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February 13, 2026

Consolidated Financial Results for the Three Months Ended December 31, 2025 (Under Japanese GAAP)



Company name: Brangista Inc.
Listing: Tokyo Stock Exchange
Securities code: 6176
URL: <https://www.brangista.com/>
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended December 31, 2025 (from October 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended December 31, 2025	1,146	(6.5)	205	(8.1)	175	(21.3)	112	(17.4)
December 31, 2024	1,226	5.9	223	11.1	223	11.6	135	2.3

Note: Comprehensive income For the three months ended December 31, 2025: ¥ (93) million [-%]
For the three months ended December 31, 2024: ¥ 336 million [158.8%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended December 31, 2025	8.02	-
December 31, 2024	10.03	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	8,995	6,688	73.6
September 30, 2025	8,791	6,099	67.9

Reference: Equity

As of December 31, 2025: ¥ 6,621 million
As of September 30, 2025: ¥ 5,970 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	-	0.00	-	10.00	10.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		0.00	-	15.00	15.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the first quarter dividend for the fiscal year ending September 30, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(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	5,600	7.8	1,450	25.9	1,420	26.8	2,000	204.5	143.16

Note: Revisions to the financial result forecast most recently announced: Yes

* Notes

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

Newly included:	- companies(-)
Excluded:	- companies(-)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) 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

(4) Number of issued shares (common shares)

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

As of December 31, 2025	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 December 31, 2025	604,988 shares
As of September 30, 2025	1,754,988 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended December 31, 2025	13,970,312 shares
Three months ended December 31, 2024	13,520,312 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* 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.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of September 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	1,767,883	2,245,959
Accounts receivable - trade	1,967,730	1,877,673
Prepaid expenses	112,327	179,451
Other	20,762	27,248
Allowance for doubtful accounts	(112,696)	(112,289)
Total current assets	3,756,008	4,218,043
Non-current assets		
Property, plant and equipment	33,130	34,836
Intangible assets	88,667	102,658
Investments and other assets		
Investment securities	4,759,112	4,506,909
Deferred tax assets	104,008	83,497
Other	50,096	49,725
Total investments and other assets	4,913,217	4,640,131
Total non-current assets	5,035,016	4,777,626
Total assets	8,791,024	8,995,670
Liabilities		
Current liabilities		
Accounts payable - trade	153,073	149,473
Short-term borrowings	100,000	100,000
Current portion of long-term borrowings	233,129	197,051
Accounts payable - other	161,009	162,383
Income taxes payable	176,103	9,819
Contract liabilities	120,433	133,061
Deposits received	15,383	46,095
Provision for bonuses	118,029	18,517
Other	89,701	58,260
Total current liabilities	1,166,864	874,663
Non-current liabilities		
Long-term borrowings	425,605	392,306
Deferred tax liabilities	1,099,360	1,039,730
Total non-current liabilities	1,524,965	1,432,036
Total liabilities	2,691,829	2,306,699
Net assets		
Shareholders' equity		
Share capital	621,052	621,052
Capital surplus	1,021,448	1,059,793
Retained earnings	2,306,218	2,309,663
Treasury shares	(1,248,947)	(430,543)
Total shareholders' equity	2,699,770	3,559,966
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,265,378	3,055,710
Foreign currency translation adjustment	5,330	5,808
Total accumulated other comprehensive income	3,270,709	3,061,518
Non-controlling interests	128,714	67,486
Total net assets	6,099,194	6,688,970
Total liabilities and net assets	8,791,024	8,995,670

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Three-Month Period

(Thousands of yen)

	For the three months ended December 31, 2024	For the three months ended December 31, 2025
Net sales	1,226,800	1,146,582
Cost of sales	363,496	334,540
Gross profit	863,303	812,041
Selling, general and administrative expenses	639,985	606,826
Operating profit	223,318	205,215
Non-operating income		
Interest income	15	19
Late charges income	-	226
Miscellaneous income	1,148	106
Total non-operating income	1,163	351
Non-operating expenses		
Interest expenses	757	1,852
Foreign exchange losses	452	235
Share issuance costs	-	27,171
Miscellaneous losses	-	560
Total non-operating expenses	1,210	29,820
Ordinary profit	223,271	175,747
Extraordinary losses		
Loss on retirement of non-current assets	0	12
Total extraordinary losses	0	12
Profit before income taxes	223,271	175,734
Income taxes - current	27,196	6,899
Income taxes - deferred	51,511	53,415
Total income taxes	78,707	60,314
Profit	144,564	115,419
Profit attributable to non-controlling interests	8,917	3,409
Profit attributable to owners of parent	135,647	112,010

Quarterly Consolidated Statement of Comprehensive Income
For the Three-Month Period

(Thousands of yen)

	For the three months ended December 31, 2024	For the three months ended December 31, 2025
Profit	144,564	115,419
Other comprehensive income		
Valuation difference on available-for-sale securities	190,526	(209,668)
Foreign currency translation adjustment	952	477
Total other comprehensive income	191,478	(209,190)
Comprehensive income	336,042	(93,770)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	327,125	(97,180)
Comprehensive income attributable to non-controlling interests	8,917	3,409