

## Document and entity information

|                                                    |  |                          |
|----------------------------------------------------|--|--------------------------|
|                                                    |  | Sep 2025                 |
| Company information                                |  |                          |
| Company information                                |  |                          |
| FASF member mark                                   |  | -                        |
| Document name                                      |  | 決算短信〔 I F R S 〕（連結）      |
| Filing date                                        |  | 2025-11-13               |
| Company name                                       |  | RECOMM CO.,LTD.          |
| Stock exchange listings                            |  |                          |
| Tokyo                                              |  | true                     |
| Tokyo Prime                                        |  | -                        |
| Tokyo Standard                                     |  | true                     |
| Tokyo Growth                                       |  | -                        |
| Tokyo PRO Market                                   |  | -                        |
| Tokyo Others                                       |  | -                        |
| Nagoya                                             |  | -                        |
| Nagoya Premire                                     |  | -                        |
| Nagoya Main                                        |  | -                        |
| Nagoya Next                                        |  | -                        |
| Nagoya Others                                      |  | -                        |
| Sapporo                                            |  | -                        |
| Sapporo                                            |  | -                        |
| Sapporo Ambitious                                  |  | -                        |
| Sapporo Others                                     |  | -                        |
| Fukuoka                                            |  | -                        |
| Fukuoka                                            |  | -                        |
| Fukuoka Q-Board                                    |  | -                        |
| Fukuoka Others                                     |  | -                        |
| Phoenix                                            |  | -                        |
| Japan Securities Dealers Association               |  | -                        |
| Securities code                                    |  | 33230                    |
| URL                                                |  | https://www.recomm.co.jp |
| Business category                                  |  |                          |
| General Business                                   |  | true                     |
| Specific Business                                  |  | -                        |
| Fiscal Year End                                    |  | 2025-09-30               |
| Representative                                     |  |                          |
| Title                                              |  | 代表取締役社長兼グループCEO          |
| Name                                               |  | 伊藤 秀博                    |
| Inquiries                                          |  |                          |
| Title                                              |  | 取締役常務執行役員CFO経営管理本部長      |
| Name                                               |  | 砥綿 正博                    |
| Tel                                                |  | 03-4405-4566             |
| Other                                              |  |                          |
| Date of general shareholders' meeting (as planned) |  | 2025-12-26               |
| Dividend payable date (as planned)                 |  | 2025-12-29               |
| Annual securities report filing date (as planned)  |  | 2025-12-25               |
| Supplemental material of annual results            |  | true                     |
| Way of getting                                     |  | -                        |
| Convening briefing of annual results               |  | true                     |
| Target audience                                    |  | -                        |
| Note to fraction processing method                 |  | （百万円未満切捨て）               |

## Business Results-Operating results

(in millions of yens)

|                                                             | Sep 2025 | Sep 2024 |
|-------------------------------------------------------------|----------|----------|
| Operating results                                           |          |          |
| Operating results                                           |          |          |
| Consolidated operating results                              |          |          |
| Consolidated income statements information                  |          |          |
| Net sales                                                   |          |          |
| Net sales                                                   | 13,088   | 11,687   |
| % change                                                    | 12.0     | 22.9     |
| Operating profit                                            |          |          |
| Operating profit                                            | 407      | 269      |
| % change                                                    | 51.4     | -40.2    |
| Profit before tax                                           |          |          |
| Profit before tax                                           | 447      | 307      |
| % change                                                    | 45.8     | -37.4    |
| Profit                                                      |          |          |
| Profit                                                      | 331      | 142      |
| % change                                                    | 131.7    | -61.0    |
| Profit attributable to owners of parent                     |          |          |
| Profit attributable to owners of parent                     | 232      | 83       |
| % change                                                    | 176.6    | -73.3    |
| Total comprehensive income                                  |          |          |
| Total comprehensive income                                  | 395      | 451      |
| % change in total comprehensive income                      | -12.4    | 13.5     |
| Other consolidated operating results                        |          |          |
| Basic earnings per share (Yen)                              | 2.87     | 1.03     |
| Diluted earnings per share (Yen)                            | 2.87     | 1.03     |
| Profit to equity attributable to owners of parent ratio (%) | 4.6      | 1.7      |
| Profit before tax to total assets ratio (%)                 | 3.5      | 2.6      |
| Operating profit to sales ratio (%)                         | 3.1      | 2.3      |
| Note to consolidated operating results                      |          |          |
| Investments accounted for using equity method               | 33       | 70       |
| Note to operating results                                   | -        |          |

## Business Results-Financial positions

(in millions of yens)

|                                                                   | Sep 2025 | Sep 2024 |
|-------------------------------------------------------------------|----------|----------|
| Financial positions                                               |          |          |
| Financial positions                                               |          |          |
| Consolidated financial positions                                  |          |          |
| Total assets                                                      | 12,739   | 12,645   |
| Total equity                                                      | 5,444    | 5,294    |
| Equity attributable to owners of parent                           | 5,089    | 4,963    |
| Equity attributable to owners of parent to total assets ratio (%) | 40.0     | 39.3     |
| Equity attributable to owners of parent per share (Yen)           | 63.04    | 61.11    |
| Note to consolidated financial positions                          |          |          |
| Note to financial positions                                       | -        |          |

## Business Results-Cash flows

(in millions of yens)

|                                            | Sep 2025 | Sep 2024 |
|--------------------------------------------|----------|----------|
| Cash flows                                 |          |          |
| Cash flows                                 |          |          |
| Consolidated cash flows                    |          |          |
| Cash flows from operating activities       | 472      | 841      |
| Cash flows from investing activities       | -332     | -1,348   |
| Cash flows from financing activities       | -443     | 816      |
| Cash and cash equivalents at end of period | 2,680    | 2,975    |
| Note to consolidated cash flows            |          |          |

## Business Results-Note to business results

Sep 2025

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

### Dividends

(in millions of yens)

|                                                                                                 | Sep 2026 | Sep 2025 | Sep 2024 |
|-------------------------------------------------------------------------------------------------|----------|----------|----------|
| Dividends                                                                                       |          |          |          |
| Dividends                                                                                       |          |          |          |
| Dividends                                                                                       |          |          |          |
| Dividend per share (Yen)                                                                        |          |          |          |
| Dividend per share (Yen)                                                                        |          |          |          |
| First quarter                                                                                   |          |          |          |
| Result                                                                                          |          | -        | -        |
| Forecast                                                                                        | -        |          |          |
| Upper                                                                                           | -        |          |          |
| Lower                                                                                           | -        |          |          |
| Second quarter                                                                                  |          |          |          |
| Result                                                                                          |          | 0.00     | 0.00     |
| Forecast                                                                                        | 0.00     |          |          |
| Upper                                                                                           | -        |          |          |
| Lower                                                                                           | -        |          |          |
| Third quarter                                                                                   |          |          |          |
| Result                                                                                          |          | -        | -        |
| Forecast                                                                                        | -        |          |          |
| Upper                                                                                           | -        |          |          |
| Lower                                                                                           | -        |          |          |
| Year end                                                                                        |          |          |          |
| Result                                                                                          |          | 1.00     | 1.60     |
| Forecast                                                                                        | 1.20     |          |          |
| Upper                                                                                           | -        |          |          |
| Lower                                                                                           | -        |          |          |
| Annual                                                                                          |          |          |          |
| Result                                                                                          |          | 1.00     | 1.60     |
| Forecast                                                                                        | 1.20     |          |          |
| Upper                                                                                           | -        |          |          |
| Lower                                                                                           | -        |          |          |
| Total dividend paid                                                                             |          |          |          |
| Total dividend paid                                                                             |          |          |          |
| Annual                                                                                          |          |          |          |
| Result                                                                                          |          | 80       | 129      |
| Payout ratio (consolidated)                                                                     |          |          |          |
| Payout ratio (%)                                                                                |          |          |          |
| Annual                                                                                          |          |          |          |
| Result                                                                                          |          | 34.8     | 154.7    |
| Forecast                                                                                        | 30.3     |          |          |
| Ratio of total amount of dividends to equity attributable to owner of parent (consolidated)     |          |          |          |
| Ratio of total amount of dividends to equity attributable to owner of parent (consolidated) (%) |          |          |          |
| Annual                                                                                          |          |          |          |
| Result                                                                                          |          | 1.6      | 2.6      |
| Note to dividends                                                                               |          |          |          |
| Note to dividends                                                                               |          |          |          |

## Forecasts

(in millions of yens)

|                                         | Sep 2026                                     | Mar 2026 |
|-----------------------------------------|----------------------------------------------|----------|
| Forecasts                               |                                              |          |
| Forecasts                               |                                              |          |
| Title for forecasts                     | 3. 2026年 9月期の連結業績予想（2025年10月 1日～2026年 9月30日） |          |
| Preamble to consolidated forecasts      |                                              |          |
| Preamble to forecasts                   | -                                            |          |
| Main table of consolidated forecasts    |                                              |          |
| Net sales                               |                                              |          |
| Net sales                               |                                              |          |
| Forecast                                | 14,800                                       | 7,000    |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| % change                                |                                              |          |
| Forecast                                | 13.1                                         | 5.8      |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| Operating profit                        |                                              |          |
| Operating profit                        |                                              |          |
| Forecast                                | 550                                          | 180      |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| % change                                |                                              |          |
| Forecast                                | 34.8                                         | -7.0     |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| Profit before tax                       |                                              |          |
| Profit before tax                       |                                              |          |
| Forecast                                | 560                                          | 180      |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| % change                                |                                              |          |
| Forecast                                | 25.0                                         | -29.6    |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| Profit                                  |                                              |          |
| Profit                                  |                                              |          |
| Forecast                                | 410                                          | 130      |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| % change                                |                                              |          |
| Forecast                                | 23.8                                         | -33.0    |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| Profit attributable to owners of parent |                                              |          |
| Profit attributable to owners of parent |                                              |          |
| Forecast                                | 320                                          | 100      |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| % change                                |                                              |          |
| Forecast                                | 37.8                                         | -35.5    |
| Upper                                   | -                                            | -        |
| Lower                                   | -                                            | -        |
| Basic earning per share (Yen)           |                                              |          |
| Basic earnings per share (Yen)          |                                              |          |
| Forecast                                | 3.95                                         | 1.23     |
| Upper                                   | -                                            | -        |

|                                |   |   |
|--------------------------------|---|---|
| Lower                          | - | - |
| Note to consolidated forecasts |   |   |
| Note to forecasts              | - |   |

## Notes IFRS-Significant changes in the scope of consolidation during the period

(in millions of yens)

|                                                                             | Sep 2025 |
|-----------------------------------------------------------------------------|----------|
| Significant changes in the scope of consolidation during the period         |          |
| Significant changes in the scope of consolidation during the period         |          |
| Others                                                                      |          |
| Significant changes in the scope of consolidation during the period         |          |
| Significant changes in the scope of consolidation during the period         | true     |
| Number of subsidiaries newly consolidated                                   | -        |
| Name of subsidiaries newly consolidated                                     | -        |
| Number of subsidiaries excluded from consolidation                          | 1        |
| Name of subsidiaries excluded from consolidation                            | オーパス株式会社 |
| Note to significant changes in the scope of consolidation during the period |          |
| Note to significant changes in the scope of consolidation during the period | -        |

## Notes IFRS-Changes in accounting policies and accounting estimates

|                                                                 | Sep 2025 |
|-----------------------------------------------------------------|----------|
| Changes in accounting policies and accounting estimates         |          |
| Changes in accounting policies and accounting estimates         |          |
| Others                                                          |          |
| Changes in accounting policies and accounting estimates         |          |
| Changes in accounting policies required by IFRS                 | -        |
| Changes in accounting policies other than IFRS requirements     | -        |
| Changes in accounting estimates                                 | -        |
| Note to changes in accounting policies and accounting estimates |          |
| Note to changes in accounting policies and accounting estimates | -        |

## Notes-Number of issued and outstanding shares common stock

|                                                                                              | Sep 2025   | Sep 2024   |
|----------------------------------------------------------------------------------------------|------------|------------|
| Number of issued and outstanding shares (common stock)                                       |            |            |
| Number of issued and outstanding shares (common stock)                                       |            |            |
| Others                                                                                       |            |            |
| Number of issued and outstanding shares (common stock)                                       |            |            |
| Number of issued and outstanding shares at the end of fiscal year (including treasury stock) | 82,670,255 | 82,630,255 |
| Number of treasury stock at the end of fiscal year                                           | 1,938,900  | 1,410,600  |
| Average number of shares                                                                     | 80,897,199 | 81,219,655 |
| Note to number of issued and outstanding shares (common stock)                               |            |            |
| Note to number of issued and outstanding shares (common stock)                               | -          |            |

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

|                                                | Sep 2025 | Sep 2024 |
|------------------------------------------------|----------|----------|
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated income statements information |          |          |
| Net sales                                      |          |          |
| Net sales                                      | 893      | 926      |

|                                            |       |      |
|--------------------------------------------|-------|------|
| % change                                   | -3.5  | 95.1 |
| Operating profit                           |       |      |
| Operating profit                           | 139   | 74   |
| % change                                   | 88.6  | -    |
| Ordinary profit                            |       |      |
| Ordinary profit                            | 142   | 62   |
| % change                                   | 127.4 | -    |
| Profit                                     |       |      |
| Profit                                     | 150   | 161  |
| % change                                   | -7.3  | -    |
| Other non-consolidated operating results   |       |      |
| Basic earnings per share (Yen)             | 1.85  | 1.99 |
| Diluted earnings per share (Yen)           | 1.85  | 1.99 |
| Note to non-consolidated operating results |       |      |
| Note to operating results                  | -     |      |

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

|                                              | Sep 2025 | Sep 2024 |
|----------------------------------------------|----------|----------|
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Total assets                                 | 9,307    | 9,272    |
| Net assets                                   | 5,305    | 5,312    |
| Capital adequacy ratio (%)                   | 57.0     | 57.3     |
| Net assets per share (Yen)                   | 65.71    | 65.41    |
| Note to non-consolidated financial positions |          |          |
| Owner's equity                               | 5,305    | 5,312    |
| Note to financial positions                  | -        |          |

## Business Results-Note to overview of nonconsolidated business results

|                                            | Sep 2025 |
|--------------------------------------------|----------|
| Note to non-consolidated financial results |          |
| Note to non-consolidated financial results |          |
| Note to non-consolidated financial results |          |
| Note to financial results                  | -        |

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.