

**FY2023 Second Quarter**  
**Brief Report on Consolidated Closing of Accounts**

Nov 10, 2023

Name of Listed Company

**Yorozu Corporation**

Stock Exchange Listing : Tokyo

Code No. 7294

(URL <http://www.yorozu-corp.co.jp/>)

Representative Director

President, COO

Name : Tsutomu Hiranaka

The reference

Executive Vice President & CFO

Name : Noiro Hirano

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Scheduled date of submission of quarterly report : Nov 10, 2023

Scheduled date for Start of Dividend Payment : Dec 8, 2023

Supplemental explanation for closing : Yes

Scheduled date of holding for quarterly results briefing : Yes (for corporate investors and analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated Financial Results for FY 2023 Second Quarter (April 1, 2023 through September 30, 2023)

(1) Consolidated operating results (Percent indications show percentage of changes from corresponding figures for the previous period.)

	Net Sales		Operating Income		Ordinary Income		Net Income Attributable to Owners of Parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
FY2023 2nd quarter	84,259	17.1	470	△13.3	754	△3.2	58	△81.4
FY2022 2nd quarter	71,966	19.8	542	95.7	779	153.3	314	—

(Note) Comprehensive income FY2023 2nd quarter 7,307 million yen( △3.3%) FY2022 2nd quarter 7,557million yen(185.7%)

	Net Income Per Share	Net Income Per Share (Diluted)
	¥	¥
FY2023 2nd quarter	2 .42	2 .37
FY2022 2nd quarter	13 .07	12 .80

(2) Consolidated financial position

	Total Assets	Net Assets	Equity Ratio
	¥ million	¥ million	%
FY2023 2nd quarter	152,098	84,087	46.1
FY2022	141,511	77,439	45.0

(Reference) Owner's equity

	¥ million
FY2023 2nd quarter	70,116
FY2022	63,630

2. Dividends

date	Dividends Per Share				
	1st. Qtr.	2nd. Qtr.	3rd. Qtr.	Year End	Full-Year
	¥	¥	¥	¥	¥
FY2022	—	7.00	—	18.00	25.00
FY2023	—	13.00	—	—	—
FY2023 (Forecast)	—	—	—	13.00	26.00

(Note) Changes in dividends forecast for FY2023 from the latest disclosure : No

3. Forecasts of Consolidated Financial Results for FY2023 (April 1, 2023 through March 31, 2024)

(Percent indications show percentage of changes from corresponding figures for the previous period.)

	Net Sales		Operating Income		Ordinary Income	
	¥ million	%	¥ million	%	¥ million	%
Full year	160,000	△0.3	3,200	3.6	2,700	△9.8

	Net Income Attributable to Owners of Parent	Net Income Per Share
	¥million	¥
Full year	1,500	5.5
		61.91

(Note) Changes in forecast of consolidated financial results for FY2023 from the latest disclosure : None

※Notes

(1) Changes in significant subsidiaries for this quarter : None

\*Changes in specified subsidiaries that caused a change in the scope of consolidation

Newly included: None

Exclusion: None

(2) Application of special accounting practices for quarterly consolidated basis financial statements.: Yes

(3) Changes in accounting policies, accounting estimates, and restatements

① Changes in accounting policies due to the revision of accounting standards, others: None

② Changes other than (3)-① above: None

③ Changes in accounting estimates: None

④ Restatements: None

(4) # of shares issued (common stock)

① Term end # of shares issued (include treasury stock)

② Term end # of treasury stock

③ Average # of shares (quarterly accumulated)

FY2023 2nd	25,055,636	FY2022	25,055,636
FY2023 2nd	796,233	FY2022	912,933
FY2023 2nd	24,194,995	FY2022 2nd	24,076,732

※This Financial Results report for the 2nd quarter is exempt from quarterly review

※Explanation regarding the appropriate use of forecast, and other statements

•The financial forecast is based on judgments and estimates that have been made on the basis of currently available information.

Consequently, the final results might be significantly different from the aforementioned forecast due to various reasons.

•We are holding an interim financial results briefing for corporate investors and analysts following schedule. Materials used in the interim briefing and other important Q & A shall be published on the website (Homepage) shortly.

Interim financial results briefing for corporate investors and analysts

Date : Nov 29, 2023