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## Consolidated Financial Results for the First Half of Fiscal Year Ending March 31, 2024 (Six Months Ended September 30, 2023) (Based on J-GAAP)

November 1, 2023

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 Stock code: 3738  
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Listing: Tokyo Stock Exchange  
 URL: <https://www.t-gaia.co.jp/english/ir/>

Scheduled date of filing Quarterly Securities Report: November 2, 2023

Scheduled commencement date of dividend payout: December 5, 2023

Quarterly financial results supplementary explanatory documents: Yes

Quarterly financial results presentation: Yes (for institutional investors & analysts)

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

### 1. Consolidated Financial Results for the First Half of Fiscal Year Ending March 31, 2024 (April 1, 2023 – September 30, 2023)

#### (1) Consolidated results of operations (six months)

(Percentages represent year-over-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
1H FY 2024	202,850	(4.7)	2,574	(29.1)	4,356	(22.9)	2,840	(31.4)
1H FY 2023	212,828	(3.4)	3,632	(25.8)	5,650	(24.0)	4,140	(23.3)

Note: Comprehensive income (million yen): 1H FY 2024: 2,919 / [(33.5)%] 1H FY 2023: 4,393 / [(19.0)%]

	Earnings per share	Diluted earnings per share
	Yen	Yen
1H FY 2024	50.91	—
1H FY 2023	74.23	—

#### (2) Consolidated financial position

	Total assets		Net assets		Equity ratio	
	Million yen		Million yen		%	
1H FY 2024	240,520		75,824		31.3	
FY 2023	246,068		74,887		30.2	

Reference: Shareholders' equity (million yen): 1H FY 2024: 75,367 FY 2023: 74,385

### 2. Dividends

	Annual dividends				
	1Q-end	Interim	3Q-end	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY 2023	—	37.50	—	37.50	75.00
FY 2024	—	37.50			
FY 2024 (forecasts)			—	37.50	75.00

Note: Revisions to the dividend forecast most recently announced: None

### 3. Consolidated Forecasts for the Fiscal Year Ending March 31, 2024 (April 1, 2023 – March 31, 2024)

(Percentages represent year-over-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	459,500	1.3	8,200	17.2	12,400	6.5	8,000	0.8	143.39

Note: Revisions to the financial forecast most recently announced: None

**Notes**

- (1) Changes in significant subsidiaries during the period (six months) under review  
(Changes in subsidiaries accompanying change in the scope of consolidation): Yes  
Newly included: 1 company (T-Gaia Asia Pacific Pte. Ltd.)
- (2) Application of accounting procedures specific to creation of quarterly consolidated financial statements: None
- (3) Changes in accounting principles, estimates and restatements
- 1) Changes in accounting principles caused by revision of accounting standards, etc.: None
  - 2) Changes in accounting principles other than those mentioned above: None
  - 3) Changes in accounting estimates: None
  - 4) Restatement: None

(4) Number of shares issued and outstanding (common shares)

1) Number of issued shares (including treasury shares) at the end of the period	1H FY 2024	56,074,000 shares	FY 2023	56,074,000 shares
2) Number of treasury shares at the end of the period	1H FY 2024	253,709 shares	FY 2023	282,309 shares
3) Average number of shares outstanding during the period (six months)	1H FY 2024	55,802,943 shares	1H FY 2023	55,775,599 shares

\* Quarterly financial results reports are exempt from quarterly reviews conducted by certified public accountants or an audit corporation.

\* Cautionary statement with respect to forward-looking statements

(Disclaimer on forward-looking statements, etc.)

These materials contain forward-looking information including earnings projections based on information currently available to the Company and certain assumptions considered reasonable in the judgment of the Company. Nothing contained in these materials is meant to suggest that the Company promises to attain the said projections. Moreover, due to various factors, actual results may materially differ from projections.

(How to obtain quarterly supplementary documents on financial results)

The Company is scheduled to hold an online financial results presentation meeting for institutional investors and analysts on November 1, 2023 (Wednesday). The Company plans to post the documents used in this presentation on its website on the same day the meeting is held.