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## Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under Japanese GAAP)

October 31, 2025

Company name MIROKU JYOHO SERVICE CO., LTD. Stock exchange listings: Tokyo Prime  
Securities code 9928 URL <https://www.mjs.co.jp>  
Representative (Title) President and CEO (Name) Hiroki Koreeda  
Director, Managing Executive  
Inquiries (Title) Officer and CFO, General Manager of Business Management (Name) Junichi Sato Tel 03-5361-6369  
Headquarter  
Semi-annual statement filing date (as planned) November 10, 2025 Dividend payable date (as planned) —  
Supplemental material of results : Yes  
Convening briefing of results : Yes (for institutional investors and analysts)

(Yen amounts are rounded down 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.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	24,172	6.3	3,151	6.2	3,257	7.6	2,654	28.9
September 30, 2024	22,749	7.4	2,967	6.0	3,028	5.8	2,059	12.5

Note: Comprehensive income For the six months ended September 30, 2025 2,647 Millions of yen (51.7%) For the six months ended September 30, 2024 1,745 Millions of yen (5.8%)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	88.69	86.28
September 30, 2024	68.84	66.97

#### (2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2025	45,694	30,662	66.6	1,016.35
March 31, 2025	45,331	29,637	64.6	978.29

Reference: Owner's equity As of September 30, 2025 30,433 Millions of yen As of March 31, 2025 29,281 Millions of yen

### 2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
Fiscal year ended March 31, 2025	Yen	Yen	Yen	Yen	Yen
	—	0.00	—	55.00	55.00
Fiscal year ending March 31, 2026	—	0.00			
Fiscal year ending March 31, 2026 (Forecast)			—	60.00	60.00

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.)

	Net sales		Operating profit		Ordinary 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	%	Yen
March 31, 2026	49,000	6.2	6,700	6.6	6,800	6.4	4,900	11.8	163.66

Note: Revisions to the earnings forecasts most recently

announced : None

\* Notes

(1) Significant changes in the scope of consolidation during the period : Yes

Newly included: - companies (Company name)- Excluded: 1 company (Company name) MJS Finance & Technology Co., Ltd.

Note: For details, please refer to "2. Semi-annual Consolidated Financial Statements and Major Notes (4) Notes to Semi-annual Consolidated Financial Statements (Notes on Changes in Scope of Consolidation or Application of Equity Method)" on page 12 of the accompanying materials.

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements : Yes

Note: For details, please refer to "2. Semi-annual Consolidated Financial Statements and Main Notes, (4) Notes to Semi-annual Consolidated Financial Statements (Notes to Application of Special Accounting Methods for Presenting Semi-annual Consolidated Financial Statements)" on page 12 of the attached documents.

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations : None
- (ii) Changes in accounting policies due to other reasons : None
- (iii) Changes in accounting estimates : None
- (iv) Restatement : None

(4) Number of issued shares (common shares)

① Number of issued and outstanding shares at the period end (including treasury stock)	As of September 30, 2025	32,306,286shares	As of March 31, 2025	32,306,286shares
② Number of treasury stock at the period end	As of September 30, 2025	2,362,130shares	As of March 31, 2025	2,375,130shares
③ Average number of shares	Six months ended September 30, 2025	29,935,987shares	Six months ended September 30, 2024	29,923,635shares

\* 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

(Notes regarding forward-looking statements)

The forward-looking statements in these materials, including financial prospects included in this report, are based on information available to the Company when this report was prepared and assumptions that the management considers reasonable, which do not guarantee the achievement of such projected results. Actual results may differ significantly from the forecasts due to various factors. For assumptions underlying the forecasts and notes to the use of the forecasts, please refer to "1. Qualitative Information on Semi-annual Financial Results, (3) Explanation Regarding Financial Results Forecasts and Other Forward-Looking Statements" on page 6 of the attached documents.

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## 1. Qualitative Information on Semi-annual Financial Results

### (1) Explanation of Results of Operations

During the first six months of the fiscal year under review, the Japanese economy recovered modestly, partly due to the effects of various policy measures in an improving employment and income situation. However, due to the concerns over the impact on economic activity of US trade policy, ongoing price rises and the impact of fluctuations, etc. of the financial and capital market, future prospects remained uncertain.

In the software and information service industries, demand for IT investment remained at high levels as companies addressed labor shortages, changed their ways of working and developed an environment for the digitalization of work processes, while IT implementation subsidies continued.

In this business environment, the MJS Group sought to maintain relationships with existing customers and enhance their satisfaction levels by improving sales capabilities and product/service competitiveness, while at the same time, the Group worked to expand its customer base through the development of new customers, increase relevant service revenues, and reinforce the earnings foundation. In particular, in addition to expanding sales of subscription-based cloud services, in which sales are recorded according to the period of use, the Group is accelerating the transition to a subscription model for on-premise products, in which sales are recorded as a lump sum, with the aim of further improving profitability as a shift to a cloud subscription-based business model.

On the sales side, the Group proactively engaged in sales promotion activities in fields where customer interest is strong, such as digital transformation (DX) and business efficiency. For instance, it held the 2025 MJS METAVERSE FAIR [Summer] where products and services were displayed and explained in a virtual space on the Internet. The Group also carried out sales and support activities rooted in local communities by leveraging the strengths of its direct sales network at 33 bases in major cities across the country. Going forward, it aims to further improve the customer experience and build a customer success system. Additionally, to support the DX of its customers, the Group will also focus on the development of human resources and helping them obtain qualifications, including IT coordinator qualifications to further strengthen its solutions business structure for small and medium enterprises. As part of its initiatives, the Group began to provide MJS DX consulting services in April 2025 to strengthen support services in stages to be a companion in the DX of small enterprises.

In terms of development, the Group continued with development investments to improve the features of the Company's ERP and cloud products so as to better meet the needs of customers. These initiatives included the enhancement of AI-OCR features to expand usage scenarios and the provision of MJS AI Assist, a Web service using generative AI to automatically respond to inquiries. The Group is also focusing on development projects to promote the integrated DX platform business and is continuously improving the services of Hirameki 7, which was launched by Group subsidiary Tribec Inc. in July 2022, including the enhancement of its name card management feature based on connections with scanners whose use is widespread within the Group's customer base. Moreover, the Group has been developing a new SaaS-type cloud ERP product called LucaTech GX Lite, which uses cloud and AI technologies and provides more refined operational systems, including financial accounting, fixed asset and workflow systems. It plans to launch the product targeting small enterprises in November 2025.

In terms of business, the Group announced in September 2025 that it would acquire shares of Synergix Technologies Pte Ltd. ("Synergix"), an enterprise handling cloud ERP in Singapore, in order to consolidate Synergix as a part of its efforts to globally establish the foundation of its business. Going forward, the Group will work together with Synergix to expand its business in Singapore and to foray into the ASEAN market, thereby further strengthening its global business management capabilities. Synergix's income is scheduled to be included in the Group's consolidated income statement starting in the fourth quarter of the fiscal year ending March 31, 2026.

In May 2024, the Group announced Sustainability 2030 and Medium-Term Management Plan Vision 2028. In Sustainability 2030, the Group has set forth its vision of "MJS Value: Value customers and make employees happy" and four basic policies based on the perspective of ESG, and will contribute to the realization of a sustainable society. Furthermore, in the Medium-Term Management Plan Vision 2028, the Group set out "Taking on challenges to reform the business model and create new value," and will aim to achieve sustainable growth and increase its corporate value by implementing six basic strategies.

As a result of these business activities, sales of various ERP products for accounting firms and SMEs remained strong in the first six months of the fiscal year under review. In the sale of ERP products, revenue from software utilization fees significantly rose thanks to a shift to subscription-based sales, resulting in an increase in revenue from stable recurring services.

As a result, despite the ongoing transition to subscription-based sales, net sales for the first six months under review came to 24,172 million yen (up 6.3% year on year). In terms of profits, based on our human capital management strategy, there was a significant increase in personnel expenses due to the proactive hiring of new graduates, salary increases and raises, which are upfront investments, as well as an increase in purchasing costs due to sales expansion. As a result, cost of sales, selling, general and administrative expenses increased by 1,239 million yen compared to the same period last year. However, due to the effect

of increased sales, etc. operating profit was 3,151 million yen (up 6.2% year on year), ordinary profit was 3,257 million yen (up 7.6% year on year), and profit attributable to owners of parent was 2,654 million yen (up 28.9% year on year).

Net sales by product for the six months of the current consolidated fiscal year are as follows:

(System installation contract sales)

Hardware sales were 3,035 million yen, up 16.1% year on year, software sales were 5,528 million yen, down 6.8% from a year earlier. Useware sales were 3,883 million yen, up 10.7% from one year earlier.

As a result, total system installation contract sales were 12,446 million yen, up 3.2% from one year earlier.

\* "System installation contract sales" are the total of sales recorded when a system is newly installed. These sales consist of hardware, software and useware (system installation support services, etc.) sales.

(Service revenues)

Sales from the Total Value Service (TVS), which is a comprehensive maintenance service for tax accountant and CPA firms, increased 2.0% from one year earlier to 1,322 million yen. Software utilization revenues increased 31.9% from one year earlier to 4,663 million yen. Corporate software operations support service revenues decreased 0.6% year on year, to 3,026 million yen. Hardware and network maintenance service revenues increased 5.8% from one year earlier to 881 million yen and sales from supplies and office products decreased 17.7% from one year earlier to 225 million yen.

As a result, service revenues increased 12.7% from one year earlier to 10,120 million yen.

\* "Service revenues" are stable revenues that are mainly compensation for services provided continuously. These revenues consist of compensation for software operations support services, and hardware and network maintenance services, software utilization fees, and the sales of supplies and office products.

## (2) Explanation of Financial Position

### (i) Assets, liabilities and net assets

(Assets)

Current assets were 23,399 million yen at the end of September 2025, a decrease of 1,229 million yen from the end of the previous fiscal year. This was mainly due to a decrease of 3,180 million yen in cash and deposits.

Fixed assets were 22,295 million yen, an increase of 1,592 million yen from the end of the previous fiscal year. The main factor was an increase of 1,269 million yen in intangible fixed assets.

As a result, total assets were 45,694 million yen at the end of September 2025, up 362 million yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities were 12,916 million yen at the end of September 2025, down 256 million yen from the end of the previous fiscal year. This is largely due to a decrease of 208 million yen in income taxes payable.

Fixed liabilities were 2,115 million yen, down 404 million yen from the end of the previous fiscal year. This was mainly attributable to a decrease of 400 million yen in long-term debt.

As a result, total liabilities were 15,032 million yen, down 661 million yen from the end of the previous fiscal year.

(Net assets)

Net assets were 30,662 million yen at the end of September 2025, an increase of 1,024 million yen from the end of the previous fiscal year. The main factor was an increase of 1,008 million yen in retained earnings due to profit attributable to owners of parent posted of 2,654 million yen and dividends from surplus of 1,646 million yen.

As a result, the capital adequacy ratio was 66.6% (compared with 64.6% at the end of the previous fiscal year).

### (ii) Cash flows

There was a net decrease of 2,475 million yen in cash and cash equivalents the end of the previous fiscal year, to 12,983 million yen.

The cash flows in the first six months of the fiscal year under review and factors relating to each are as follows.

(Operating activities)

Net cash provided by operating activities was 1,344 million yen (compared with 2,448 million yen one year earlier).

This was mainly due to profit before income taxes of 3,715 million yen and depreciation and amortization of 912 million yen, resulting in a cash inflow, and a decrease (increase) in trade receivables of 880 million yen and income taxes paid of 1,402 million yen, resulting in cash outflow.

(Investing activities)

Net cash used in investing activities was 1,590 million yen (compared with 1,629 million yen a year earlier).

This was mainly due to cash used to acquire intangible fixed assets of 1,944 million yen, which more than offset net inflow of 600 million yen from withdrawal of time deposits.

(Financing activities)

Net cash used in financing activities was 2,229 million yen (compared with 1,805 million yen one year earlier).

This was mainly due to cash used to pay dividends of 1,643 million yen.

(3) Explanation Regarding Financial Results Forecast and Other Forward-looking Statements

Looking at the Japanese economy going forward, it is hoped that the employment and income situations will continue to improve and that government policy will support sustained economic growth, despite lingering uncertainties about impact of price rises, US trade policy, etc.

To date, the consolidated financial forecasts for the fiscal year ending March 31, 2026 remain unchanged from those announced on May 13, 2025. If the Company needs to revise the full-year forecasts due to trends in results, it will promptly disclose the revision.

## 2. Semi-annual Consolidated Financial Statements and Notes on Important Matters

## (1) Semi-annual Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	16,722	13,542
Notes and accounts receivable - trade, and contract assets	5,322	6,212
Merchandise	700	691
Work in process	369	401
Supplies	35	84
Other	1,500	2,492
Allowance for doubtful accounts	△20	△26
Total current assets	24,629	23,399
Non-current assets		
Property, plant and equipment		
Land	2,888	2,888
Other, net	1,826	2,266
Total property, plant and equipment	4,714	5,155
Intangible assets		
Software	1,546	1,174
Software in progress	8,869	10,510
Other	6	6
Total intangible assets	10,422	11,691
Investments and other assets		
Investment securities	2,023	2,033
Other	3,553	3,416
Allowance for doubtful accounts	△11	△2
Total investments and other assets	5,565	5,448
Total non-current assets	20,702	22,295
Total assets	45,331	45,694
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,426	1,545
Short-term borrowings	3,160	3,011
Current portion of long-term borrowings	800	800
Income taxes payable	1,552	1,344
Provision for bonuses	1,303	1,258
Other	4,929	4,955
Total current liabilities	13,173	12,916
Non-current liabilities		
Long-term borrowings	2,400	2,000
Provision for retirement benefits for directors (and other officers)	85	—
Asset retirement obligations	22	23
Other	11	92
Total non-current liabilities	2,520	2,115
Total liabilities	15,693	15,032

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Net assets		
Shareholders' equity		
Share capital	3,198	3,198
Capital surplus	2,904	2,912
Retained earnings	25,711	26,719
Treasury shares	△2,875	△2,859
Total shareholders' equity	28,938	29,970
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	342	463
Total accumulated other comprehensive income	342	463
Non-controlling interests	356	228
Total net assets	29,637	30,662
Total liabilities and net assets	45,331	45,694



(2) Semi-annual Consolidated Statement of Income and Semi-annual Consolidated Statement of Comprehensive Income  
(Semi-annual Consolidated Statements of Income)

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Net sales	22,749	24,172
Cost of sales	8,957	9,785
Gross profit	13,791	14,387
Selling, general and administrative expenses	10,824	11,236
Operating profit	2,967	3,151
Non-operating income		
Interest income	2	23
Dividend income	16	20
Share of profit of entities accounted for using equity method	—	14
Dividend income of insurance	26	29
Settlement received	40	—
Other	26	50
Total non-operating income	111	138
Non-operating expenses		
Interest expenses	31	27
Share of loss of entities accounted for using equity method	13	—
Other	6	3
Total non-operating expenses	50	31
Ordinary profit	3,028	3,257
Extraordinary income		
Gain on change in equity	27	—
Gain on sale of investment securities	358	462
Gain on sale of shares of subsidiaries and associates	29	—
Total extraordinary income	415	462
Extraordinary losses		
Impairment losses	—	0
Loss on retirement of non-current assets	0	4
Loss on sale of crypto assets	182	—
Total extraordinary losses	182	4
Profit before income taxes	3,260	3,715
Income taxes	1,226	1,189
Profit	2,034	2,526
Loss attributable to non-controlling interests	△25	△128
Profit attributable to owners of parent	2,059	2,654

## (Semi-annual Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Profit	2,034	2,526
Other comprehensive income		
Valuation difference on available-for-sale securities	△289	114
Share of other comprehensive income of entities accounted for using equity method	—	5
Total other comprehensive income	△289	120
Comprehensive income	1,745	2,647
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,770	2,775
Comprehensive income attributable to non-controlling interests	△25	△128

## (3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	3,260	3,715
Depreciation	1,156	912
Impairment losses	—	0
Amortization of goodwill	37	—
Increase (decrease) in allowance for doubtful accounts	6	△3
Increase (decrease) in provision for bonuses	△140	△44
Increase (decrease) in provision for retirement benefits for directors (and other officers)	5	△85
Interest and dividend income	△19	△44
Interest expenses	31	27
Share of loss (profit) of entities accounted for using equity method	13	△14
Loss (gain) on sale of investment securities	△358	△462
Loss (gain) on sale of shares of subsidiaries and associates	△29	—
Loss (gain) on sale of crypto assets	182	—
Loss (gain) on sale and retirement of non-current assets	0	4
Loss (gain) on change in equity	△27	—
Decrease (increase) in trade receivables	△268	△880
Decrease (increase) in inventories	3	△73
Increase (decrease) in trade payables	163	81
Other, net	△965	△385
Subtotal	3,051	2,747
Income taxes paid	△602	△1,402
Net cash provided by (used in) operating activities	2,448	1,344
Cash flows from investing activities		
Payments into time deposits	△100	△100
Proceeds from withdrawal of time deposits	100	600
Purchase of property, plant and equipment	△274	△374
Purchase of intangible assets	△2,464	△1,944
Purchase of investment securities	△52	—
Proceeds from sale of investment securities	286	197
Proceeds from sale of crypto assets	838	—
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	91	—
Interest and dividends received	21	40
Other, net	△76	△10
Net cash provided by (used in) investing activities	△1,629	△1,590
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	130	△148
Repayments of long-term borrowings	△400	△400
Dividends paid	△1,494	△1,643
Interest paid	△32	△28
Other, net	△9	△8
Net cash provided by (used in) financing activities	△1,805	△2,229
Net increase (decrease) in cash and cash equivalents	△987	△2,475
Cash and cash equivalents at beginning of period	17,977	15,459
Cash and cash equivalents at end of period	16,989	12,983

(4) Notes to Semi-annual Consolidated Financial Statements

(Notes Regarding Changes in Scope of Consolidation or Application of the Equity Method)

(Significant Changes in the Scope of Consolidation)

During the first three months of the consolidated fiscal period, MJS Finance & Technology Co., Ltd., which was a consolidated subsidiary, is excluded from the scope of consolidation due to an absorption-type merger in which the Company was the surviving entity and MJS Finance & Technology Co., Ltd. was the absorbed entity.

(Notes on Special Accounting Treatment for Preparing Semi-annual Consolidated Financial Statements)

(Calculation of Tax Expenses)

Taxes are calculated by determining a reasonable estimate of the effective tax rate, after the application of tax effect accounting, for profit before income taxes in the current fiscal year (including the first six months). Semi-annual profit before income taxes is then multiplied by this estimated effective tax rate to calculate taxes.

(Notes to Segment Information, Etc.)

[Segment information]

Segment information is not shown because the Group's operations are limited to the single segment of the software business.

(Notes in the Case of Significant Changes in Shareholders' Equity)

Not applicable.

(Notes on Going Concern Assumption)

Not applicable.

(Note to Significant Subsequent Events)

(Business combination through acquisition)

Based on a resolution passed at the Board of Directors meeting held on September 19, 2025, the Company acquired shares of Synergix Technologies Pte Ltd. (“Synergix”), a cloud ERP company in Singapore, on October 10, 2025, and made it a subsidiary.

(1) Outline of the business combination

(i) Name of the acquired company and its business

Acquired company: Synergix Technologies Pte Ltd.

Business: Cloud-based ERP vendor business

(ii) Main reason for the business combination

In the cash allocation strategy stated in Medium-Term Management Plan Vision 2028, which was formulated in May 2024, the Group set forth a vision of the expansion of its business through mergers and acquisitions, and the above acquisition of shares of Synergix was a part of this growth strategy. Synergix is an IT company that helps small enterprises in Singapore improve their management and growth by providing in-house consulting, sales, and support for its self-developed cloud-based ERP products. With the inclusion of Synergix within the scope of consolidation, the Group believes that the foundation of its business for accelerating its full global development will be strengthened, while in Japan it will build a comprehensive solutions provision system in the business management area for companies pushing forward with their own international expansions. The Group aims to strengthen its management base and expand ERP business in Japan and Singapore, and to advance into the ASEAN region, where more robust economic growth and rapid expansion of the ERP market are expected.

(iii) Date of the business combination

October 10, 2025 (Deemed acquisition: December 31, 2025)

(iv) Legal form of the business combination

Purchase of shares

(v) Name of company after the business combination

Synergix Technologies Pte Ltd.

(vi) Percentage share of voting rights acquired

70%

(vii) Main reason for the decision to acquire the company

For the Company to deliver equivalent value and acquire an equity stake.

(2) Cost of acquisition of the acquired company and a breakdown of the cost by type of consideration

Consideration for acquisition	Cash	2,799 million yen
Acquisition cost		2,799 million yen

(3) Major acquisition-related costs and amounts of costs

Advisory fees, commission and others 183 million yen (estimate)

(4) Amount of goodwill, reason for goodwill, and method and period of amortization

Not yet determined

(5) Assets accepted and liabilities assumed on the date of business combination and a breakdown of them

Not yet determined