

Summary of Consolidated Financial Statement for the Fiscal Year Ended December 31, 2025 [IFRS]

February 12, 2026
Listed Market: TSE

SEPTENI HOLDINGS CO., LTD.

Stock Code: 4293 URL: <https://www.septeni-holdings.co.jp/en>

Representative: Representative Director, Group President and Chief Executive Officer Yuichi Kouno

Contact Person: Group Senior Executive Officer Tei Go

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Anticipated Date of General Shareholder's Meeting: March 25, 2026

Anticipated Dividend Payment Date: March 10, 2026

Anticipated Financial Report Filing Date: March 25, 2026

Supplemental Earnings Presentation Materials: Available

Earnings Presentation Meeting: Held for institutional investors, analysts, media

(All figures of less than 1 million yen are rounded down to the nearest digit)

1. Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (From January 1, 2025 to December 31, 2025)

(1) Consolidated Financial Results (% figures represent year-over-year change)

	Revenue		Operating profit		Non-GAAP operating profit		Profit before tax		Profit		Profit attributable to owners of parent	
Fiscal year ended	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
December 31, 2025	30,309	7.2	4,239	35.4	4,414	38.1	4,718	-3.1	3,490	-36.8	3,491	-36.8
December 31, 2024	28,284	—	3,129	—	3,197	—	4,867	—	5,520	—	5,526	—

(Note) 1. Non-GAAP operating profit is a profit indicator of constant business performance determined by excluding gain and loss related to acquisition actions such as amortization of acquisition-related intangible assets and M&A expenses, and temporary factors such as impairment loss and gain or loss on the sales of fixed assets from the IFRS-based operating profit.

2. As the fiscal year ended December 31, 2023 is 15 months due to a change in the fiscal year-end, the rate of year-over-year change for the fiscal year ended December 31, 2024, is not stated.

3. As the results of COMISMA INC. and its subsidiaries, etc. have been reclassified as discontinued operations, revenue, operating profit, Non-GAAP operating profit and profit before tax represent the amount of continuing operations, excluding discontinued operations.

	Basic earnings per share	Diluted earnings per share	Return on equity	Profit before tax to total assets ratio	Operating profit to revenue ratio
Fiscal year ended	Yen	Yen	%	%	%
December 31, 2025	16.83	16.82	5.1	4.9	14.0
December 31, 2024	26.65	26.61	8.2	5.1	11.1

(Reference) Share of profit of investments accounted for using equity method

For the fiscal year ended December 31, 2025: ¥1,599 million

For the fiscal year ended December 31, 2024: ¥1,465 million

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets	Equity attributable to owners of parent per share
As of	Million Yen	Million Yen	Million Yen	%	Yen
December 31, 2025	96,345	66,584	66,549	69.1	320.83
December 31, 2024	97,637	69,955	69,880	71.6	336.89

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Million Yen	Million Yen	Million Yen	Million Yen
December 31, 2025	3,374	-3,099	-6,044	17,945
December 31, 2024	3,677	336	-1,632	23,730

2. Dividends

	Dividends					Total dividend paid	Payout ratio	Ratio of total amount of dividends to equity attributable to owner of parent
	End of 1Q	End of 2Q	End of 3Q	Term-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million Yen	%	%
Fiscal year ended December 31, 2024	—	—	—	31.35	31.35	6,558	117.6	9.6
Fiscal year ending December 31, 2025	—	—	—	18.00	18.00	3,765	106.9	5.5
Fiscal year ending December 31, 2026 (Estimate)	—	—	—	18.00	18.00		85.8	

3. Consolidated Forecasts for the Fiscal Year Ending December 31, 2026 (From January 1, 2026 to December 31, 2026) (% figures represent year-over-year change)

	Revenue		Non-GAAP operating profit		Profit for the period attributable to owners of parent		Basic earnings per share
	Million Yen	%	Million Yen	%	Million Yen	%	Yen
Full Year	32,420	7.0	4,800	8.7	4,350	24.6	20.97

*Others

(1) Significant changes in the scope of consolidation during the current nine months: None

(2) Changes in accounting policies and accounting estimates

- (i) Changes in accounting policies required by IFRS: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None

(3) Number of issued and outstanding shares (common shares)

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

As of December 31, 2025	211,389,654 shares
As of December 31, 2024	211,389,654 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	3,964,545 shares
As of December 31, 2024	3,964,545 shares

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

Fiscal year ended December 31, 2025	207,425,109 shares
Fiscal year ended December 31, 2024	207,348,032 shares

(Note) The Company implements the stock incentive plan for the Directors and the Group Executive Officers. The number of treasury shares at the end of fiscal year includes 1,764,502 shares held by the BIP Trust, as well as 2,200,043 shares held by the Company. The Company's shares held by the BIP Trust is also included in the number of treasury shares to calculate the average number of shares outstanding.

(Reference) Non-Consolidated Financial Results Overview

1. Non-Consolidated Operating Results for the Fiscal Year Ended December 31, 2025 (From January 1, 2025 to December 31, 2025)

(1) Non-Consolidated Operating Results (% figures represent year-over-year change)

	Operating revenue		Operating profit		Ordinary profit		Net income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
Fiscal year ended December 31, 2025	4,802	-8.3	1,889	-9.9	3,542	2.2	3,091	-5.5
December 31, 2024	5,236	—	2,097	—	3,467	—	3,272	—

(Note) As the fiscal year ended December 31, 2023 is 15 months due to a change in the fiscal year-end, the rate of year-over-year change for the fiscal year ended December 31, 2024 is not stated.

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal year ended December 31, 2025	14.90	14.89
December 31, 2024	15.78	15.76

(2) Non-Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Million Yen	Million Yen	%	Yen
December 31, 2025	60,415	55,716	92.2	268.61
December 31, 2024	62,363	59,198	94.9	285.40

(Reference) Equity

As of December 31, 2025: ¥55,716 million

As of December 31, 2024: ¥59,198 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

*Notes for using forecasted information and others

(1) Consolidated Forecasts

Any description regarding the future in this material, such as financial results forecasts and an outlook, is based on the available information and certain conditions which the Company believes to be reasonable at the moment, and actual financial results may differ from the forecasts due to various factors.

(2) Way of getting supplemental material of annual results

The Company will hold a financial results briefing as below. The briefing materials will be available on the website after the summary of consolidated financial statements is disclosed. The transcript of the briefing will be also available on the website.

February 12, 2026 (Thu.) – FY2025 Financial Results Briefing for Institutional Investors, Analysts and the Press