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July 31, 2026

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

Company name: NEC Capital Solutions Limited
Listing: Tokyo Stock Exchange
Securities code: 8793
URL: https://www.necap.co.jp/
Representative: Shoichi Hirano, President
Inquiries: Takaaki Koreeda, Department Manager of IR & PR Department
Telephone: +81-3(6720)8400
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
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	74,713	14.9	3,746	54.7	4,206	39.9	2,256	3.4
June 30, 2025	65,043	5.7	2,422	(7.0)	3,006	(18.7)	2,182	(5.0)

Note: Comprehensive income
For the three months ended June 30, 2026: ¥ 3,388 million [976.9%]
For the three months ended June 30, 2025: ¥ 314 million [(92.1)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	104.72	-
June 30, 2025	101.32	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	1,396,520	153,334	9.4
March 31, 2026	1,341,752	153,604	9.7

Reference: Equity
As of June 30, 2026: ¥ 131,232 million
As of March 31, 2026: ¥ 130,317 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	-	75.00	-	75.00	150.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		75.00	-	75.00	150.00

3. Consolidated financial result forecasts 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
Full year	310,000	1.3	16,500	55.4	17,000	48.8	10,000	8.9	464.15

*** Notes**

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

Newly included: 2 companies(Workforce Innovation Fund No.1 Investment Limited Partnership, Silent Partnership R Office1)

Excluded: 1 companies(Regional Revitalization Limited Liability Partnership)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(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: Yes
- (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	21,549,427 shares
As of March 31, 2026	21,549,427 shares

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

As of June 30, 2026	4,596 shares
As of March 31, 2026	4,596 shares

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

Three months ended June 30, 2026	21,544,831 shares
Three months ended June 30, 2025	21,539,942 shares

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

* Proper use of earnings forecasts, and other special matters

Forecasts are based on the information available to management at the time they were made. Actual results may differ materially from forecasts for a number of reasons.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	68,886	55,297
Installment receivables	28,512	25,564
Lease receivables and investments in leases	590,066	597,217
Accounts receivable - lease	30,800	29,223
Accounts receivable - operating loans	241,758	232,023
Purchased receivables	33,134	36,165
Operational investment securities	31,438	29,155
Real estate for sale	47,097	52,688
Real estate for sale in process	5,640	4,449
Securities	546	-
Other	23,538	22,395
Allowance for doubtful accounts	(9,666)	(9,722)
Total current assets	1,091,753	1,074,459
Non-current assets		
Property, plant and equipment		
Assets for lease	104,196	161,217
Other operating assets	9,625	9,985
Own-used assets	647	757
Total property, plant and equipment	114,469	171,960
Intangible assets		
Assets for lease	647	631
Goodwill	4,634	4,505
Other	11,290	11,260
Total intangible assets	16,573	16,397
Investments and other assets		
Investment securities	95,083	104,592
Other	28,246	33,763
Allowance for doubtful accounts	(4,374)	(4,651)
Total investments and other assets	118,956	133,704
Total non-current assets	249,998	322,061
Total assets	1,341,752	1,396,520

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	22,054	8,545
Short-term borrowings	60,577	70,198
Current portion of long-term borrowings	150,147	143,809
Current portion of bonds payable	30,600	20,600
Commercial papers	270,000	250,000
Payables under securitization of lease receivables	199	200
Income taxes payable	9,420	2,565
Provision for bonuses	1,482	700
Provision for bonuses for directors (and other officers)	55	10
Provision for loss on guarantees	61	58
Other	48,770	71,791
Total current liabilities	593,369	568,480
Non-current liabilities		
Bonds payable	102,500	136,500
Long-term borrowings	477,045	521,125
Long-term payables under securitization of lease receivables	1,594	1,544
Retirement benefit liability	1,618	1,745
Other	12,018	13,791
Total non-current liabilities	594,777	674,706
Total liabilities	1,188,147	1,243,186
Net assets		
Shareholders' equity		
Share capital	3,803	3,803
Capital surplus	4,675	4,679
Retained earnings	110,704	111,344
Treasury shares	(10)	(10)
Total shareholders' equity	119,172	119,817
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,352	3,083
Deferred gains or losses on hedges	3,927	3,535
Foreign currency translation adjustment	4,562	4,569
Remeasurements of defined benefit plans	302	226
Total accumulated other comprehensive income	11,144	11,415
Non-controlling interests	23,287	22,101
Total net assets	153,604	153,334
Total liabilities and net assets	1,341,752	1,396,520

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	65,043	74,713
Cost of sales	57,396	64,704
Gross profit	7,647	10,009
Selling, general and administrative expenses	5,225	6,262
Operating profit	2,422	3,746
Non-operating income		
Interest income	10	25
Dividend income	30	30
Gain on investments in partnerships	4	103
Gain on sale of investment securities	-	226
Foreign exchange gains	745	201
Other	106	30
Total non-operating income	897	618
Non-operating expenses		
Interest expenses	31	39
Share of loss of entities accounted for using equity method	42	52
Loss on investments in partnerships	224	21
Other	14	43
Total non-operating expenses	313	157
Ordinary profit	3,006	4,206
Profit before income taxes	3,006	4,206
Income taxes - current	779	4,052
Income taxes - deferred	104	(2,963)
Total income taxes	884	1,088
Profit	2,121	3,117
Profit (loss) attributable to non-controlling interests	(60)	861
Profit attributable to owners of parent	2,182	2,256

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	2,121	3,117
Other comprehensive income		
Valuation difference on available-for-sale securities	(97)	176
Deferred gains or losses on hedges	(793)	(465)
Foreign currency translation adjustment	(701)	64
Remeasurements of defined benefit plans, net of tax	19	(75)
Share of other comprehensive income of entities accounted for using equity method	(233)	571
Total other comprehensive income	(1,807)	270
Comprehensive income	314	3,388
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	375	2,527
Comprehensive income attributable to non-controlling interests	(60)	861