

## Document and entity information

	Oct 2023	Jul 2023
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date		2023-09-13
Company name		REVOLUTION CO.,LTD.
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		88940
URL		<a href="https://revolution.co.jp/">https://revolution.co.jp/</a>
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2023-10-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		ジョン・フー
Inquiries		
Title		取締役
Name		津野 浩志
Tel		083-229-8894
Other		
Quarterly statement filing date (as planned)		2023-09-14
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Jul 2023	Jul 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	2,321	638
% change	263.6	-28.8
Operating profit		
Operating profit	-196	-257
% change	-	-
Ordinary profit		
Ordinary profit	-194	-245
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-201	-288
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-176	-263
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	-0.50	-0.72
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

## Business Results-Quarterly financial positions

(in millions of yens)

	Jul 2023	Oct 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	2,313	3,598
Net assets	1,504	1,677
Capital adequacy ratio (%)	64.9	46.6
Net assets per share (Yen)	3.75	4.19
Note to consolidated financial positions		
Owner's equity	1,500	1,677
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Jul 2023
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Oct 2023	Jul 2023	Oct 2022
Quarterly dividends			

Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result	0.00	0.00
Third quarter		
Result	-	-
Year end		
Result		0.00
Forecast	0.00	
Upper	-	
Lower	-	
Annual		
Result		0.00
Forecast	0.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

		Oct 2023
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 2023年10月期の連結業績予想（2022年11月1日～2023年10月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		2,394
Upper		-
Lower		-
% change		
Forecast		18.1
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		-338
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		-326
Upper		-
Lower		-

% change		
Forecast		-
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		-262
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		-0.41
Upper		-
Lower		-
Note to consolidated forecasts		
Note to forecasts		「1株当たり当期純利益」は、A種種類株式の取得請求権行使による発行済株式の増加を加味しております。
Correction of financial forecast from the most recent financial forecast		
Correction of financial forecast from the most recent financial forecast		
Forecast		true

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Jul 2023

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Number of subsidiaries newly consolidated

Name of subsidiaries newly consolidated

Number of subsidiaries excluded from consolidation

Name of subsidiaries excluded from consolidation

Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Jul 2023

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

Others

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

Note to applying of specific accounting of the consolidated quarterly financial statements

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Jul 2023
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Jul 2023	Oct 2022	Jul 2022
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	400,000,510	400,000,510	
Number of treasury stock at the end of fiscal year	4,301	4,301	
Average number of shares	399,996,209		399,996,294
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.