



## 2<sup>nd</sup> Quarter (Oct.'25-Mar.'26) Financial Results, Ending Sep. 2026 [IFRS] (Consolidated)

May 15, 2026

Listed Company Name SHARINGTECHNOLOGY INC. Listed exchange TSE  
 Code number 3989 URL <http://www.sharing-tech.co.jp>  
 Representative (Title) Representative Director CEO (Name) Yoshitaka Katayama  
 Contact person (Title) Head of Control Center (Name) Satoru Yano (TEL) 052 (414) 5919  
 Scheduled date for submission of quarterly report May 15, 2026 Start of distribution of dividends (scheduled) June 15, 2026  
 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 2026 (Oct. 1, 2025 – Mar. 31, 2026)

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

	Sales revenue		Operating profit		Pre-tax profit		Interim profit		Interim profit attributable to the owner of the parent company		Interim 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. 2026	4,328	15.1	973	9.6	972	9.6	662	9.1	669	12.9	662	9.1
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

	Interim earnings per share		Interim diluted earnings per share	
	Yen	Sen	Yen	Sen
2 <sup>nd</sup> Quarter of FY ending Sep. 2026	27.97		27.63	
2 <sup>nd</sup> Quarter of FY ending Sep. 2025	25.55		24.97	

### (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. 2026	7,051	4,947	4,910	69.64
End of Sep. 2025	7,437	5,200	5,156	69.33

### 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		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		-		27.50		-				
Fiscal year ending Sep. 2026 (forecast)		-				-		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		Profit attributable to the owner of the parent company		Basic earnings per share	
	million yen	%	million yen	%	million yen	%	Yen	Sen
FY ending Sep. 2026	9,800	14.2	3,650	76.0	2,500	76.9		104.47

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 : 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 stocks)

2Q of FY Sep. 2026	24,429,800 shares	Fiscal year Sep. 2025	24,429,800 shares
2Q of FY Sep. 2026	498,531 shares	Fiscal year Sep. 2025	498,531 shares
2Q of FY Sep. 2026	23,931,269 shares	2Q of FY Sep. 2025	23,201,123 shares

② Number of treasury stocks at the end of the quarter

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

※ Interim 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, 2025)	2 <sup>nd</sup> Quarter consolidated accounting period (Mar. 31, 2026)
Category	Amount (thousand yen)	Amount (thousand yen)
(Assets)		
Current assets		
Cash and cash equivalents	5,431,008	4,985,370
Trade receivables and other receivables	854,320	782,309
Inventory	40,549	75,717
Other financial assets	13,378	22,240
Other current assets	57,851	52,800
Sub-Total	6,397,108	5,918,437
Assets held for sale	-	201,681
Total current assets	6,397,108	6,120,118
Non-current asset		
Property, plant and equipment	348,435	253,653
Right-Of-Use asset	320,059	311,041
Goodwill	134,195	134,195
Intangible asset	22,548	16,784
Other financial assets	147,227	147,276
Deferred tax asset	67,428	67,428
Other non-current assets	592	805
Total non-current assets	1,040,487	931,187
Total assets	7,437,596	7,051,305

	Previous fiscal year (Sep. 30, 2025)	2 <sup>nd</sup> Quarter consolidated accounting period (Mar. 31, 2026)
Category	Amount (thousand yen)	Amount (thousand yen)
(Liabilities and Capital)		
Current Liabilities		
Operating payables and other payables	1,024,985	943,326
Lease obligations	134,438	135,329
Corporate income tax payable etc.	309,387	309,589
Allowance	-	19
Other current liabilities	556,077	481,014
Sub-Total	2,024,888	1,869,281
Liability directly related with Assets held for sale	-	32,185
Total current liabilities	2,024,888	1,901,466
Non-current liabilities		
Lease obligations	177,313	167,567
Allowance	35,065	35,044
Total non-current liabilities	212,378	202,612
Total liabilities	2,237,267	2,104,078
Capital		
Capital	716,412	716,412
Capital surplus	1,671,711	1,713,761
Treasury stock	(500,190)	(500,190)
Retained earnings	3,468,681	3,180,670
Components of other capital	(200,001)	(200,001)
Total equity attributable to owners of the parent	5,156,614	4,910,653
Non-controlling interest	43,713	36,572
Total equity	5,200,328	4,947,226
Total liabilities and equity	7,437,596	7,051,305

(2) Condensed Interim Statement of Income and Interim 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, 2024 to Mar. 31, 2025)	2 <sup>nd</sup> Quarter YTD of current fiscal year (From Oct. 1, 2025 to Mar. 31, 2026)
Category	Amount (thousand yen)	Amount (thousand yen)
Sales revenue	3,760,769	4,328,454
Cost of sales	308,815	378,307
Gross profit	3,451,954	3,950,146
Selling, general and administrative expenses	2,620,803	3,055,233
Other income	58,556	84,051
Other expenses	1,357	5,625
Operating profit	888,349	973,338
Financial revenue	356	970
Financial expenses	1,454	1,999
Profit before income taxes	887,251	972,308
Income tax expense	280,322	310,210
Interim profit	606,929	662,098
Attribution of Interim profit		
Owner of the parent company	592,678	669,239
Non-controlling interest	14,250	(7,141)
Total	606,929	662,098
Interim Earnings per share		
Basic earnings per share (Yen)	25.55	27.97
Earnings per diluted share (Yen)	24.97	27.63

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, 2024 to Mar. 31, 2025)	2 <sup>nd</sup> Quarter YTD of current fiscal year (From Oct. 1, 2025 to Mar. 31, 2026)
Category	Amount (thousand yen)	Amount (thousand yen)
Interim profit	606,929	662,098
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 Interim comprehensive profit	606,929	662,098
Attribution of comprehensive profit		
Owner of the parent company	592,678	669,239
Non-controlling interest	14,250	(7,141)
Total	606,929	662,098

(3) Condensed Consolidated Statement of Cash Flows

	2 <sup>nd</sup> Quarter YTD of previous fiscal year (From Oct. 1, 2024 to Mar. 31, 2025)	2 <sup>nd</sup> Quarter YTD of current fiscal year (From Oct. 1, 2025 to Mar. 31, 2026)
Category	Amount (thousand yen)	Amount (thousand yen)
Net cash provided by (used in) operating activities		
Net income before income taxes	887,251	972,308
Depreciation and Amortization	100,661	92,974
Share-based payment expense	8,376	42,050
Loss on disposal of fixed assets	0	1,008
Loss on sale of fixed assets	-	183
Interest income and dividends received	(356)	(970)
Interest expense and corporate bond interest	1,454	1,999
Increase (decrease) in trade receivables and other receivables (negative is increase)	250,130	72,011
Increase (decrease) in inventory assets	(5,540)	(35,167)
Increase (decrease) in other current assets	(181,152)	5,050
Increase (decrease) in other financial assets	(6,488)	(8,861)
Increase (decrease) of consumption tax payable etc.	(40,907)	(48,964)
Increase (decrease) in operating liabilities and other obligations (negative is decrease)	(274,056)	(149,691)
Increase (decrease) in allowance	(121)	(39)
Increase (decrease) in other current liabilities	(13,050)	(6,512)
Others	10,140	(1,278)
Sub-total	736,339	936,101
Interest income and dividends received	302	821
Interest paid	(1,415)	(1,961)
Income taxes (paid) refund	(296,559)	(309,859)
Net cash provided by (used in) operating activities	438,666	625,102
Net cash provided by (used in) investing activities		
Proceeds from sale of property, plant and equipment	-	12,778
Purchase of property, plant and equipment	(10,020)	(51,793)
Purchase of Intangible assets	(5,300)	(5,776)
Payment with increase of long-term prepaid expense	-	(232)
Others	102	(31)
Net cash provided by (used in) investing activities	(15,217)	(45,055)
Net cash provided by (used in) financing activities		
Dividends paid	(348,655)	(957,250)
Purchase of treasury stock	(307,443)	-
Repayment of lease obligations	(67,786)	(68,435)
Net cash provided by (used in) financing activities	(723,885)	(1,025,685)
Increase (decrease) in cash and cash equivalents	(300,435)	(445,638)
Beginning balance of cash and cash equivalents	4,109,602	5,431,008
Cash and cash equivalents at the end of the 2 <sup>nd</sup> quarter	3,809,166	4,985,370

(Segment information)

2<sup>nd</sup> QTR YTD of the previous fiscal year (Oct. 1, 2024 to Mar. 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	2,995,210	765,559	3,760,769	-	3,760,769
Inter-segment internal or transfer	217,590	-	217,590	(217,590)	-
Total	3,212,800	765,559	3,978,359	(217,590)	3,760,769
Segment profit (Note 1)	1,207,058	101,376	1,308,435	(420,085)	888,349
Financial revenue					356
Financial expenses					1,454
Profit before income tax					887,251

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.

2<sup>nd</sup> QTR YTD of the current fiscal year (Oct. 1, 2025 to Mar. 31, 2026)

(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	3,059,701	1,268,752	4,328,454	-	4,328,454
Inter-segment internal or transfer	586,148	-	586,148	(586,148)	-
Total	3,645,850	1,268,752	4,914,602	(586,148)	4,328,454
Segment profit (Note 1)	1,418,093	64,800	1,482,893	(509,555)	973,338
Financial revenue					970
Financial expenses					1,999
Profit before income tax					972,308

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.