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May 14, 2026

Consolidated Financial Results for the Six Months Ended March 31, 2026 (Under Japanese GAAP)



Company name: Brangista Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 6176
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 Scheduled date to file semi-annual securities report: May 15, 2026
 Scheduled date to commence dividend payments: June 8, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (Vidio only)

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

1. Consolidated financial results for the six months ended March 31, 2026 (from October 1, 2025 to March 31, 2026)

(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	%
Six months ended								
March 31, 2026	2,472	(4.7)	567	8.4	508	(2.7)	1,707	436.2
March 31, 2025	2,593	10.2	523	9.7	522	10.2	318	4.3

Note: Comprehensive income For the six months ended March 31, 2026: ¥ (366) million [-%]
 For the six months ended March 31, 2025: ¥ 883 million [186.2%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2026	121.49	-
March 31, 2025	23.73	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
March 31, 2026	8,915	6,789	74.9
September 30, 2025	8,791	6,099	67.9

Reference: Equity

As of March 31, 2026: ¥ 6,680 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	-	25.00			
Fiscal year ending September 30, 2026 (Forecast)			-	40.00	65.00

Note:

- Revisions to the forecast of cash dividends most recently announced: None
- The annual dividend per share for the fiscal year ending September 30, 2026 has been revised from ¥15.00 to ¥65.00.
- Breakdown of the second quarter dividend for the fiscal year ending September 30, 2026 :

Ordinary dividend	- yen
Special dividend	25.00 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	142.31

Note: Revisions to the financial result forecast most recently announced: None

* Notes

- Significant changes in the scope of consolidation during the period: None

Newly included:	- companies(-)
Excluded:	- companies(-)
- Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None
- Changes in accounting policies, changes in accounting estimates, and restatement
 - Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - Changes in accounting policies due to other reasons: None
 - Changes in accounting estimates: None
 - Restatement: None
- Number of issued shares (common shares)
 - Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	14,575,300 shares
As of September 30, 2025	14,575,300 shares
 - Number of treasury shares at the end of the period

As of March 31, 2026	104,988 shares
As of September 30, 2025	1,754,988 shares
 - Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended March 31, 2026	14,053,646 shares
Six months ended March 31, 2025	13,415,347 shares

* Semi-annual financial results reports are exempt from review 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.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of September 30, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	1,767,883	4,872,871
Accounts receivable - trade	1,967,730	1,917,832
Prepaid expenses	112,327	160,954
Other	20,762	22,252
Allowance for doubtful accounts	(112,696)	(109,948)
Total current assets	3,756,008	6,863,961
Non-current assets		
Property, plant and equipment	33,130	38,597
Intangible assets	88,667	103,106
Investments and other assets		
Investment securities	4,759,112	1,782,490
Deferred tax assets	104,008	80,713
Other	50,096	46,335
Total investments and other assets	4,913,217	1,909,539
Total non-current assets	5,035,016	2,051,244
Total assets	8,791,024	8,915,205
Liabilities		
Current liabilities		
Accounts payable - trade	153,073	157,142
Short-term borrowings	100,000	100,000
Current portion of long-term borrowings	233,129	133,196
Accounts payable - other	161,009	138,918
Income taxes payable	176,103	582,445
Contract liabilities	120,433	135,012
Deposits received	15,383	16,761
Provision for bonuses	118,029	63,338
Other	89,701	50,093
Total current liabilities	1,166,864	1,376,908
Non-current liabilities		
Long-term borrowings	425,605	358,607
Deferred tax liabilities	1,099,360	390,533
Total non-current liabilities	1,524,965	749,140
Total liabilities	2,691,829	2,126,048
Net assets		
Shareholders' equity		
Share capital	621,052	621,052
Capital surplus	1,021,448	1,076,465
Retained earnings	2,306,218	3,885,460
Treasury shares	(1,248,947)	(74,715)
Total shareholders' equity	2,699,770	5,508,263
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,265,378	1,165,610
Foreign currency translation adjustment	5,330	6,588
Total accumulated other comprehensive income	3,270,709	1,172,198
Non-controlling interests	128,714	108,695
Total net assets	6,099,194	6,789,157
Total liabilities and net assets	8,791,024	8,915,205

Semi-annual Consolidated Statements of Income and Comprehensive Income
Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended March 31, 2025	For the six months ended March 31, 2026
Net sales	2,593,352	2,472,085
Cost of sales	769,030	669,382
Gross profit	1,824,322	1,802,702
Selling, general and administrative expenses	1,300,852	1,235,383
Operating profit	523,469	567,319
Non-operating income		
Interest income	712	2,461
Miscellaneous income	1,186	649
Total non-operating income	1,899	3,110
Non-operating expenses		
Interest expenses	1,832	3,958
Share issuance costs	-	30,510
Commission for purchase of treasury shares	612	468
Taxes and dues	-	25,390
Foreign exchange losses	97	1,049
Miscellaneous losses	-	560
Total non-operating expenses	2,542	61,937
Ordinary profit	522,826	508,492
Extraordinary income		
Gain on sale of investment securities	-	2,015,108
Total extraordinary income	-	2,015,108
Extraordinary losses		
Loss on retirement of non-current assets	0	12
Total extraordinary losses	0	12
Profit before income taxes	522,826	2,523,588
Income taxes - current	116,027	549,987
Income taxes - deferred	64,240	241,174
Total income taxes	180,267	791,162
Profit	342,558	1,732,426
Profit attributable to non-controlling interests	24,147	24,980
Profit attributable to owners of parent	318,411	1,707,445

Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended March 31, 2025	For the six months ended March 31, 2026
Profit	342,558	1,732,426
Other comprehensive income		
Valuation difference on available-for-sale securities	541,351	(2,099,768)
Foreign currency translation adjustment	(190)	1,257
Total other comprehensive income	541,160	(2,098,510)
Comprehensive income	883,719	(366,084)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	859,571	(391,064)
Comprehensive income attributable to non-controlling interests	24,147	24,980

Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	For the six months ended March 31, 2025	For the six months ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	522,826	2,523,588
Depreciation and amortization	18,494	24,731
Foreign exchange losses (gains)	-	660
Increase (decrease) in provision for bonuses	(55,506)	(54,691)
Increase (decrease) in allowance for doubtful accounts	20,333	(4,697)
Loss on retirement of non-current assets	0	12
Decrease (increase) in trade receivables	(243,814)	50,119
Decrease (increase) in prepaid expenses	(27,755)	(48,626)
Increase (decrease) in trade payables	49,237	3,875
Increase (decrease) in contract liabilities	22,515	14,578
Loss (gain) on sale of investment securities	-	(2,015,108)
Increase (decrease) in accounts payable - other	(17,706)	(20,008)
Increase (decrease) in deposits received	(8,338)	1,377
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	(45,830)	(40,049)
Other, net	1,917	22,580
Subtotal	236,372	458,344
Interest received	712	2,461
Interest paid	(1,832)	(3,958)
Income taxes refund (paid)	(135,248)	(162,925)
Net cash provided by (used in) operating activities	100,004	293,921
Cash flows from investing activities		
Purchase of property, plant and equipment	(5,555)	(13,282)
Purchase of intangible assets	(11,909)	(33,114)
Proceeds from sale of investment securities	-	2,015,255
Purchase of investment securities	(4,603)	(50,000)
Proceeds from refund of leasehold and guarantee deposits	4,639	3,000
Payments of leasehold and guarantee deposits	(2,400)	-
Net cash provided by (used in) investing activities	(19,828)	1,921,857
Cash flows from financing activities		
Proceeds from long-term borrowings	100,000	-
Repayments of long-term borrowings	(129,933)	(166,931)
Proceeds from disposal of treasury shares	-	1,229,250
Purchase of treasury shares	(204,958)	-
Dividends paid	-	(127,757)
Dividends paid to non-controlling interests	-	(45,000)
Net cash provided by (used in) financing activities	(234,891)	889,560
Effect of exchange rate change on cash and cash equivalents	(157)	(17)
Net increase (decrease) in cash and cash equivalents	(154,872)	3,105,322
Cash and cash equivalents at beginning of period	1,385,209	1,767,883
Cash and cash equivalents at end of period	1,230,336	4,873,205