



## 2<sup>nd</sup> Quarter (Oct.'24-Mar.'25) Financial Results, Ending Sep. 2025 [IFRS] (Consolidated)

May 15, 2025

Listed Company Name SHARINGTECHNOLOGY INC.

Listed  
exchange

TSE

Code number 3989

URL <http://www.sharing-tech.co.jp>

Representative (Title) Representative Director CEO

(Name) Nobuhiro Moriyoshi

Contact person (Title) Head of Control Center

(Name) Satoru Yano

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Scheduled date for submission of quarterly report May 15, 2025

Start of distribution of dividends (scheduled) -

Supplementary explanation of financial results : Yes

Financial results briefing : No

(Rounded down to the nearest million yen)

### 1. Consolidated results for 2Q of the year ending September 2025

(Oct. 1, 2024 – Mar. 31, 2025)

#### (1) Consolidated Business Results (YTD)

(Percentages represent change compared to the same quarter last year)

	Sales revenue		Operating profit		Pre-tax profit		Quarterly profit		Quarterly profit attributable to the owner of the parent company		Quarterly Comprehensive profit Total amount	
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%
2 <sup>nd</sup> Quarter of FY ending Sep. 2025	3,760	15.8	888	27.0	887	26.3	606	3.0	592	1.9	606	3.0
2 <sup>nd</sup> Quarter of FY ending Sep. 2024	3,247	26.4	699	64.7	702	66.4	589	(8.3)	581	(9.4)	589	(8.3)

	Quarterly earnings per share		Quarterly diluted earnings per share	
	Yen	Sen	Yen	Sen
2 <sup>nd</sup> Quarter of FY ending Sep. 2025	25.55		24.97	
2 <sup>nd</sup> Quarter of FY ending Sep. 2024	25.72		25.15	

#### (2) Consolidated Financial Status

	Total assets	Total equity	Equity attributable to the owner of the parent company	Ratio of equity attributable to the owner of the parent company to total assets
	million yen	million yen	million yen	%
2 <sup>nd</sup> Quarter of FY ending Sep. 2025	5,864	3,867	3,834	65.39
End of Sep. 2024	6,319	3,908	3,889	61.56

### 2. Cash Dividends

	Annual dividend					
	End of 1 <sup>st</sup> quarter		End of 2 <sup>nd</sup> quarter		End of 3 <sup>rd</sup> quarter	
	Yen	Sen	Yen	Sen	Yen	Sen
Fiscal year ending Sep. 2024	-		0.00		-	
Fiscal year ending Sep. 2025	-		0.00		-	
Fiscal year ending Sep. 2025 (forecast)	-		-		40.00	

Note: 1. Revisions to the forecasts most recently announced: Yes

2. For details of revision of forecast of dividends, please refer to "Notice Regarding Revision of Dividend Forecast (increase) of the fiscal year ending September 30, 2025" disclosed on May 15, 2025.

### 3.Consolidated earnings forecast for the period ending September 2025 (Oct. 1, 2024 – Sep. 30, 2025)

(Percentages represent change compared to the last year)

	Sales revenue		Operating profit		Quarterly profit attributable to the owner of the parent company		Quarterly earnings per share	
	million yen	%	million yen	%	million yen	%	Yen	Sen
FY ending Sep. 2025	8,600	14.6	2,000	11.7	1,400	(4.6)	60.34	

Note: 1. Revisions to the forecasts most recently announced: None

2. Basic earnings per share are calculated based upon average number of shares outstanding in the current 2Q YTD.

#### ※ Note

(1) Changes in significant subsidiaries during the quarter YTD : Yes

(changes in specified subsidiaries accompanying changes in scope of consolidation)

New - (company name), Excluded 1 (company name) RedSpot INC.

(2) Changes in accounting Guideline ・ Changes in accounting estimates

① Changes in accounting Guideline required by IFRS : No

② Change of accounting Guideline other than ① : No

③ Changes in accounting estimates : No

(3) Number of issued shares (common stock)

① Number of issued shares at the end of the quarter (including treasury stocks)

2Q of FY Sep. 2025	23,243,800 shares	Fiscal year Sep. 2024	23,243,800 shares
2Q of FY Sep. 2025	301,831 shares	Fiscal year Sep. 2024	131 shares
2Q of FY Sep. 2025	23,201,123 shares	2Q of FY Sep. 2024	22,619,686 shares

② Number of treasury stocks at the end of the quarter

③ Average number of shares outstanding (Quarter-to-Date)

※ Quarterly financial results are not covered by quarterly reviews of certified public accountants or auditing firms.

#### ※ Explanation of the Proper Use of Performance Forecasts and Other Special Instructions

Consolidated forecasts and other statements regarding the future contained in this document are based on Information currently available to the Company and, are not intended to promise to achieve such achievement as our company. Actual results may differ depending on various factors.

#### 4. Condensed Consolidated Financial Statements

##### (1) Condensed Consolidated Statement of Financial Position

	Previous fiscal year (Sep. 30, 2024)	2 <sup>nd</sup> Quarter consolidated accounting period (Mar. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Assets)		
Current assets		
Cash and cash equivalents	4,109,602	3,809,166
Trade receivables and other receivables	1,040,123	789,993
Inventory	17,377	22,918
Other financial assets	32,355	37,233
Other current assets	74,474	255,626
Total current assets	5,273,933	4,914,939
Non-current asset		
Property, plant and equipment	24,391	26,853
Right-Of-Use asset	456,969	387,461
Goodwill	116,775	116,775
Intangible asset	50,640	31,093
Other financial assets	149,436	150,944
Deferred tax asset	236,455	236,455
Other non-current assets	10,412	344
Total non-current assets	1,045,082	949,927
Total assets	6,319,015	5,864,866

	Previous fiscal year (Sep. 30, 2024)	2 <sup>nd</sup> Quarter consolidated accounting period (Mar. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Liabilities and Capital)		
Current Liabilities		
Operating payables and other payables	1,076,213	802,157
Lease obligations	136,140	134,683
Corporate income tax payable etc.	296,533	280,242
Allowance	22	-
Other current liabilities	554,770	500,812
Total current liabilities	2,063,681	1,717,895
Non-current liabilities		
Lease obligations	311,916	244,405
Allowance	35,107	35,047
Total non-current liabilities	347,023	279,452
Total liabilities	2,410,704	1,997,348
Capital		
Capital	190,980	190,980
Capital surplus	1,490,078	1,498,421
Treasury stock	(207)	(307,617)
Retained earnings	2,404,131	2,648,155
Components of other capital	(195,145)	(195,145)
Total equity attributable to owners of the parent	3,889,837	3,834,794
Non-controlling interest	18,473	32,723
Total equity	3,908,311	3,867,517
Total liabilities and equity	6,319,015	5,864,866

## (2) Condensed Quarterly Statement of Income and Quarterly Comprehensive Profit

### Condensed Consolidated Statement of Income

2<sup>nd</sup> Quarter YTD Consolidated Period

	2 <sup>nd</sup> Quarter YTD of previous fiscal year (From Oct. 1, 2023 to Mar. 31, 2024)	2 <sup>nd</sup> Quarter YTD of current fiscal year (From Oct. 1, 2024 to Mar. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Sales revenue	3,247,376	3,760,769
Cost of sales	273,655	308,815
Gross profit	2,973,720	3,451,954
Selling, general and administrative expenses	2,332,370	2,620,803
Other income	59,159	58,556
Other expenses	1,033	1,357
Operating profit	699,476	888,349
Financial revenue	5,103	356
Financial expenses	2,044	1,454
Profit before income taxes	702,534	887,251
Income tax expense	113,218	280,322
Quarterly profit	589,316	606,929
Attribution of Quarterly profit		
Owner of the parent company	581,741	592,678
Non-controlling interest	7,574	14,250
Total	589,316	606,929

  

Quarterly Earnings per share		
Basic earnings per share (Yen)	25.72	25.55
Earnings per diluted share (Yen)	25.15	24.97

Condensed Consolidated Statement of Comprehensive Profit

2<sup>nd</sup> Quarter YTD Consolidated Period

	2 <sup>nd</sup> Quarter YTD of previous fiscal year (From Oct. 1, 2023 to Mar. 31, 2024)	2 <sup>nd</sup> Quarter YTD of current fiscal year (From Oct. 1, 2024 to Mar. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Quarterly profit	589,316	606,929
Other comprehensive profit		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive profit	-	-
Other comprehensive profit after tax	-	-
Total Quarterly comprehensive profit	589,316	606,929
Attribution of comprehensive profit		
Owner of the parent company	581,741	592,678
Non-controlling interest	7,574	14,250
Total	589,316	606,929

### (3) Condensed Consolidated Statement of Cash Flows

	2 <sup>nd</sup> Quarter YTD of previous fiscal year (From Oct. 1, 2023 to Mar. 31, 2024)	2 <sup>nd</sup> Quarter YTD of current fiscal year (From Oct. 1, 2024 to Mar. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Net cash provided by (used in) operating activities		
Net income before income taxes	702,534	887,251
Depreciation and Amortization	105,930	100,661
Share-based payment expense	98	8,376
Gain on valuation of investment securities	(5,099)	-
Loss on disposal of fixed assets	414	0
Interest income and dividends received	(3)	(356)
Interest expense and corporate bond interest	1,974	1,454
Increase (decrease) in trade receivables and other receivables (negative is increase)	121,865	250,130
Increase (decrease) in inventory assets	979	(5,540)
Increase (decrease) in other current assets	28,564	(181,152)
Increase (decrease) in other financial assets	10,292	(6,488)
Increase (decrease) in operating liabilities and other obligations (negative is decrease)	(93,522)	(274,056)
Increase (decrease) of consumption tax payable etc.	(62,442)	(40,907)
Increase (decrease) in other current liabilities	(72,568)	(13,050)
Increase (decrease) in allowance	9	(121)
Others	3,645	10,140
Subtotal	742,672	736,339
Interest income and dividends received	2	302
Interest paid	(1,986)	(1,415)
Income taxes (paid) refund	31,787	(296,559)
Net cash provided by (used in) operating activities	772,476	438,666
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(7,827)	(10,020)
Purchase of Intangible assets	-	(5,300)
Others	(213)	102
Net cash provided by (used in) investing activities	(8,040)	(15,217)
Net cash provided by (used in) financing activities		
Dividends paid	-	(348,655)
Repayment of long-term loan payable and redemption of bonds	(96,504)	-
Proceeds from exercise of stock option	131,225	-
Purchase of treasury stock	-	(307,443)
Repayment of lease obligations	(67,153)	(67,786)
Others	(759)	-
Net cash provided by (used in) financing activities	(33,191)	(723,885)
Increase (decrease) in cash and cash equivalents	731,245	(300,435)
Beginning balance of cash and cash equivalents	1,851,766	4,109,602
Cash and cash equivalents at the end of the 2 <sup>nd</sup> quarter	2,583,011	3,809,166