

**Consolidated Financial Results**  
**for the Nine Months Ended September 30, 2022**  
**[Japanese GAAP]**



November 11, 2022

Company name: JAC Recruitment Co., Ltd.  
 Stock exchange listing: Tokyo Stock Exchange  
 Code number: 2124  
 URL: <https://corp.jac-recruitment.jp>  
 Representative: Hiromi Tazaki, Co-Founder, Chairman, CEO and Managing Director  
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 Scheduled date of filing quarterly securities report: November 11, 2022  
 Scheduled date of commencing dividend payments: -  
 Availability of supplementary briefing material on quarterly financial results: Available

(Amounts of less than one million yen are rounded down.)

**1. Consolidated Financial Results for the Nine Months Ended September 30, 2022 (January 1, 2022 to September 30, 2022)**

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net Sales		Operating Income		Ordinary Income		Profit Attributable to Owners of Parent	
	million yen	%	million yen	%	million yen	%	million yen	%
Nine months ended September 30, 2022	22,918	23.4	6,000	18.2	6,013	18.5	4,276	26.3
September 30, 2021	18,568	9.3	5,077	15.3	5,074	14.1	3,384	148.9

(Note) Comprehensive income: Nine months ended September 30, 2022: ¥4,488 million [30.5%]  
 Nine months ended September 30, 2021: ¥3,439 million [184.9%]

	Earnings Per Share	Diluted Earnings Per Share
Nine months ended	yen	yen
September 30, 2022	105.92	-
September 30, 2021	83.67	83.66

(Note) Diluted earnings per share for the nine months ended September 30, 2022 are not presented as there were no dilutive shares.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
As of	million yen	million yen	%
September 30, 2022	19,328	14,893	77.1
December 31, 2021	18,935	13,365	70.6

(Reference) Equity: As of September 30, 2022: ¥14,893 million  
 As of December 31, 2021: ¥13,365 million

**2. Dividends**

	Annual Dividends				
	1st Quarter-end	2nd Quarter-end	3rd Quarter-end	Year-end	Total
Fiscal year ended December 31, 2021	yen	yen	yen	yen	yen
Fiscal year ending December 31, 2021	-	0.00	-	73.00	73.00
Fiscal year ending December 31, 2022 (Forecast)	-	0.00	-	80.00	80.00

(Note) Revision to the forecast for dividends announced most recently: Yes

### 3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2022 (January 1, 2022 to December 31, 2022)

(% indicates changes from the previous corresponding period.)

	Net Sales		Operating Income		Ordinary Income		Profit Attributable to Owners of Parent		Earnings Per Share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Full year	30,430	22.4	7,030	20.7	7,040	21.1	4,870	25.5	120.62

(Note) Revision to the financial results forecast announced most recently: Yes

\*Notes:

(1) Changes in significant subsidiaries during the nine months ended September 30, 2022 (changes in specified subsidiaries resulting in changes in scope of consolidation): None

New: –

Excluded: –

Notes on changes in significant subsidiaries during the period

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: Yes

Notes on accounting policies adopted specially for the preparation of quarterly consolidated financial statements

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

1) Changes in accounting policies due to the revision of accounting standards: Yes

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

Notes on changes in accounting policies

(4) Total number of issued shares (common shares)

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

As of September 30, 2022: 41,389,300 shares

As of December 31, 2021: 41,389,300 shares

2) Total number of treasury shares at the end of the period:

As of September 30, 2022: 1,009,743 shares

As of December 31, 2021: 1,024,738 shares

3) Average number of shares during the period:

Nine months ended September 30, 2022: 40,373,459 shares

Nine months ended September 30, 2021: 40,451,808 shares

Notes on the total number of issued shares

\*These quarterly financial results are outside the scope of quarterly review by a certified public accountant or an audit firm.

\*Disclaimer Regarding the Use of the Financial Results Forecast and Other Special Notes

The financial results forecast and other forward-looking statements in this document are based on information currently available and certain assumptions the Company deems to be reasonable. Actual results may differ significantly from these forecasts due to a variety of factors. For the assumptions used for the financial results forecasts and the notes regarding the use thereof, please refer to “(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 3 of the attachment.

We will post supplementary briefing materials for quarterly financial results on our website immediately after disclosing this consolidated financial results.