Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Brangista

August 14, 2026

Consolidated Financial Results for the Nine Months Ended June 30, 2026 (Under Japanese GAAP)

FASF

Company name: Brangista Inc.
Listing: Tokyo Stock Exchange
Securities code: 6176
URL: https://www.brangista.com/
Representative: Keiryo Iwamoto President
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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 nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	3,701	(2.8)	844	12.5	759	1.6	1,878	315.0
June 30, 2025	3,809	8.9	750	13.3	747	13.5	452	8.9

Note: Comprehensive income For the nine months ended June 30, 2026: ¥ (615) million [-%]
For the nine months ended June 30, 2025: ¥ 1,854 million [339.1%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	132.38	-
June 30, 2025	34.01	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	8,030	6,177	75.5
September 30, 2025	8,791	6,099	67.9

Reference: Equity
As of June 30, 2026: ¥ 6,062 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:
1. Revisions to the forecast of cash dividends most recently announced: None
2. The annual dividend per share for the fiscal year ending September 30, 2026 has been revised from ¥15.00 to ¥65.00.
3. Breakdown of the third 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	140.92

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

*** 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 June 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 June 30, 2026	104,988 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)

Nine months ended June 30, 2026	14,192,535 shares
Nine months ended June 30, 2025	13,313,435 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 June 30, 2026
Assets		
Current assets		
Cash and deposits	1,767,883	3,518,944
Accounts receivable - trade	1,967,730	2,047,940
Prepaid expenses	112,327	114,555
Short-term loans receivable	-	1,000,558
Other	20,762	46,764
Allowance for doubtful accounts	(112,696)	(110,231)
Total current assets	3,756,008	6,618,531
Non-current assets		
Property, plant and equipment	33,130	34,478
Intangible assets	88,667	101,451
Investments and other assets		
Investment securities	4,759,112	1,165,915
Deferred tax assets	104,008	63,585
Other	50,096	46,319
Total investments and other assets	4,913,217	1,275,820
Total non-current assets	5,035,016	1,411,750
Total assets	8,791,024	8,030,282
Liabilities		
Current liabilities		
Accounts payable - trade	153,073	163,537
Short-term borrowings	100,000	100,000
Current portion of long-term borrowings	233,129	133,196
Accounts payable - other	161,009	133,097
Income taxes payable	176,103	498,421
Contract liabilities	120,433	146,545
Deposits received	15,383	60,892
Provision for bonuses	118,029	-
Other	89,701	67,796
Total current liabilities	1,166,864	1,303,486
Non-current liabilities		
Long-term borrowings	425,605	325,308
Deferred tax liabilities	1,099,360	223,868
Total non-current liabilities	1,524,965	549,176
Total liabilities	2,691,829	1,852,663
Net assets		
Shareholders' equity		
Share capital	621,052	621,052
Capital surplus	1,021,448	1,076,465
Retained earnings	2,306,218	3,695,110
Treasury shares	(1,248,947)	(74,715)
Total shareholders' equity	2,699,770	5,317,913
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,265,378	737,830
Foreign currency translation adjustment	5,330	7,069
Total accumulated other comprehensive income	3,270,709	744,899
Non-controlling interests	128,714	114,806
Total net assets	6,099,194	6,177,619
Total liabilities and net assets	8,791,024	8,030,282

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended June 30, 2025	For the nine months ended June 30, 2026
Net sales	3,809,771	3,701,222
Cost of sales	1,088,695	1,030,208
Gross profit	2,721,076	2,671,014
Selling, general and administrative expenses	1,970,837	1,826,857
Operating profit	750,239	844,157
Non-operating income		
Interest income	730	3,037
Miscellaneous income	1,345	707
Total non-operating income	2,075	3,745
Non-operating expenses		
Interest expenses	2,979	5,951
Share issuance costs	-	30,510
Expenses related to treasury shares	980	468
Taxes and dues	-	25,390
Donations	-	24,500
Foreign exchange losses	816	1,353
Miscellaneous losses	-	560
Total non-operating expenses	4,776	88,733
Ordinary profit	747,538	759,168
Extraordinary income		
Gain on sale of non-current assets	0	-
Gain on sale of investment securities	-	2,015,108
Total extraordinary income	0	2,015,108
Extraordinary losses		
Loss on retirement of non-current assets	7	2,840
Total extraordinary losses	7	2,840
Profit before income taxes	747,531	2,771,436
Income taxes - current	164,908	581,057
Income taxes - deferred	93,668	280,433
Total income taxes	258,577	861,491
Profit	488,954	1,909,944
Profit attributable to non-controlling interests	36,176	31,091
Profit attributable to owners of parent	452,777	1,878,853

Quarterly Consolidated Statement of Comprehensive Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended June 30, 2025	For the nine months ended June 30, 2026
Profit	488,954	1,909,944
Other comprehensive income		
Valuation difference on available-for-sale securities	1,363,229	(2,527,548)
Foreign currency translation adjustment	1,891	1,738
Total other comprehensive income	1,365,121	(2,525,809)
Comprehensive income	1,854,075	(615,864)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,817,899	(646,956)
Comprehensive income attributable to non-controlling interests	36,176	31,091