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Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

November 11, 2026

Company name: Plus Alpha Consulting Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 4071
URL: https://www.pa-consul.co.jp
Representative: Kenji Suzumura, Representative Director and President
Inquiries: Shogo Noguchi, Director, General Manager of Corporate Strategy Headquarters
Telephone: +81-3-6432-0427
Scheduled date of annual general meeting of shareholders: December 25, 2026
Scheduled date to commence dividend payments: December 28, 2026
Scheduled date to file annual securities report: December 23, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	19,277	12.8	7,531	18.1	7,526	19.1	5,308	62.9
September 30, 2025	17,084	22.8	6,378	40.8	6,320	39.5	3,258	5.4

Note: Comprehensive income For the fiscal year ended September 30, 2026: ¥5,315 million [63.2%]
For the fiscal year ended September 30, 2025: ¥3,256 million [5.3%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	125.38	124.76	32.5	37.1	39.1
September 30, 2025	78.60	78.19	24.3	37.1	37.3

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026: ¥– million
For the fiscal year ended September 30, 2025: ¥– million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	21,906	17,910	81.6	426.01
September 30, 2025	18,628	14,809	79.4	349.06

Reference: Equity
As of September 30, 2026: ¥17,873 million
As of September 30, 2025: ¥14,789 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	5,396	(1,192)	(2,241)	16,526
September 30, 2025	5,154	(164)	(615)	14,564

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2025	–	0.00	–	29.00	29.00	1,228	36.9	9.2
Fiscal year ended September 30, 2026	–	0.00	–	50.00	50.00	2,097	39.9	12.9
Fiscal year ending September 30, 2027 (Forecast)	–	0.00	–	55.00	55.00		40.1	

3. Consolidated earnings forecasts for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending September 30, 2027	22,500	16.7	8,000	6.2	8,000	6.3	5,800	9.3	136.99

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	42,409,350 shares
As of September 30, 2025	42,842,600 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	452,400 shares
As of September 30, 2025	472,250 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	42,337,422 shares
Fiscal year ended September 30, 2025	41,456,384 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	17,237	14.1	7,338	14.4	7,377	16.3	5,245	47.7
September 30, 2025	15,108	20.0	6,416	38.5	6,344	36.8	3,551	9.5

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2026	123.89	123.28
September 30, 2025	85.67	85.22

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	21,652	18,321	84.4	435.81
September 30, 2025	18,264	15,252	83.5	359.99

Reference: Equity

As of September 30, 2026: ¥18,285 million

As of September 30, 2025: ¥15,252 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

  The financial results forecasts and other forward-looking statements herein are based on information available to the Company at the time of the release of these materials and certain assumptions deemed reasonable, and actual financial results, etc. may differ significantly due to a wide range of factors. For the assumptions used in forecasting financial results and notes regarding the use of financial results forecasts, please see “1. Overview of Business Results, etc. (4) Future Outlook” on page 5 of the Japanese version of the supplementary material.

Consolidated Financial Statements and Principal Notes

(1) Consolidated Balance Sheets

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	14,664,506	16,526,470
Accounts receivable - trade	1,790,225	2,201,754
Contract assets	3,316	3,066
Electronically recorded monetary claims - operating	3,175	3,142
Merchandise	2,873	–
Work in process	23,328	36,673
Prepaid expenses	273,732	396,645
Other	107,074	7,769
Allowance for doubtful accounts	(2,686)	(6,485)
Total current assets	16,865,546	19,169,036
Non-current assets		
Property, plant and equipment		
Buildings, net	169,184	140,174
Vehicles, net	3,475	2,318
Tools, furniture and fixtures, net	111,342	102,233
Total property, plant and equipment	284,002	244,725
Intangible assets		
Software	23,524	16,864
Goodwill	347,413	276,222
Other	477,934	365,411
Total intangible assets	848,872	658,498
Investments and other assets		
Deferred tax assets	226,621	261,847
Leasehold deposits	355,279	1,311,678
Other	49,097	260,397
Allowance for doubtful accounts	(495)	–
Total investments and other assets	630,503	1,833,923
Total non-current assets	1,763,378	2,737,148
Total assets	18,628,924	21,906,184

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	261,746	306,319
Accounts payable - other	453,484	374,817
Accrued expenses	292,650	345,854
Income taxes payable	1,283,026	1,429,051
Accrued consumption taxes	371,848	372,081
Contract liabilities	640,790	636,260
Provision for bonuses	295,386	366,437
Other	59,083	73,151
Total current liabilities	3,658,016	3,903,972
Non-current liabilities		
Deferred tax liabilities	155,731	70,968
Retirement benefit liability	6,104	21,200
Total non-current liabilities	161,835	92,169
Total liabilities	3,819,851	3,996,142
Net assets		
Shareholders' equity		
Share capital	557,827	564,652
Capital surplus	1,367,306	552,051
Retained earnings	13,675,516	17,754,841
Treasury shares	(810,652)	(999,996)
Total shareholders' equity	14,789,999	17,871,549
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	–	2,422
Total accumulated other comprehensive income	–	2,422
Share acquisition rights	–	36,069
Non-controlling interests	19,073	–
Total net assets	14,809,072	17,910,041
Total liabilities and net assets	18,628,924	21,906,184

(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

Consolidated Statements of Income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	17,084,345	19,277,301
Cost of sales	4,756,917	5,773,220
Gross profit	12,327,427	13,504,080
Selling, general and administrative expenses	5,948,735	5,972,140
Operating profit	6,378,692	7,531,940
Non-operating income		
Interest income	11,227	37,351
Other	2,618	3,782
Total non-operating income	13,845	41,133
Non-operating expenses		
Share issuance costs	9,584	–
Commission expenses	61,823	12,935
Loss on investments in investment partnerships	–	29,528
Other	681	4,115
Total non-operating expenses	72,089	46,580
Ordinary profit	6,320,449	7,526,494
Extraordinary income		
Gain on sale of non-current assets	612	–
Total extraordinary income	612	–
Extraordinary losses		
Loss on sale of non-current assets	225	–
Impairment losses	1,154,121	–
Total extraordinary losses	1,154,346	–
Profit before income taxes	5,166,715	7,526,494
Income taxes - current	1,953,950	2,334,034
Income taxes - deferred	(43,746)	(121,103)
Total income taxes	1,910,204	2,212,930
Profit	3,256,510	5,313,563
Profit (loss) attributable to non-controlling interests	(2,167)	5,498
Profit attributable to owners of parent	3,258,678	5,308,064

Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit	3,256,510	5,313,563
Other comprehensive income		
Valuation difference on available-for-sale securities	–	2,422
Total other comprehensive income	–	2,422
Comprehensive income	3,256,510	5,315,985
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,258,678	5,310,486
Comprehensive income attributable to non-controlling interests	(2,167)	5,498

(3) Consolidated Statements of Changes in Equity
For the fiscal year ended September 30, 2025

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	495,352	485,352	11,096,673	(255)	12,077,124
Changes during period					
Issuance of new shares	62,475	62,475	–	–	124,950
Dividends of surplus	–	–	(679,835)	–	(679,835)
Purchase of treasury shares	–	–	–	(3,000,059)	(3,000,059)
Disposal of treasury shares	–	819,478	–	2,189,662	3,009,140
Cancellation of treasury shares	–	–	–	–	–
Profit attributable to owners of parent	–	–	3,258,678	–	3,258,678
Change in ownership interest of parent due to transactions with non-controlling interests	–	–	–	–	–
Net changes in items other than shareholders' equity	–	–	–	–	–
Total changes during period	62,475	881,953	2,578,843	(810,397)	2,712,874
Balance at end of period	557,827	1,367,306	13,675,516	(810,652)	14,789,999

	Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	–	–	1,470	21,241	12,099,836
Changes during period					
Issuance of new shares	–	–	–	–	124,950
Dividends of surplus	–	–	–	–	(679,835)
Purchase of treasury shares	–	–	–	–	(3,000,059)
Disposal of treasury shares	–	–	–	–	3,009,140
Cancellation of treasury shares	–	–	–	–	–
Profit attributable to owners of parent	–	–	–	–	3,258,678
Change in ownership interest of parent due to transactions with non-controlling interests	–	–	–	–	–
Net changes in items other than shareholders' equity	–	–	(1,470)	(2,167)	(3,637)
Total changes during period	–	–	(1,470)	(2,167)	2,709,236
Balance at end of period	–	–	–	19,073	14,809,072

For the fiscal year ended September 30, 2026

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	557,827	1,367,306	13,675,516	(810,652)	14,789,999
Changes during period					
Issuance of new shares	6,825	6,825	–	–	13,650
Dividends of surplus	–	–	(1,228,740)	–	(1,228,740)
Purchase of treasury shares	–	–	–	(999,996)	(999,996)
Disposal of treasury shares	–	–	–	–	–
Cancellation of treasury shares	–	(810,652)	–	810,652	–
Profit attributable to owners of parent	–	–	5,308,064	–	5,308,064
Change in ownership interest of parent due to transactions with non-controlling interests	–	(11,427)	–	–	(11,427)
Net changes in items other than shareholders' equity	–	–	–	–	–
Total changes during period	6,825	(815,254)	4,079,324	(189,344)	3,081,550
Balance at end of period	564,652	552,051	17,754,841	(999,996)	17,871,549

	Accumulated other comprehensive income		Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income			
Balance at beginning of period	–	–	–	19,073	14,809,072
Changes during period					
Issuance of new shares	–	–	–	–	13,650
Dividends of surplus	–	–	–	–	(1,228,740)
Purchase of treasury shares	–	–	–	–	(999,996)
Disposal of treasury shares	–	–	–	–	–
Cancellation of treasury shares	–	–	–	–	–
Profit attributable to owners of parent	–	–	–	–	5,308,064
Change in ownership interest of parent due to transactions with non-controlling interests	–	–	–	–	(11,427)
Net changes in items other than shareholders' equity	2,422	2,422	36,069	(19,073)	19,418
Total changes during period	2,422	2,422	36,069	(19,073)	3,100,968
Balance at end of period	2,422	2,422	36,069	–	17,910,041

(4) Consolidated Statements of Cash Flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	5,166,715	7,526,494
Depreciation	241,175	209,282
Depreciation and amortization on other	10,802	37,731
Amortization of goodwill	218,617	71,190
Share-based payment expenses	–	34,259
Impairment losses	1,154,121	–
Increase (decrease) in allowance for doubtful accounts	2,117	3,304
Increase (decrease) in provision for bonuses	42,366	71,051
Interest and dividend income	(11,227)	(37,351)
Loss (gain) on investments in investment partnerships	–	29,528
Share issuance costs	9,584	–
Commission expenses	61,823	12,935
Loss on retirement of non-current assets	0	218
Loss (gain) on sale of non-current assets	(387)	209
Decrease (increase) in trade receivables	(194,045)	(410,750)
Decrease (increase) in inventories	(1,737)	(10,471)
Increase (decrease) in trade payables	52,954	44,572
Decrease (increase) in prepaid expenses	(15,566)	(122,913)
Increase (decrease) in accounts payable - other	130,469	(65,663)
Increase (decrease) in accrued expenses	(4,587)	53,203
Increase (decrease) in accrued consumption taxes	123,622	(924)
Increase (decrease) in contract liabilities	54,709	(4,529)
Increase (decrease) in retirement benefit liability	(666)	15,096
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(106,000)	–
Other, net	18,891	(792)
Subtotal	6,953,752	7,455,682
Interest and dividends received	11,227	37,351
Income taxes paid	(1,810,560)	(2,191,050)
Income taxes refund	–	94,375
Net cash provided by (used in) operating activities	5,154,418	5,396,359
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	–	100,000
Payments into time deposits	(100,000)	–
Purchase of property, plant and equipment	(56,783)	(65,279)
Proceeds from sale of property, plant and equipment	686	1,511
Purchase of intangible assets	(4,855)	(6,577)
Proceeds from sale of investment securities	–	2,100
Purchase of investment securities	–	(228,600)
Proceeds from refund of leasehold and guarantee deposits	10,679	1,993
Payments of leasehold and guarantee deposits	(13,817)	(997,846)
Net cash provided by (used in) investing activities	(164,091)	(1,192,698)

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from financing activities		
Proceeds from issuance of share acquisition rights	–	1,810
Proceeds from issuance of shares resulting from exercise of share acquisition rights	123,480	13,650
Proceeds from disposal of treasury shares	2,999,556	–
Purchase of treasury shares	(3,061,882)	(1,001,332)
Dividends paid	(676,693)	(1,219,825)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	–	(36,000)
Net cash provided by (used in) financing activities	(615,539)	(2,241,697)
Net increase (decrease) in cash and cash equivalents	4,374,788	1,961,963
Cash and cash equivalents at beginning of period	10,189,718	14,564,506
Cash and cash equivalents at end of period	14,564,506	16,526,470

(Notes on segment information, etc.)

[Segment information]

1. Summary of reportable segments

   The Group's reportable segments are components of the Group for which separate financial information is available and that are subject to periodic review by the Board of Directors to make decisions on the distribution of management resources and evaluate business performance.

   The reportable segments of the Group consist of the HR Solutions Business and the Marketing Solutions Business.

   The HR Solutions Business offers services such as the talent management system, Talent Palette, the integrated school management system, Yorisoar, the direct recruiting service for newly graduated students, Kimisuka, the recruitment support service, TARGET, consulting services including corporate strategic planning and business creation, and R-Shift, a system for automatic creation and management of work shifts.

   The Marketing Solutions Business offers services such as the cloud-based text mining tool Visualization Engine and the cloud-based customer nurturing CRM system Customer Rings.

   From the first quarter ended December 31, 2025, the Company has changed the order in which it presents its reportable segments. Accordingly, the order in which the reportable segments are presented in the fiscal year ended September 30, 2025 has been changed likewise.

2. Calculation method of net sales, profit (loss), assets, liabilities, and other items by reportable segment

   The accounting method for reportable segments complies with the accounting policy adopted for the preparation of the consolidated financial statements.

   Segment profit is based on operating profit.

   Intersegment revenue or transfers are based on actual market price.

3. Information on net sales, profit (loss), assets, liabilities, and other items by reportable segment

For the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Reportable segment			Adjustment (Notes 1, 2)	Amount recorded in consolidated financial statements (Note 3)
	HR Solutions	Marketing Solutions	Total		
Net sales					
Goods or services transferred at a point in time	1,479,477	141,745	1,621,222	–	1,621,222
Goods or services transferred over time	11,765,188	3,697,934	15,463,122	–	15,463,122
Revenue from contracts with customers	13,244,666	3,839,679	17,084,345	–	17,084,345
Other revenue	–	–	–	–	–
Net sales to outside customers	13,244,666	3,839,679	17,084,345	–	17,084,345
Inter-segment net sales or transfers	1,950	1,386	3,336	(3,336)	–
Total	13,246,616	3,841,065	17,087,681	(3,336)	17,084,345
Segment profit	5,930,882	1,709,549	7,640,431	(1,261,738)	6,378,692
Segment assets	4,341,628	465,446	4,807,074	13,821,849	18,628,924
Other items					
Depreciation	217,144	12,599	229,744	11,430	241,175
Amortization of goodwill	218,617	–	218,617	–	218,617
Increase in property, plant and equipment and intangible assets	53,788	8,598	62,386	21,713	84,100

Notes: 1. The adjustments to segment profit are corporate expenses that have not been allocated to reportable segments, and are mainly general and administrative expenses that do not belong to any reportable segment.
2. The adjustment to segment assets is cash and deposits, etc. that do not belong to any reportable segment.
3. Segment profit is adjusted with operating profit in the consolidated financial statements.

For the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Reportable segment			Adjustment (Notes 1, 2)	Amount recorded in consolidated financial statements (Note 3)
	HR Solutions	Marketing Solutions	Total		
Net sales					
Goods or services transferred at a point in time	2,094,244	96,997	2,191,241	–	2,191,241
Goods or services transferred over time	13,603,037	3,483,022	17,086,059	–	17,086,059
Revenue from contracts with customers	15,697,281	3,580,019	19,277,301	–	19,277,301
Other revenue	–	–	–	–	–
Net sales to outside customers	15,697,281	3,580,019	19,277,301	–	19,277,301
Inter-segment net sales or transfers	1,750	2,496	4,246	(4,246)	–
Total	15,699,031	3,582,515	19,281,547	(4,246)	19,277,301
Segment profit	7,711,869	1,319,856	9,031,725	(1,499,785)	7,531,940
Segment assets	4,833,333	461,146	5,294,480	16,611,703	21,906,184
Other items					
Depreciation	177,705	16,350	194,056	15,225	209,282
Amortization of goodwill	71,190	–	71,190	–	71,190
Increase in property, plant and equipment and intangible assets	28,315	6,739	35,055	17,707	52,762

Notes: 1. The adjustments to segment profit are corporate expenses that have not been allocated to reportable segments, and are mainly general and administrative expenses that do not belong to any reportable segment.
2. The adjustment to segment assets is cash and deposits, etc. that do not belong to any reportable segment.
3. Segment profit is adjusted with operating profit in the consolidated financial statements.

[Information associated with reportable segments]
For the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025)

1. Information by product or service
   Information is omitted since the same information is disclosed in the segment information.

2. Information by region
   (1) Net sales
   Information is omitted since net sales to outside customers in Japan exceeded 90% of net sales in the consolidated statements of income.

   (2) Property, plant and equipment
   Not applicable since there is no property, plant and equipment outside Japan.

3. Information by main customers
   Information is omitted since no sales to a specific outside customer exceeded 10% of net sales in the consolidated statements of income.

For the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

1. Information by product or service
   Information is omitted since the same information is disclosed in the segment information.

2. Information by region
   (1) Net sales
   Information is omitted since net sales to outside customers in Japan exceeded 90% of net sales in the consolidated statements of income.

   (2) Property, plant and equipment
   Not applicable since there is no property, plant and equipment outside Japan.

3. Information by main customers
   Information is omitted since no sales to a specific outside customer exceeded 10% of net sales in the consolidated statements of income.

[Information on impairment losses on non-current assets by reportable segment]
For the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Thousands of yen)

	HR Solutions	Marketing Solutions	Unallocated amounts and elimination	Total
Impairment losses	1,154,121	–	–	1,154,121

For the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)
Not applicable.

[Information on amortization and unamortized balance of goodwill by reportable segment]
For the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Thousands of yen)

	HR Solutions	Marketing Solutions	Unallocated amounts and elimination	Total
Amortization of goodwill	218,617	–	–	218,617
Balance at end of period	347,413	–	–	347,413

For the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Thousands of yen)

	HR Solutions	Marketing Solutions	Unallocated amounts and elimination	Total
Amortization of goodwill	71,190	–	–	71,190
Balance at end of period	276,222	–	–	276,222

[Information on gain on bargain purchase by reportable segment]
For the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025)
Not applicable.

For the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)
Not applicable.