

3. Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026, to March 31, 2027)

(%: change from the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	18,971	9.6	1,267	(48.6)	1,314	(47.3)	799	(66.1)	39.87

* Notes

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

New: Two companies (ICP-1 Investment Limited Partnership and Tyrell Systems Inc.)

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

(i) Changes in accounting policies due to the revision of accounting standards and related items: None

(ii) Changes in accounting policies other than those stated in (2)-(i): None

(iii) Changes in accounting estimates: None

(iv) Restatements: None

(3) Number of issued shares (common stock)

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

As of March 31, 2026: 22,000,000 shares

As of March 31, 2025: 22,000,000 shares

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

As of March 31, 2026: 1,948,069 shares

As of March 31, 2025: 1,948,057 shares

(iii) Average number of shares during the period

FY2026: 20,051,935 shares

FY2025: 20,046,634 shares

Reference: Overview of Non-Consolidated Results

1. Non-Consolidated Results for the Fiscal Year Ended March 31, 2026 (April 1, 2025, to March 31, 2026)

(1) Non-Consolidated Operating Results

(%: change from the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2026	13,161	3.6	1,767	(15.4)	1,894	(16.2)	2,049	40.6
FY2025	12,701	4.6	2,088	14.9	2,259	16.7	1,457	10.4

	Earnings per share	Diluted earnings per share
	Yen	Yen
FY2026	102.19	101.73
FY2025	72.68	72.37

(2) Non-Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of March 31, 2026	29,720	16,594	55.4	820.39
As of March 31, 2025	29,860	17,065	56.7	844.84

(Reference) Shareholders' equity: As of March 31, 2026 16,450 million yen

As of March 31, 2025 16,940 million yen

2. Non-Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026, to March 31, 2027)

(%: change from the previous fiscal year)

	Net sales		Ordinary profit		Profit		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	14,355	9.1	826	(56.4)	569	(72.2)	28.38

* This summary of financial results is not subject to audit by a certified public accountant or an auditing firm.

* Information regarding the appropriate use of financial forecasts and other information to note:

(Cautionary notes regarding forward-looking statements)

This material contains forward-looking statements that are based on information currently available to PCA CORPORATION (“the Company”) and certain assumptions deemed reasonable by the Company. Actual results may differ from the forecasts due to factors including various uncertainties inherent to the forecasts and future changes in the internal and external conditions that impact business operations. For cautionary notes and other information related to the use of financial forecasts, please refer to “I. Overview of Operating Results and Other Information: (4) Future Outlook” on page 4 of the attached documents.

(Supplementary materials to financial results and financial results briefing)

The financial results briefing video and financial results briefing materials are scheduled to be released on the Company’s website on Friday, May 1, 2026.

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I. Overview of Operating Results and Other Information

(1) Overview of Operating Results for the Fiscal Year Ended March 31, 2026

Regarding Japan's economic conditions during the fiscal year ended March 31, 2026 ("FY2026"), the economy remained on a gradual recovery path, supported by improvements in the employment and income environment driven by wage increases, steady capital investment, and improved corporate earnings. Meanwhile, the outlook remains uncertain due to factors such as renewed instability in the Middle East, the prolonged situation in Ukraine, rising raw material and energy costs associated with the continued weakness of the yen, entrenched inflation in Japan, and interest rate trends.

Amid these conditions, we have launched a new Medium-Term Management Plan starting in FY2026. The plan covers the three-year period from April 2025 to March 2028.

Under this Medium-Term Management Plan, we will drive the following three priority measures and firmly establish the subscription model.

1. Strengthening the Growth Potential of Our Core Businesses
 - Drive the cloud transition
 - Expand and enhance the Hub services
 - Strengthen sales and marketing
2. Building the Foundation for New Businesses and Making Upfront Investments
 - Build a unified ID platform and leverage ID assets
 - Generative AI deployment and research on business automation
 - Upfront investment for diversified growth through CVC
3. Service-Oriented Creation
 - Drive the four initiatives and the development investment plan
 - Drive the group product development plan in the HR domain

In November 2025, we launched our new service, *PCA Arch*.

In the second half of FY2026, we carried out proactive promotional activities to raise awareness and drive market penetration of the service, including the placement of poster advertisements inside JR East commuter trains in the Tokyo metropolitan area. *PCA Arch* leverages advanced technologies such as AI to provide one-stop support for core business operations, including finance and accounting, human resources and labor management, and sales management, thereby helping small and medium-sized enterprises and mid-tier companies address challenges such as the digitalization of business processes and knowledge sharing.

In August 2025, Tyrell Systems Inc. joined the PCA Group. Through this addition, we aim to accelerate our growth strategy by increasing the speed of product development and strengthening our technological capabilities, with a view not only to achieving business performance growth in the current fiscal year but also to realizing the goals of our Medium-Term Management Plan.

In addition, in April 2026, KEC Corporation, one of our consolidated subsidiaries, acquired PRIMAS Inc. as a subsidiary. By combining our core business services with PRIMAS's specialized talent and BPO capabilities, we will develop a support framework that extends beyond system provision to encompass practical business operations. Through this collaboration, we aim to broaden the value provided to users across the Group and strengthen the foundation for becoming the *Management Support Company* that we aspire to be.

Going forward, we will continue to expand functionality and advance development efforts to provide one-stop support for the core business operations of small and medium-sized enterprises and mid-tier companies.

Under these circumstances, for FY2026 consolidated financial results, the PCA Group recorded net sales of 17,306 million yen (up 6.6% year on year). Meanwhile, as we continued efforts to strengthen development capabilities toward achieving the Medium-Term Management Plan, the net increase in development-related expenses, including personnel and outsourcing expenses, amounted to 16.1% year on year, resulting in operating profit of 2,463 million yen (down 6.6% year on year). In addition, a loss on investments in investment partnerships of 70 million yen was recorded under non-operating expenses, resulting in ordinary profit of 2,495 million yen (down 7.2% year on year). Despite these declines at the operating and ordinary profit levels, profit attributable to owners of parent increased to 2,355 million yen (up 35.3% year on year), mainly due to the recording of a gain on sale of investment securities of 887 million yen.

Under the subscription model, we have identified the four items listed below as key performance indicators (KPIs). The subscription model is a revenue-generating model that aims to achieve stable profitability and sustainable growth. Specifically, it consists of recurring subscription revenue from enterprise cloud services (such as *PCA Cloud*), peripheral cloud services (*PCA Hub*), and subscription-based on-premises offerings (*PCA Subscription*). This represents a refinement of what had previously been

categorized as a stable source of revenue—namely, subscription & maintenance revenue—by excluding maintenance revenue pertaining to on-premises users.

	End of FY2026	End of FY2025	YOY	End of Q3 FY2026	QOQ
Number of active subscriptions ¹	43,857	35,364	+24.0%	41,579	+5.5%
ARR (Annual Recurring Revenue, defined as Annual Subscription Revenue) ²	11,320 million yen	9,896 million yen	+14.4%	10,904 million yen	+3.8%

	End of FY2026	End of Q3 FY2026	QOQ
Churn rate ³	0.26%	0.25%	+0.01%
ARPU (Annual Average Revenue Per User or Per Subscription) ⁴	258,000 yen	262,000 yen	(4,000 yen)

¹ Sum of the number of active subscriptions for *PCA Cloud* (including *PCA Cloud on AWS*), *PCA Hub*, and *PCA Subscription*—provided by PCA (parent company)—and the number of active subscriptions for *Xronos Performance Cloud* and *X'sion*, provided by Xronos

² Monthly recurring revenue (MRR) multiplied by 12 (the number of months)

³ Number of churned subscriptions divided by the number of active subscriptions at the end of the previous month

⁴ Monthly recurring revenue (MRR) multiplied by 12 to calculate the ARR, then divided by the number of active subscriptions

Since the PCA Group only has one business segment, instead of sales by segment, we hereby disclose sales by category.

Sales by Category

Category	Sales (million yen)	Percent of total (%)	YOY change (%)
Cloud services	10,738	62.0	114.5
Maintenance service	3,258	18.8	87.8
Products (conventional software)	606	3.5	101.6
Merchandise (ledger sheets, etc.)	511	3.0	97.9
Other operating revenue	2,192	12.7	108.3
Total	17,306	100.0	106.6

(2) Overview of Financial Conditions for the Fiscal Year Ended March 31, 2026

(Assets)

The balance of consolidated total assets at the end of FY2026 was 35,401 million yen, an increase of 427 million yen from 34,974 million yen at the end of FY2025.

Consolidated current assets decreased by 328 million yen, from 26,426 million yen at the end of FY2025 to 26,098 million yen at the end of FY2026. This was mainly due to a decrease of 921 million yen in cash and deposits as a result of investments in investment partnerships and M&A that we conducted, despite an increase of 345 million yen in trade notes and accounts receivable and an increase of 100 million yen in securities.

Consolidated non-current assets increased by 755 million yen, from 8,547 million yen at the end of FY2025 to 9,303 million yen at the end of FY2026. This was mainly due to an increase of 909 million yen in deferred tax assets and an increase of 190 million yen in goodwill resulting from M&A, despite a decrease of 561 million yen in investment securities due to the sale of listed securities.

(Liabilities)

The balance of consolidated liabilities at the end of FY2026 was 16,348 million yen, an increase of 657 million yen from 15,691 million yen at the end of FY2025.

Consolidated current liabilities increased by 576 million yen, from 14,008 million yen at the end of FY2025 to 14,584 million yen at the end of FY2026. This was mainly due to an increase of 533 million yen in contract liabilities.

Consolidated non-current liabilities increased by 81 million yen, from 1,682 million yen at the end of FY2025 to 1,764 million yen at the end of FY2026. This was mainly due to an increase of 63 million yen in asset retirement obligations.

(Net assets)

The balance of consolidated net assets at the end of FY2026 was 19,052 million yen, a decrease of 230 million yen from 19,283 million yen at the end of FY2025. This was mainly due to a decrease of 794 million yen in valuation difference on available-for-sale securities, despite an increase of 610 million yen in retained earnings.

(3) Overview of Cash Flows for the Fiscal Year Ended March 31, 2026

Consolidated cash and cash equivalents (hereinafter, “cash”) at the end of FY2026 were 18,548 million yen, a decrease of 2,924 million yen from the end of FY2025 (cash had increased by 902 million yen in FY2025).

Consolidated cash flows from each activity in FY2026 and the main factors behind the increases or decreases are as follows.

(Cash flows from operating activities)

Operating activities resulted in a net cash inflow of 1,434 million yen (compared with 2,853 million yen provided in FY2025).

This was mainly due to 3,382 million yen in profit before income taxes and 1,655 million yen in income taxes paid.

(Cash flows from investing activities)

Investing activities resulted in a net cash outflow of 2,518 million yen (compared with 265 million yen used in FY2025).

This was mainly due to 2,002 million yen for payments into time deposits and 502 million yen used for investments in investment partnerships and 400 million yen used for the purchase of investment securities, despite 919 million yen in proceeds from the sale of investment securities.

(Cash flows from financing activities)

Financing activities resulted in a net cash outflow of 1,840 million yen (compared with 1,685 million yen used in FY2025).

This was mainly due to 1,741 million yen in dividends paid to shareholders.

Changes in cash flow indices of the PCA Group are as follows.

(Reference) Changes in cash flow indices

	FY2023	FY2024	FY2025	FY2026
Equity ratio	56.9%	55.7%	54.5%	53.3%
Equity ratio (market value basis)	84.4%	103.4%	100.6%	92.0%

* Equity ratio = Shareholders' equity / Total assets

Equity ratio (market value basis) = Market capitalization / Total assets

1. Both indices are calculated using consolidated financial figures.
2. Market capitalization is calculated based on the number of issued shares excluding treasury shares.
3. Years of debt redemption and the interest coverage ratio are omitted since there was no occurrence of items that form the basis of their calculation.

(4) Future Outlook

Our consolidated financial forecast for FY2027 is as follows.

Net sales:	18,971 million yen	(FY2026: 17,306 million yen)
Operating profit:	1,267 million yen	(FY2026: 2,463 million yen)
Ordinary profit:	1,314 million yen	(FY2026: 2,495 million yen)
Profit attributable to owners of parent:	799 million yen	(FY2026: 2,355 million yen)

The above forecast was prepared based on information available as of the disclosure date of this material.

Regarding the forecast for consolidated operating profit in FY2027, we view AI (generative AI and AI agents), which has rapidly expanded and begun to be implemented in services since last year, not as a threat to our business environment but as a significant growth opportunity. Accordingly, we will actively undertake upfront investments aimed at achieving the targets of our Medium-Term Management Plan for FY2028. Specifically, we plan to invest approximately 1.0 billion yen in total to advance the migration of on-premises systems to the cloud, accelerate AI development, enhance internal infrastructure, and strengthen the recruitment of IT and AI talent, including both new graduates and experienced professionals. While these initiatives are expected to temporarily reduce operating profit for FY2027, we aim to enhance added value by implementing AI in conjunction with the functions and data of our highly reliable enterprise systems, thereby driving medium- to long-term improvements in corporate value.

With regard to the outlook for the Japanese economy, uncertainty is expected to persist due to factors such as instability in the Middle East, the prolonged situation in Ukraine, rising raw material and energy costs associated with the continued weakness of the yen, entrenched inflation in Japan, interest rate trends, and a shortage of engineers. Accordingly, actual results may differ from the forecast figures due to various factors that may arise in the future.

To achieve our bottom-line profit target, we may take measures to either increase or restrain expenditure depending on changes in

the internal and external conditions. As this makes it difficult to forecast consolidated financial results for the first half, we do not plan to disclose such a forecast at this time.

For more detailed information, please refer to the financial results briefing video and financial results briefing materials, as noted in the summary information.

Basic Policy Regarding Profit Distribution and Dividends for FY2026 and FY2027

In the 2027 Medium-Term Management Plan, the PCA Group set targets of achieving an ROE of 10% at an early stage and turning the EVA spread positive. To this end, we introduced balance sheet management and pursued improvements in capital efficiency. In addition, as a new shareholder return policy, we paid dividends based on a consolidated payout ratio of approximately 100% until the above targets were achieved, while positioning a progressive dividend policy as our basic approach even after achieving an ROE of 10%.

In this regard, we have confirmed that the EVA spread has turned positive, which was one of our initial targets, and we now expect to achieve an ROE of 10%. In light of these developments, we have resolved to revise our dividend policy, as announced on February 26, 2026.

Going forward, we will seek to flexibly allocate capital to growth investments—including human capital, research and development, and M&A—in response to the rapidly evolving business environment driven by the accelerating social implementation of AI. At the same time, we will seek to balance these growth investments with long-term, stable shareholder returns. To this end, we will change the basis for determining dividends from the consolidated dividend payout ratio to the consolidated dividend on equity ratio (DOE) based on shareholders' equity, targeting a DOE of approximately 4.5%. Through this change, we aim to deliver more predictable and stable returns linked to the medium- to long-term growth of net assets, without being affected by short-term fluctuations in business performance. In connection with this revision of the dividend policy, the policies of maintaining a consolidated dividend payout ratio of approximately 100% and of paying progressive dividends, which we had continued to date, ended with the fiscal year ended March 31, 2026, following the achievement of our ROE target.

(Details of the Change in Shareholder Return Policy)

Previous Policy:

We will pursue capital efficiency by introducing balance sheet management, with the goals of achieving an ROE of 10% and further improving the EVA spread during the period of the Medium-Term Management Plan.

Until these goals are achieved, we will pay dividends based on a consolidated payout ratio of approximately 100% as our new shareholder return policy.

New Policy:

While pursuing sustainable growth investments, we aim to achieve both capital-efficient management based on balance sheet management and stable, continuous shareholder returns. Accordingly, our dividend policy will be to target a DOE (consolidated dividend on equity ratio) of approximately 4.5%.

II. Basic Concept Regarding the Selection of Accounting Standards

The PCA Group uses Japanese accounting standards. However, we will continue to examine the adoption of the IFRS (International Financial Reporting Standards) while watching the trends in IFRS adoption by other companies in Japan.

III. Consolidated Financial Statements and Important Notes

(1) Consolidated Balance Sheets

(Unit: million yen)

	FY2025 (As of March 31, 2025)	FY2026 (As of March 31, 2026)
Assets		
Current assets		
Cash and deposits	21,838	20,917
Notes and accounts receivable - trade	2,780	3,126
Electronically recorded monetary claims - operating	1,011	1,093
Securities	—	100
Merchandise and finished goods	121	141
Work in process	0	2
Raw materials and supplies	99	54
Other	572	662
Total current assets	26,426	26,098
Non-current assets		
Property, plant and equipment		
Buildings and structures	2,639	2,795
Accumulated depreciation	(1,612)	(1,677)
Buildings and structures, net	1,026	1,117
Land	2,371	2,371
Other	762	867
Accumulated depreciation	(543)	(614)
Other, net	218	253
Total property, plant and equipment	3,617	3,743
Intangible assets		
Software	212	228
Goodwill	—	190
Telephone subscription right	10	10
Total intangible assets	222	428
Investments and other assets		
Investment securities	3,115	2,554
Deferred tax assets	1,223	2,132
Other	370	449
Allowance for doubtful accounts	(1)	(5)
Total investments and other assets	4,707	5,131
Total non-current assets	8,547	9,303
Total assets	34,974	35,401

(Unit: million yen)

	FY2025 (As of March 31, 2025)	FY2026 (As of March 31, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	147	175
Income taxes payable	1,075	925
Contract liabilities	10,630	11,163
Provision for bonuses	509	560
Provision for bonuses for directors (and other officers)	24	27
Other	1,621	1,732
Total current liabilities	14,008	14,584
Non-current liabilities		
Provision for retirement benefits for directors (and other officers)	58	44
Retirement benefit liability	1,441	1,379
Asset retirement obligations	166	229
Other	16	110
Total non-current liabilities	1,682	1,764
Total liabilities	15,691	16,348
Net assets		
Shareholders' equity		
Share capital	890	890
Capital surplus	1,973	1,972
Retained earnings	16,058	16,669
Treasury shares	(866)	(866)
Total shareholders' equity	18,055	18,665
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	987	192
Total accumulated other comprehensive income	987	192
Share award rights	125	143
Non-controlling interests	114	50
Total net assets	19,283	19,052
Total liabilities and net assets	34,974	35,401

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

Consolidated Statement of Income

(Unit: million yen)

	FY2025 (April 1, 2024, to March 31, 2025)	FY2026 (April 1, 2025, to March 31, 2026)
Net sales	16,237	17,306
Cost of sales	6,009	6,737
Gross profit	10,228	10,569
Selling, general and administrative expenses	7,591	8,106
Operating profit	2,637	2,463
Non-operating income		
Interest income	20	46
Dividend income	19	24
Rental income	8	8
Other	7	26
Total non-operating income	55	105
Non-operating expenses		
Loss on retirement of non-current assets	3	—
Loss on investments in investment partnerships	—	70
Other	0	2
Total non-operating expenses	3	73
Ordinary profit	2,688	2,495
Extraordinary income		
Gain on sale of investment securities	22	887
Total extraordinary income	22	887
Extraordinary losses		
Loss on sale of investment securities	46	—
Total extraordinary losses	46	—
Profit before income taxes	2,664	3,382
Income taxes – current	1,275	1,521
Income taxes for prior periods	134	—
Income taxes - deferred	(524)	(513)
Total income taxes	885	1,008
Profit	1,778	2,374
Profit attributable to non-controlling interests	37	19
Profit attributable to owners of parent	1,741	2,355

Consolidated Statement of Comprehensive Income

(Unit: million yen)

	FY2025 (April 1, 2024, to March 31, 2025)	FY2026 (April 1, 2025, to March 31, 2026)
Profit	1,778	2,374
Other comprehensive income		
Valuation difference on available-for-sale securities	206	(794)
Total other comprehensive income	206	(794)
Comprehensive income	1,985	1,579
Comprehensive income attributable to		
Owners of parent	1,947	1,560
Non-controlling interests	37	19

(3) Consolidated Statement of Changes in Shareholders' Equity
FY2025 (April 1, 2024, to March 31, 2025)

(Unit: million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	890	1,948	15,939	(874)	17,904
Changes during period					
Dividends of surplus			(1,622)		(1,622)
Profit attributable to owners of parent			1,741		1,741
Disposal of treasury shares		20		8	28
Change in ownership interest of parent due to transactions with non-controlling interests		4			4
Net changes in items other than shareholders' equity					
Total changes during period	—	24	118	8	151
Balance at end of period	890	1,973	16,058	(866)	18,055

	Accumulated other comprehensive income		Share award rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	781	781	134	142	18,963
Changes during period					
Dividends of surplus					(1,622)
Profit attributable to owners of parent					1,741
Disposal of treasury shares					28
Change in ownership interest of parent due to transactions with non-controlling interests					4
Net changes in items other than shareholders' equity	206	206	(9)	(28)	168
Total changes during period	206	206	(9)	(28)	320
Balance at end of period	987	987	125	114	19,283

FY2026 (April 1, 2025, to March 31, 2026)

(Unit: million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	890	1,973	16,058	(866)	18,055
Changes during period					
Dividends of surplus			(1,744)		(1,744)
Profit attributable to owners of parent			2,355		2,355
Purchase of treasury shares				(0)	(0)
Change in ownership interest of parent due to transactions with non-controlling interests		(0)			(0)
Net changes in items other than shareholders' equity					
Total changes during period	—	(0)	610	(0)	610
Balance at end of period	890	1,972	16,669	(866)	18,665

	Accumulated other comprehensive income		Share award rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	987	987	125	114	19,283
Changes during period					
Dividends of surplus					(1,744)
Profit attributable to owners of parent					2,355
Purchase of treasury shares					(0)
Change in ownership interest of parent due to transactions with non-controlling interests					(0)
Net changes in items other than shareholders' equity	(794)	(794)	18	(64)	(840)
Total changes during period	(794)	(794)	18	(64)	(230)
Balance at end of period	192	192	143	50	19,052

(4) Consolidated Statement of Cash Flows

(Unit: million yen)

	FY2025 (April 1, 2024, to March 31, 2025)	FY2026 (April 1, 2025, to March 31, 2026)
Cash flows from operating activities		
Profit before income taxes	2,664	3,382
Depreciation	171	183
Amortization of intangible assets	75	94
Amortization of goodwill	—	21
Gain on sale of investment securities	(22)	(887)
Loss on sale of investment securities	46	—
Loss (gain) on investments in investment partnerships	—	70
Increase (decrease) in provision for bonuses	34	50
Increase (decrease) in provision for bonuses for directors (and other officers)	(4)	3
Increase (decrease) in provision for retirement benefits for directors (and other officers)	7	(14)
Increase (decrease) in retirement benefit liability	(101)	(62)
Interest and dividend income	(39)	(70)
Decrease (increase) in trade receivables	381	(393)
Decrease (increase) in inventories	69	59
Increase (decrease) in trade payables	(12)	19
Increase (decrease) in contract liabilities	554	527
Increase (decrease) in other current liabilities	(27)	66
Other	(185)	(36)
Subtotal	3,612	3,016
Interest and dividends received	42	72
Income taxes refund (paid)	(801)	(1,655)
Net cash provided by (used in) operating activities	2,853	1,434
Cash flows from investing activities		
Payments into time deposits	(2)	(2,002)
Proceeds from redemption of securities	100	—
Purchase of property, plant and equipment	(186)	(229)
Purchase of intangible assets	(111)	(110)
Purchase of investment securities	(501)	(400)
Proceeds from sale of investment securities	48	919
Proceeds from redemption of investment securities	400	100
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(156)
Payments for investments in investment partnerships	—	(502)
Payments for other investments	(24)	(156)
Proceeds from other investments	11	20
Net cash provided by (used in) investing activities	(265)	(2,518)
Cash flows from financing activities		
Repayments of borrowings	—	(14)
Purchase of treasury shares	—	(0)
Purchase of treasury shares of subsidiaries	(51)	—
Dividends paid	(1,623)	(1,741)
Dividends paid to non-controlling interests	(10)	(10)
Proceeds from sale of shares of subsidiaries not resulting in change in scope of consolidation	—	6
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	—	(79)
Net cash provided by (used in) financing activities	(1,685)	(1,840)
Net increase (decrease) in cash and cash equivalents	902	(2,924)
Cash and cash equivalents at beginning of period	20,570	21,473
Cash and cash equivalents at end of period	21,473	18,548

(5) Notes Regarding Consolidated Financial Statements

(Notes Regarding the Going Concern Assumption)

Not applicable.

(Notes on Segment Information, etc.)

Segment information:

I. FY2025 (April 1, 2024, to March 31, 2025)

Segment information has been omitted since the PCA Group only consists of the information services segment.

II. FY2026 (April 1, 2025, to March 31, 2026)

Segment information has been omitted since the PCA Group only consists of the information services segment.

(Per Share Information)

	FY2025 (April 1, 2024, to March 31, 2025)	FY2026 (April 1, 2025, to March 31, 2026)
Net assets per share (yen)	949.72	940.50
Earnings per share (yen)	86.86	117.46
Diluted earnings per share (yen)	86.48	116.93

(Note) The basis of calculation for earnings per share and diluted earnings per share is as follows.

	FY2025 (April 1, 2024, to March 31, 2025)	FY2026 (April 1, 2025, to March 31, 2026)
Earnings per share		
Profit attributable to owners of parent (millions of yen)	1,741	2,355
Amount not attributable to common shareholders (millions of yen)	—	—
Profit attributable to owners of parent for common stocks (millions of yen)	1,741	2,355
Average number of common stocks during the period (shares)	20,046,634	20,051,935
Diluted earnings per share		
Adjustments in profit attributable to owners of parent (millions of yen)	—	—
Increase in number of common stocks (shares)	86,104	90,783
Of which, post-delivery restricted stocks (shares)	86,104	90,783
Description of potentially dilutive shares not included in the calculation of diluted earnings per share due to lack of dilutive effect	—	—

(Significant Subsequent Events)

Not applicable.