

Translation

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Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under IFRS)

November 10, 2025

Company name BUSINESS BRAIN SHOWA・OTA INC.

Stock exchange listings: Tokyo Prime

Securities code 9658 URL <https://www.bbs.co.jp>

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Semi-annual statement filing Dividend payable date
date (as planned) November 14, 2025 (as planned) November 28, 2025

Supplemental material of results :

Yes

Convening briefing of results : Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Sales		Business profit		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	20,410	13.0	1,496	27.4	1,490	26.7	1,975	42.1	1,242	23.8	1,229	23.9
September 30, 2024	18,064	6.3	1,175	△ 13.9	1,176	(94.0)	1,390	(92.8)	1,003	(92.4)	992	(92.5)

Note: Total comprehensive income for the semi-annual September 30, 2025 1,291Millions of yen(13.1%) September 30, 2024 1,142Millions of yen(△91.4%)
Business Profit is calculated by excluding profits and losses incurred due to non-recurring factors from Operation profit.

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	113.57	113.56
September 30, 2024	85.50	85.46

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Equity attributable to owners of parent to total assets ratio
As of	Millions of yen	Millions of yen	Millions of yen	%
September 30, 2025	46,273	30,035	29,564	63.9
March 31, 2025	45,322	29,612	29,138	64.3

Note: During the interim consolidated accounting period for the fiscal year ending March 31, 2026, the provisional accounting treatment related to business combinations was finalized. As a result, the figures for the fiscal year ended March 31, 2025 have been adjusted retrospectively to reflect the finalized details of the provisional accounting treatment.

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	37.00	-	41.00	78.00
Fiscal year ending March 31, 2026	-	66.50			
Fiscal year ending March 31, 2026 (Forecast)			-	66.50	133.00

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

3. Consolidated financial forecast for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Sales		Business profit		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
Fiscal year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
March 31, 2026	42,600	9.8	3,300	14.9	3,300	14.9	3,970	18.4	2,600	3.6	2,560	3.7	222.35

Note:Revisions to the earnings forecasts most recently announced : None

* Notes

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

(2) Changes in accounting policies and changes in accounting estimates

(i) Changes in accounting policies required by IFRS : Yes

(ii) Changes in accounting policies due to other reasons : None

(iii) Changes in accounting estimates : None

(3) Number of issued shares (ordinary shares)

① Number of issued and outstanding shares at the period end (including treasury stock)

② Number of treasury stock at the period end

③ Average number of shares

As of September 30, 2025	11,615,200 shares	As of March 31, 2025	12,725,000 shares
As of September 30, 2025	805,920 shares	As of March 31, 2025	1,779,249 shares
Six months ended September 30, 2025	10,820,534 shares	Six months ended September 30, 2024	11,600,205 shares

[Reference] Overview of non-consolidated financial results

Non-consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Sales		Operation profit		Ordinary profit		Interim Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	12,345	17.9	1,223	42.5	1,605	49.2	1,429	△22.9
September 30, 2024	10,467	12.1	858	△1.2	1,076	△8.9	1,853	△19.9

	Interim Basic profit per Share	Interim Per share adjusted for potential shares profit
	Yen	Yen
September 30, 2025	132.05	—
September 30, 2024	159.75	—

(2) Non-consolidated financial position

	Total assets	Total equity	Capital adequacy ratio	Total equity per share
	Millions of yen	Millions of yen	%	Yen
September 30, 2025	23,517	15,253	64.9	1,411.15
March 31, 2025	22,522	14,956	66.4	1,366.37

Japan GAAP is applied to financial figures in the summary of individual business results.

* 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

(Caution regarding forward-looking statements, etc.))

The forward-looking statements regarding performance forecasts and other related information contained in this document are

based on the information currently available to us and on certain assumptions we consider reasonable; they do not constitute a guarantee of their achievement by our company. Furthermore, actual performance and results may vary significantly due to various factors. Key factors that could potentially impact actual performance include, but are not limited to, the following: (1) Economic conditions surrounding the business areas of our group (2) Trends in demand for the services provided by our group

(How to obtain supplementary financial results briefing materials and financial results briefing contents)

The Company plans to hold investor briefings as follows. The materials used in this briefing will be posted on our website as soon as possible after the event.

November 13, 2025(Thursday)・・・・・・Briefing for institutional investors and analysts (Online)

November 19, 2025 (Wednesday)・・・・・・Briefing for institutional investors and analysts

○Table of Contents of Attached Documents

1. Overview of operating results.....	2
(1) Overview of operating results for the six months ended September 30, 2025	2
(2) Overview of financial position for the six months ended September 30, 2025	3
(3) Explanation of consolidated earnings forecasts and other forward-looking information	3
2. Condensed interim consolidated financial statements and principal notes.....	4
(1) Condensed interim consolidated statement of financial position	4
(2) Condensed interim consolidated statement of income and condensed interim consolidated statement of comprehensive income	6
(3) Condensed interim consolidated statement of changes in equity	8
(4) Notes concerning condensed interim consolidated financial statements	10
(Notes relating to going concern assumption)	10
(Changes in accounting policies)	10
(Segment information)	10
(Significant subsequent events)	12

1. Overview of operating results

(1) Overview of operating results for the six months ended September 30, 2025

During the consolidated six months ended September 30, 2025, the Japanese economy showed signs of a gentle recovery centering on domestic demand, against a backdrop of improvements in the employment and income environment and growth in inbound consumption. On the other hand, the future outlook remains uncertain as a result of ongoing price increases, concerns about the impact of the United States' tariff policies, and the situations in Ukraine and the Middle East becoming drawn out, among other issues.

Amid this economic environment, following the previous period the orders received by the Group continued to be favorable.

As a result, orders received during the consolidated six months ended September 30 totaled 21,042 million yen (up 11.5% year-on-year), and backlog of orders was 13,631 million yen (up 11.5% year-on-year).

Overall revenue rose by 13.0% year-on-year to 20,410 million yen as a result of the consulting and system development business and the BPO & managed services business each realizing year-on-year growth of over 10%.

Gross profit increased 11.6% year-on-year, even as subcontract expenses and other expenses increased.

Selling, general and administrative expenses climbed by 7.1% year-on-year as a result of increases in depreciation expenses and recruitment costs, among other factors.

As a result, for the consolidated six months ended September 30, BBS reported revenue of 20,410 million yen (up 13.0% year-on-year), business profit of 1,496 million yen (up 27.4% year-on-year), operating profit of 1,490 million yen (up 26.7% year-on-year), interim profit before taxes of 1,975 million yen (up 42.1% year-on-year) and interim profit attributable to owners of the parent of 1,229 million yen (up 23.9% year-on-year).

Operating results by segment are as follows.

Regarding the segment information, previously the Company used the two business demarcations of the “consulting and system development business” and the “management services (BPO) business” but from the first quarter consolidated financial period we have changed to the three business demarcations of “consulting and system development,” the “SES co-creation business” and the “BPO & managed services.”

This is because as each business of the Group expanded, the previous demarcation method started to deviate from the actual situation, so we have adopted demarcations which better reflect the actual situation of the business taking into account the current business structure and revenue structure.

Consulting and system development:

Consulting in management accounting and product lifecycle management (PLM) and related areas and mainly contract-based system development, introduction support, and maintenance

SES co-creation business:

Mainly quasi-mandate-based system development, SE dispatching

BPO & managed services:

Business process outsourcing services (BPO) for human resources payroll and accounting, dispatching of call center operators and others, and managed services which provide product maintenance and business outsourcing services mainly to packaged product vendors

The figures for the previous consolidated interim period have been stated after the necessary reclassifications have been made.

The results for the consulting and system development business for the consolidated interim period were revenue of 11,190 million yen (up 18.7% year-on-year) and segment profit of 909 million yen (up 23.1% year-on-year).

Revenue and business profit for the consolidated interim period both increased favorably.

The results for the BPO & managed services business for the consolidated interim period were revenue of 4,834 million yen (up 13.5% year-on-year) and segment profit of 412 million yen (up 33.1% year-on-year), and like the consulting and system development business, revenue and business profit both increased favorably in this segment also.

The results for the SES co-creation business for the consolidated interim period were revenue of 4,609 million yen (down 0.3% year-on-year) and segment profit of 298 million yen (up 8.4% year-on-year), so while revenue was flat, business profit increased.

(2) Overview of financial position for the six months ended September 30, 2025

Assets

Total consolidated assets at the end of the interim period were 46,273 million yen, up by 950 million yen from the end of the previous fiscal year.

Current assets totaled 19,089 million yen, an increase of 838 million yen from the end of the previous fiscal year. The main factors were that cash and cash equivalents increased by 909 million yen and contract assets grew by 396 million yen, while trade and other receivables declined by 413 million yen due to debt collection.

Non-current assets totaled 27,183 million yen, a increase of 112 million yen compared to the end of the previous fiscal year. The main factors included a 271 million yen increase in investments accounted for using equity method and a 235 million yen increase in right-of-use assets, while a 404 million yen decrease in other financial assets.

Liabilities

Total consolidated liabilities at the end of the interim period were 16,273 million yen, an increase of 527 million yen from the end of the previous fiscal year.

Current liabilities totaled 8,277 million yen, an increase of 337 million yen from the end of the previous fiscal year. The main factors were an increase of 511 million yen in income taxes payable and a 260 million decrease in other current liabilities.

Non-current liabilities totaled 7,960 million yen, a increase of 190 million yen from the end of the previous fiscal year. The main factors included a 226 million yen increase in lease liabilities and a 47 million yen increase in provisions, while a 39 million yen decrease in non-current liability for stock benefit.

Net assets

Total consolidated shareholders' equity at the end of the interim period totaled 30,035 million yen, an increase of 424 million yen from the end of the previous fiscal year.

(3) Explanation of consolidated earnings forecasts and other forward-looking information

Regarding the consolidated earnings forecasts, there are no changes to the consolidated earnings forecasts for the full year which were published in the "Summary of Consolidated Financial Results for the Year Ended March 31, 2025 (Based on IFRS)" dated May 13, 2025.

2 . Condensed interim consolidated financial statements and principal notes

(1) Condensed interim consolidated statement of financial position

(Thousands of yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and cash equivalents	9,907,750	10,816,969
Trade and other receivables	5,092,915	4,679,645
Contract assets	1,911,182	2,306,843
Other financial assets	315,548	317,764
Inventories	103,533	147,505
Other current assets	920,032	820,321
Total current assets	18,250,960	19,089,047
Non-current assets		
Property, plant and equipment	624,949	599,164
Right-of-use assets	2,628,077	2,862,960
Goodwill	2,097,965	2,097,965
Intangible assets	1,090,645	1,074,962
Investments accounted for using equity method	17,073,004	17,344,001
Other financial assets	2,908,888	2,505,271
Deferred tax assets	557,533	621,437
Retirement benefit asset	52,523	46,830
Other non-current assets	37,754	30,881
Total non-current assets	27,071,338	27,183,471
Total assets	45,322,298	46,272,518

(Thousands of yen)

	As of March 31, 2025	As of September 30, 2025
Liabilities and equity		
Liabilities		
Current liabilities		
Lease liabilities	807,825	814,707
Trade and other payables	2,115,788	2,171,892
Other financial liabilities	276,069	262,045
Income taxes payable	332,424	842,990
Provisions	156,093	135,988
Contract liabilities	444,883	502,091
Other current liabilities	3,807,241	3,547,129
Total current liabilities	7,940,323	8,276,842
Non-current liabilities		
Lease liabilities	1,883,508	2,109,215
Other financial liabilities	40,912	18,731
Retirement benefit liability	446,156	443,268
Provisions	513,188	560,420
Non-Current liability for stock benefit	277,694	238,581
Deferred tax liabilities	4,224,234	4,188,701
Other non-current liabilities	384,744	401,576
Total non-current liabilities	7,770,436	7,960,492
Total liabilities	15,710,759	16,237,334
Equity		
Share capital	2,233,490	2,233,490
Capital surplus	4,487,356	2,715,564
Retained earnings	24,602,841	25,648,565
Treasury shares	(2,640,821)	(1,296,851)
Other components of equity	454,797	262,858
Total equity attributable to owners of parent	29,137,663	29,563,626
Non-controlling interests	473,877	471,559
Total equity	29,611,539	30,035,184
Total liabilities and equity	45,322,298	46,272,518

(2) Condensed interim consolidated statement of income and condensed interim consolidated statement of comprehensive income
(Condensed interim consolidated statement of income)

(Thousands of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Revenue	18,063,713	20,409,818
Cost of sales	14,032,839	15,912,435
Gross profit	4,030,874	4,497,383
Selling, general and administrative expenses	2,851,886	3,055,764
Other income	15,564	69,855
Other expenses	18,851	21,354
Operating profit	1,175,701	1,490,120
Finance income	76,679	293,587
Finance costs	7,870	21,344
Share of profit (loss) of investments accounted for using equity method	185,478	250,076
Gain/loss on change in equity	(40,349)	(37,844)
Profit before tax	1,389,639	1,974,595
Income tax expense	386,421	733,051
Profit	1,003,218	1,241,544
Profit attributable to		
Owners of parent	991,859	1,228,855
Non-controlling interests	11,359	12,689
Profit	1,003,218	1,241,544
Earnings per share		
Basic earnings per share	85.50	113.57
Diluted earnings per share	85.46	113.56

(Condensed interim consolidated statement of comprehensive income)

(Thousands of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Profit	1,003,218	1,241,544
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	95,752	(71,154)
Share of other comprehensive income of investments accounted for using equity method	43,123	121,204
Total of items that will not be reclassified to profit or loss	138,875	50,050
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(370)	(646)
Total of items that may be reclassified to profit or loss	(370)	(646)
Other comprehensive income, net of tax	138,505	49,404
Comprehensive income	1,141,723	1,290,948
Comprehensive income attributable to		
Owners of parent	1,128,537	1,278,322
Non-controlling interests	13,186	12,626
Comprehensive income	1,141,723	1,290,948

(3) Condensed interim consolidated statement of changes in equity

Six months ended September 30, 2024 (from April 1, 2024 to September 30, 2024)

(Thousands of yen)

	Equity attributable to owners of parent					
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity	
					Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income
Balance at beginning of period	2,233,490	4,480,606	23,049,377	(1,082,122)	10,208	279,523
Profit			991,859			
Other comprehensive income					(1,326)	94,881
Comprehensive income	—	—	991,859	—	(1,326)	94,881
Purchase of treasury shares				(106)		
Disposal of treasury shares				21,787		
Cancellation of treasury shares						
Dividends			(451,716)			
Share-based payment transactions		14,219		14,680		
Changes in ownership interest in subsidiaries		(2,127)				
Transfer to retained earnings						
Other			4,205			
Total transactions with owners	—	12,092	(447,511)	36,361	—	—
Balance at end of period	2,233,490	4,492,698	23,593,725	(1,045,761)	8,881	374,403

	Equity attributable to owners of parent			Non-controlling interests	Total
	Other components of equity		Total		
	Share of other comprehensive income of investments accounted for using equity method	Total			
Balance at beginning of period	(9,409)	280,320	28,961,671	436,619	29,398,291
Profit		—	991,859	11,359	1,003,218
Other comprehensive income	43,123	136,678	136,678	1,827	138,505
Comprehensive income	43,123	136,678	1,128,537	13,186	1,141,723
Purchase of treasury shares		—	(106)		(106)
Disposal of treasury shares		—	21,787		21,787
Cancellation of treasury shares		—	—		—
Dividends		—	(451,716)	(9,337)	(461,053)
Share-based payment transactions		—	28,899	(159)	28,740
Changes in ownership interest in subsidiaries		—	(2,127)	7,127	5,000
Transfer to retained earnings		—	—		—
Other		—	4,205	(841)	3,362
Total transactions with owners	—	—	(399,059)	(3,210)	(402,270)
Balance at end of period	33,713	416,997	29,691,149	446,595	30,137,744

Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

(Thousands of yen)

	Equity attributable to owners of parent					
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity	
					Exchange differences on translation of foreign operations	Financial assets measured at fair value through other comprehensive income
Balance at beginning of period	2,233,490	4,487,356	24,602,841	(2,640,821)	8,756	396,003
Profit			1,228,855			
Other comprehensive income					(436)	(71,301)
Comprehensive income	—	—	1,228,855	—	(436)	(71,301)
Purchase of treasury shares				(542,791)		
Disposal of treasury shares						
Cancellation of treasury shares		(1,785,793)		1,785,793		
Dividends			(451,293)			
Share-based payment transactions		14,001		100,968		
Changes in ownership interest in subsidiaries						
Transfer to retained earnings			241,406			(241,406)
Other			26,756			
Total transactions with owners	—	(1,771,792)	(183,131)	1,343,970	—	(241,406)
Balance at end of period	2,233,490	2,715,564	25,648,565	(1,296,851)	8,320	83,295

	Equity attributable to owners of parent			Non-controlling interests	Total
	Other components of equity		Total		
	Share of other comprehensive income of investments accounted for using equity method	Total			
Balance at beginning of period	50,037	454,797	29,137,663	473,877	29,611,539
Profit		—	1,228,855	12,689	1,241,544
Other comprehensive income	121,204	49,467	49,467	(63)	49,404
Comprehensive income	121,204	49,467	1,278,322	12,626	1,290,948
Purchase of treasury shares		—	(542,791)		(542,791)
Disposal of treasury shares		—	—		—
Cancellation of treasury shares		—	—		—
Dividends		—	(451,293)	(14,474)	(465,767)
Share-based payment transactions		—	114,969		114,969
Changes in ownership interest in subsidiaries		—	—		—
Transfer to retained earnings		(241,406)	—		—
Other		—	26,756	(470)	26,286
Total transactions with owners	—	(241,406)	(852,359)	(14,944)	(867,303)
Balance at end of period	171,240	262,858	29,563,626	471,559	30,035,184

(4) Notes concerning condensed interim consolidated financial statements

(Notes relating to going concern assumption)

There are no relevant items.

(Changes in accounting policies)

The material accounting policies applied in the condensed interim consolidated financial statements are the same as the accounting policies applied in the consolidated financial statements for the previous fiscal year, except for the following.

Note that the income tax expense for the consolidated interim period is calculated based on the estimated annual effective tax rate.

IFRS		Summary of New and Amended Standards
IAS No. 21	The Effects of Changes in Foreign Exchange Rates	Clarification of requirements in the case that a currency is not convertible into another currency

The application of the above-mentioned statement of standards does not have a material impact on the condensed interim consolidated financial statements.

(Segment information)

(1) Summary of reporting segments

The Group's reporting segments are those segments of the Group's constituent units for which separate financial information can be obtained, and which are the subject of regular review by the Company's board of directors for making decisions about business resource allocation and assessing performance.

Regarding the segment information, previously the Company used the two business demarcations of the "consulting and system development business" and the "management services (BPO) business" but from the first quarter consolidated financial period we have changed to the three business demarcations of "consulting and system development," the "SES co-creation business" and the "BPO & managed services."

This is because as each business of the Group expanded, the previous demarcation method started to deviate from the actual situation, so we have adopted demarcations which better reflect the actual situation of the business taking into account the current business structure and revenue structure.

The main business content of each segment in the new demarcations is as follows.

Consulting and system development:

Consulting in management accounting and product lifecycle management (PLM) and related areas and mainly contract-based system development, introduction support, and maintenance

SES co-creation business:

Mainly quasi-mandate-based system development, SE dispatching

BPO & managed services:

Business process outsourcing services (BPO) for human resources payroll and accounting, dispatching of call center operators and others, and managed services which provide product maintenance and business outsourcing services mainly to packaged product vendors

The figures for the previous consolidated interim period have been stated after the necessary reclassifications have been made.

(2) Segment revenue and financial results

The revenue and financial results by the reporting segments of the Group are as follows.

Note that inter-segment revenue is based on market prices.

Previous consolidated interim period (from April 1, 2024 to September 30, 2024)

(Thousands of yen)

	Reporting Segment				Adjustments (Note 1)	Consolidated
	Consulting and system development	SES co-creation business	BPO & managed services	Total		
Revenue						
(1) External customers	9,423,268	4,561,641	4,078,804	18,063,713	-	18,063,713
(2) Inter-segment revenue	3,743	60,788	181,363	245,894	(245,894)	-
Total	9,427,011	4,622,429	4,260,167	18,309,607	(245,894)	18,063,713
Business profit (Note 2)	738,913	275,105	309,881	1,323,899	(149,358)	1,174,541

(Note 1) Adjustments are as follows:

(1) Inter-segment adjustments are from eliminating inter-segment transactions.

(2) The segment profit adjustments of minus 149,358 thousand yen include inter-segment transaction eliminations of 20,172 thousand yen and costs not attributable to a specific segment of minus 169,530 thousand yen.

(Note 2) Business profit is calculated by excluding from operating profit those profits or losses arising from non-recurring factors.

(Note 3) The Company has changed its segment business demarcations from Current consolidated interim period and the necessary reclassifications have been made for each of the figures for Previous consolidated interim period.

Current consolidated interim period (from April 1, 2025 to September 30, 2025)

(Thousands of yen)

	Reporting Segment				Adjustments (Note 1)	Consolidated
	Consulting and system development	SES co-creation business	BPO & managed services	Total		
Revenue						
(1) External customers	11,177,476	4,510,986	4,721,355	20,409,818	-	20,409,818
(2) Inter-segment revenue	12,274	97,617	112,864	222,754	(222,754)	-
Total	11,189,750	4,608,603	4,834,219	20,632,572	(222,754)	20,409,818
Business profit (Note 2)	909,483	298,285	412,312	1,620,080	(123,641)	1,496,439

(Note 1) Adjustments are as follows:

(1) Inter-segment adjustments are from eliminating inter-segment transactions.

(2) The segment profit adjustments of minus 123,641 thousand yen include inter-segment transaction eliminations of 4,855 thousand yen and costs not attributable to a specific segment of minus 128,496 thousand yen.

(Note 2) Business profit is calculated by excluding from operating profit those profits or losses arising from non-recurring factors.

Adjustments to interim period profit before tax are as follows:

	(Thousands of yen)	
	Previous consolidated interim period (from April 1, 2024 to September 30, 2024)	Current consolidated interim period (from April 1, 2025 to September 30, 2025)
Business profit	1,174,541	1,496,439
Gain on loss of control of subsidiaries	—	—
Other	1,160	(6,319)
Operating profit	1,175,701	1,490,120
Finance income	76,679	293,587
Finance costs	7,870	21,344
Share of profit (loss) of investments accounted for using equity method	185,478	250,076
Profit (loss) on change in equity	(40,349)	(37,844)
Interim period profit before tax	1,389,639	1,974,595

(Significant subsequent events)

There are no applicable items.