



3rd Quarter (Oct.'24-Jun.'25) Financial Results, Ending Sep. 2025 [IFRS] (Consolidated)

August 14, 2025

Listed Company Name SHARINGTECHNOLOGY INC.

Listed
exchange

TSE

Code number 3989

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

Representative (Title) Representative Director CEO

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Scheduled date for submission
of quarterly report -

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 3Q of the year ending September 2025

(Oct. 1, 2024 – Jun. 30, 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	%
3 rd Quarter of FY ending Sep. 2025	6,035	14.6	1,440	18.7	1,438	18.3	985	(3.4)	956	(4.5)	985	(3.4)
3 rd Quarter of FY ending Sep. 2024	5,268	22.7	1,213	47.7	1,215	48.6	1,019	(7.3)	1,002	(7.8)	1,019	(7.3)

	Quarterly earnings per share		Quarterly diluted earnings per share	
	Yen	Sen	Yen	Sen
3 rd Quarter of FY ending Sep. 2025	41.11		40.18	
3 rd Quarter of FY ending Sep. 2024	44.03		43.29	

(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	%
3 rd Quarter of FY ending Sep. 2025	7,046	4,746	4,699	66.69
End of Sep. 2024	6,319	3,908	3,889	61.56

2. Cash Dividends

	Annual dividend					
	End of 1 st quarter		End of 2 nd quarter		End of 3 rd 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	40.00

Note: 1. Revisions to the forecasts most recently announced: No

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)	60.17	

Note: 1. Revisions to the forecasts most recently announced: No
2. Basic earnings per share are calculated based upon average number of shares outstanding in the current 3Q YTD.

※ Note

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

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

New 1 (company name) Edel INC. , 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)

3Q of FY Sep. 2025	24,424,400 shares	Fiscal year Sep. 2024	23,243,800 shares
3Q of FY Sep. 2025	498,531 shares	Fiscal year Sep. 2024	131 shares
3Q of FY Sep. 2025	23,268,864 shares	3Q of FY Sep. 2024	22,758,351 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)	3 rd Quarter consolidated accounting period (Jun. 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Assets)		
Current assets		
Cash and cash equivalents	4,109,602	4,938,919
Trade receivables and other receivables	1,040,123	1,023,826
Inventory	17,377	33,936
Other financial assets	32,355	21,188
Other current assets	74,474	94,596
Total current assets	5,273,933	6,112,468
Non-current asset		
Property, plant and equipment	24,391	32,666
Right-Of-Use asset	456,969	353,955
Goodwill	116,775	134,195
Intangible asset	50,640	25,697
Other financial assets	149,436	151,203
Deferred tax asset	236,455	235,673
Other non-current assets	10,412	449
Total non-current assets	1,045,082	933,841
Total assets	6,319,015	7,046,310

	Previous fiscal year (Sep. 30, 2024)	3 rd Quarter consolidated accounting period (Jun. 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Liabilities and Capital)		
Current Liabilities		
Operating payables and other payables	1,076,213	1,044,881
Lease obligations	136,140	134,795
Corporate income tax payable etc.	296,533	277,779
Allowance	22	-
Other current liabilities	554,770	596,186
Total current liabilities	2,063,681	2,053,643
Non-current liabilities		
Lease obligations	311,916	210,828
Allowance	35,107	35,046
Total non-current liabilities	347,023	245,874
Total liabilities	2,410,704	2,299,518
Capital		
Capital	190,980	715,862
Capital surplus	1,490,078	1,666,935
Treasury stock	(207)	(500,190)
Retained earnings	2,404,131	3,012,025
Components of other capital	(195,145)	(195,145)
Total equity attributable to owners of the parent	3,889,837	4,699,487
Non-controlling interest	18,473	47,304
Total equity	3,908,311	4,746,792
Total liabilities and equity	6,319,015	7,046,310

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

Condensed Consolidated Statement of Income

3rd Quarter YTD Consolidated Period

	3 rd Quarter YTD of previous fiscal year (From Oct. 1, 2023 to Jun. 30, 2024)	3 rd Quarter YTD of current fiscal year (From Oct. 1, 2024 to Jun. 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Sales revenue	5,268,696	6,035,914
Cost of sales	448,753	511,596
Gross profit	4,819,943	5,524,318
Selling, general and administrative expenses	3,668,775	4,176,061
Other income	73,996	94,442
Other expenses	11,516	2,125
Operating profit	1,213,649	1,440,574
Financial revenue	5,103	358
Financial expenses	2,877	2,091
Profit before income taxes	1,215,875	1,438,840
Income tax expense	195,999	453,460
Quarterly profit	1,019,876	985,380
Attribution of Quarterly profit		
Owner of the parent company	1,002,142	956,548
Non-controlling interest	17,733	28,831
Total	1,019,876	985,380

Quarterly Earnings per share		
Basic earnings per share (Yen)	44.03	41.11
Earnings per diluted share (Yen)	43.29	40.18

Condensed Consolidated Statement of Comprehensive Profit

3rd Quarter YTD Consolidated Period

	3 rd Quarter YTD of previous fiscal year (From Oct. 1, 2023 to Jun. 30, 2024)	3 rd Quarter YTD of current fiscal year (From Oct. 1, 2024 to Jun. 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Quarterly profit	1,019,876	985,380
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	1,019,876	985,380
Attribution of comprehensive profit		
Owner of the parent company	1,002,142	956,548
Non-controlling interest	17,733	28,831
Total	1,019,876	985,380

(3) Condensed Consolidated Statement of Cash Flows

	3 rd Quarter YTD of previous fiscal year (From Oct. 1, 2023 to Jun. 30, 2024)	3 rd Quarter YTD of current fiscal year (From Oct. 1, 2024 to Jun. 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Net cash provided by (used in) operating activities		
Net income before income taxes	1,215,875	1,438,840
Depreciation and Amortization	158,859	146,297
Share-based payment expense	98	12,601
Gain on valuation of investment securities	(5,099)	-
Gain on sale of fixed assets	-	36
Loss on disposal of fixed assets	10,341	0
Interest income and dividends received	(3)	(358)
Interest expense and corporate bond interest	2,806	2,091
Increase (decrease) in trade receivables and other receivables (negative is increase)	(60,221)	19,666
Increase (decrease) in inventory assets	(4,873)	(11,998)
Increase (decrease) in other current assets	583	(16,577)
Increase (decrease) in other financial assets	3,596	9,556
Increase (decrease) in operating liabilities and other obligations (negative is decrease)	240,098	(49,266)
Increase (decrease) of consumption tax payable etc.	(41,602)	(20,711)
Increase (decrease) in other current liabilities	(5,042)	60,811
Increase (decrease) in allowance	71	(141)
Others	6,723	10,044
Subtotal	1,522,212	1,600,891
Interest income and dividends received	3	303
Interest paid	(2,799)	(2,033)
Income taxes (paid) refund	23,133	(470,349)
Net cash provided by (used in) operating activities	1,542,550	1,128,811
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(11,780)	(18,597)
Proceeds from sale of property, plant and equipment	-	39
Purchase of Intangible assets	-	(5,300)
Proceeds from sale/collection of other financial assets	10	-
Payment for acquisition of shares of subsidiaries accompanying changes in scope of consolidation	-	(14,654)
Others	(313)	154
Net cash provided by (used in) investing activities	(12,083)	(38,358)
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	214,835	692,792
Purchase of treasury stock	-	(503,637)
Repayment of lease obligations	(101,244)	(101,635)
Others	(759)	-
Net cash provided by (used in) financing activities	16,327	(261,135)
Increase (decrease) in cash and cash equivalents	1,546,793	829,317
Beginning balance of cash and cash equivalents	1,851,766	4,109,602
Cash and cash equivalents at the end of the 3 rd quarter	3,398,559	4,938,919