## **Document and entity information**

	Sep 2025	Jun 2025
Company information		
Company information		
FASF member mark		-
Document name		第3四半期決算短信 〔 I F R S 〕 ( 連 結 )
Filing date		2025-08-08
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		3323
URL		http://www.recomm.o
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2025-09-30	
Quarterly period Representative		:
Title		代表取締役社長兼グ ループCEO
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
Supplemental material of results		true
Way of getting		-
Convening briefing of results		-
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)

Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	9,907	8,210
% change	20.7	19.5
Operating profit		
Operating profit	284	150
% change	89.4	-50.2
Profit before tax		
Profit before tax	330	171
% change	92.8	-48.0
Profit		
Profit	242	88
% change	172.9	-61.5
Profit attributable to owners of parent		
Profit attributable to owners of parent	195	85
% change	128.8	-57.6
Total comprehensive income		
Total comprehensive income	125	507
% change in total comprehensive income	-75.2	115.4
Other consolidated operating results		
Basic earnings per share (Yen)	2.41	1.05
Diluted earnings per share (Yen)	2.41	1.05
Note to consolidated operating results		
Note to operating results	-	

## **Business Results-Quarterly financial positions**

(in millions of yens)

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	Jun 2025	Sep 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	12,653	12,645
Total equity	5,222	5,294
Equity attributable to owners of parent	4,877	4,963
Equity attributable to owners of parent to total assets ratio (%)	38.5	39.3
Note to consolidated financial positions		
Note to financial positions	-	

#### **Business Results-Note to quarterly business results**

	Jun 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)

	<u> </u>		
	Sep 2025	Jun 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	-	-
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	<u>-</u>	

#### **Quarterly Forecasts**

(in millions of yens)

	Sep 2025
Quarterly forecasts	
Quarterly forecasts	0 000F/T 0 T #1 6 Vs
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	
Sales	
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	<u>-</u>
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)

	Jun 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

	Jun 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	-

	lum 2025	Can 2024	Lun 2024
	Jun 2025	Sep 2024	Jun 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	80,965,250		81,219,65
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.