

## Consolidated Financial Results for the First half of Fiscal Year Ending March 31, 2024 (Based on IFRS)

October 31, 2023  
Stock exchange listing: Tokyo (Prime)

Company name: Nippon Sanso Holdings Corporation  
TSE Code: 4091 URL: <https://www.nipponsanso-hd.co.jp>  
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Scheduled date to file Securities Report: November 10, 2023  
Scheduled date to commence dividend payments: December 1, 2023  
Supplementary materials on quarterly financial results: Yes  
Quarterly results explanatory meeting: Yes (For institutional investors and analysts)

(Amounts less than ¥1 million are omitted)

### 1. Financial results for the first half of FYE2024 (April 1, 2023 – September 30, 2023)

#### (1) Operating results

(Percentages indicate year-on-year change)

	Revenue		Core operating income		Operating income		Net income		Net income attributable to owners of the parent		Total comprehensive income	
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%
First half of FYE2024	612,571	6.8	81,648	45.3	81,576	51.4	50,438	38.5	48,547	38.1	139,961	46.0
First half of FYE2023	573,699	28.2	56,185	12.7	53,872	8.2	36,422	3.6	35,149	2.5	95,894	143.5

(Reference) Income before income taxes

First half of FYE2024: ¥ 71,549 million [44.1%]

First half of FYE2023: ¥ 49,641 million [10.3%]

Core operating income is calculated as operating income excluding certain gains and expenses attributable to non-recurring factors (non-recurring items).

	Basic earnings per share (Yen)	Diluted net income per share (Yen)
First half of FYE2024	112.16	—
First half of FYE2023	81.22	—

#### (2) Financial position

	Total assets (¥ million)	Total equity (¥ million)	Equity attributable to owners of the parent (¥ million)	Equity attributable to owners of the parent ratio (%)
First half of FYE2024 (September 30, 2023)	2,425,994	887,894	852,751	35.2
FYE2023 (March 31, 2023)	2,158,950	757,996	724,314	33.5

## 2. Dividends

	Annual Dividend				
	End of 1 <sup>st</sup> quarter (Yen)	End of 2 <sup>nd</sup> quarter (Yen)	End of 3 <sup>rd</sup> quarter (Yen)	Term end (Yen)	Total (Yen)
FYE2023	—	18.00	—	20.00	38.00
FYE2024	—	20.00			
FYE2024 (est.)			—	20.00	40.00

Note: No revisions have been made to recently announced forecasts.

## 3. Forecasts for business operations for FYE2024 full term (April 1, 2023 – March 31, 2024)

(Percentages indicate year-on-year change)

	Revenue		Core operating income		Operating income		Net income		Net income attributable to owners of the parent		Basic earnings per share
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(Yen)
Full term	1,230,000	3.7	155,000	25.9	163,000	36.4	100,500	32.3	97,000	32.7	224.09

Note: Revisions have been made from recently announced forecasts.

(Reference) Income before income taxes

FYE2024 full term: ¥139,000 million (31.7%)

### \* Notes

(1) Changes in significant subsidiaries during the period: None

(Transfer of specified subsidiaries resulting in changes in the scope of consolidation)

(2) Changes in accounting policies, changes in financial forecasts

1. Changes in accounting policies required by IFRS: None

2. Changes in accounting policies other than 1.: None

3. Changes in accounting estimates: None

(3) Number of outstanding shares (common shares)

1. Number of outstanding shares at the end of the period (including treasury stock)	As of Sep. 30, 2023	433,092,837 shares	As of Mar. 31, 2023	433,092,837 shares
2. Number of treasury stocks at the end of the period	As of Sep. 30, 2023	233,879 shares	As of Mar. 31, 2023	232,517 shares
3. Average number of shares during the period	As of Sep. 30, 2023	432,859,727 shares	As of Sep. 30, 2022	432,770,724 shares

\* Financial reports are out of the scope of audit by certified public accountants or audit corporations.

\* Explanation on the appropriate use of the forecasts of financial results and other comments

The forward-looking statements such as the forecasts of financial result stated in this document are based on the information currently available on the Company and certain assumptions that the Company judges as rational. The Company is under no obligation to guarantee their achievement. Actual financial results may vary significantly due to various reasons.