

Consolidated Financial Results for the Nine Months Ended September 30, 2023 [IFRS]



November 10, 2023

Company name: CL Holdings Inc.
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 4286
 URL: <https://www.clholdings.co.jp/>
 Representative: Junichiro Uchikawa, President & CEO
 Contact: Naoki Noda, Executive Officer in charge of Corporate Planning Division and Administration
 Phone: +81-3-6890-1881
 Scheduled date of filing quarterly report: November 13, 2023
 Scheduled date of commencing dividend payments: -
 Availability of supplementary briefing material on quarterly financial results: Not available
 Schedule of quarterly financial results briefing session: Not scheduled

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

1. Consolidated Financial Results for the Nine Months Ended September 30, 2023 (January 1, 2023 to September 30, 2023)

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

	Revenue		Operating income		Profit before tax		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended September 30, 2023	24,765	8.2	545	(12.7)	542	(12.9)	195	(51.0)
September 30, 2022	22,880	(1.5)	625	(63.5)	623	(63.6)	398	(66.5)

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
	Million yen	%	Million yen	%	Yen	Yen
Nine months ended September 30, 2023	270	(21.6)	243	(47.7)	26.69	26.68
September 30, 2022	345	(68.0)	466	(62.2)	33.27	33.24

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Equity ratio attributable to owners of parent
	Million yen	Million yen	Million yen	%
As of September 30, 2023	20,989	11,821	8,149	38.8
As of December 31, 2022	21,322	11,704	7,919	37.1

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2022	-	0.00	-	11.00	11.00
Fiscal year ending December 31, 2023	-	0.00	-		
Fiscal year ending December 31, 2023 (Forecast)				15.00	15.00

(Note) Revisions to forecasts of dividends announced most recently: No

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2023 (January 1, 2023 to December 31, 2023)

(% indicates changes from the previous corresponding period.)

	Revenue		Operating income		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	35,000	9.2	1,000	28.7	1,000	28.5	500	37.2	49.32

(Note) Revisions to forecasts of financial results announced most recently: No

***Notes:**

- (1) Changes in significant subsidiaries during the period under review (changes in specified subsidiaries resulting in changes in scope of consolidation): No
- (2) Changes in accounting policies and changes in accounting estimates
 - 1) Changes in accounting policies due to the revision of IFRS: No
 - 2) Changes in accounting policies other than 1) above: No
 - 3) Changes in accounting estimates: No
- (3) Total number of issued shares (common shares)
 - 1) Total number of issued shares at the end of the period (including treasury shares):
 - September 30, 2023: 10,840,000 shares
 - December 31, 2022: 10,840,000 shares
 - 2) Total number of treasury shares at the end of the period:
 - September 30, 2023: 683,150 shares
 - December 31, 2022: 703,750 shares
 - 3) Average number of shares during the period:
 - Nine months ended September 30, 2023: 10,146,965 shares
 - Nine months ended September 30, 2022: 10,386,582 shares

*These financial results are outside the scope of quarterly review procedures by Certified Public Accountants or the audit firm.

*Explanation of the proper use of financial results forecast and other notes

The earnings forecasts and other forward-looking statements herein are based on information available as of this moment and certain assumptions deemed reasonable and the Company does not intend to promise the achievement of these forecasts. Actual results may differ significantly from these forecasts due to a wide range of factors. Please refer to “1. Qualitative Information on Financial Results for the Nine Months Ended September 30, 2023 (3) Explanation for Information on the Future Outlook Including Consolidated Business Performance Forecasts” on page 3 of the attached materials for future outlook and assumptions to the financial results forecast.