

Translation

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**Summary of Consolidated Financial Results
for the Six Months Ended December 31, 2025
(Based on Japanese GAAP)**

February 13, 2026

Company name: SUNNEXTA GROUP Inc.

Stock exchange listing: Tokyo

Stock code: 8945 URL <https://www.sunnexta.co.jp/>

Representative: Representative Director, President AKIRA TAKAKI

Inquiries: Executive Officer ISAMU YOSHIDA TEL 03-5229-8839

Scheduled date to file Semi-annual Securities Report: February 13, 2026

Scheduled date to commence dividend payments: March 5, 2026

Preparation of supplementary material on financial results: No

Holding of financial results meeting: Yes (for analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended December 31, 2025 (from July 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended December 31, 2025	4,121	(1.8)	405	48.1	421	52.4	290	59.0
Six months ended December 31, 2024	4,195	3.7	273	(2.3)	276	(2.5)	182	(7.0)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended December 31, 2025	31.66	30.58
Six months ended December 31, 2024	19.96	19.31

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	10,356	7,940	74.9
As of June 30, 2025	10,459	7,729	72.3

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
Year ended June 30, 2025	Yen —	Yen 20.00	Yen —	Yen 21.00	Yen 41.00
Year ending June 30, 2026	—	21.00	—	—	—
Year ending June 30, 2026 (Forecast)	—	—	—	21.00	42.00

3. Forecast of consolidated financial results for the year ending June 30, 2026 (from July 1, 2025 to June 30, 2026)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	8,900	2.3	700	(5.8)	715	(5.8)	461	100.9	50.07

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended December 31, 2025: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of December 31, 2025	10,850,100 shares	As of June 30, 2025	10,813,200 shares
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Number of treasury shares at the end of the period

As of December 31, 2025	1,616,436 shares	As of June 30, 2025	1,676,136 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended December 31, 2025	9,175,647 shares	Six months ended December 31, 2024	9,154,414 shares
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Semi-annual consolidated financial statements
Consolidated balance sheets

	(Thousands of yen)	
	As of June 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	6,970,446	7,059,179
Accounts receivable - trade, and contract assets	358,961	367,828
Money advanced to customers	1,420,142	1,142,016
Merchandise	1,995	1,884
Real estate for sale	54,044	253,658
Work in process	11,122	10,816
Supplies	12,105	12,022
Other	669,648	471,269
Allowance for doubtful accounts	(3,748)	(3,100)
Total current assets	9,494,717	9,315,575
Non-current assets		
Property, plant and equipment	235,407	232,206
Intangible assets	225,602	199,073
Investments and other assets		
Investment securities	198,346	278,257
Other	305,494	331,764
Total investments and other assets	503,841	610,021
Total non-current assets	964,851	1,041,301
Total assets	10,459,568	10,356,876
Liabilities		
Current liabilities		
Accounts payable - trade	193,590	151,060
Current portion of long-term borrowings	104,500	104,500
Income taxes payable	29,810	179,187
Customer deposits received	909,744	635,221
Provision for bonuses	60,403	46,739
Provision for bonuses for directors (and other officers)	11,805	5,600
Provision for shareholder benefit program	11,199	–
Other	925,144	888,534
Total current liabilities	2,246,197	2,010,844
Non-current liabilities		
Long-term borrowings	261,250	209,000
Retirement benefit liability	172,556	168,952
Other	50,281	27,311
Total non-current liabilities	484,087	405,263
Total liabilities	2,730,285	2,416,108

	(Thousands of yen)	
	As of June 30, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	1,017,409	1,036,954
Capital surplus	887,980	907,524
Retained earnings	7,022,912	7,113,994
Treasury shares	(1,347,626)	(1,287,628)
Total shareholders' equity	<u>7,580,675</u>	<u>7,770,846</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(18,897)	(13,867)
Total accumulated other comprehensive income	<u>(18,897)</u>	<u>(13,867)</u>
Share acquisition rights	167,506	183,789
Total net assets	<u>7,729,283</u>	<u>7,940,768</u>
Total liabilities and net assets	<u>10,459,568</u>	<u>10,356,876</u>

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

	(Thousands of yen)	
	Six months ended December 31, 2024	Six months ended December 31, 2025
Net sales	4,195,341	4,121,641
Cost of sales	3,249,540	3,065,498
Gross profit	945,801	1,056,142
Selling, general and administrative expenses	672,309	650,979
Operating profit	273,491	405,162
Non-operating income		
Interest and dividend income	1,284	8,858
Guarantee commission income	916	5,499
Commission income	84	–
Interest on tax refund	77	1,960
Subsidy income	914	84
Other	279	274
Total non-operating income	3,556	16,677
Non-operating expenses		
Compensation expenses	359	352
Other	95	63
Total non-operating expenses	454	415
Ordinary profit	276,593	421,424
Extraordinary income		
Gain on reversal of share acquisition rights	20,152	445
Gain on redemption of investment securities	–	2,499
Total extraordinary income	20,152	2,944
Extraordinary losses		
Loss on retirement of non-current assets	0	–
Impairment losses	12,600	–
Total extraordinary losses	12,600	–
Profit before income taxes	284,145	424,369
Income taxes	101,398	133,827
Profit	182,747	290,542
Profit attributable to owners of parent	182,747	290,542

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Profit	182,747	290,542
Other comprehensive income		
Valuation difference on available-for-sale securities	61	5,030
Total other comprehensive income	61	5,030
Comprehensive income	182,808	295,572
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	182,808	295,572
Comprehensive income attributable to non-controlling interests	—	—

Consolidated statements of cash flows

(Thousands of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	284,145	424,369
Depreciation	37,717	38,842
Impairment losses	12,600	–
Gain on reversal of share acquisition rights	(20,152)	(445)
Increase (decrease) in allowance for doubtful accounts	(591)	(647)
Increase (decrease) in provision for bonuses	(3,541)	(13,664)
Increase (decrease) in provision for bonuses for directors (and other officers)	(1,662)	(6,205)
Increase (decrease) in retirement benefit liability	(3,652)	(3,604)
Increase (decrease) in provision for shareholder benefit program	(8,481)	(11,199)
Share-based payment expenses	30,822	26,578
Interest and dividend income	(1,284)	(8,858)
Guarantee commission income	(916)	(5,499)
Interest expenses	79	–
Loss (gain) on redemption of investment securities	–	(2,499)
Loss on retirement of non-current assets	0	–
Bad debt expenses	52	–
Decrease (increase) in trade receivables	(11,465)	(8,867)
Increase (decrease) in trade payables	(48,065)	(42,530)
Increase (decrease) in money advanced to customers	198,970	278,125
Decrease (increase) in inventories	107,781	(199,049)
Increase (decrease) in contract liabilities	(15,523)	8,305
Increase (decrease) in customer deposits received	(209,381)	(274,522)
Other, net	(88,900)	(141,896)
Subtotal	258,551	56,732
Interest and dividends received	949	9,976
Interest paid	(79)	–
Receipt of guarantee fees	44,000	–
Income taxes paid	(735,301)	(27,506)
Income taxes refund	7,893	330,012
Net cash provided by (used in) operating activities	(423,987)	369,216
Cash flows from investing activities		
Payments into time deposits	–	(2,000,000)
Proceeds from withdrawal of time deposits	–	3,000,000
Purchase of property, plant and equipment	(31,583)	(8,682)
Purchase of intangible assets	(7,800)	–
Proceeds from sale of property, plant and equipment	(0)	–
Purchase of investment securities	(179,926)	(74,880)
Proceeds from redemption of investment securities	–	2,499
Payments of leasehold and guarantee deposits	(907)	(29,592)
Proceeds from refund of leasehold and guarantee deposits	956	990
Net cash provided by (used in) investing activities	(219,259)	890,334

	(Thousands of yen)	
	Six months ended December 31, 2024	Six months ended December 31, 2025
Cash flows from financing activities		
Proceeds from long-term borrowings	418,000	–
Repayments of long-term borrowings	–	(52,250)
Repayments of lease liabilities	(2,433)	(1,253)
Proceeds from issuance of shares	5,756	21,994
Purchase of treasury shares	(4,585)	–
Proceeds from disposal of treasury shares	5,628	59,998
Dividends paid	(182,552)	(199,307)
Net cash provided by (used in) financing activities	239,812	(170,817)
Net increase (decrease) in cash and cash equivalents	(403,434)	1,088,733
Cash and cash equivalents at beginning of period	7,316,454	4,946,157
Cash and cash equivalents at end of period	6,913,019	6,034,891