

**TAKE and GIVE NEEDS**  
**Consolidated Financial Statements**  
**For Q3 fiscal year ending March 31,2022**

Tokyo, Feb. 10, 2022

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**1. Consolidated Financial Results**

(Millions of yen: amounts are rounded down to nearest million yen)

(1) Results of Operations

	Total sales		Operating profit		Recurring profit		Net income attributable to owners of the parent		EPS
	JPY mn	%	JPY mn	%	JPY mn	%	JPY mn	%	JPY
Dec. 31,2021	29,651	106.7	1,768	—	1,383	—	2,686	—	195.26
Dec. 31,2020	14,348	△70.8	△8,780	—	△9,135	—	△13,156	—	△1,014.92

Note “%” indicates the year-on-year percentage change

Comprehensive income

Q3/FY ending March 31,2022 : 2,649 million yen

Q3/FY ended March 31,2021 : △13,339 million yen

(2) Financial Position

	Total Assets		Net Assets		Equity Ratio
	JPY mn		JPY mn		%
Dec. 31,2021	55,778		12,633		22.6
Mar. 31,2021	48,578		7,237		14.9

(Reference) Shareholders' equity

Q3/FY ending March 31,2022 : 12,633 million yen

FY ended March 31,2021 : 7,237 million yen

**2. Dividends**

	Dividends per Share(JPY)				
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	Year-End	Annual
	JPY	JPY	JPY	JPY	JPY
Year ended Mar.31,2021	—	0.00	—	0.00	0.00
Year ending Mar.31,2022	—	0.00	—		
Year ending Mar.31,2022 (Forecast)				0.00	0.00

Note Revision to the dividends forecast that has been disclosed lately Yes

### 3. Forecast for the year ending March 31, 2022

	Total sales		Operating profit		Recurring profit		Net income attributable to owners of the parent		EPS
	JPY mn	%	JPY mn	%	JPY mn	%	JPY mn	%	JPY
Year ending Mar. 31,2022	38,000	89.6	800	—	300	—	400	—	14.96

Note Revision to the forecast that has been disclosed lately No

### 4. Note

(1) Significant changes in scope of consolidation(changes in scope of consolidation of specifies subsidiaries): No

(2) Application of accounting treatment peculiar to quarterly consolidated financial statement preparation: Yes

(3) Changes in accounting policies and accounting estimates

[1] Changes in accounting policies by the revision of accounting standard: Yes

[2] Changes in accounting policies other than those in [1]: No

[3] Changes in accounting estimates: No

[4] Restatement: No

(4) Number of shares issued(common stock)

[1] Number of shares issued (including treasury stock)

[2] Number of shares of treasury stock

[3] Number of average shares outstanding during Apr.1,2021-Dec.31,2021

As of Dec. 31,2021	13,059,330 Shares	As of Mar.31.2021	13,059,330 Shares
As of Dec, 31,2021	87,962 Shares	As of Mar.31,2021	91,612 Shares
As of Dec. 31,2021	12,969,751 Shares	As of Dec.31,2020	12,963,287 Shares

\*This consolidated financial report is not subject to review procedures by certified public accountants or an audit firm.

\*Note to forecasts on the consolidated results of operations and other items.

Descriptions regarding the future are estimated based on the information that the Company is able to obtain at the present point in time and assumptions which are deemed to be reasonable. However, actual results may be different due to various factors.

\*Supplementary materials on financial results can be found on the website"TDnet".

○ **Dividends on Class Shares**

The following shows breakdown of dividends per share on Class Preferred Shares with different rights from those of common shares.

Class 1 Preferred Shares	Dividends per Share(JPY)				
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	Year-End	Annual
	JPY	JPY	JPY	JPY	JPY
Year ended Mar.31,2021	—	—	—	—	—
Year ending Mar.31,2022	—	44,000,000	—	—	—
Year ending Mar.31,2022 (Forecast)	—	—	—	44,000.00	88,000.00

Class 2 Preferred Shares	Dividends per Share(JPY)				
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	Year-End	Annual
	JPY	JPY	JPY	JPY	JPY
Year ended Mar.31,2021	—	—	—	—	—
Year ending Mar.31,2022	—	15,000,000	—	—	—
Year ending Mar.31,2022 (Forecast)	—	—	—	15,000.00	30,000.00

The above Class 1 and Class 2 Preferred Shares were issued on Apr.20,2021.

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## 5 .Consolidated Financial Statements

### (1) Consolidated balance sheet

Million yen, rounded down

	As of Mar.31,2021	As of Dec.31, 2021
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and deposits	4,594	12,559
Trade accounts receivable	218	419
Trade loans receivable	1,936	1,916
Merchandise	163	165
Supplies	57	66
Prepaid expenses	529	419
Other current assets	532	541
Allowance for doubtful accounts	△118	△99
<b>Total current assets</b>	<b>7,912</b>	<b>15,989</b>
<b>Fixed assets</b>		
<b>Tangible fixed assets</b>		
Buildings and structures	31,739	31,747
Accumulated depreciation and accumulated impairment loss	△18,108	△19,105
<b>Buildings and structures (net)</b>	<b>13,631</b>	<b>12,641</b>
Machinery and vehicles	110	110
Accumulated depreciation and accumulated impairment loss	△108	△108
<b>Machinery and vehicles (net)</b>	<b>1</b>	<b>1</b>
Furniture, tools and fixtures	6,343	6,452
Accumulated depreciation and accumulated impairment loss	△5,626	△5,919
<b>Furniture, tools and fixtures (net)</b>	<b>717</b>	<b>532</b>
Land	15,042	15,042
Lease assets	4,436	4,422
Accumulated depreciation and accumulated impairment loss	△1,764	△1,923
<b>Lease assets (net)</b>	<b>2,671</b>	<b>2,499</b>
Construction in progress	149	208
<b>Total tangible fixed assets</b>	<b>32,214</b>	<b>30,927</b>
<b>Intangible fixed assets</b>		
Goodwill	60	38
Other	195	136
<b>Total intangible fixed assets</b>	<b>256</b>	<b>174</b>
<b>Investment and other assets</b>		
Investment securities	105	51
Long-term loans	116	104
Long-term prepaid expenses	96	98
Deferred tax assets	3,131	3,591
Security deposits	4,811	4,908
Other	83	82
Allowance for doubtful accounts	△150	△148
<b>Total investment and other assets</b>	<b>8,194</b>	<b>8,687</b>
<b>Total fixed assets</b>	<b>40,665</b>	<b>39,789</b>
<b>Total Assets</b>	<b>48,578</b>	<b>55,778</b>

	<i>Million yen, rounded down</i>	
	As of Mar.31, 2021	As of Dec.31, 2021
<b>LIABILITIES</b>		
Current liabilities		
Trade accounts payable	1,092	997
Short-term borrowings	11,105	10,930
Current portion of long-term borrowings	4,689	5,016
Accounts payable - other	1,802	1,765
Accrued income taxes	102	778
Accrued bonuses	416	215
Provision for Share-based compensation	3	3
Contract liabilities	—	2,044
Other current liabilities	3,132	2,455
Total current liabilities	22,345	24,206
Long-term liabilities		
Long-term borrowings	13,992	14,216
Long-term lease obligations	3,202	3,000
Asset retirement obligations	1,194	1,200
Other	606	520
Total long-term liabilities	18,995	18,938
<b>Total Liabilities</b>	<b>41,340</b>	<b>43,144</b>
<b>NET ASSETS</b>		
Shareholders' equity		
Capital	5,264	2,000
Capital surplus	5,217	11,373
Retained earnings	△3,118	△585
Treasury shares	△184	△176
Total shareholders' equity	7,178	12,611
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	58	21
Total accumulated other comprehensive income	58	21
<b>Total Net Assets</b>	<b>7,237</b>	<b>12,633</b>
<b>Total Liabilities and Net Assets</b>	<b>48,578</b>	<b>55,778</b>

**(2) Consolidated statement of income and comprehensive income***Million yen, rounded down*

	As of Dec.31, 2020	As of Dec.31, 2021
Net sales	14,348	29,651
Cost of sales	5,134	10,314
Gross profit	9,214	19,336
Selling, general and administrative expenses	17,994	17,568
Operating income	△8,780	1,768
Non-operating income		
Interest income	2	1
Insurance income	15	1
Compensation income	25	19
Foreign exchange gains	2	-
Reversal of allowance for doubtful accounts	-	33
Other	16	19
Total non-operating income	62	75
Non-operating expenses		
Interest expense for borrowings	281	293
Provision of allowance for doubtful accounts	120	-
Commission fee	-	157
Other	16	9
Total non-operating expenses	418	460
Ordinary income	△9,135	1,383
Extraordinary income		
Gain on sales of subsidiaries and affiliates' stocks	715	-
Subsidy income	1,684	1,557
Total extraordinary income	2,400	1,557
Extraordinary loss		
Loss on temporary closure due to the effect of COVID-19	2,443	-
Impairment loss	1,464	-
Loss on sales of stocks of subsidiaries and affiliates	1,096	-
Loss on liquidation of business	739	-
Other	68	-
Total extraordinary loss	5,812	-
Profit before income taxes	△12,547	2,940
Total income taxes	678	253
Net Profit	△13,226	2,686
Profit attributable to non-controlling interests	△69	-
Net Profit attributable to owners of parent	△13,156	2,686

**Consolidated statement of comprehensive income***Million yen, rounded down*

	As of Dec.31, 2020	As of Dec.31, 2021
Net Profit	△13,226	2,686
Other comprehensive income		
Valuation difference on available-for-sale securities	0	△37
Deferred gains or losses on hedges	△24	-
Foreign exchange adjustment account	△88	-
Total other comprehensive income	△113	△37
Comprehensive income	△13,339	2,649
Comprehensive income attributable to		
Owners of the parent	△13,260	2,649
Non-controlling interests	△78	-