*Please note that this translation is to be used solely as reference.
In case of any discrepancy between this translation and the Japanese original, the latter shall prevail.

Supplementary Information of Consolidated Financial Results for the Three Months ended June 30, 2026

Aug 14, 2026

Linical Co., Ltd.

Consolidated Financial Results

Units: Millions of yen, %	Three Months ended June 30, 2025		Three Months ended June 30, 2026		
	Amount	Net Sales	Amount	Net Sales	Year-on-Year
Net Sales	2,626	100.0%	1,912	100.0%	△27.2
Cost of Sales	1,917	73.0%	1,857	97.1%	△3.1
SG&A Expenses	813	31.0%	775	40.5%	△4.6
Operating Profit	△104	△4.0%	△719	△37.6%	–
Ordinary Profit	△164	△6.3%	△700	△36.6%	–
Net Profit	△176	△6.7%	△636	△33.3%	–

■Net Sales
Compared to the same period of the previous year, sales in Korea and Taiwan increased mainly due to the acquisition of new projects, but consolidated sales decreased due to decreased sales in Japan, the U.S. and Europe.

■Operating Profit
U.S. and Europe recorded operating loss due to decreased sales. Operating loss continued in Japan. As a result, the operating loss persisted on a consolidated basis.

Financial Results by Region

Unit: Millions of yen	Three Months ended June 30, 2025			Three Months ended June 30, 2026					
	Net Sales **	Operating Profit	Ordinary Profit	Net Sales **	Rate of Change %	Operating Profit	Rate of Change %	Ordinary Profit	Rate of Change %
Japan	960	△104	△98	890	△7.2	△250	–	△217	–
United States	1,228	100	115	460	△62.5	△230	–	△231	–
Europe	954	40	△1	636	△33.2	△209	–	△213	–
Korea	134	△44	△83	257	90.6	62	–	60	–
Taiwan	36	1	△1	74	102.8	13	955.5	13	–
China	45	1	1	46	1.7	△15	–	△17	–
Consolidation Adjustments*	△733	△98	△96	△452	–	△89	–	△95	–
Total	2,626	△104	△164	1,912	△27.2	△719	–	△700	–

* Amortization of goodwill is included in consolidation adjustments. ** Net sales have calculated before deducting internal transactions.

Financial Results by Region

Clinical Development Partner Linical

Japan:

- Sales decreased year-on-year and an operating loss was recorded, primarily attributable to a challenging market environment, contract modifications resulting from the downsizing of existing projects and other factors.

US:

- We received Awards for several large-scale global clinical trials and are currently in the process of finalizing the related contracts. While a portion of previously contracted projects that had been suspended due to the U.S. government shutdown and related factors resumed after contract amendments incorporating additional work scope and contributed to revenue, the terms of the remaining projects are still being finalized for commencement in the second half of the fiscal year. Consequently, revenue decreased year on year, and an operating loss was recorded.

Europe:

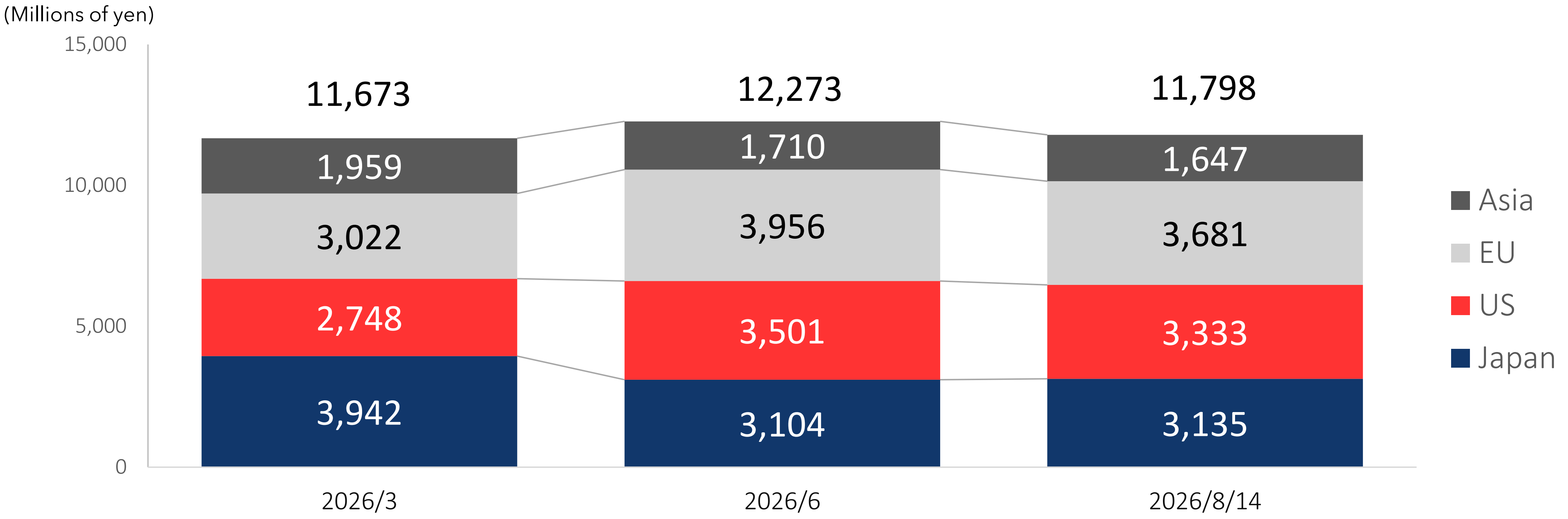
- Decrease in sales and operating loss compared to the same period of the previous year because although several large-scale global clinical trials resumed in the United States, full-scale operation in Europe will not start until the second quarter.

Asia:

- South Korea: Increase in sales and return to operating profit compared to the same period of the previous year because progress of several existing projects exceeded expectations.
- China: Slight increase in sales compared to the same period of the previous year, but operating loss in terms of profit.
- Taiwan: Revenue and profit increased compared to the same period of the previous year mainly due to acquisition of new projects.

Hard Backlog by Region

* Hard backlog:
The balance of the amount for orders for contract business already concluded. This is an indicator that shows the amount of sales to be generated over the next one to five years and serves as the basis for the group's future results forecasts.



- The hard backlog as of August 14, 2026 was 11.7 billion yen, up 1.1% from the end of March 2026

Hard Backlog in each region

■ Japan:

- Decreased order backlog compared to the end of March 2026 due to steady completion of order backlog for existing projects and contract changes to reduce man-hours
- Achieved results that have not yet been reflected in order backlog, such as the recent informal acceptance of orders for global trials including the US and Europe from a Japanese pharmaceutical company

■ US:

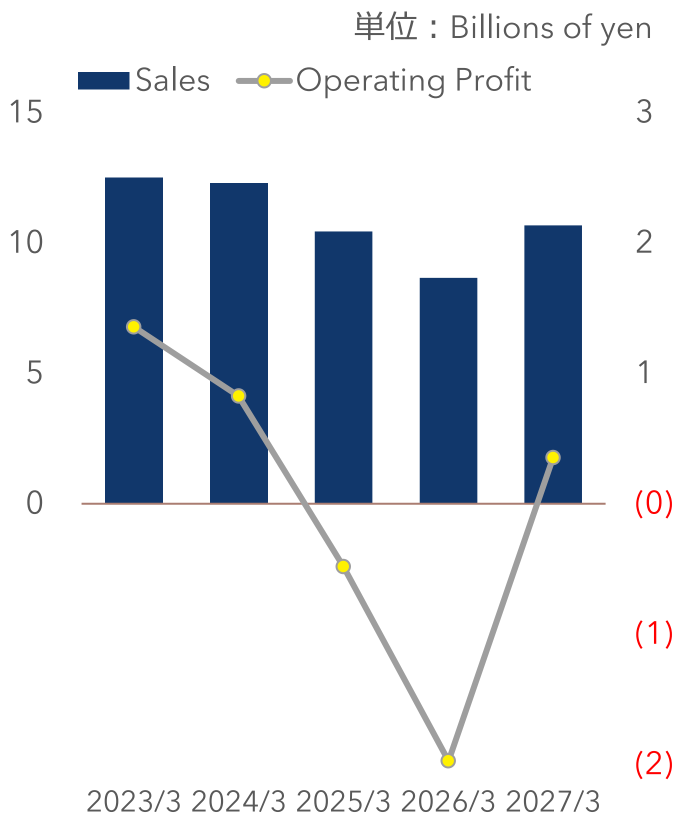
- Increased compared to the end of March 2026 due to completion of contract changes to increase man-hours for several large-scale global clinical trials, including those in the US, Europe, and Australia, which were ordered in the previous fiscal year, and completion of contracts for new projects
- We have been approached about a number of projects, including global projects, mainly by Biotech in the US, including the recent informal acceptance of a new project to be conducted in the US, and are focusing on sales activities to build up order backlog.

■ Europe:

- Increased compared to the end of March 2026 due to completion of contract changes to increase man-hours for large-scale global clinical trials, which were ordered in the US, and completion of contracts for new projects, mainly in Europe
- Seek to win new orders by further strengthening global synergies, mainly in the US business

Full-Year Forecast

Unit: Millions of yen	FY ended March 2026		FY ending March 2027 forecasts		
	Amount	Sales Ratio	Amount	Sales Ratio	Rate of Change
Net Sales	8,665	100.0	10,680	100.0	23.2
Operating Profit	△2,073	△23.9	256	2.4	–
Ordinary Profit	△2,023	△23.3	250	2.3	–
Net Profit	△3,329	△38.4	180	1.7	–
	Amount (yen)	Payout ratio (%)	Amount (yen)	Payout ratio (%)	
Dividend per share	8.00	–	8.00	100.4	



Revenue growth and a return to operating profitability are expected, driven by the recovery in the U.S. and Europe and growth in Asia..
We are planning the same dividend per share as the fiscal year ended March 31, 2026.

Cautionary Notes

Those plans, forecasts, strategies, etc., stated in this document that are not historical facts are forecasts concerning future results. These are forecasts that have been determined by the company based on information currently available so please do not place undue reliance on them.

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Users are asked to make investment decisions at their own judgment.