineer rose by ¥24 thousand year-on-year due to a strategic shift to high-unit-price projects and successful ongoing price negotiations.



Sales per engineer

Sales per engineer for Q1: ¥608 thousand / month

(Unit: Thousands of yen / month)



* Sales per engineer: Sales for the cumulative period / (Total No. of assigned engineers + business partners each month)
 * Figures shown are averages for the period.

(Reference) Sales per engineer for each quarter
 (Unit: Thousands of yen / month)

	Q1	Q2	Q3	Q4
FY11/2025	584	593	601	614
FY11/2026	608			

Financial Results Forecast

- ✓ While business performance remains strong, we have maintained our financial results forecast as we are currently assessing the impact of M&A and business alliances.

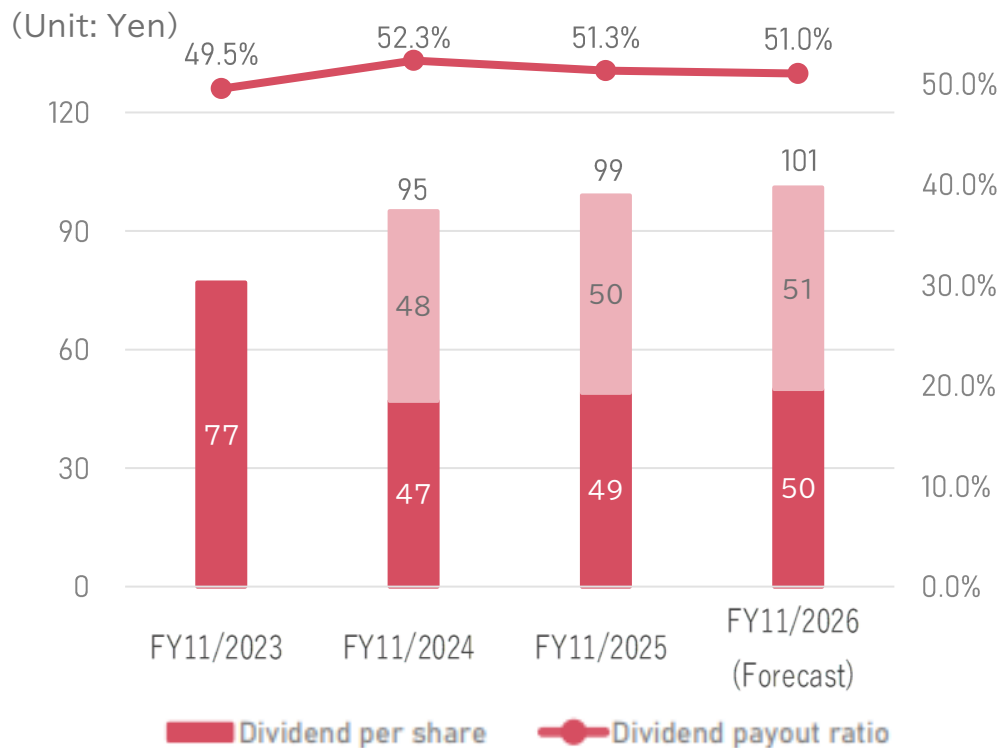
(Millions of yen)

	FY11/2025 (Actual)	FY11/2026 (Forecast)	Year-on-year change	
			Change	%
Net sales	12,084	13,150	1,065	+8.8%
Gross profit	2,900	3,190	289	+10.0%
Operating profit	982	1,035	52	+5.3%
Ordinary profit	1,078	1,120	41	+3.9%
Net profit	765	785	19	+2.6%

Shareholder Returns

✓ We plan to increase dividends continuously while maintaining our dividend policy of a 50% payout ratio.

Dividends and Payout Ratio



(Unit: Yen)

	FY11/2023	FY11/2024	FY11/2025	FY11/2026 (Forecast)
Basic earnings per share	155.52	181.51	193.09	198.05
Dividend per share	77.00	95.00	99.00	101.00
Dividend payout ratio	49.5%	52.3%	51.3%	51.0%

02

Progress of Medium-Term Management Plan

We have implemented measures in accordance with our policies.

New Growth Drivers

New Initiatives

- ✓ Acquisition of new domains and creation of business synergies through M&A.
- ✓ Expansion of business partnerships through capital and business alliances.
- ✓ Commercialization of new ventures through continuous innovation and investment.

Expanding and Strengthening Core Business

Achievement of Key Management Indicators

- ✓ Increasing engineering headcount through proactive utilization of external resources.
- ✓ Optimizing the balance between high utilization rates and improved retention.
- ✓ Achieving consistent growth in sales per engineer.

Investment for Strengthening Business Foundation

- ✓ Enhancing our human capital foundation through strategic investments in training and institutional frameworks.
- ✓ Expanding IT investment for more sophisticated and efficient operations.
- ✓ Ongoing investment to expand our service area and optimize our operational footprint.

- ✓ Succeeded the SES business of COPRO TECHNOLOGY Co., Ltd.
- ✓ Promoted mutual exchange based on the business alliance with Artner Co., Ltd.

- ✓ Leveraged freelancers through a recruitment website.
- ✓ Launched an AI-powered career support system for engineers

- ✓ Recognized as a "2026 Certified Health & Productivity Management Outstanding Organization"
- ✓ Opened Hiroshima Office in February 2026

New Growth Driver: Promoting M&A -Business Succession-

- ✓ The SES (System Engineering Service) business, centered on a job search site, was succeeded from COPRO TECHNOLOGY Co., Ltd. through an absorption-type split. (Disclosed on January 15, 2026)

Purpose

- ✓ To further increase the number of engineers, including freelancers, by operating the job search site in-house.

Expected Effects

- ✓ Expanding the scope of obtainable projects by increasing the engineer headcount through business succession and actively utilizing external resources such as freelancers.

“Bscareer IT” to be rebranded as “Prime Freelance”

- ✓ Currently preparing for a renewal to provide even more enhanced services.

Overview of Business Succession

Effective date	March 27, 2026
Business	SES business centered on the job recruitment site “Bscareer IT” ※ To be rebranded as “Prime Freelance”
Base headcount	146 persons (65 employees, 65 freelancers, and 16 business partners)
Base value	¥730 million
Notes	If the number of active engineers as of April 1, 2026 differs from the base headcount, the base value will be adjusted by an amount based on the variance.



Expanding and Strengthening Core Business: Enhancing our human capital foundation through strategic investments in training and institutional frameworks.

- ✓ Recognized as a “2026 Certified Health & Productivity Management Outstanding Organization (Large Enterprise Category)” for the first time (Disclosed on March 31, 2026)

Purpose

- ✓ Based on its Health & Productivity Management Declaration, the Company will strive to realize its mission of “Provide new value for Japan’s tomorrow through advanced technology” and to enhance corporate value and contribute to society by fostering challenge and growth through providing an environment where employees can work with both physical and mental health and peace of mind.



The Certified Health & Productivity Management Outstanding Organizations Recognition Program

- ✓ The Certified Health & Productivity Management Outstanding Organizations Recognition Program is an award system certified by the Nippon Kenko Kaigi with the aim of creating an environment in which corporations, including large enterprises and small and medium-sized companies that are particularly excellent in practicing health and productivity management, can be “visualized” and socially evaluated by employees, job seekers, related companies, and financial institutions.

The statements on forecasts presented in this document are based upon currently available information and assumptions deemed rational.

These statements are not guarantees of future results or performance. Such statements contain known and unknown risks, and uncertainties. Therefore, a variety of factors could cause actual results to differ materially from forecasts.

Factors that may affect the actual results described above include, but not limited to, changes in national and international economic conditions and business trends.

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