

## Document and entity information

	Sep 2025	Mar 2025
Company information		
Company information		
FASF member mark		-
Document name		第2四半期（中間期） 決算短信（ I F R S ）（連結）
Filing date		2025-05-14
Company name		RECOMM CO.,LTD.
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		33230
URL		https://www.recomm. co.jp
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2025-09-30	
Quarterly period		2
Representative		
Title		代表取締役社長兼グ ループ C E O
Name		伊藤 秀博
Inquiries		
Title		取締役常務執行役員 C F O 経営管理本部 長
Name		砥綿 正博
Tel		03-4405-4566
Other		
Semi-annual statement filing date (as planned)		2025-05-14
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		-
Note to fraction processing method		（百万円未満切捨 て）

## Business Results-Quarterly operating results

(in millions of yens)

	Mar 2025	Mar 2024
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	6,617	5,501
% change	20.3	20.3
Operating profit		
Operating profit	193	178
% change	8.3	30.7
Profit before tax		
Profit before tax	255	212
% change	20.3	59.7
Profit		
Profit	193	134
% change	43.9	38.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	154	128
% change	20.8	68.7
Total comprehensive income		
Total comprehensive income	18	255
% change in total comprehensive income	-92.6	697.9
Other consolidated operating results		
Basic earnings per share (Yen)	1.91	1.57
Diluted earnings per share (Yen)	1.91	1.57
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Mar 2025	Sep 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	12,487	12,645
Total equity	5,148	5,294
Equity attributable to owners of parent	4,777	4,963
Equity attributable to owners of parent to total assets ratio (%)	38.3	39.3
Note to consolidated financial positions		
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Mar 2025
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Sep 2025	Mar 2025	Sep 2024
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			

First quarter		
Result	-	-
Second quarter		
Result	0.00	0.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		1.60
Forecast	1.60	
Upper	-	
Lower	-	
Annual		
Result		1.60
Forecast	1.60	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

		Sep 2025
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 2025年 9月期の連 結業績予想（2024年 10月 1日 ~ 2025年 9 月30日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		14,800
Upper		-
Lower		-
% change		
Forecast		26.6
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		700
Upper		-
Lower		-
% change		
Forecast		159.8
Upper		-
Lower		-
Profit before tax		
Profit before tax		
Forecast		700
Upper		-
Lower		-
% change		

Forecast	127.9
Upper	-
Lower	-
Profit	
Profit	
Forecast	500
Upper	-
Lower	-
% change	
Forecast	249.7
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	430
Upper	-
Lower	-
% change	
Forecast	412.3
Upper	-
Lower	-
Basic earning per share (Yen)	
Basic earnings per share (Yen)	
Forecast	5.29
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

## Notes IFRS-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Mar 2025
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

## Notes, Quarterly IFRS-Changes in accounting policies and accounting estimates

	Mar 2025
Changes in accounting policies and accounting estimates	
Changes in accounting policies and accounting estimates	
Others	
Changes in accounting policies and accounting estimates	
Changes in accounting policies required by IFRS	-
Changes in accounting policies other than IFRS requirements	-

Changes in accounting estimates	-
Note to changes in accounting policies and accounting estimates	
Note to changes in accounting policies and accounting estimates	-

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Mar 2025	Sep 2024	Mar 2024
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	82,630,255	82,630,255	
Number of treasury stock at the end of fiscal year	1,938,900	1,410,600	
Average number of shares	81,102,197		81,219,655
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.