August 14, 2026

# Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Pro-Ship Incorporated
Listing: Tokyo Stock Exchange
Securities code: 3763
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

## 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)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| June 30, 2026 | 2,481 | 37.4 | 908 | 62.6 | 927 | 57.6 | 636 | 54.0 |
| June 30, 2025 | 1,806 | 21.6 | 558 | 188.9 | 588 | 161.9 | 413 | 152.6 |

Note: Comprehensive income For the three months ended June 30, 2026: ¥592 million [53.1%]
For the three months ended June 30, 2025: ¥387 million [106.3%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Three months ended | Yen | Yen |
| June 30, 2026 | 24.72 | - |
| June 30, 2025 | 16.67 | 16.50 |

Note: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. Quarterly net income per share and quarterly net income per share adjusted for potential shares are calculated based on the assumption that the stock split occurred at the beginning of the previous fiscal year.

### (2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|---|---|---|---|
| As of | Millions of yen | Millions of yen | % |
| June 30, 2026 | 14,490 | 10,966 | 75.7 |
| March 31, 2026 | 14,239 | 11,403 | 80.1 |

Reference: Equity
As of June 30, 2026: ¥10,966 million
As of March 31, 2026: ¥11,403 million

## 2. Cash dividends

| | Annual dividends per share | | | | |
|---|---|---|---|---|---|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended March 31, 2026 | - | 0.00 | - | 40.00 | 40.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | 0.00 | | 42.00 | 42.00 |

Note: Revisions to the forecast of cash dividends most recently announced: None

## 3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Basic earnings per share |
|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Fiscal year ending March 31, 2027 | 10,000 | 19.4 | 3,250 | 11.1 | 3,350 | 9.0 | 2,350 | 5.7 | 91.27 |

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

Note2: Since the Company manages its performance on an annual basis, the consolidated earnings forecast for the second quarter (cumulative) is omitted.

* **Notes**

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

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

Note: For details, see "2. Quarterly Consolidated Financial Statements and Key Notes (3) Notes on Quarterly Consolidated Financial Statements (Notes on Accounting Procedures Specific to the Preparation of Quarterly Consolidated Financial Statements)" are available.

(3) 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

(4) Number of issued shares (common shares)

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

| | |
|---|---|
| As of June 30, 2026 | 31,943,000 shares |
| As of March 31, 2026 | 31,943,000 shares |

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

| | |
|---|---|
| As of June 30, 2026 | 6,196,633 shares |
| As of March 31, 2026 | 6,194,233 shares |

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

| | |
|---|---|
| Three months ended June 30, 2026 | 25,747,560 shares |
| Three months ended June 30, 2025 | 24,785,258 shares |

Note: The Company has split one share of common stock into two shares with an effective date of October 1, 2025. The average number of shares during the period is calculated on the assumption that the stock split occurred at the beginning of the previous fiscal year.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:Yes (optional)

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company and certain assumptions that the Company deems reasonable, and are not intended to be promises to realize them. Actual financial results, etc. may differ substantially due to various factors.

For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

## Quarterly consolidated balance sheet

(Thousands of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 9,016,103 | 9,137,498 |
| Trade accounts receivable and contract assets | 2,268,424 | 1,889,589 |
| Securities | 182,440 | 193,256 |
| Work in process | 118,569 | 160,478 |
| Supplies | 730 | 561 |
| Other | 144,111 | 113,177 |
| Total current assets | 11,730,378 | 11,494,561 |
| Non-current assets | | |
| Property, plant and equipment | 72,231 | 147,711 |
| Intangible assets | | |
| Software | 912,005 | 992,143 |
| Other | 1,067 | 1,067 |
| Total intangible assets | 913,073 | 993,210 |
| Investments and other assets | | |
| Investment securities | 850,936 | 1,158,173 |
| Other | 673,576 | 697,802 |
| Allowance for doubtful accounts | (545) | (545) |
| Total investments and other assets | 1,523,967 | 1,855,431 |
| Total non-current assets | 2,509,272 | 2,996,353 |
| Total assets | 14,239,651 | 14,490,914 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 238,625 | 278,897 |
| Contract liabilities | 959,834 | 1,837,352 |
| Income taxes payable | 537,101 | 309,530 |
| Provision for bonuses | 100,000 | 89,892 |
| Provision for bonuses for directors (and other officers) | 39,450 | 12,360 |
| Provision for loss on orders received | 7,425 | 3,648 |
| Other | 507,827 | 545,210 |
| Total current liabilities | 2,390,264 | 3,076,892 |
| Non-current liabilities | | |
| Retirement benefit liability | 445,737 | 447,608 |
| Total non-current liabilities | 445,737 | 447,608 |
| Total liabilities | 2,836,002 | 3,524,500 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 1,082,660 | 1,082,660 |
| Capital surplus | 1,359,283 | 1,359,283 |
| Retained earnings | 13,881,191 | 13,487,606 |
| Treasury shares | (4,993,949) | (4,993,949) |
| Total shareholders' equity | 11,329,185 | 10,935,600 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 74,463 | 30,813 |
| Total accumulated other comprehensive income | 74,463 | 30,813 |
| Total net assets | 11,403,649 | 10,966,414 |

| | | |
|---|---|---|
| Total liabilities and net assets | 14,239,651 | 14,490,914 |

## Quarterly consolidated statement of income

(Thousands of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Net sales | 1,806,470 | 2,481,319 |
| Cost of sales | 771,655 | 1,045,447 |
| Gross profit | 1,034,814 | 1,435,872 |
| Selling, general and administrative expenses | 475,950 | 527,179 |
| Operating profit | 558,864 | 908,692 |
| Non-operating income | | |
| Interest income | 11,974 | 16,135 |
| Dividend income | 407 | 851 |
| Foreign exchange gains | - | 98 |
| Gain on redemption of securities | 15,766 | - |
| Other | 1,282 | 1,372 |
| Total non-operating income | 29,431 | 18,458 |
| Non-operating expenses | | |
| Foreign exchange losses | 57 | - |
| Total non-operating expenses | 57 | - |
| Ordinary profit | 588,238 | 927,150 |
| Extraordinary income | | |
| Gain on reversal of share acquisition rights | 3,809 | - |
| Total extraordinary income | 3,809 | - |
| Profit before income taxes | 592,047 | 927,150 |
| Income taxes | 178,782 | 290,785 |
| Profit | 413,264 | 636,365 |
| Profit attributable to owners of parent | 413,264 | 636,365 |

## Quarterly consolidated statement of comprehensive income

(Thousands of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Profit | 413,264 | 636,365 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | (26,167) | (43,649) |
| Total other comprehensive income | (26,167) | (43,649) |
| Comprehensive income | 387,097 | 592,715 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 387,097 | 592,715 |

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (April 1, 2025 to June 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Thousands of yen)

| | Reportable segments | | | Adjustment amount (Note) 1 | Quarterly Consolidated Statements of Income (Note)2 |
|---|---|---|---|---|---|
| | Solution Business | SaaS | Other Businesses | | |
| Sales | | | | | |
| Revenues from external customers | 1,748,513 | 24,940 | 33,017 | - | 1,806,470 |
| Transactions with other segments | - | - | 7,605 | (7,605) | - |
| Total | 1,748,513 | 24,940 | 40,622 | (7,605) | 1,806,470 |
| Segment profit or loss (loss) | 662,613 | (114,348) | 10,068 | 531 | 558,864 |

Note: 1. The adjustment amount of 531 thousand yen for segment profit or loss was mainly due to the elimination of inter-segment transactions.

2. Segment profit or loss is adjusted for operating income in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The three months of the current fiscal year (April 1, 2026 to June 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment

(Thousands of yen)

| | Reportable segments | | | Adjustment amount (Note) 1 | Quarterly Consolidated Statements of Income (Note)2 |
|---|---|---|---|---|---|
| | Solution Business | SaaS | Other Businesses | | |
| Sales | | | | | |
| Revenues from external customers | 2,329,788 | 126,596 | 24,934 | - | 2,481,319 |
| Transactions with other segments | - | - | 7,562 | (7,562) | - |
| Total | 2,329,788 | 126,596 | 32,496 | (7,562) | 2,481,319 |
| Segment profit or loss (loss) | 1,002,908 | (103,071) | 8,323 | 531 | 908,692 |

Note: 1. The adjustment amount of 531 thousand yen for segment profit or loss was mainly due to the elimination of inter-segment transactions.

2. Segment profit or loss is adjusted for operating income in the quarterly consolidated statements of income.

2. Changes to Reporting Segments, etc.

For the SaaS business that was included in the "Package Solution Business", after the application of the new lease accounting standards, Since we consider it to be a strategic focus business with an eye on development, from the first quarter of the current fiscal year, the business segment Revised classification method and shifted reporting segments from the conventional "Packaging Solutions Business" and "Other Business" It has been changed to "Solution Business", "SaaS Business" and "Other Business".

Segment information for the three months of the previous fiscal year was created using the revised classification method. is described.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.