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## Consolidated Financial Results for the First Half of Fiscal Year Ending March 31, 2023 (Six Months Ended September 30, 2022) (Based on J-GAAP)

November 4, 2022

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 Stock code: 3738  
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 Tel: +81-3-6409-1010

Listing: Tokyo Stock Exchange  
 URL: <https://www.t-gaia.co.jp/>

Scheduled date of filing Quarterly Securities Report: November 4, 2022

Scheduled commencement date of dividend payout: December 6, 2022

Quarterly financial results supplementary explanatory documents: Yes

Quarterly financial results presentation: Yes (for institutional investors & analysts)

(All amounts are rounded down to the nearest million yen)

### 1. Consolidated Financial Results for the First Half of Fiscal Year Ending March 31, 2023 (April 1, 2022 – September 30, 2022)

#### (1) Consolidated results of operations (six months)

(Percentages represent year-over-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
1H FY 2023	212,828	(3.4)	3,632	(25.8)	5,650	(24.0)	4,140	(23.3)
1H FY 2022	220,337	30.8	4,898	(12.7)	7,429	(20.8)	5,397	(15.8)

Note: Comprehensive income (million yen): 1H FY 2023: 4,393 / [(19.0)%] 1H FY 2022: 5,423 / [(16.3)%]

	Earnings per share	Diluted earnings per share
	Yen	Yen
1H FY 2023	74.23	—
1H FY 2022	96.81	—

#### (2) Consolidated financial position

	Total assets		Net assets		Equity ratio	
	Million yen	%	Million yen	%		
1H FY 2023	242,727		73,430		30.0	
FY 2022	241,277		70,483		29.2	

Reference: Shareholders' equity (million yen): 1H FY 2023: 72,827 FY 2022: 70,448

### 2. Dividends

	Annual dividends				
	1Q-end	Interim	3Q-end	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY 2022	—	37.50	—	37.50	75.00
FY 2023	—	37.50	—	—	—
FY 2023 (forecasts)	—	—	—	37.50	75.00

Note: Revisions to the dividend forecast most recently announced: None

### 3. Consolidated Forecasts for the Fiscal Year Ending March 31, 2023 (April 1, 2022 – March 31, 2023)

(Percentages represent year-over-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	483,000	1.4	11,200	6.0	15,400	0.1	10,000	(5.5)	179.32

Note: Revisions to the financial forecast most recently announced: None

**Notes**

- (1) Changes in significant subsidiaries during the period (six months) under review  
(Changes in subsidiaries accompanying change in the scope of consolidation): Yes  
Newly included: 2 companies (Relay2, Inc. and CCC FRONTIER Inc. (the trade name changed to UNiCASE Corporation on October 1, 2022))  
Excluded: -
- (2) Application of accounting procedures specific to creation of quarterly consolidated financial statements: None
- (3) Changes in accounting principles, estimates and restatements  
1) Changes in accounting principles caused by revision of accounting standards, etc.: None  
2) Changes in accounting principles other than those mentioned above: None  
3) Changes in accounting estimates: None  
4) Restatement: None

- (4) Number of shares issued and outstanding (shares of common stock)

1) Number of shares outstanding (including treasury shares) at the end of the period	1H FY 2023	56,074,000 shares	FY 2022	56,074,000 shares
2) Number of treasury shares at the end of the period	1H FY 2023	282,266 shares	FY 2022	308,866 shares
3) Average number of shares outstanding during the period (six months)	1H FY 2023	55,775,599 shares	1H FY 2022	55,747,756 shares

\* Quarterly financial results reports are exempt from quarterly reviews conducted by certified public accountants or an audit corporation.

\* Cautionary statement with respect to forward-looking statements

(Disclaimer on forward-looking statements, etc.)

These materials contain forward-looking information including earnings projections based on information currently available to the Company and certain assumptions considered reasonable in the judgment of the Company. Nothing contained in these materials is meant to suggest that the Company promises to attain the said projections. Moreover, due to various factors, actual results may materially differ from projections.

(How to obtain quarterly supplementary documents on financial results)

The Company is scheduled to hold an online financial results presentation meeting for institutional investors and analysts on November 4, 2022 (Friday). The Company plans to post the documents used in this presentation on its website on the same day the meeting is held.

\* English version of financial results supplementary explanatory documents will be posted on the English site for Investors of T-Gaia Corporation within days.

\* English account title is based on Account List available at website of Financial Service Agency.