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

August 3, 2023

Company name: CROSS CAT CO.,LTD.

Stock exchange listing: Tokyo

Code number: 2307

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

Representative: Mitsunori Yamane

President & CEO

Contact: Tomoki Yamashita

Director Managing Executive Officer

Phone: +81-3-3474-5251

Scheduled date of filing quarterly securities report: August 8, 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	3,458	(2.1)	244	(35.9)	279	(30.5)	175	(27.9)
June 30, 2022	3,534	33.9	380	209.7	402	167.7	243	143.3

(Note) Comprehensive income: Three months ended June 30, 2023: ¥ 261 million [ 22.8%]  
Three months ended June 30, 2022: ¥ 212 million [ 182.5%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2023	11.86	-
June 30, 2022	16.20	-

#### (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of June 30, 2023	7,361	4,157	56.5
March 31, 2023	8,593	5,076	59.1

(Reference) Equity: As of June 30, 2023: ¥ 4,157 million  
As of March 31, 2023: ¥ 5,076 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	-	37.00	37.00
Fiscal year ending March 31, 2024	-				
Fiscal year ending March 31, 2024 (Forecast)		0.00	-	25.00	25.00

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

(Note) Breakdown of the year-end dividend for the fiscal year ended March 31, 2023 :

Commemorative dividend	25 yen
Special dividend (50th Anniversary)	12 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	7,100	2.0	600	(25.3)	620	(25.1)	400	(24.0)	26.62
Full year	14,700	6.2	1,550	6.1	1,600	6.0	1,070	4.9	71.21

(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): No

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: No

(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: 17,005,674 shares

March 31, 2023: 17,005,674 shares

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

June 30, 2023: 2,548,832 shares

March 31, 2023: 1,978,832 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2023: 14,788,820 shares

Three months ended June 30, 2022: 15,005,674 shares