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Summary of Financial Statements for Fiscal 2026 (Under Japanese GAAP)

November 6, 2026

Company Name: FinTech Global Incorporated (Code Number: 8789 Tokyo Stock Exchange)
(URL: https://www.fgi.co.jp/en/) TEL: +81-3-6456-4600
Representative: President and Chief Executive Officer Name: Nobumitsu Tamai
Contact: Executive Vice President, Senior Executive Officer Name: Takashi Senda

Scheduled date of General Shareholders' Meeting: December 18, 2026
Scheduled date to submit securities report: December 15, 2026
Scheduled date to commence dividend payment: December 21, 2026
Preparation of supplementary materials on financial results: Yes
Holding of financial results meeting: None

(Rounded down to the nearest million)

1. Consolidated Operating Results, Financial Position and Cash Flows for fiscal 2026 (October 1, 2025–September 30, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Revenues		Operating income		Ordinary profit		Profit attributable to owners of the parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal 2026	16,495	14.3	4,362	28.1	4,099	26.4	4,473	110.8
Fiscal 2025	14,432	4.5	3,406	32.5	3,242	31.7	2,121	26.6

(For reference) Comprehensive income: 4,814 million yen for fiscal 2026 [111.7%]
2,273 million yen for fiscal 2025 [17.1%]

	Basic earnings per share	Diluted earnings per share	Return on equity (ROE)	Return on assets (ROA)	Return on sales (ROS)
	Yen	Yen	%	%	%
Fiscal 2026	23.30	23.13	35.6	15.1	26.4
Fiscal 2025	10.91	10.83	20.8	13.6	23.6

(For reference) Share of profit of entities accounted for using equity method 21 million yen for fiscal 2026
23 million yen for fiscal 2025

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Fiscal 2026	27,385	15,293	52.2	75.74
Fiscal 2025	26,994	12,042	40.3	56.53

(For reference) Shareholders' equity: 14,288 million yen for fiscal 2026
10,869 million yen for fiscal 2025

(3) Consolidated cash flows

(Unit: Millions of yen)

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of the period
Fiscal 2026	1,760	(1,526)	1,232	7,952
Fiscal 2025	(664)	(1,590)	3,130	6,442

2. Dividends

	Dividends per share					Total dividends (Annual)	Payout ratio (Consolidated)	Dividends on equity (DOE) (Consolidated)
	End of first quarter	End of second quarter	End of third quarter	End of fiscal year	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal 2025	—	0.00	—	3.00	3.00	576	27.5	5.7
Fiscal 2026	—	0.00	—	5.00	5.00	943	21.5	7.6
Fiscal 2027 (Forecast)	—	0.00	—	5.00	5.00		37.3	

3. Consolidated financial forecasts for fiscal 2027 (October 1, 2026 – September 30, 2027)

(Percentages indicate year-on-year changes.)

	Revenues		Operating income		Ordinary profit		Profit attributable to owners of the parent		EPS
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal 2027	14,600	(11.5)	4,400	0.9	4,100	0.0	2,500	(44.1)	13.41

(Note) Forecast for the first two quarters of fiscal year ending September 30, 2027, has not been made.

*Notes

(1) Significant changes in the scope of consolidation during the period: Yes
(Number of newly consolidated subsidiaries) Two
(Company name) FinTech Global Trust Co., Ltd.
Solar 2026 Autumn LLC
(Number of newly excluded subsidiaries) Three
(Company name) Moomin Monogatari Ltd.
Hanno Local Resource Utilization LLC
Metsa Series 2 Investment Limited Liability Partnership

(2) Changes in accounting policies, changes in accounting estimates, and restatements:
(a) Changes in accounting policies required by accounting standard: None
(b) Changes other than those in (a) above: None
(c) Changes in accounting estimates: None
(d) Restatements: None

(3) Number of shares issued (ordinary shares)
(a) Number of shares issued (including treasury stock): 201,321,700 shares for fiscal 2026
201,321,700 shares for fiscal 2025
(b) Number of shares of treasury stock: 12,654,153 shares for fiscal 2026
9,026,320 shares for fiscal 2025
(c) Average number of shares issued during the period 191,980,068 shares for fiscal 2026
194,544,319 shares for fiscal 2025

(For reference) Summary of non-consolidated operating results and financial position

1. Non-consolidated operating results and financial position for fiscal 2026
(October 1, 2025 – September 30, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Revenues		Operating income		Ordinary profit		Net income/(loss)	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal 2026	8,572	50.1	3,722	74.3	4,044	63.2	5,015	171.8
Fiscal 2025	5,709	47.6	2,135	114.0	2,479	153.8	1,845	120.9

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal 2026	26.12	25.93
Fiscal 2025	9.48	9.42

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Fiscal 2026	18,057	11,823	64.9	62.12
Fiscal 2025	13,865	7,860	56.0	40.37

(For reference) Shareholders' equity: 11,719 million yen for fiscal 2026, and 7,762 million yen for fiscal 2025

* This summary of financial statements is exempt from audit procedures.

* Proper use of earnings forecasts, and other special matters
(Caution regarding forward-looking statements)
The forward-looking statements included in this summary of financial statements are based on the assumptions, forecasts, and plans of FinTech Global Incorporated (hereafter, "FGI" and "the Company") as of the date on which this document is made public. The Company's actual results may differ substantially from such statements due to various risks and uncertainties.

(Method of obtaining supplementary results materials)
Supplementary materials on financial results are available for viewing as of November 6, 2026.

Consolidated Financial Statements
(1) Consolidated Balance Sheets

(Unit: Thousands of yen)

	Fiscal 2025 (As of September 30, 2025)	Fiscal 2026 (As of September 30, 2026)
Assets		
Current assets		
Cash and time deposits	6,632,789	8,350,825
Notes and accounts receivable - trade, and contract assets	1,532,846	2,881,612
Operational investment securities	830,199	2,147,062
Loans receivable, trade	569,765	424,965
Real estate for sale	4,102,649	5,981,371
Income taxes refund receivable	996,515	1,285,872
Other	1,045,313	682,386
Allowance for doubtful accounts	(112,220)	(1,045,937)
Total current assets	15,597,859	20,708,159
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,249,656	248,923
Accumulated depreciation	(1,216,951)	(104,500)
Buildings and structures, net	4,032,705	144,423
Machinery and equipment	222,604	1,161,840
Accumulated depreciation	(16,196)	(26,842)
Machinery and equipment, net	206,408	1,134,997
Tools, furniture and fixtures	1,873,881	409,577
Accumulated depreciation	(1,637,967)	(250,932)
Tools, furniture and fixtures, net	235,913	158,644
Assets for lease	3,295,574	2,648,380
Accumulated depreciation	(51,067)	(135,480)
Assets for lease, net	3,244,507	2,512,900
Land	747,995	131,662
Construction in progress	500,790	180,736
Other	174,628	86,278
Accumulated depreciation	(113,670)	(52,000)
Other, net	60,957	34,277
Total property, plant and equipment	9,029,277	4,297,643
Intangible fixed assets		
Goodwill	60,005	69,858
Other	75,319	103,147
Total intangible fixed assets	135,324	173,006
Investments and other assets		
Investment in securities	1,173,976	1,461,801
Deferred tax assets	137,492	6,423
Other	954,641	756,842
Allowance for doubtful accounts	(34,443)	(17,982)
Total investments and other assets	2,231,667	2,207,085
Total non-current assets	11,396,270	6,677,735
Total assets	26,994,129	27,385,895

(Unit: Thousands of yen)

	Fiscal 2025 (As of September 30, 2025)	Fiscal 2026 (As of September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	330,693	322,797
Short-term loans payable	3,414,679	1,941,468
Current portion of bonds payable	100,000	292,000
Current portion of long-term loans payable	5,960,439	1,037,038
Lease obligations	30,052	72,271
Income taxes payable	205,333	57,341
Accrued employee bonuses	382,987	292,911
Other	1,816,022	1,487,037
Total current liabilities	12,240,207	5,502,867
Non-current liabilities		
Bonds payable	100,000	360,000
Long-term loans payable	2,068,376	5,067,746
Lease obligations	28,445	301,602
Deferred tax liabilities	17,218	87,253
Retirement benefit liability	203,126	232,315
Other	294,580	540,780
Total non-current liabilities	2,711,747	6,589,698
Total liabilities	14,951,955	12,092,566
Net assets		
Shareholders' equity		
Common stock	5,373,336	5,373,336
Capital surplus	969,796	960,875
Retained earnings	5,301,178	9,153,765
Treasury stock	(906,942)	(1,512,318)
Total shareholders' equity	10,737,368	13,975,658
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,149	131,187
Foreign currency translation adjustment	127,200	182,133
Total accumulated other comprehensive income	132,349	313,321
Share acquisition rights	98,259	103,987
Non-controlling interests	1,074,196	900,362
Total net assets	12,042,174	15,293,329
Total liabilities and net assets	26,994,129	27,385,895

(2) Consolidated Statements of Income and Consolidated Statement of Comprehensive Income

Consolidated Statements of Income

(Unit: Thousands of yen)

	Fiscal 2025 (From October 1, 2024 to September 30, 2025)	Fiscal 2026 (From October 1, 2025 to September 30, 2026)
Revenues	14,432,830	16,495,428
Cost of revenues	5,563,741	5,429,726
Gross profit	8,869,088	11,065,701
Selling, general and administrative expenses	5,462,792	6,703,513
Operating income	3,406,296	4,362,188
Non-operating income		
Interest income	31,750	32,981
Dividend income	51,481	55,903
Share of profit of entities accounted for using equity method	23,498	21,845
Surrender value of insurance policies	14,356	—
Other	4,445	11,064
Total non-operating income	125,531	121,794
Non-operating expenses		
Interest expenses	169,175	252,967
Interest expenses on bonds	621	4,705
Foreign exchange losses	33,620	18,386
Commission expenses	82,421	92,544
Other	3,703	15,952
Total non-operating expenses	289,541	384,556
Ordinary profit	3,242,285	4,099,426
Extraordinary income		
Gain on sale of non-current assets	—	1,556,309
Gain on reversal of share acquisition rights	11,886	1,060
Total extraordinary income	11,886	1,557,369
Extraordinary losses		
Loss on sale of shares of subsidiaries and associates	—	263,327
Provision of allowance for doubtful accounts	—	200,556
Bad debts expenses	485,818	—
Loss on liquidation of business	—	335,116
Total extraordinary losses	485,818	799,000
Profit before income taxes	2,768,354	4,857,795
Income taxes - current	485,667	146,692
Income taxes - deferred	(30,630)	145,822
Total income taxes	455,036	292,514
Profit	2,313,317	4,565,281
Profit attributable to non-controlling interests	191,330	91,602
Profit attributable to owners of parent	2,121,987	4,473,679

Consolidated Statement of Comprehensive Income

(Unit: Thousands of yen)

	Fiscal 2025 (From October 1, 2024 to September 30, 2025)	Fiscal 2026 (From October 1, 2025 to September 30, 2026)
Profit	2,313,317	4,565,281
Other comprehensive income		
Valuation difference on available-for-sale securities	(11,337)	143,886
Foreign currency translation adjustment	(29,100)	104,912
Share of other comprehensive income of entities accounted for using equity method	973	348
Total other comprehensive income	(39,464)	249,147
Comprehensive income	2,273,853	4,814,428
Comprehensive income attributable to		
owners of parent	2,090,023	4,654,650
non-controlling interests	183,829	159,778

(3) Consolidated Statements of Changes in Net Assets

Fiscal 2025 (From October 1, 2024, to September 30, 2025)

(Unit: Thousands of yen)

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at the beginning of the period	5,373,336	968,668	3,470,851	(446,226)	9,366,630
Change during the period					
Dividends of surplus			(293,831)		(293,831)
Change in ownership interest of parent due to transactions with non-controlling interests		(24,581)			(24,581)
Profit attributable to owners of the parent			2,121,987		2,121,987
Change in scope of consolidation			2,171		2,171
Sales of treasury stock		25,709		68,250	93,960
Purchases of treasury stock				(528,967)	(528,967)
Net changes of items other than shareholders' equity					
Total changes during the period	—	1,127	1,830,327	(460,716)	1,370,738
Balance at the end of the period	5,373,336	969,796	5,301,178	(906,942)	10,737,368

	Accumulated other comprehensive income			Stock acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at the beginning of the period	22,516	141,795	164,312	103,108	1,118,496	10,752,548
Change during the period						
Dividends of surplus						(293,831)
Change in ownership interest of parent due to transactions with non-controlling interests						(24,581)
Profit attributable to owners of the parent						2,121,987
Change in scope of consolidation						2,171
Sales of treasury stock						93,960
Purchases of treasury stock						(528,967)
Net changes of items other than shareholders' equity	(17,367)	(14,595)	(31,963)	(4,848)	(44,300)	(81,112)
Total changes during the period	(17,367)	(14,595)	(31,963)	(4,848)	(44,300)	1,289,625
Balance at the end of the period	5,149	127,200	132,349	98,259	1,074,196	12,042,174

Fiscal 2026 (From October 1, 2025, to September 30, 2026)

(Unit: Thousands of yen)

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at the beginning of the period	5,373,336	969,796	5,301,178	(906,942)	10,737,368
Change during the period					
Dividends of surplus			(576,886)		(576,886)
Change in ownership interest of parent due to transactions with non-controlling interests		(30,266)			(30,266)
Profit attributable to owners of the parent			4,473,679		4,473,679
Change in scope of consolidation			(44,206)		(44,206)
Sales of treasury stock		21,345		79,787	101,133
Purchases of treasury stock				(685,163)	(685,163)
Net changes of items other than shareholders' equity					
Total changes during the period	—	(8,920)	3,852,586	(605,375)	3,238,290
Balance at the end of the period	5,373,336	960,875	9,153,765	(1,512,318)	13,975,658

	Accumulated other comprehensive income			Stock acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at the beginning of the period	5,149	127,200	132,349	98,259	1,074,196	12,042,174
Change during the period						
Dividends of surplus						(576,886)
Change in ownership interest of parent due to transactions with non-controlling interests						(30,266)
Profit attributable to owners of the parent						4,473,679
Change in scope of consolidation						(44,206)
Sales of treasury stock						101,133
Purchases of treasury stock						(685,163)
Net changes of items other than shareholders' equity	126,037	54,933	180,971	5,727	(173,834)	12,865
Total changes during the period	126,037	54,933	180,971	5,727	(173,834)	3,251,155
Balance at the end of the period	131,187	182,133	313,321	103,987	900,362	15,293,329

(4) Consolidated Statements of Cash Flows

(Unit: Thousands of yen)

	Fiscal 2025 (From October 1, 2024 to September 30, 2025)	Fiscal 2026 (From October 1, 2025 to September 30, 2026)
Cash flows from operating activities		
Income before income taxes	2,768,354	4,857,795
Depreciation and amortization	481,498	439,861
Cost transfer resulting from sales of assets for lease	818,212	1,215,724
Amortization of goodwill	25,581	32,039
Increase (decrease) in allowance for doubtful accounts	7,497	959,306
Increase (decrease) in provision for bonuses	64,709	(73,436)
Increase (decrease) in retirement benefit liability	49,692	29,189
Interest and dividend income	(83,231)	(88,885)
Share of loss (profit) of entities accounted for using equity method	(23,498)	(21,845)
Interest expenses on borrowings and bonds	169,796	257,672
Loss (gain) on sale of non-current assets	—	(1,556,309)
Loss (gain) on sale of shares of subsidiaries and associates	—	263,327
Bad debt expenses	485,818	—
Loss on liquidation of business	—	335,116
Decrease (increase) in trade receivables	(584,151)	(1,185,882)
Decrease (increase) in operational investment securities	676,329	(1,304,227)
Decrease (increase) in loans receivable, trade	(575,920)	144,800
Decrease (increase) in inventories	(77,745)	(1,852,247)
Decrease (increase) in accounts receivable - other	(335,308)	361,301
Purchase of assets for lease	(3,660,372)	(1,117,482)
Increase (decrease) in trade payables	89,060	23,960
Other, net	81,916	781,435
Sub - total	378,239	2,501,216
Interest and dividends received	72,342	83,846
Interest expense paid	(171,453)	(260,675)
Income taxes refund (paid)	(943,842)	(563,806)
Net cash provided by (used in) operating activities	(664,713)	1,760,580

(Unit: Thousands of yen)

	Fiscal 2025 (From October 1, 2024 to September 30, 2025)	Fiscal 2026 (From October 1, 2025 to September 30, 2026)
Cash flows from investing activities		
Purchase of property, plant and equipment	(288,156)	(940,917)
Proceeds from a secured account deposit	65,032	70,109
Payments for a secured account deposit	(140,153)	(277,974)
Purchase of investment securities	(508,427)	(65,915)
Purchase of shares of subsidiaries and associates	(130,000)	—
Decrease (increase) in short-term loans receivable	(544,500)	—
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(45,770)
Payments for sale of shares of subsidiaries resulting in change in scope of consolidation	—	(398,841)
Other, net	(44,449)	132,801
Net cash provided by (used in) investing activities	(1,590,653)	(1,526,507)
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable	2,633,493	(1,473,211)
Proceeds from long-term borrowings	2,004,492	4,973,507
Repayments of long-term borrowings	(613,082)	(1,252,893)
Proceeds from issuance of bonds	200,000	600,000
Redemption of bonds	—	(148,000)
Dividends paid	(273,603)	(541,318)
Dividends paid to non-controlling interests	(248,246)	(147,967)
Purchase of treasury shares	(528,967)	(685,163)
Repayments of lease obligations	(36,406)	(63,251)
Other, net	(6,947)	(29,182)
Net cash provided by (used in) financing activities	3,130,731	1,232,520
Effect of exchange rate change on cash and cash equivalents	(33,825)	79,891
Net increase (decrease) in cash and cash equivalents	841,538	1,546,484
Cash and cash equivalents at beginning of period	5,674,906	6,442,667
Decrease in cash and cash equivalents resulting from exclusion of subsidiaries from consolidation	(73,776)	(36,312)
Cash and cash equivalents at end of period	6,442,667	7,952,839

(5) Notes to Consolidated Financial Statements

(Assumption of a Going Concern)

Not applicable.

(Changes in Accounting Policies Due to Revisions of Accounting Standards)

Not applicable.

(Changes in Accounting Presentation)

(Consolidated Balance Sheets)

"Income taxes refund receivable," included in "Other" under current assets in fiscal 2025, is presented separately from fiscal 2026 due to increased monetary significance. In addition, "Merchandise," presented separately under current assets in fiscal 2025, is included in "Other" under current assets from fiscal 2026 due to decreased monetary significance. To reflect these changes in presentation, consolidated statements for fiscal 2025 have been reclassified.

As a result, the ¥139,147 thousand in "Merchandise" and the ¥1,902,681 thousand in "Other" under current assets in the consolidated balance sheets for fiscal 2025 are reclassified, with ¥996,515 thousand shown on line item "Income taxes refund receivable" and ¥1,045,313 thousand included in "Other" under current assets.

"Machinery and equipment, net" included in "Other, net" under property, plant and equipment in fiscal 2025, is presented separately from fiscal 2026 due to increased monetary significance. To reflect this change in presentation, consolidated statements for fiscal 2025 have been reclassified.

As a result, ¥267,365 thousand included in "Other, net" under property, plant and equipment in the consolidated balance sheets for fiscal 2025 is reclassified with ¥206,408 thousand shown on line item "Machinery and equipment, net" and ¥60,957 thousand included in "Other, net" under property, plant and equipment.

(Consolidated Statements of Cash Flows)

"Decrease (increase) in accounts receivable - other" included in "Other" under Cash flows from operating activities in fiscal 2025, is presented separately from fiscal 2026 due to increased monetary significance. To reflect this change in presentation, consolidated statements of cash flows for fiscal 2025 have been reclassified.

As a result, (¥253,392) thousand in "Other" under Cash flows from operating activities on the consolidated statements of cash flows for fiscal 2025 is reclassified, with (¥335,308) thousand shown on line item "Decrease (increase) in accounts receivable - other" and ¥81,916 thousand included in "Other" under Cash flows from operating activities.

(Segment Information)

1. Outline of reporting segments

FGI's reporting segments are constituent units of the FGI Group (hereafter, "the Group") for which separate financial information is available and for which the Board of Directors conducts regular reviews to determine appropriate allocation of management resources and to assess business results.

FGI has four reporting segments: The Company concentrates on Investment Banking, while its subsidiaries handle Investment Banking - Aircraft, Public Support Services and Entertainment Services.

The business activities of each reporting segment are described below.

- Investment Banking
  - Financial arrangements
  - Financial advisory
  - Asset management (including real estate investment management, investment fund management)
  - Private equity investment
  - Asset investment
- Investment Banking - Aircraft
  - Aircraft technical advisory
  - Aircraft registration services
  - Aircraft asset management
  - Aircraft sales & leasing
- Public Support Services
  - Support for local public entities in preparing financial documents
  - Support for local public entities in reviewing general management plans, including those for public facilities
  - Renewable energy business
- Entertainment services
  - Metsa Village marketing, event planning, operation

2. Method used to calculate the amount of revenues, income or loss, assets and other items of each reporting segment

Segment income (loss) amounts are based on operating income (loss).

Inter-segment revenues and transfers are based on arm's length price.

3. Information about the amount of revenues, income or losses, assets and other items pursuant to each reporting segment

Fiscal 2025(From October 1, 2024, to September 30, 2025)

(Unit: Thousands of yen)

	Reporting Segments					Adjustments Note 1	Consolidated Note 2
	Investment Banking	Investment Banking - Aircraft	Public Support Services	Entertainment Services	Total		
Revenues							
Revenues to third party	7,639,982	3,837,708	455,482	2,499,657	14,432,830	—	14,432,830
Inter-segment revenues and transfers	117,343	250	46,894	359,345	523,833	(523,833)	—
Total	7,757,326	3,837,958	502,376	2,859,002	14,956,663	(523,833)	14,432,830
Segment income (loss)	4,382,958	373,201	(54,218)	29,355	4,731,297	(1,325,001)	3,406,296
Segment assets	8,629,561	6,526,750	1,220,475	5,220,851	21,597,639	5,396,490	26,994,129
Other items							
Depreciation	14,458	124,329	275	276,890	415,953	65,545	481,498
Investment in associates accounted for using equity method	—	147,664	111,307	—	258,971	—	258,971
Increase on tangible fixed assets and intangible fixed assets	11,187	4,144,658	122,036	94,654	4,372,537	38,355	4,410,892

Notes:

1. Adjustments are presented below.
   (1) Adjustment of segment income (loss), at (¥1,325,001) thousand, includes elimination of transactions among segments of ¥216,604 thousand and corporate expenses of (¥1,541,605) thousand, which are not allocatable to reporting segments. Corporate expenses are mainly general and administrative expenses, which do not belong to any reporting segments.
   (2) Adjustment of segment assets, at ¥5,396,490 thousand, is the difference between elimination of transactions among segments, at (¥1,904,078) thousand, and corporate assets, at ¥7,300,568 thousand, which are not allocatable to any reporting segment.
2. Segment income (loss) is reconciled with operating income in the consolidated financial statements.

Fiscal 2026(From October 1, 2025, to September 30, 2026)

(Unit: Thousands of yen)

	Reporting Segments					Adjustments Note 1	Consolidated Note 2
	Investment Banking	Investment Banking - Aircraft	Public Support Services	Entertainment Services	Total		
Revenues							
Revenues to third party	10,045,161	4,355,773	602,994	1,491,498	16,495,428	—	16,495,428
Inter-segment revenues and transfers	82,503	400	66,230	234,171	383,305	(383,305)	—
Total	10,127,665	4,356,173	669,224	1,725,669	16,878,733	(383,305)	16,495,428
Segment income (loss)	5,851,090	384,898	(334,443)	58,356	5,959,901	(1,597,713)	4,362,188
Segment assets	12,812,447	5,636,723	1,830,243	—	20,279,413	7,106,481	27,385,895
Other items							
Depreciation	15,368	200,534	19,045	139,530	374,477	65,383	439,861
Investment in associates accounted for using equity method	—	167,877	127,148	—	295,025	—	295,025
Increase on tangible fixed assets and intangible fixed assets	69,359	664,002	598,447	120,207	1,452,017	259,665	1,711,682

Notes:

1. Adjustments are presented below.
   (1) Adjustment of segment income (loss), at (¥1,597,713) thousand, includes elimination of transactions among segments of ¥262,602 thousand and corporate expenses of (¥1,860,315) thousand, which are not allocatable to reporting segments. Corporate expenses are mainly general and administrative expenses, which do not belong to any reporting segments.
   (2) Adjustment of segment assets, at ¥7,106,481 thousand, is the difference between elimination of transactions among segments, at (¥2,571,562) thousand, and corporate assets, at ¥9,678,044 thousand, which are not allocatable to any reporting segment.
2. Segment income (loss) is reconciled with operating income in the consolidated financial statements.
3. During fiscal 2026, FGI transferred its shares in Moomin Monogatari, Ltd., a consolidated subsidiary. Consequently, Moomin Monogatari, Ltd., its subsidiary Hanno Local Resource Utilization LLC, and Metsa Series 2 Investment Limited Liability Partnership were excluded from the scope of consolidation. The amounts of revenues, segment profit or loss, and other items for these companies include figures through the date of their exclusion from consolidation. In addition, their segment assets are not included, as these entities had been excluded from the scope of consolidation as of the end of fiscal 2026.

4. Changes in reporting segments

Effective from the first quarter of fiscal 2026, FGI reports its business activities under four reporting segments — Investment Banking, Investment Banking – Aircraft, Public Support Services and Entertainment Services, instead of the three reporting segments — Investment Banking Business, Public Management Consulting Business and Entertainment Service Business — used previously.

(1) New: Investment Banking – Aircraft

In the two years since FGI launched the business model for the aircraft leasing business, the business increased in importance not only quantitatively but also qualitatively within the Investment Banking Business. Previously, operations were integrated, emphasizing synergies with the Investment Banking Business. However, from the first quarter of fiscal 2026, FGI enhanced its governance structure to include a decision-making system based on independent budgeting and performance management. In addition, aircraft leasing revenues, such as gain on aircraft sales, differ from investment income from other investment banking business, resulting in large discrepancies in indicators, such as cost rates.

Given these factors, the aviation business, including aircraft leasing, was split off from the Investment Banking Business and established separately as Investment Banking – Aircraft to more clearly reflect the division of management and enhance transparency of consolidated financial statements.

(2) Certain operations brought together and restructured under Public Support Services

The Public Management Consulting Business was seeing requests from local public entities increasingly shift from a focus on consulting services to operational outsourcing. In addition, going forward, FGI will be more committed to renewable energy facility development and management services, previously an internal division of the Investment Banking Business, that support power projects involving local governments. In light of these factors, FGI brought together public management consulting and renewable energy facility development and management services and restructured activities under Public Support Services.

(3) Segments renamed

FGI simplified segment names, changing Investment Banking Business to Investment Banking, and Entertainment Services Business to Entertainment Services.

Note, segment information for fiscal 2025 has been restated to conform to the new segment breakdown.

(Per Share Information)

(Unit: Yen)

Fiscal 2025 (From October 1, 2024, to September 30, 2025)		Fiscal 2026 (From October 1, 2025, to September 30, 2026)	
Net assets per share	56.53	Net assets per share	75.74
Basic earnings per share	10.91	Basic earnings per share	23.30
Diluted earnings per share	10.83	Diluted earnings per share	23.13

Note: Calculation of earnings per share and diluted earnings per share is based on the following data:

	Fiscal 2025 (From October 1, 2024 to September 30, 2025)	Fiscal 2026 (From October 1, 2025 to September 30, 2026)
Basic earnings per share		
Profit attributable to owners of the parent (thousands of yen)	2,121,987	4,473,679
Amount not attributable to ordinary shares (thousands of yen)	—	—
Profit attributable to owners of the parent related to ordinary shares (thousands of yen)	2,121,987	4,473,679
Average number of shares issued during the period (shares)	194,544,319	191,980,068
Diluted earnings per share		
Adjustment of profit attributable to owners of the parent (thousands of yen)	—	—
Number of increased ordinary shares (shares)	1,373,203	1,410,412
[of which, stock acquisition rights] shares	[1,373,203]	[1,410,412]
Details on shares not included in calculation of diluted earnings per share due to non-dilutive effect	FGI: Stock acquisition rights (stock options) issued on December 24, 2024, by special resolution at General Meeting of Shareholders on December 19, 2024 2,235 [Ordinary shares: 223,500] Consolidated subsidiary: aviner & co., inc. Stock acquisition rights (stock options) issued on March 31, 2025, by special resolution at General Meeting of Shareholders on March 31, 2025 1,164 [Ordinary shares: 1,164]	FGI: Stock acquisition rights (stock options) issued on December 24, 2025, by special resolution at General Meeting of Shareholders on December 19, 2025 2,630 [Ordinary shares: 263,000] Consolidated subsidiary: aviner & co., inc. Stock acquisition rights (stock options) issued on March 31, 2025, by special resolution at General Meeting of Shareholders on March 31, 2025 1,164 [Ordinary shares: 1,164]

(Subsequent Events)

Not applicable.