

## Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending October 31, 2023 (Six Months Ended April 30, 2023)

[Japanese GAAP]

June 12, 2023

Company name: Good Com Asset Co.,Ltd.

Stock Exchange Listing: Tokyo Stock Exchange

Stock code: 3475

URL: <https://www.goodcomasset.co.jp/>

Representative: Yoshikazu Nagashima, President and CEO

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Scheduled date of filing of Quarterly Report:

June 13, 2023

Scheduled date of payment of dividend:

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Preparation of supplementary materials for quarterly financial results: Yes

Holding of quarterly financial results meeting:

Yes (for analysts and individual investors)

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

### 1. Consolidated Financial Results for the Second Quarter (November 1, 2022 - April 30, 2023) of the Fiscal Year Ending October 31, 2023

(1) Consolidated results of operations (Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Apr. 30, 2023	10,712	(57.3)	1,282	(61.4)	1,192	(61.6)	781	(63.4)
Six months ended Apr. 30, 2022	25,083	-	3,319	53.2	3,104	52.9	2,132	54.5

Note: Comprehensive income (million yen) Six months ended Apr. 30, 2023: 785 (down 63.2%)

Six months ended Apr. 30, 2022: 2,133 (up 54.4%)

	Net income per share	Diluted net income per share
	Yen	Yen
Six months ended Apr. 30, 2023	27.16	27.14
Six months ended Apr. 30, 2022	74.36	74.16

Notes: 1. Beginning with the first quarter of the fiscal year ended on October 31, 2022, the Company is applying Accounting Standard for Revenue Recognition (Accounting Standards Board of Japan (ASBJ) Statement No. 29, March 31, 2020). Net sales for the six months ended April 30, 2022 incorporate this accounting standard and year-on-year percentage change is not shown.

2. The Company conducted a 2-for-1 common stock split effective on November 1, 2022. Net income per share and diluted net income per share are calculated as if this stock split had taken place at the beginning of the previous fiscal year.

### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Apr. 30, 2023	34,865	11,409	32.7
As of Oct. 31, 2022	24,452	11,471	46.9

Reference: Shareholders' equity (million yen) As of Apr. 30, 2023: 11,409

As of Oct. 31, 2022: 11,471

### 2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Oct. 31, 2022	-	0.00	-	60.00	60.00
Fiscal year ending Oct. 31, 2023	-	0.00	-	-	-
Fiscal year ending Oct. 31, 2023 (forecasts)	-	-	-	35.00	35.00

Notes: 1. Revision to the most recently announced dividend forecast: None

2. The Company conducted a 2-for-1 common stock split effective on November 1, 2022. Dividend per share for the fiscal year ended October 31, 2022 is the actual amount before the stock split.

3. Breakdown of year-end dividend per share for the fiscal year ended October 31, 2022:

Ordinary dividend: 57.00 yen; Commemorative dividend to mark 5th anniversary of listing: 3.00 yen

### 3. Consolidated Forecast for the Fiscal Year Ending October 31, 2023 (November 1, 2022 - October 31, 2023)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	63,087	57.5	5,453	18.2	4,753	9.5	3,276	14.6	113.83

Notes: Revision to the most recently announced consolidated forecast: None

## Notes

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in scope of consolidation): None
- (2) Application of special accounting methods for presenting quarterly consolidated financial statements: Yes
- (3) Changes in accounting policies and accounting-based estimates, and restatements
  - 1) Changes in accounting policies due to revisions in accounting standards, others: None
  - 2) Changes in accounting policies other than 1) above: None
  - 3) Changes in accounting-based estimates: None
  - 4) Restatements: None
- (4) Number of outstanding shares (common shares)
  - 1) Number of shares outstanding at the end of the period (including treasury shares)

As of Apr. 30, 2023:	30,530,400 shares	As of Oct. 31, 2022:	30,498,400 shares
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  - 2) Number of treasury shares at the end of the period

As of Apr. 30, 2023:	1,737,477 shares	As of Oct. 31, 2022:	1,756,238 shares
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  - 3) Average number of shares outstanding during the period

Six months ended Apr. 30, 2023:	28,769,688 shares	Six months ended Apr. 30, 2022:	28,683,912 shares
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Note: The Company conducted a 2-for-1 common stock split effective on November 1, 2022. The number of outstanding shares (common shares) is calculated as if this stock split had taken place at the beginning of the previous fiscal year.

The current quarterly financial report is not subject to quarterly review by certified public accountants or auditing firms.

## Explanation of appropriate use of earnings forecasts, and other special items

### Cautionary statement with respect to forward-looking statements

Outlook and other forward-looking statements in these materials are based on assumption judged to be valid and information available to the Company's management at the time the materials were prepared, but are not promises by the Company regarding future performance. Actual results may differ significantly from these forecasts for a number of factors.

### How to view supplementary information at the quarterly financial results meeting

The Company plans to hold an online financial results meeting on Tuesday, June 13, 2023. Materials distributed at this event will be disclosed at the Timely Disclosure network (TDnet) with this financial report and also be available on the Company's website.