



1st Quarter (Oct.-Dec.'25) Financial Results, Ending Sep. 2026 [IFRS] (Consolidated)

February 13, 2026

Listed Company Name SHARINGTECHNOLOGY INC.

Listed exchange TSE

Code number 3989

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

Representative (Title) Representative Director, CEO

(Name) Yoshitaka Katayama

Contact person (Title) Head of Control Center

(Name) Satoru Yano

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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 1Q of the year ending September 2026

(Oct. 1, 2025 – Dec. 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	%
1 st Quarter of FY ending Sep. 2026	2,276	17.2	533	9.5	532	9.4	366	10.2	365	12.7	366	10.2
1 st Quarter of FY ending Sep. 2025	1,942	12.0	487	30.3	487	28.7	332	27.4	324	27.2	332	27.4

	Quarterly earnings per share		Quarterly diluted earnings per share	
	Yen	Sen	Yen	Sen
1 st Quarter of FY ending Sep. 2026	15.29		15.16	
1 st Quarter of FY ending Sep. 2025	13.96		13.70	

(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	%
1 st Quarter of FY ending Sep. 2026	6,634	4,613	4,569	68.88
End of Sep. 2025	7,437	5,200	5,156	69.33

2. Cash Dividends

	Annual dividend									
	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
Fiscal year ending Sep. 2025		-		0.00		-		40.00		40.00
Fiscal year ending Sep. 2026		-								
Fiscal year ending Sep. 2026 (forecast)				27.50		-		27.50		55.00

Note: Revisions to the forecasts most recently announced: None

3.Consolidated earnings forecast for the period ending September 2026

(Oct. 1, 2025 – Sep. 30, 2026)

(Percentages represent change compared to the last year)

	Sales revenue		Operating profit		Quarterly 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	66.86	

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 1Q YTD.

※ Note

(1) Changes in significant subsidiaries during the quarter YTD : No

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

New - (company name), Excluded - (company name) -

(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 shares)

1Q of FY Sep. 2026	24,429,800 shares	Fiscal year Sep. 2025	24,429,800 shares
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② Number of treasury shares at the end of the quarter

1Q of FY Sep. 2026	498,531 shares	Fiscal year Sep. 2025	498,531 shares
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③ Average number of shares outstanding (Quarter-to-Date)

1Q of FY Sep. 2026	23,931,269 shares	1Q of FY Sep. 2025	23,243,669 shares
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※ 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

(Unit: Thousand Yen)

	Previous fiscal year (Sep. 30, 2025)	1 st Quarter consolidated accounting period (Dec. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Assets)		
Current assets		
Cash and cash equivalents	5,431,008	4,631,004
Trade receivables and other receivables	854,320	756,383
Inventory	40,549	63,976
Other financial assets	13,378	36,899
Other current assets	57,851	49,670
Total current assets	6,397,108	5,537,934
Non-current asset		
Property, plant and equipment	348,435	381,384
Right-Of-Use asset	320,059	345,862
Goodwill	134,195	134,195
Intangible asset	22,548	19,387
Other financial assets	147,227	147,227
Deferred tax asset	67,428	67,428
Other non-current assets	592	708
Total non-current assets	1,040,487	1,096,194
Total assets	7,437,596	6,634,128

(Unit: Thousand Yen)

	Previous fiscal year (Sep. 30, 2025)	1 st Quarter consolidated accounting period (Dec. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
(Liabilities and Capital)		
Current Liabilities		
Operating payables and other payables	1,024,985	880,093
Lease obligations	134,438	136,038
Corporate income tax payable etc.	309,387	166,446
Other current liabilities	556,077	601,274
Total current liabilities	2,024,888	1,783,854
Non-current liabilities		
Lease obligations	177,313	201,440
Allowance	35,065	35,084
Total non-current liabilities	212,378	236,525
Total liabilities	2,237,267	2,020,379
Capital		
Capital	716,412	716,412
Capital surplus	1,671,711	1,675,936
Treasury stock	(500,190)	(500,190)
Retained earnings	3,468,681	2,877,400
Components of other capital	(200,001)	(200,001)
Total equity attributable to owners of the parent	5,156,614	4,569,558
Non-controlling interest	43,713	44,191
Total equity	5,200,328	4,613,749
Total liabilities and equity	7,437,596	6,634,128

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

Condensed Consolidated Statement of Income

1st Quarter YTD Consolidated Period

(Unit: Thousand Yen)

	1 st Quarter YTD of previous fiscal year (From Oct. 1, 2024 to Dec. 31, 2024)	1 st Quarter YTD of current fiscal year (From Oct. 1, 2025 to Dec. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Sales revenue	1,942,136	2,276,568
Cost of sales	153,012	196,797
Gross profit	1,789,124	2,079,771
Selling, general and administrative expenses	1,311,785	1,574,009
Other income	11,586	32,020
Other expenses	1,151	3,865
Operating profit	487,773	533,917
Financial income	-	-
Financial expenses	759	1,023
Profit before income taxes	487,014	532,893
Income tax expense	154,457	166,446
Quarterly profit	332,556	366,446
Attribution of Quarterly profit		
Owner of the parent company	324,595	365,969
Non-controlling interest	7,960	477
Total	332,556	366,446
Quarterly Earnings per share		
Basic earnings per share (yen)	13.96	15.29
Earnings per diluted share (Yen)	13.70	15.16

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Condensed Consolidated Statement of Comprehensive Income

1st Quarter YTD Consolidated Period

(Unit: Thousand Yen)

	1 st Quarter YTD of previous fiscal year (From Oct. 1, 2024 to Dec. 31, 2024)	1 st Quarter YTD of current fiscal year (From Oct. 1, 2025 to Dec. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Quarterly profit	332,556	366,446
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	-	-
Other comprehensive income after tax	-	-
Total quarterly comprehensive income	332,556	366,446
Attribution of comprehensive income		
Owner of the parent company	324,595	365,969
Non-controlling interest	7,960	477
Total	332,556	366,446

(3) Condensed Consolidated Statement of Cash Flows

(Unit: Thousand Yen)

	1 st Quarter YTD of previous fiscal year (From Oct. 1, 2024 to Dec. 31, 2024)	1 st Quarter YTD of current fiscal year (From Oct. 1, 2025 to Dec. 31, 2025)
Category	Amount (thousand yen)	Amount (thousand yen)
Net cash provided by (used in) operating activities		
Net income before income taxes	487,014	532,893
Depreciation and Amortization	49,835	44,714
Share-based payment expense	4,151	4,225
Loss on disposal of fixed assets	0	343
Loss on sale of fixed assets	-	16
Interest expense and corporate bond interest	759	1,023
Increase (decrease) in trade receivables and other receivables (negative is increase)	305,133	97,937
Increase (decrease) in inventory assets	(3,336)	(23,426)
Increase (decrease) in other current assets	1,428	8,180
Increase (decrease) in other financial assets	716	(23,521)
Increase (decrease) in operating liabilities and other obligations (negative is decrease)	(311,776)	(144,891)
Increase (decrease) of consumption tax payable etc.	(16,796)	(11,007)
Increase (decrease) in other current liabilities	23,938	56,205
Increase (decrease) in allowance	(98)	-
Others	9,844	(134)
Subtotal	550,813	542,557
Interest paid	(740)	(1,004)
Income taxes (paid) refund	(296,559)	(309,387)
Net cash provided by (used in) operating activities	253,514	232,165
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(2,971)	(39,905)
Revenue from sale of fixed assets	-	51
Purchase of Intangible assets	-	(638)
Others	12	18
Net cash provided by (used in) investing activities	(2,959)	(40,473)
Net cash provided by (used in) financing activities		
Dividends paid	(348,655)	(957,250)
Repayment of lease obligations	(34,096)	(34,446)
Net cash provided by (used in) financing activities	(382,751)	(991,697)
Increase (decrease) in cash and cash equivalents	(132,195)	(800,004)
Beginning balance of cash and cash equivalents	4,109,602	5,431,008
Cash and cash equivalents at the end of the 1 st quarter	3,977,406	4,631,004

(Segment information)

1st QTR YTD of the previous fiscal year (Oct. 1, 2024 to Dec. 31, 2024)

(Unit: Thousand Yen)

	Reportable segments			Reconciling items (Note 2)	Consolidated Statement of Income amount recorded
	Platform business	Our-own Service	Total		
Sales revenue					
Revenue from external customers	1,571,194	370,942	1,942,136	-	1,942,136
Inter-segment internal or transfer	101,038	-	101,038	(101,038)	-
Total	1,672,232	370,942	2,043,175	(101,038)	1,942,136
Segment profit (Note 1)	629,855	53,832	683,687	(195,913)	487,773
Financial revenue					-
Financial expenses					759
Profit before income tax					487,014

Note : 1. Segment profit is the same as operating profit in the consolidated quarterly consolidated income statement.

2. In Reconciling items, Inter-segment transaction eliminated and Company-wide expense which is not allocated to Business segments.
Company-wide expense is mainly the expense of the Company, which does not belong to Business segments.

1st QTR YTD of the current fiscal year (Oct. 1, 2025 to Dec. 31, 2025)

(Unit: Thousand Yen)

	Reportable segments			Reconciling items (Note 2)	Consolidated Statement of Income amount recorded
	Platform business	Our-own Service	Total		
Sales revenue					
Revenue from external customers	1,580,566	696,002	2,276,568	-	2,276,568
Inter-segment internal or transfer	324,284	-	324,284	(324,284)	-
Total	1,904,850	696,002	2,600,852	(324,284)	2,276,568
Segment profit (Note 1)	717,500	53,837	771,338	(237,420)	533,917
Financial revenue					-
Financial expenses					1,023
Profit before income tax					532,893

Note : 1. Segment profit is the same as operating profit in the consolidated quarterly consolidated income statement.

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Company-wide expense is mainly the expense of the Company, which does not belong to Business segments.