Translation

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Non-consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

November 13, 2026

Company name:	PRISM BioLab Co., LTD
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	206A
URL:	https://prismbiolab.com
Representative:	Dai Takehara, President & CEO
Contact:	Koji Ando, Administration Division Manager
TEL:	+81-466-53-8383
Scheduled date of annual general meeting of shareholders:	December 22, 2026
Scheduled date to commence dividend payment:	None
Scheduled date to file Annual Securities Report	December 18, 2026
Preparation of supplementary material on financial results:	Yes
Holding of financial results briefing:	Yes

(Amounts of less than one million yen are rounded down.)

1. Non-consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (from October 01, 2025 to September 30, 2026)

(1) Non-consolidated operating results

(Percentages indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Net income	
Fiscal year ended	¥ millions	%	¥ millions	%	¥ millions	%	¥ millions	%
September 30, 2026	518	(23.4)	(1,119)	-	(1,088)	-	(1,183)	-
September 30, 2025	677	121.6	(774)	-	(748)	-	(833)	-

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary income to total assets ratio	Net sales Operating profit margin
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	(32.03)	-	(55.7)	(42.4)	(215.8)
September 30, 2025	(22.82)	-	(26.9)	(19.7)	(114.3)

(Reference) Investment profit (loss) on equity method

For the fiscal year ended September 2026: - ¥ millions

For the fiscal year ended September 2025: - ¥ millions

(Note) Diluted earnings per share is not presented, as there are potential shares but the company recorded a net loss per share for the fiscal year.

(2) Non-consolidated financial positions

	Total assets	Net assets	Equity to total assets ratio	Net assets per share
As of	¥ millions	¥ millions	%	Yen
September 30, 2026	2,047	1,567	75.4	41.69
September 30, 2025	3,085	2,708	87.6	73.40

(Reference) Equity

Fiscal year ended September 2026: 1,544 ¥ millions

Fiscal year ended September 2025: 2,701 ¥ millions

(3) Non-consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and equivalents, end of period
Fiscal year ended	¥ millions	¥ millions	¥ millions	¥ millions
September 30, 2026	(1,012)	(1,205)	25	741
September 30, 2025	(1,468)	(69)	33	2,915

2. Cash dividends

	Annual dividends per share					Total dividends (total)	Payout ratio	Ratio of distributions to net assets
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	¥ millions	%	%
Fiscal year ended September 30, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ended September 30, 2026	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending September 30, 2027 (Forecast)	-	0.00	-	0.00	0.00		-	

3. Non-consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2027 (from October 01, 2026 to September 30, 2027)

The Company has not disclosed its earnings forecast for the fiscal year ending September 2027, because it is currently unable to make a reasonable estimate.

※ Notes

(1) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard	:	None
(ii) Changes in accounting policies other than (i) above	:	None
(iii) Changes in accounting estimates	:	None
(iv) Retrospective restatement	:	None

(2) Number of shares issued (Common shares)

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

As of September 30, 2026	37,039,000 shares
As of September 30, 2025	36,810,000 shares

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

As of September 30, 2026	- shares
As of September 30, 2025	- shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	36,947,748 shares
Fiscal year ended September 30, 2025	36,531,726 shares

* This earnings report is not subject to audit by a certified public accountant or audit corporation.

※ Explanation regarding the appropriate use of Forecasts, and other special notes

(Cautionary Note Concerning Forward-Looking Statements, Etc.)

The forward-looking statements, including forecasts of operating results, contained in this document are based on information currently available to the Company and certain assumptions that the Company considers reasonable, and are not intended to constitute a commitment by the Company that such results will be achieved. In addition, actual operating results, etc. may differ significantly due to various factors.

(How to Obtain Supplementary Materials for Financial Results and the Contents of the Financial Results Briefing)

The Company plans to hold a financial results briefing for institutional investors and analysts and general investors on November 16, 2026 (Monday). The materials used at the briefing are scheduled to be posted on the Company's website promptly after the briefing.

Non-consolidated Financial Statements

(1) Non-consolidated Balance Sheets

(¥ thousands)

	For the fiscal year ended September 30, 2025	For the fiscal year ended September 30, 2026
Assets		
Current assets		
Cash and deposit	2,915,572	1,841,204
Contract assets	-	38,438
Prepaid expenses	54,414	60,951
Consumption taxes refund receivable	52,828	31,439
Other	16,075	30,197
Total current asset	3,038,891	2,002,230
Non-current assets		
Property, plant, and equipment		
Buildings	23,431	23,936
Accumulated depreciation and impairment	(23,431)	(23,936)
Buildings, net	0	0
Machinery and equipment	22,609	15,827
Accumulated depreciation and impairment	(22,609)	(15,827)
Machinery and equipment, net	0	0
Tools, furniture and fixtures	307,918	391,161
Accumulated depreciation and impairment	(307,917)	(391,160)
Tools, furniture and fixtures, net	0	0
Total property, plant and equipment, net	0	0
Investments Other assets		
Other	46,800	45,579
Total investment and other assets	46,800	45,579
Total Non-current assets	46,801	45,580
Total assets	3,085,692	2,047,810

(¥ thousands)

	For the fiscal year ended September 30, 2025	For the fiscal year ended September 30, 2026
Liabilities		
Current liabilities		
Accounts payable	78,720	76,773
Accrued expenses	8,283	14,872
Income taxes payable	25,960	26,009
Contract liabilities	236,589	335,491
Deposits received	7,637	7,863
Provision for bonuses	12,888	12,499
Total current liabilities	370,080	473,510
Non-current liabilities		
Asset retirement obligations	6,781	6,836
Total non-current liabilities	6,781	6,836
Total liabilities	376,862	480,346
Net assets		
Shareholders' equity		
Share capital	1,730,911	1,743,843
Capital surplus		
Legal capital surplus	2,867,031	2,879,962
Other Capital surplus	480,200	480,200
Total capital surplus	3,347,231	3,360,163
Retained earnings		
Other Retained earnings		
Retained earnings brought forward	(2,376,435)	(3,559,746)
Total Retained earnings	(2,376,435)	(3,559,746)
Total shareholders' equity	2,701,707	1,544,259
Share acquisition rights	7,122	23,203
Total net assets	2,708,830	1,567,463
Total liabilities and net assets	3,085,692	2,047,810

(2) Non-consolidated Statements of Income

(¥ thousands)

	Fiscal year from October 1, 2024 to September 30, 2025	Fiscal year from October 1, 2025 to September 30, 2026
Revenue	677,330	518,827
Cost of sales	407,573	362,631
Gross profit	269,756	156,195
Selling, general and administrative expenses	1,044,209	1,275,603
Operating loss (-)	(774,453)	(1,119,408)
Non-operating income		
Interest income	5,296	13,939
Foreign exchange gains	21,500	17,636
Other	27	7
Total non-operating income	26,825	31,583
Non-operating expenses		
Share issuance costs	378	545
Share acquisition rights issuance costs	195	250
Other	99	42
Total non-operating expenses	674	837
Ordinary loss (-)	(748,302)	(1,088,662)
Extraordinary losses		
Loss on retirement of fixed assets	-	99
Impairment losses	82,978	92,129
Total extraordinary losses	82,978	92,228
Loss before income taxes (-)	(831,280)	(1,180,890)
Income taxes - current	2,420	2,420
Total income taxes	2,420	2,420
Net loss (-)	(833,700)	(1,183,310)

(4) Statement of cash flows

(¥ thousands)

	Fiscal year from October 1, 2024 to September 30, 2025	Fiscal year from October 1, 2025 to September 30, 2026)
Cash flows from operating activities		
Loss before income taxes (-)	(831,280)	(1,180,890)
Share–based payment expenses	5,466	15,965
Increase (decrease) in provision for bonuses	12,888	(389)
Interest income	(5,296)	(13,939)
Foreign exchange loss	(27,338)	(19,040)
Share issuance costs	378	545
Share acquisition rights issuance costs	195	250
Loss on retirement of fixed assets	-	99
Impairment losses	82,978	92,129
Decrease (increase) in accounts receivable - trade, and contract assets	-	(38,438)
Decrease (increase) in prepaid expenses	(25,191)	(6,536)
Increase and decrease in consumption taxes receivable or payable	2,065	21,389
Increase/decrease in accounts payable (- indicates a decrease)	6,641	13,839
Increase (decrease) in accrued expenses	0	6,588
Increase (decrease) in deposits received	1,865	226
Increase (decrease) in contract liabilities	(663,479)	98,901
Other	(31,019)	(9,537)
Subtotal	(1,471,127)	(1,018,836)
Interest received	4,033	7,574
Income taxes paid	(1,270)	(1,690)
Cash flows from operating activities	(1,468,363)	(1,012,952)
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	-	700,000
Payments into time deposits	-	(1,800,000)
Purchase of property and equipment	(64,697)	(100,260)
Payments for retirement of property, plant and equipment	-	(99)
Purchase of intangible assets	(2,986)	(6,500)
Proceeds from refund of leasehold and guarantee deposits	-	46,800
Payments of leasehold and guarantee deposits	(1,328)	(45,579)
Cash flows from investing activities	(69,013)	(1,205,638)
Cash flows from financing activities		
Proceeds from issuance of shares resulting from exercise of share acquisition rights	32,551	25,317
Proceeds from issuance of share acquisition rights	1,036	–
Other	-	(135)
Cash flows from financing activities	33,588	25,182
Effect of exchange rate change on cash and cash equivalents	27,338	19,040
Increase (decrease) in cash and cash equivalents	(1,476,449)	(2,174,368)
Cash and cash equivalents at the beginning of the period	4,392,022	2,915,572
Cash and cash equivalents at end of the period	2,915,572	741,204