

Summary of Consolidated Financial Statements for the Fiscal Year Ended September 30, 2022 [IFRS]

November 10, 2022
Stock exchange listings: TSE

SEPTENI HOLDINGS CO., LTD.

Securities code: 4293

URL: <https://www.septeni-holdings.co.jp/en>

Representative: Representative Director, Group President and Chief Executive Officer Koki Sato

Inquiries: Group Executive Officer Tei Go, Telephone: +81-3-6857-7258

Date of general shareholders' meeting (as planned): December 21, 2022

Dividend payable date (as planned): December 2, 2022

Annual securities report filing date (as planned): December 21, 2022

Supplemental material of annual results: Available

Convening briefing of annual results: Held for institutional investors, analysts, media

(All figures of less than 1 million yen are rounded down to the nearest digit)

1. Consolidated Financial Results for the Fiscal Year Ended September 30, 2022 (From October 1, 2021 to September 30, 2022)

(1) Consolidated Operating Results (% figures represent year-over-year change)

	Revenue		Operating profit		Non-GAAP operating profit		Profit before tax		Profit		Profit attributable to owners of parent	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY9/22	28,819	34.8	5,440	49.0	5,855	54.2	8,241	110.7	5,751	120.6	5,734	120.2
FY9/21	21,384	19.2	3,650	60.5	3,796	54.8	3,911	68.2	2,607	77.3	2,604	77.8

(Note) Non-GAAP operating profit is a profit indicator of constant business performance determined by excluding gain and loss related to acquisition actions such as amortization of acquisition-related intangible assets and M&A expenses, and temporary factors such as stock-based compensation expenses, impairment losses, and gain and loss on the sales of fixed assets from the IFRS-based operating profit.

	Basic earnings per share	Diluted earnings per share	Profit to equity attributable to owners of parent ratio	Profit before tax to total assets ratio	Operating profit to revenue ratio
	Yen	Yen	%	%	%
FY9/22	30.54	30.45	14.1	12.6	18.9
FY9/21	20.59	20.51	15.2	10.2	17.1

(Reference) Share of profit of entities accounted for using equity method: ¥1,066 million in FY9/22, ¥58 million in FY9/21

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Equity attributable to owners of parent to total assets ratio	Equity attributable to owners of parent per share
	Million Yen	Million Yen	Million Yen	%	Yen
FY9/22	88,731	62,754	62,705	70.7	299.54
FY9/21	42,011	18,445	18,426	43.9	145.72

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Million Yen	Million Yen	Million Yen	Million Yen
FY9/22	3,650	-30,553	31,229	21,340
FY9/21	4,619	91	-1,914	16,900

2. Dividends

	Dividend per share					Total Dividend paid	Payout Ratio (Consolidated)	Ratio of total amount of dividends to equity attributable to owner of parent (Consolidated)
	First quarter	Second quarter	Third quarter	Year end	Total			
	Yen	Yen	Yen	Yen	Yen	Million Yen	%	%
FY9/21	—	—	—	3.40	3.40	436	16.5	2.5
FY9/22	—	—	—	4.60	4.60	971	15.1	2.1
FY9/23 Estimate	—	—	—	—	—		—	

(Note) Dividend forecasts for the fiscal year ending December 2023 are undecided.

3. Consolidated Forecasts for the Fiscal Year Ending December 31, 2023 (From October 1, 2022 to December 31, 2023)
(% figures represent year-over-year change)

	Revenue		Non-GAAP operating profit		Profit attributable to owners of parent		Basic earnings per share	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	
FY9/22	42,500	—	7,500	—	5,950	—	28.42	

(Note) The Company plans to change the accounting period from the current September 30 to December 31. As the next fiscal year is a transitional period for the change in the fiscal year-end, year-over-year changes are not presented.

*Others

(1) Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries): None

(2) Changes in accounting policies and accounting estimates

Changes in accounting policies required by IFRS: None

Changes in accounting policies other than IFRS requirements: None

Changes in accounting estimates: None

(3) Number of issued and outstanding shares (common shares)

Number of issued and outstanding shares at the end of fiscal year (incl. Treasury shares):

FY9/22	211,079,654	FY9/21	138,916,500
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Number of treasury shares at the end of fiscal year:

FY9/22	1,739,243	FY9/21	12,463,440
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Average number of shares:

FY9/22	187,766,998	FY9/21	126,453,060
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(Note) The Company implements the stock incentive plan for the Directors and the Group Executive Officers. The number of treasury shares at the end of fiscal year includes 1,739,200 shares held by the BIP Trust, as well as 43 treasury shares held by the Company. The Company's shares held by the BIP Trust is also included in the number of treasury shares to calculate the average number of shares.

(Reference) Non-Consolidated Financial Results Overview

1. Non-Consolidated Operating Results for the Fiscal Year Ended September 2022 (From October 1, 2021 to September 30, 2022)

(1) Non-Consolidated Operating Results (% figures represent year-over-year change)

	Operating revenue		Operating profit		Ordinary profit		Net income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY9/22	5,495	40.9	2,875	71.0	4,364	133.3	3,673	256.7
FY9/21	3,899	41.0	1,681	83.0	1,870	106.9	1,030	—

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
FY9/22	19.56		19.51	
FY9/21	8.14		8.11	

(2) Non-Consolidated Financial Position

	Total assets		Net assets		Capital adequacy ratio		Net assets per share	
	Million Yen		Million Yen		%		Yen	
FY9/22	57,463		53,982		93.9		257.87	
FY9/21	16,193		11,862		73.3		93.80	

(Reference) Owner's equity: ¥53,982 million in FY9/22, ¥11,862 million in FY9/21

*The summary of consolidated financial statements is not subject to the auditing by the Certified Public Accountants or the audit corporation.

* Notes for using forecasted information and others

(1) Consolidated forecasts

Any description regarding the future in this material, such as financial results forecasts and an outlook, is based on the available information and certain conditions which the Company believes to be reasonable at the moment, and actual financial results may differ from the forecasts due to various factors.

(2) Way of getting-supplemental material of annual results

The Company will hold a financial results briefing as below. The briefing materials will be available on the website after the summary of consolidated financial statements is disclosed. The audio archive of the briefing will be also available on the website.

November 10, 2022 (Thu.) - FY9/22 Financial Results Briefing for Institutional Investors, Analysts and the Press