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## Consolidated Financial Results for the Three Months Ended June 30, 2023 [Japanese GAAP]

July 28, 2023

Company name: eGuarantee, Inc.  
Stock exchange listing: Tokyo  
Code number: 8771  
URL: <https://www.eguarantee.co.jp/>  
Representative: Masanori Eto  
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President and Chief Executive Officer  
Director, General Manager of Corporate Administration Dept.

Scheduled date of filing quarterly securities report: August 9, 2023  
Scheduled date of commencing dividend payments: -  
Availability of supplementary briefing material on quarterly financial results: No  
Schedule of quarterly financial results briefing session: No

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

### 1. Consolidated Financial Results for the Three Months Ended June 30, 2023 (April 1, 2023 to June 30, 2023)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2023	2,240	9.8	1,150	14.4	1,169	14.7	771	9.4
June 30, 2022	2,040	6.6	1,005	16.1	1,019	17.9	705	24.0

(Note) Comprehensive income: Three months ended June 30, 2023: ¥ 819 million [ 10.4%]  
Three months ended June 30, 2022: ¥ 742 million [ 22.3%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2023	16.24	15.91
June 30, 2022	15.01	14.59

#### (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2023	26,513	21,293	73.7	411.17
March 31, 2023	27,997	21,998	72.7	428.68

(Reference) Equity: As of June 30, 2023: ¥ 19,536 million  
As of March 31, 2023: ¥ 20,347 million

## 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	-	0.00	-	34.00	34.00
Fiscal year ending March 31, 2024	-				
Fiscal year ending March 31, 2024 (Forecast)		0.00	-	35.00	35.00

(Note) Revision to the forecast for dividends announced most recently: No

(Note) Breakdown of the 1st quarter dividend for the fiscal year ending March 31, 2024 :

Commemorative dividend	- yen
Special dividend	- yen

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2024(April 1, 2023 to March 31, 2024)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2023	4,600	10.8	2,300	14.0	2,350	14.4	1,550	10.5	32.65
Full year	9,500	11.8	4,800	15.6	4,900	15.8	3,200	11.7	67.41

(Note) Revision to the financial results forecast announced most recently: No

### \* Notes:

(1) Changes in significant subsidiaries during the three months ended June 30, 2023  
(changes in specified subsidiaries resulting in changes in scope of consolidation): Yes

New	1	(Company name:	)
Exclusion:	-	(Company name:	)

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

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

- 1) Changes in accounting policies due to the revision of accounting standards: No
- 2) Changes in accounting policies other than 1) above: No
- 3) Changes in accounting estimates: No
- 4) Retrospective restatement: No

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

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

June 30, 2023:	47,515,700 shares
March 31, 2023:	47,467,700 shares

2) Number of treasury shares at the end of the period:

June 30, 2023:	1,570 shares
March 31, 2023:	1,570 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2023:	47,498,305 shares
Three months ended June 30, 2022:	46,992,314 shares

(5) Guarantee liabilities for guarantee services against sales credit

Guarantee liabilities for guarantee services against sales credit 699.3billion yen

Quarterly Consolidated Financial Statements  
Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2023	As of June 30, 2023
<b>Assets</b>		
Current assets		
Cash and deposits	17,527,388	15,710,141
Accounts receivable - trade	81,606	73,165
Securities	-	800,000
Prepaid expenses	1,189,873	1,489,614
Accounts receivable - other	61,592	79,303
Other	176,860	157,148
<b>Total current assets</b>	<b>19,037,321</b>	<b>18,309,372</b>
Non-current assets		
Property, plant and equipment	1,777,488	1,805,568
Intangible assets	134,574	133,494
Investments and other assets		
Investment securities	6,412,113	5,611,831
Deferred tax assets	206,318	206,318
Other	430,081	446,778
<b>Total investments and other assets</b>	<b>7,048,512</b>	<b>6,264,928</b>
<b>Total non-current assets</b>	<b>8,960,575</b>	<b>8,203,990</b>
<b>Total assets</b>	<b>27,997,897</b>	<b>26,513,362</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	25,104	14,124
Income taxes payable	738,568	348,968
Advances received	4,301,368	3,939,878
Provision for settlement	436,519	395,043
Provision for bonuses	173,000	114,880
Deposits received	35,123	135,329
Other	174,282	156,439
<b>Total current liabilities</b>	<b>5,883,967</b>	<b>5,104,665</b>
Non-current liabilities		
Long-term accounts payable - other	115,282	115,282
<b>Total non-current liabilities</b>	<b>115,282</b>	<b>115,282</b>
<b>Total liabilities</b>	<b>5,999,249</b>	<b>5,219,947</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	3,781,341	3,796,989
Capital surplus	3,191,341	3,206,989
Retained earnings	13,375,959	12,533,522
Treasury shares	(964)	(964)
<b>Total shareholders' equity</b>	<b>20,347,678</b>	<b>19,536,537</b>
Share acquisition rights	162,771	162,051
Non-controlling interests	1,488,198	1,594,826
<b>Total net assets</b>	<b>21,998,648</b>	<b>21,293,415</b>
<b>Total liabilities and net assets</b>	<b>27,997,897</b>	<b>26,513,362</b>

Quarterly Consolidated Statements of Income and Comprehensive Income  
Quarterly Consolidated Statements of Income (For the three months)

(Thousands of yen)

	For the three months ended June 30, 2022	For the three months ended June 30, 2023
Net sales	2,040,588	2,240,317
Cost of sales	373,836	384,612
Gross profit	1,666,751	1,855,704
Selling, general and administrative expenses	660,943	704,713
Operating profit	1,005,808	1,150,991
Non-operating income		
Interest income	3,753	9,468
Share of profit of entities accounted for using equity method	9,782	7,722
Other	767	1,416
Total non-operating income	14,303	18,606
Non-operating expenses		
Miscellaneous losses	227	-
Total non-operating expenses	227	-
Ordinary profit	1,019,884	1,169,598
Profit before income taxes	1,019,884	1,169,598
Income taxes	277,374	349,834
Profit	742,509	819,763
Profit attributable to non-controlling interests	37,161	48,352
Profit attributable to owners of parent	705,348	771,411

Quarterly Consolidated Statements of Comprehensive Income (For the three months)

(Thousands of yen)

	For the three months ended June 30, 2022	For the three months ended June 30, 2023
Profit	742,509	819,763
Comprehensive income	742,509	819,763
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	705,348	771,411
Comprehensive income attributable to non-controlling interests	37,161	48,352