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Brangista

November 16, 2026

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


Company name: Brangista Inc.
Listing: Tokyo Stock Exchange
Securities code: 6176
URL: https://www.brangista.com/
Representative: Keiryo Iwamoto President
Inquiries: Jun Yoshifuji General Manager, Administration Division
Telephone: +81-3-6415-1183


Scheduled date of annual general meeting of shareholders: December 17, 2026
Scheduled date to commence dividend payments: December 18, 2026
Scheduled date to file annual securities report: December 16, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(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 | 5,384 | 3.6 | 1,451 | 26.0 | 1,365 | 21.9 | 2,590 | 294.3 |
| September 30, 2025 | 5,196 | 7.8 | 1,151 | 21.1 | 1,120 | 18.6 | 656 | 8.3 |

Note: Comprehensive income For the fiscal year ended September 30, 2026: ¥ 3 million [ (99.9) %]
For the fiscal year ended September 30, 2025: ¥ 2,939 million [ 76.6%]

| | Basic earnings per share | Diluted earnings per share | Rate of return on equity | Ordinary profit to total assets ratio | Operating profit to net sales ratio |
|---|---|---|---|---|---|
| Fiscal year ended | Yen | Yen | % | % | % |
| September 30, 2026 | 181.63 | - | 41.0 | 15.4 | 27.0 |
| September 30, 2025 | 49.80 | - | 13.8 | 16.3 | 22.2 |

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 | 8,975 | 6,797 | 74.2 | 460.19 |
| September 30, 2025 | 8,791 | 6,099 | 67.9 | 465.70 |

Reference: Equity
As of September 30, 2026: ¥ 6,659 million
As of September 30, 2025: ¥ 5,970 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 | 430 | 2,389 | 462 | 5,049 |
| September 30, 2025 | 602 | (60) | (160) | 1,767 |

**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 | - | 10.00 | 10.00 | 128 | 20.1 | 2.7 |
| Fiscal year ended September 30, 2026 | - | 25.00 | - | 40.00 | 65.00 | 940 | 35.8 | 14.0 |
| Fiscal year ending September 30, 2027 (Forecast) | - | 0.00 | - | 30.00 | 30.00 | | 48.2 | |

Note: Breakdown of the year-end dividend for the fiscal year ended September 30, 2026 :

| | | |
|---|---|---|
| Commemorative dividend | - | yen |
| Special dividend | 25.00 | yen |

**3. Consolidated financial result 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 |
| Full year | 5,700 | 5.9 | 1,500 | 3.4 | 1,450 | 6.2 | 900 | (65.3) | 62.20 |

*** Notes**

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

Newly included: - companies( )

Excluded: - companies( )

(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 | 14,575,300 shares |
| As of September 30, 2025 | 14,575,300 shares |

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

| | |
|---|---|
| As of September 30, 2026 | 104,988 shares |
| As of September 30, 2025 | 1,754,988 shares |

(iii) Average number of shares outstanding during the period

| | |
|---|---|
| Fiscal Year ended September 30, 2026 | 14,261,979 shares |
| Fiscal Year ended September 30, 2025 | 13,190,154 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 | 712 | 27.0 | 477 | 50.8 | 410 | 39.2 | 2,073 | - |
| September 30, 2025 | 561 | 9.5 | 316 | 3.1 | 294 | (73.6) | 168 | (83.6) |

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Fiscal year ended | Yen | Yen |
| September 30, 2026 | 145.42 | - |
| September 30, 2025 | 12.76 | - |

**(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 | 7,606 | 5,920 | 77.8 | 409.17 |
| September 30, 2025 | 8,022 | 5,749 | 71.7 | 448.45 |

Reference: Equity

As of September 30, 2026: ¥ 5,920 million

As of September 30, 2025: ¥ 5,749 million

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

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable. These statements are not intended to guarantee the achievement of such forecasts. Actual results may differ materially from these forecasts due to various factors.

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Thousands of yen)

| | As of September 30, 2025 | As of September 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 1,767,883 | 5,048,543 |
| Accounts receivable - trade, and contract assets | 1,967,730 | 2,586,956 |
| Prepaid expenses | 112,327 | 180,348 |
| Other | 20,762 | 17,700 |
| Allowance for doubtful accounts | (112,696) | (119,801) |
| Total current assets | 3,756,008 | 7,713,747 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings | 26,542 | 26,590 |
| Accumulated depreciation | (14,419) | (15,931) |
| Buildings, net | 12,122 | 10,658 |
| Tools, furniture and fixtures | 93,043 | 98,366 |
| Accumulated depreciation | (72,035) | (77,595) |
| Tools, furniture and fixtures, net | 21,007 | 20,771 |
| Total property, plant and equipment | 33,130 | 31,429 |
| Intangible assets | 88,667 | 99,049 |
| Investments and other assets | | |
| Investment securities | 4,759,112 | 1,008,802 |
| Deferred tax assets | 104,008 | 62,588 |
| Other | 50,096 | 59,487 |
| Total investments and other assets | 4,913,217 | 1,130,877 |
| Total non-current assets | 5,035,016 | 1,261,356 |
| Total assets | 8,791,024 | 8,975,104 |

(Thousands of yen)

| | As of September 30, 2025 | As of September 30, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 153,073 | 195,462 |
| Short-term borrowings | 100,000 | 100,000 |
| Current portion of long-term borrowings | 233,129 | 133,196 |
| Accounts payable - other | 161,009 | 116,337 |
| Income taxes payable | 176,103 | 905,398 |
| Contract liabilities | 120,433 | 93,524 |
| Deposits received | 15,383 | 14,483 |
| Provision for bonuses | 118,029 | 93,772 |
| Other | 89,701 | 87,679 |
| Total current liabilities | 1,166,864 | 1,739,855 |
| Non-current liabilities | | |
| Long-term borrowings | 425,605 | 292,009 |
| Deferred tax liabilities | 1,099,360 | 146,058 |
| Total non-current liabilities | 1,524,965 | 438,067 |
| Total liabilities | 2,691,829 | 2,177,922 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 621,052 | 621,052 |
| Capital surplus | 1,021,448 | 1,076,465 |
| Retained earnings | 2,306,218 | 4,406,594 |
| Treasury shares | (1,248,947) | (74,715) |
| Total shareholders' equity | 2,699,770 | 6,029,397 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 3,265,378 | 623,598 |
| Foreign currency translation adjustment | 5,330 | 6,138 |
| Total accumulated other comprehensive income | 3,270,709 | 629,737 |
| Non-controlling interests | 128,714 | 138,046 |
| Total net assets | 6,099,194 | 6,797,181 |
| Total liabilities and net assets | 8,791,024 | 8,975,104 |

Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

(Thousands of yen)

| | For the fiscal year ended September 30, 2025 | For the fiscal year ended September 30, 2026 |
|---|---|---|
| Net sales | 5,196,705 | 5,384,370 |
| Cost of sales | 1,433,825 | 1,437,232 |
| Gross profit | 3,762,880 | 3,947,138 |
| Selling, general and administrative expenses | 2,611,169 | 2,495,952 |
| Operating profit | 1,151,710 | 1,451,185 |
| Non-operating income | | |
| Interest income | 2,077 | 11,104 |
| Miscellaneous income | 1,417 | 3,412 |
| Total non-operating income | 3,494 | 14,516 |
| Non-operating expenses | | |
| Interest expenses | 5,130 | 8,123 |
| Commission for purchase of treasury shares | 1,433 | - |
| Taxes and dues | - | 31,744 |
| Foreign exchange losses | 793 | 1,162 |
| Commission expenses | 27,509 | - |
| Share issuance costs | - | 30,978 |
| Donations | - | 27,500 |
| Miscellaneous losses | 60 | 560 |
| Total non-operating expenses | 34,928 | 100,068 |
| Ordinary profit | 1,120,277 | 1,365,634 |
| Extraordinary income | | |
| Gain on sale of investment securities | - | 2,519,383 |
| Total extraordinary income | - | 2,519,383 |
| Extraordinary losses | | |
| Loss on retirement of non-current assets | 5,109 | 4,859 |
| Loss on valuation of investment securities | 52,503 | - |
| Total extraordinary losses | 57,613 | 4,859 |
| Profit before income taxes | 1,062,663 | 3,880,157 |
| Income taxes - current | 248,128 | 989,036 |
| Income taxes - deferred | 102,746 | 246,451 |
| Total income taxes | 350,874 | 1,235,488 |
| Profit | 711,788 | 2,644,669 |
| Profit attributable to non-controlling interests | 54,872 | 54,332 |
| Profit attributable to owners of parent | 656,915 | 2,590,337 |

Consolidated Statement of Comprehensive Income

(Thousands of yen)

| | For the fiscal year ended September 30, 2025 | For the fiscal year ended September 30, 2026 |
|---|---|---|
| Profit | 711,788 | 2,644,669 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | 2,226,732 | (2,641,779) |
| Foreign currency translation adjustment | 1,446 | 808 |
| Total other comprehensive income | 2,228,178 | (2,640,971) |
| Comprehensive income | 2,939,966 | 3,697 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 2,885,094 | (50,634) |
| Comprehensive income attributable to non-controlling interests | 54,872 | 54,332 |

Consolidated Statement 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 | 621,052 | 1,021,448 | 1,649,302 | (771,073) | 2,520,729 |
| Changes during period | | | | | |
| Profit attributable to owners of parent | | | 656,915 | | 656,915 |
| Purchase of treasury shares | | | | (477,874) | (477,874) |
| Net changes in items other than shareholders' equity | | | | | |
| Total changes during period | - | - | 656,915 | (477,874) | 179,041 |
| Balance at end of period | 621,052 | 1,021,448 | 2,306,218 | (1,248,947) | 2,699,770 |

| | Accumulated other comprehensive income | | | Non-controlling interests | Total net assets |
|---|---|---|---|---|---|
| | Valuation difference on available-for-sale securities | Foreign currency translation adjustment | Total accumulated other comprehensive income | | |
| Balance at beginning of period | 1,038,646 | 3,884 | 1,042,531 | 73,841 | 3,637,102 |
| Changes during period | | | | | |
| Profit attributable to owners of parent | | | | | 656,915 |
| Purchase of treasury shares | | | | | (477,874) |
| Net changes in items other than shareholders' equity | 2,226,732 | 1,446 | 2,228,178 | 54,872 | 2,283,050 |
| Total changes during period | 2,226,732 | 1,446 | 2,228,178 | 54,872 | 2,462,092 |
| Balance at end of period | 3,265,378 | 5,330 | 3,270,709 | 128,714 | 6,099,194 |

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 | 621,052 | 1,021,448 | 2,306,218 | (1,248,947) | 2,699,770 |
| Changes during period | | | | | |
| Dividends of surplus | | | (489,960) | | (489,960) |
| Profit attributable to owners of parent | | | 2,590,337 | | 2,590,337 |
| Disposal of treasury shares | | 55,017 | | 1,174,232 | 1,229,250 |
| Net changes in items other than shareholders' equity | | | | | |
| Total changes during period | - | 55,017 | 2,100,376 | 1,174,232 | 3,329,626 |
| Balance at end of period | 621,052 | 1,076,465 | 4,406,594 | (74,715) | 6,029,397 |

| | Accumulated other comprehensive income | | | Non-controlling interests | Total net assets |
|---|---|---|---|---|---|
| | Valuation difference on available-for-sale securities | Foreign currency translation adjustment | Total accumulated other comprehensive income | | |
| Balance at beginning of period | 3,265,378 | 5,330 | 3,270,709 | 128,714 | 6,099,194 |
| Changes during period | | | | | |
| Dividends of surplus | | | | | (489,960) |
| Profit attributable to owners of parent | | | | | 2,590,337 |
| Disposal of treasury shares | | | | | 1,229,250 |
| Net changes in items other than shareholders' equity | (2,641,779) | 808 | (2,640,971) | 9,332 | (2,631,639) |
| Total changes during period | (2,641,779) | 808 | (2,640,971) | 9,332 | 697,986 |
| Balance at end of period | 623,598 | 6,138 | 629,737 | 138,046 | 6,797,181 |

Consolidated Statement of Cash Flows

(Thousands of yen)

| | For the fiscal year ended September 30, 2025 | For the fiscal year ended September 30, 2026 |
|---|---|---|
| Cash flows from operating activities | | |
| Profit before income taxes | 1,062,663 | 3,880,157 |
| Depreciation and amortization | 39,829 | 51,952 |
| Foreign exchange losses (gains) | - | 660 |
| Loss on retirement of non-current assets | 5,109 | 4,859 |
| Loss (gain) on sale of investment securities | - | (2,519,383) |
| Loss (gain) on valuation of investment securities | 52,503 | - |
| Decrease (increase) in trade receivables | (335,060) | (618,961) |
| Decrease (increase) in prepaid expenses | 4,549 | (97,989) |
| Increase (decrease) in trade payables | 13,911 | 42,297 |
| Increase (decrease) in accounts payable - other | (980) | (39,862) |
| Increase (decrease) in contract liabilities | (19,227) | (26,908) |
| Increase (decrease) in deposits received | (3,668) | (900) |
| Increase (decrease) in allowance for doubtful accounts | 24,581 | 4,433 |
| Increase (decrease) in provision for bonuses | (6,364) | (24,257) |
| Increase/decrease in consumption taxes payable/consumption taxes refund receivable | (19,703) | (3,303) |
| Other, net | 7,441 | 62,264 |
| Subtotal | 825,584 | 715,058 |
| Interest received | 2,077 | 11,104 |
| Interest paid | (5,130) | (8,123) |
| Income taxes refund (paid) | (219,770) | (287,276) |
| Net cash provided by (used in) operating activities | 602,761 | 430,762 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (9,477) | (16,658) |
| Purchase of intangible assets | (48,913) | (52,549) |
| Purchase of investment securities | (4,603) | (50,000) |
| Proceeds from sale of investment securities | - | 2,519,580 |
| Payments of leasehold and guarantee deposits | (2,400) | (1,413) |
| Proceeds from refund of leasehold and guarantee deposits | 4,639 | 3,000 |
| Other, net | - | (12,566) |
| Net cash provided by (used in) investing activities | (60,754) | 2,389,391 |
| Cash flows from financing activities | | |
| Proceeds from long-term borrowings | 600,000 | - |
| Repayments of long-term borrowings | (281,465) | (233,529) |
| Purchase of treasury shares | (479,308) | - |
| Dividends paid | - | (488,670) |
| Dividends paid to non-controlling interests | - | (45,000) |
| Proceeds from sale of treasury shares | - | 1,229,250 |
| Net cash provided by (used in) financing activities | (160,773) | 462,050 |
| Effect of exchange rate change on cash and cash equivalents | 1,440 | (493) |
| Net increase (decrease) in cash and cash equivalents | 382,674 | 3,281,711 |
| Cash and cash equivalents at beginning of period | 1,385,209 | 1,767,883 |
| Cash and cash equivalents at end of period | 1,767,883 | 5,049,594 |