

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2023	-	40.00	-	40.00	80.00
Fiscal year ending December 31, 2024	-	40.00	-		
Fiscal year ending December 31, 2024 (Forecast)				40.00	80.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2024(January 1, 2024 to December 31, 2024)

(Percentages indicate year-on-year changes.)

	Net sales		Adjusted EBITDA	
	Millions of yen	%	Millions of yen	%
Full year	51,500	1.9	4,500	8.6

(Note) Revision to the financial results forecast announced most recently: None

* The Group has adopted "Adjusted EBITDA" as a KPI, which indicates the ability of cash generated from its business, and forecast of consolidated financial results is disclosed in "Net sales" and "Adjusted EBITDA".

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

Newly included: 3 (Company name: CAC CrossFusion Corporation, CIM TECHNOLOGY Co.,Ltd. , Rosso Co.,Ltd.)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

September 30, 2024: 20,541,400 shares
December 31, 2023: 20,541,400 shares

2) Number of treasury shares at the end of the period:

September 30, 2024: 3,461,091 shares
December 31, 2023: 3,495,738 shares

3) Average number of shares outstanding during the period:

Nine months ended September 30, 2024: 17,065,647 shares
Nine months ended September 30, 2023: 17,027,368 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The forecasts of financial results and other forward-looking statements contained in this document are calculated based on the information which is available to the Company and assumptions that the Company deems to be reasonable as of the date hereof. Therefore, they do not constitute a guarantee that they will be realized. Please note that the actual results may differ due to various factors.