



Financial Results of Fiscal Year, Ending Sep. 2025 [IFRS] (Consolidated)

November 14, 2025

Listed Company Name SHARINGTECHNOLOGY INC. Listed exchange TSE
 Code number 3989 URL <https://www.sharing-tech.co.jp>
 Representative (Title) Representative Director, CEO (Name) Nobuhiro Moriyoshi
 Contact person (Title) Head of Control Center (Name) Satoru Yano (TEL) 052 (414) 5919
 Scheduled date for ordinary general meeting of shareholder December 22, 2025 Start of distribution of dividends (scheduled) December 8, 2025
 Scheduled date for submission of securities report December 22, 2025
 Supplementary explanation of financial results : Yes
 Financial results briefing : Yes (for institutional investors and analysts)

(Rounded down to the nearest million yen)

1. Consolidated results for the fiscal year ending September 2025 (Oct. 1, 2024 – Sep. 30, 2025)

(1) Consolidated Business Results (Percentages represent change compared to the last year)

	Sales revenue		Operating profit		Pre-tax profit		Net income		Net income attributable to the owner of the parent company		Total Comprehensive income for the current term	
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%
FY ending September 2025	8,579	14.4	2,074	15.9	2,072	15.7	1,438	(2.8)	1,413	(3.7)	1,433	(3.4)
FY ending September 2024	7,502	20.5	1,790	44.3	1,791	45.0	1,479	10.6	1,467	11.1	1,484	11.0

	Basic earnings per share		Diluted earnings per share		Profit margin of attributable to the owner of the parent company	Profit margin of Total assets (before tax)	Operating profit margin to sales revenue
	Yen	Sen	Yen	Sen	%	%	%
FY ending September 2025	60.30		59.16		31.24	30.13	24.17
FY ending September 2024	64.17		63.25		48.32	34.30	23.86

(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	Equity attributable to the owner of the parent company per share
	million yen	million yen	million yen	%	Yen Sen
FY ending September 2025	7,437	5,200	5,156	69.33	214.53
FY ending September 2024	6,319	3,908	3,889	61.56	166.76

(3) Consolidated Cash Flow

	Net cash provided by operating activities	Net cash provided by investing activities	Net cash provided by financing activities	Cash and cash equivalents at the end of the fiscal year
	million yen	million yen	million yen	million yen
FY ending September 2025	1,981	(366)	(293)	5,431
FY ending September 2024	2,271	(14)	0	4,109

2. Cash Dividends

	Annual dividend					Total dividends	Payout ratio (Consolidated)	Dividend ratio attributable to owners of parent company (Consolidated)
	End of 1 st quarter	End of 2 nd quarter	End of 3 rd quarter	End of Period	Total			
	Yen Sen	Yen Sen	Yen Sen	Yen Sen	Yen Sen	million yen	%	%
Fiscal year ending September 2024	—	0.00	—	15.00	15.00	348	23.4	11.4
Fiscal year ending September 2025	—	0.00	—	40.00	40.00	957	66.3	21.0
Fiscal year ending September 2026 (forecast)	—	27.50	—	27.50	55.00		80.6	

Note: Revisions to the forecasts most recently announced: None

3. Consolidated earnings forecast for the period ending September 2026

(October 1, 2025 - September 30, 2026)

(Percentages represent change compared to the last year)

	Sales revenue		Operating profit		Profit attributable to the owner of the parent company		Earnings per share	
	million yen	%	million yen	%	million yen	%	Yen	Sen
FY ending Sep. 2026	9,800	14.2	2,350	13.3	1,600	13.2	68.27	

Note: Basic earnings per share are calculated based upon average number of shares outstanding in the current fiscal year.

※ Note

(1) Changes in significant subsidiaries during the fiscal year : Yes

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

New 1 (company name) Edel INC. , Excluded 2 (company name) RedSpot INC. , Edel 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 fiscal year (including treasury shares)	FY ending September 2025	24,429,800 shares	FY ending September 2024	23,243,800 shares
② Number of treasury shares at the end of the fiscal year	FY ending September 2025	498,531 shares	FY ending September 2024	131 shares
③ Average number of shares outstanding	FY ending September 2025	23,435,190 shares	FY ending September 2024	22,867,483 shares

※ Financial report is not covered by audits by 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 Assumptions assumed rational, are not intended to promise to achieve such achievement as the Company. Actual results may differ depending on various factors.

4. Condensed Consolidated Financial Statements and Notes

(1) Condensed Consolidated Statement of Financial Position

	Previous fiscal year (September 30, 2024)	Current fiscal year (September 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Assets)		
Current assets		
Cash and cash equivalents	4,109,602	5,431,008
Trade receivables and other receivables	1,040,123	854,320
Inventory	17,377	40,549
Other financial assets	32,355	13,378
Other current assets	74,474	57,851
Total current assets	5,273,933	6,397,108
Non-current asset		
Property, plant and equipment	24,391	348,435
Right-Of-Use asset	456,969	320,059
Goodwill	116,775	134,195
Intangible asset	50,640	22,548
Other financial assets	149,436	147,227
Deferred tax asset	236,455	67,428
Other non-current assets	10,412	592
Total non-current assets	1,045,082	1,040,487
Total assets	6,319,015	7,437,596

	Previous fiscal year (September 30, 2024)	Current fiscal year (September 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Liabilities and Capital)		
Current Liabilities		
Operating payables and other payables	1,076,213	1,024,985
Lease obligations	136,140	134,438
Corporate income tax payable etc.	296,533	309,387
Allowance	22	—
Other current liabilities	554,770	556,077
Total current liabilities	2,063,681	2,024,888
Non-current liabilities		
Lease obligations	311,916	177,313
Allowance	35,107	35,065
Total non-current liabilities	347,023	212,378
Total liabilities	2,410,704	2,237,267
Capital		
Capital	190,980	716,412
Capital surplus	1,490,078	1,671,711
Treasury stock	(207)	(500,190)
Retained earnings	2,404,131	3,468,681
Components of other capital	(195,145)	(200,001)
Total equity attributable to owners of the parent	3,889,837	5,156,614
Non-controlling interest	18,473	43,713
Total equity	3,908,311	5,200,328
Total liabilities and equity	6,319,015	7,437,596

(2) Condensed Consolidated Statement of Income and Comprehensive Income

Condensed Consolidated Statement of Income

	Previous fiscal year (From October 1, 2023 to September 30, 2024)	Current fiscal year (From October 1, 2024 to September 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Sales revenue	7,502,871	8,579,864
Cost of sales	631,654	729,016
Gross profit	6,871,216	7,850,847
Selling, general and administrative expenses	5,161,593	5,873,648
Other income	92,365	100,479
Other expenses	11,852	3,635
Operating profit	1,790,136	2,074,042
Financial revenue	5,102	1,160
Financial expenses	3,819	3,068
Profit before income taxes	1,791,419	2,072,134
Income tax expense	311,498	633,689
Net income	1,479,920	1,438,445
Attribution of Net income		
Owner of the parent company	1,467,294	1,413,204
Non-controlling interest	12,626	25,240
Total	1,479,920	1,438,445

Earnings per share		
Basic earnings per share (yen)	64.17	60.30
Earnings per diluted share (Yen)	63.25	59.16

Condensed Consolidated Statement of Comprehensive Income

	Previous fiscal year (From October 1, 2023 to September 30, 2024)	Current fiscal year (From October 1, 2024 to September 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Net income	1,479,920	1,438,445
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	4,855	(4,855)
Other comprehensive income Total	4,855	(4,855)
Total other comprehensive income	1,484,776	1,433,589
Attribution of comprehensive income		
Owner of the parent company	1,472,150	1,408,348
Non-controlling interest	12,626	25,240
Total	1,484,776	1,433,589

(3) Condensed Consolidated Statement of Cash Flows

	Previous fiscal year (From October 1, 2023 to September 30, 2024)	Current fiscal year (From October 1, 2024 to September 30, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Net cash provided by (used in) operating activities		
Net income before income taxes	1,791,419	2,072,134
Depreciation and Amortization	213,076	193,497
Share-based payment expense	1,581	16,826
Gain on valuation of investment securities	(5,035)	395
Loss on disposal of fixed assets	10,484	319
Gain on sale of fixed assets	—	109
Interest income and dividends received	(66)	(1,160)
Interest expense and corporate bond interest	3,749	2,673
Increase (decrease) in trade receivables and other receivables (negative is increase)	(213,137)	189,172
Increase (decrease) in inventory assets	(7,120)	(18,611)
Increase (decrease) in other current assets	6,494	17,836
Increase (decrease) in other financial assets	35,758	17,666
Increase (decrease) in operating liabilities and other obligations (negative is decrease)	359,750	(69,163)
Increase (decrease) of consumption tax payable etc.	(8,956)	8,430
Increase (decrease) in other current liabilities	49,132	(8,394)
Increase (decrease) in allowance	71	(141)
Others	11,806	9,884
Subtotal	2,252,008	2,431,476
Interest and dividend received	56	982
Interest paid	(3,774)	(2,596)
Income taxes (paid) refund	23,139	(448,311)
Net cash provided by (used in) operating activities	2,271,430	1,981,550
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(13,653)	(343,107)
Revenue from sale of fixed assets	—	146
Purchase of Intangible assets	—	(7,214)
Revenue from sale/collection of other financial assets	10	—
Payment for acquisition of shares of subsidiaries with the change of scope of consolidation	—	(14,654)
Others	(523)	(1,409)
Net cash provided by (used in) investing activities	(14,166)	(366,239)
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 issuance of stock option	4,312	—
Proceeds from exercise of stock option	229,706	693,894
Payment for acquisition of treasury stock	(22)	(503,637)
Repayment of lease obligations	(136,160)	(135,506)
Others	(759)	—
Net cash provided by (used in) financing activities	572	(293,905)
Increase (decrease) in cash and cash equivalents	2,257,836	1,321,406
Beginning balance of cash and cash equivalents	1,851,766	4,109,602
Cash and cash equivalents at the end of the fiscal year	4,109,602	5,431,008

(4) Material subsequent events

N.A.