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Summary of Consolidated Financial Results for the Fiscal Year Ended September 30, 2023 (Based on Japanese GAAP)

November 14, 2023

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 Scheduled date of annual general meeting of shareholders: December 21, 2023 Scheduled date of payment of dividend: -
 Scheduled date of filing annual securities report: December 21, 2023
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for institutional investors and analysts)

(All amounts are rounded down to the nearest millions of yen)

1. Consolidated financial results for the fiscal year ended September 30, 2023 (from October 1, 2022 to September 30, 2023)

(1) Consolidated operating results

(Percentages indicate year-on-year changes)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2023	17,792	8.9	608	70.9	603	64.9	378	93.6
September 30, 2022	16,338	15.2	356	(26.1)	366	(24.1)	195	183.9

Note: Comprehensive income Fiscal year ended September 30, 2023: 392 million yen [74.6%]
 Fiscal year ended September 30, 2022: 225 million yen [128.2%]

Fiscal year ended	Earnings per share	Diluted earnings per share	Return on equity	Return on assets	Operating profit margin
	Yen	Yen	%	%	%
September 30, 2023	44.53	44.53	22.4	12.0	3.4
September 30, 2022	23.00	23.00	13.9	7.5	2.2

Reference: Share of profit (loss) of entities accounted for using equity method Fiscal year ended September 30, 2023 (14) million yen
 Fiscal year ended September 30, 2022 0 million yen

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
September 30, 2023	5,106	2,034	36.8	220.90
September 30, 2022	4,925	1,644	30.5	176.37

Reference: Shareholders' equity Fiscal year ended September 30, 2023 1878 million yen
 Fiscal year ended September 30, 2022 1500 million yen

(3) Consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of the period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2023	788	(61)	(210)	2,745
September 30, 2022	938	(312)	(9)	2,228

2. Dividends

Fiscal year ended	Dividends per share					Total dividends (total)	Payout ratio (consolidated)	Dividend on equity (consolidated)
	1Q-end	2Q-end	3Q-end	Year-end	Total			
September 30, 2022	-	0.00	-	0.00	0.00	-	-	-
September 30, 2023	-	0.00	-	0.00	0.00	-	-	-
Fiscal Year 2024 (forecast)	-	0.00	-	0.00	0.00	-	-	-

3. Consolidated forecast for Fiscal Year 2024 (from October 1, 2023 to September 30, 2024)

(Percentages indicate year-on-year changes)

Full year	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	19,500	9.6	450	(26.1)	450	(25.4)	170	(55.1)	19.99

4. Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: None

Changes in accounting policies due to other reasons: None

Changes in accounting estimates: None

Restatement of prior period financial statements: None

(3) Number of issued shares (ordinary shares)

Total number of issued shares at the end of the period (including treasury shares)

Number of treasury shares at the end of the period

Average number of shares during the period

As of September 30, 2023	8,624,320 shares	September 30, 2022	8,624,320 shares
As of September 30, 2023	118,600 shares	September 30, 2022	118,600 shares
Fiscal year ended September 30, 2023	8,505,720 shares	September 30, 2022	8,505,720 shares

Reference: Summary of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended September 30, 2023 (from October 1, 2022 to September 30, 2023)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2023	15,141	8.1	553	66.3	528	53.6	340	48.4
September 30, 2022	14,004	13.4	332	(25.5)	344	(22.9)	229	-

Fiscal year ended	Earnings per share		Diluted earnings per share	
	Yen		Yen	
September 30, 2023	40.02		-	
September 30, 2022	26.98		26.97	

(2) Non-consolidated financial position

As of	Total assets		Net assets		Equity-to-asset ratio		Net assets per share	
	Millions of yen		Millions of yen		%		Yen	
September 30, 2023	4,596		1,957		41.6		224.69	
September 30, 2022	4,573		1,620		34.3		184.67	

Reference: Shareholders' equity As of September 30, 2023 1,911 million yen
As of September 30, 2022 1,570 million yen

<Reasons for differences between the non-consolidated financial results and the actual results for the previous year>

During the current fiscal year, the profitability of some projects improved, and the profit margin improved due to cost reduction in advertising and other expenses and a partial return of social insurance premiums for temporary staff which was more than expected. Accordingly, there are differences between the actual results for the previous fiscal year and those for the current fiscal year.

* Financial results reports are exempt from audits conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Therefore, the Company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors. For assumptions used in earnings forecasts and cautionary notes regarding the use of earnings forecasts, please refer to "1. Overview of operating results, etc., (5) Future outlook" on page 4 of the attachment.

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1. Overview of operating results, etc.

(1) Overview of operating results

During the current consolidated fiscal year, the Japanese economy continued to pick up on the back of the normalization of economic activities. Although the high cost of living restrained consumption in some respects, due to the easing of supply constraints, a recovery was seen in automobile exports mainly to Europe and the U.S.

Despite the growing uncertainty in overseas economies, companies maintain active investment plans such as strengthening digital transformation-related investments. Furthermore, in the Basic Policy on Economic and Fiscal Management and Reform 2023 (the Basic Policy, June 2023), the government indicated its policy to strengthen investments in people such as reskilling. Such government policies are expected to provide a tailwind for human resources, a focus area of the Group, in addition to the promoted corporate investments.

In the human resource services industry, in which the Group operates, the active job openings-to-applicants ratio in September 2023 was 1.29 (1.34 in the same month of the previous year, according to the survey by the Ministry of Health, Labour and Welfare) and the unemployment rate was 2.6% (2.6% in the same month of the previous year, according to the survey by the Statistics Bureau, Ministry of Internal Affairs and Communications). Although those indicators have not recovered to the level they were before the spread of the COVID-19 infections, corporate recruiting needs have remained stable along with the revitalization of economic and social activities. Under such economic conditions, in the environment surrounding the human resource services for the aging society, in which the Group operates, the Act on Stabilization of Employment of Elderly Persons was revised in April 2021 to expand job opportunities for elderly people with the increase in the number of active seniors (*). This raised the upper age limit of retirement and continued employment from 65 to 70, facilitating employment of active seniors and, above all, creating a way for them to work in a manner not limited to employment. For companies as well, it is expected to be easier for them to leverage external senior human resources as they are relieved of responsibilities associated with employment, and the business area of the Group is also expected to expand.

Under such a business environment, to achieve a continued increase in corporate value, the Company has implemented new initiatives for the continued growth of existing businesses and improvement of business performance over the medium to long term.

As a result of the above, for the current consolidated fiscal year, the Group's net sales increased by 1,454,091 thousand yen (8.9%) year-on-year to 17,792,201 thousand yen, operating profit increased by 252,526 thousand yen (70.9%) to 608,708 thousand yen, and ordinary profit increased by 237,542 thousand yen (64.9%) to 603,573 thousand yen. After adjusting with extraordinary income/losses and income taxes, profit attributable to owners of parent increased by 183,144 thousand yen year-on-year to 378,755 thousand yen.

(*) Active seniors: Defined by the Group as people who are 55 years of age or older and willing to work.

The Group's business comprises a single segment, human resource services for the aging society. Results by business are as follows.

1) Senior work business

The senior work business mainly provides temporary staffing, recruitment, and business contracting for active seniors in two fields; white-collar positions that perform clerical tasks at call centers and public institutions, and blue-collar positions that perform physical tasks such as building maintenance, bed-making, and logistics. During the current consolidated fiscal year, although demand for temporary staffing settled down for the moment due to the completion of special demand projects related to COVID-19 vaccinations, we focused especially on contracting and BPO projects while reducing selling, general and administrative expenses in the senior work business, thereby improving profitability. We recognize that exploring new types of jobs and proposing new ways of working are still issues, and we are working to strengthen the hiring and training of consultants for leveraging seniors.

As a result, net sales in the senior work business were 4,655,976 thousand yen (up 6.0% year-on-year).

2) Senior care business

The senior care business mainly provides temporary staffing, recruitment, and temp-to-perm dispatching of nurses, caregivers, and other qualified personnel to nursing care facilities. While temporary staffing of nurses for COVID-19 vaccinations contributed as in the previous consolidated fiscal year, we also captured steady demand even after the special demand for vaccinations mainly at existing branches and, at the same time, improved the gross profit margin of temporary staffing. We also expanded the contents on our job site and enhanced advertising and hiring of employees to increase the number of registered staff at existing branches.

As a result, net sales in the senior care business were 13,136,224 thousand yen (up 10.0% year-on-year).

(2) Overview of financial position

(Assets)

Total assets at the end of the current consolidated fiscal year increased by 181,314 thousand yen from the end of the previous consolidated fiscal year to 5,106,944 thousand yen due mainly to a decrease in accounts receivable - trade despite an increase in cash and deposits.

(Liabilities)

Total liabilities at the end of the current consolidated fiscal year decreased by 208,089 thousand yen from the end of the previous consolidated fiscal year to 3,072,791 thousand yen due mainly to a decrease in short-term borrowings, accounts payable - other, and provision for bonuses, despite an increase in income taxes payable and accrued consumption taxes.

(Net assets)

Total net assets at the end of the current consolidated fiscal year increased by 389,403 thousand yen from the end of the previous consolidated fiscal year to 2,034,153 thousand yen due mainly to the recording of profit attributable to owners of parent.

As a result, the equity-to-asset ratio was 36.8%, up from 30.5% at the end of the previous consolidated fiscal year.

(3) Overview of cash flows

The remaining balance of cash and cash equivalents (hereinafter referred to as "cash") at the end of the current consolidated fiscal year increased by 516,955 thousand yen from the end of the previous consolidated fiscal year to 2,745,680 thousand yen.

The status of cash flows and factors affecting them during the current consolidated fiscal year are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities was 788,660 thousand yen (938,025 thousand yen provided in the same period of the previous fiscal year).

This was mainly attributable to profit before income taxes of 618,618 thousand yen, depreciation of 54,107 thousand yen, a decrease in trade receivables of 297,350 thousand yen, a decrease in accrued expenses of 7,857 thousand yen, an increase in accrued consumption taxes of 38,169 thousand yen, despite income taxes paid of 132,104 thousand yen.

(Cash flows from investing activities)

Net cash used in investing activities was 61,369 thousand yen (312,197 thousand yen used in the same period of the previous fiscal year).

This was mainly attributable to purchase of property, plant and equipment of 5,107 thousand yen, purchase of intangible assets of 13,506 thousand yen, proceeds from refund of guarantee deposits of 24,785 thousand yen, and payments of guarantee deposits of 12,398 thousand yen.

(Cash flows from financing activities)

Net cash used in financing activities was 210,335 thousand yen (9,803 thousand yen used in the same period of the previous fiscal year).

This was mainly attributable to a decrease in short-term borrowings of 200,000 thousand yen and repayments of long-term borrowings of 10,335 thousand yen.

Reference: Trends in cash flow-related indicators

	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
Equity-to-asset ratio (%)	41.7	35.3	27.0	30.5	36.8
Equity-to-asset ratio based on market value (%)	217.9	89.8	129.9	56.1	63.6
Interest-bearing liabilities to cash flow ratio (years)	(35.4)	3.5	(5.9)	1.3	1.3
Interest coverage ratio (times)	(15.8)	81.1	(53.2)	166.0	149.7

Equity-to-asset ratio: Shareholders' equity / total assets

Equity-to-asset ratio based on market value: Market capitalization / total assets

Interest-bearing liabilities to cash flow ratio: Interest-bearing liabilities / cash flow

Interest coverage ratio: Cash flow / interest payment

Note 1: For cash flows, cash flows from (used in) operating activities are used.

Note 2: Interest-bearing liabilities cover all liabilities on the balance sheet for which interest is paid.

(4) Basic policy for profit distribution and dividends for the current and next fiscal years

The Company's basic policy is to distribute profit appropriately according to our business performance, aiming to return profit to shareholders and ensure a stable business base over the long term. For the current fiscal year, we have decided not to pay dividends, prioritizing enhancement of internal reserve to prepare for new businesses, capital expenditures, and future business deployments, and taking into account the investments needed to further strengthen our growth potential and the status of our cash reserves.

However, we regard the return of profit to shareholders as one of our most important business issues, and in the future, we will make further efforts to improve our business performance to pay dividends from profit as early as possible, while fully considering the level of our business performance and financial position for the relevant fiscal year.

(5) Future outlook

As for the future outlook, we expect conditions to remain steady as there are signs of normalization of economic activities that have slowed down due to the impact of the COVID-19 infections, inbound demand is expected to increase due to the weak yen and other factors, and there are continued demand for migration from the Tokyo metropolitan area in addition to tourism.

Regarding specific measures under such conditions, in the senior work business, we will proactively capture inbound demand as the special demand for COVID-19 vaccinations has settled down for the moment, and build up new recurring-revenue businesses by further accelerating employment support services for people with disabilities, which has exceeded the break-even point. In the senior care business, we will capture new demand in the medical services business, which is an existing temporary staffing business, by responding to the needs for medical human resources that arise on a temporary basis by leveraging doctors and nurses who are willing to work in multiple workplaces, whom we have successfully found through the COVID-19 vaccination business. We will also provide care workers to the market to alleviate the shortage of human resources by discovering human resources interested in the caregiving industry and promoting reskilling actively supported by the government.

As a result of the above, we expect net sales of 19,500 million yen, operating profit of 450 million yen, ordinary profit of 450 million yen, and profit attributable to owners of parent of 170 million yen.

2. Basic approach to the selection of accounting standards

Taking into consideration the comparability of consolidated financial statements from period to period and among companies, the Group's policy is to prepare consolidated financial statements with Japanese GAAP for the time being.

As for the application of International Financial Reporting Standards, our policy is to respond appropriately considering the various conditions in Japan and overseas.

3. Consolidated financial statements and major notes

(1) Consolidated balance sheet

(Thousands of yen)

	As of September 30, 2022	As of September 30, 2023
Assets		
Current assets		
Cash and deposits	2,228,724	2,745,680
Accounts receivable - trade	1,919,292	1,621,942
Other	118,563	105,989
Allowance for doubtful accounts	(4,296)	(1,872)
Total current assets	4,262,284	4,471,740
Non-current assets		
Property, plant and equipment		
Buildings, net	218,311	211,159
Tools, furniture and fixtures, net	101,517	85,435
Vehicles, net	0	0
Total property, plant and equipment	319,829	296,595
Intangible assets		
Software	57,851	48,661
Total intangible assets	57,851	48,661
Investments and other assets		
Shares of subsidiaries and associates	16,073	49,126
Guarantee deposits	220,603	208,216
Deferred tax assets	45,250	30,237
Other	6,600	5,228
Allowance for doubtful accounts	(2,862)	(2,862)
Total investments and other assets	285,665	289,947
Total non-current assets	663,346	635,204
Total assets	4,925,630	5,106,944

(Thousands of yen)

	As of September 30, 2022	As of September 30, 2023
Liabilities		
Current liabilities		
Short-term borrowings	1,210,335	1,000,000
Accounts payable - other	263,076	185,538
Accrued expenses	1,137,164	1,129,307
Income taxes payable	62,167	143,358
Accrued consumption taxes	367,057	405,226
Provision for bonuses	58,335	-
Refund liabilities	189	730
Other	50,364	67,919
Total current liabilities	3,148,691	2,932,081
Non-current liabilities		
Asset retirement obligations	132,190	140,710
Total non-current liabilities	132,190	140,710
Total liabilities	3,280,881	3,072,791
Net assets		
Shareholders' equity		
Share capital	157,590	157,590
Capital surplus	137,590	137,590
Retained earnings	1,357,266	1,736,022
Treasury shares	(152,306)	(152,306)
Total shareholders' equity	1,500,140	1,878,896
Share acquisition rights	49,785	46,298
Non-controlling interests	94,823	108,958
Total net assets	1,644,749	2,034,153
Total liabilities and net assets	4,925,630	5,106,944

(2) Consolidated statement of income and consolidated statement of comprehensive income

(Consolidated statements of income)

(Thousands of yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Net sales	16,338,109	17,792,201
Cost of sales	12,704,795	13,793,030
Gross profit	3,633,314	3,999,170
Selling, general and administrative expenses	3,277,132	3,390,462
Operating profit	356,181	608,708
Non-operating income		
Interest and dividend income	14	20
Subsidy income	14,391	18,166
Share of profit of entities accounted for using equity method	911	-
Other	824	1,617
Total non-operating income	16,143	19,804
Non-operating expenses		
Interest expenses	5,651	5,268
Share of loss of entities accounted for using equity method	-	14,946
Settlement package	-	4,611
Other	642	112
Total non-operating expenses	6,293	24,939
Ordinary profit	366,031	603,573
Extraordinary income		
Gain on reversal of share acquisition rights	1,234	22,125
Total extraordinary income	1,234	22,125
Extraordinary losses		
Loss on retirement of non-current assets	-	5,600
Impairment losses	4,414	1,478
Total extraordinary losses	4,414	7,079
Profit before income taxes	362,851	618,618
Income taxes - current	137,954	210,715
Income taxes - deferred	(124)	15,013
Total income taxes	137,830	225,728
Profit	225,020	392,890
Profit attributable to non-controlling interests	29,410	14,135
Profit attributable to owners of parent	195,610	378,755

(Consolidated statement of comprehensive income)

(Thousands of yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Profit	225,020	392,890
Comprehensive income	225,020	392,890
Comprehensive income attributable to		
Owners of parent	195,610	378,755
Non-controlling interests	29,410	14,135

(3) Consolidated statement of changes in equity

Fiscal year ended September 30, 2022

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at the beginning of the period	157,590	137,590	1,161,656	(152,306)	1,304,530
Changes during period					
Profit attributable to owners of parent			195,610		195,610
Net changes in items other than shareholders' equity					
Total changes during period	-	-	195,610	-	195,610
Balance at the end of the period	157,590	137,590	1,357,266	(152,306)	1,500,140

	Share acquisition rights	Non-controlling interests	Total net assets
Balance at the beginning of the period	24,393	63,413	1,392,336
Changes during period			
Profit attributable to owners of parent			195,610
Net changes in items other than shareholders' equity	25,392	31,410	56,802
Total changes during period	25,392	31,410	252,412
Balance at the end of the period	49,785	94,823	1,644,749

Fiscal year ended September 30, 2023

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at the beginning of the period	157,590	137,590	1,357,266	(152,306)	1,500,140
Changes during period					
Profit attributable to owners of parent			378,755		378,755
Net changes in items other than shareholders' equity					
Total changes during period	-	-	378,755	-	378,755
Balance at the end of the period	157,590	137,590	1,736,022	(152,306)	1,878,896

	Share acquisition rights	Non-controlling interests	Total net assets
Balance at the beginning of the period	49,785	94,823	1,644,749
Changes during period			
Profit attributable to owners of parent			378,755
Net changes in items other than shareholders' equity	(3,486)	14,135	10,648
Total changes during period	(3,486)	14,135	389,403
Balance at the end of the period	46,298	108,958	2,034,153

(4) Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Cash flows from operating activities		
Profit before income taxes	362,851	618,618
Depreciation	51,381	54,107
Loss on retirement of non-current assets	-	5,600
Impairment losses	4,414	1,478
Share of loss (profit) of entities accounted for using equity method	(911)	14,946
Share-based payment expenses	26,626	18,638
Increase (decrease) in allowance for doubtful accounts	(1,612)	(2,423)
Increase (decrease) in provision for bonuses	(26,126)	(58,335)
Increase (decrease) in refund liabilities	62	541
Interest and dividend income	(14)	(20)
Interest expenses	5,651	5,268
Decrease (increase) in trade receivables	645,875	297,350
Increase (decrease) in accrued expenses	69,788	(7,857)
Increase (decrease) in accrued consumption taxes	15,295	38,169
Other	86,472	(60,069)
Subtotal	1,239,753	926,013
Interest and dividends received	14	20
Interest paid	(5,651)	(5,268)
Income taxes paid	(296,091)	(132,104)
Cash flows from operating activities	938,025	788,660
Cash flows from investing activities		
Purchase of property, plant and equipment	(213,806)	(5,107)
Purchase of intangible assets	(22,545)	(13,506)
Payments for asset retirement obligations	(7,693)	(7,271)
Proceeds from collection of short-term loans receivable	157	449
Short-term loan advances	(152)	(499)
Purchase of shares of subsidiaries and associates	-	(48,000)
Proceeds from collection of long-term loans receivable	161	180
Long-term loan advances	(305)	-
Proceeds from refund of guarantee deposits	2772	24,785
Payments of guarantee deposits	(70,786)	(12,398)
Cash flows from investing activities	(312,197)	(61,369)
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	-	(200,000)
Repayments of long-term borrowings	(11,796)	(10,335)
Dividends paid	(7)	(0)
Proceeds from share issuance to non-controlling shareholders	2,000	-
Cash flows from financing activities	(9,803)	(210,335)
Net increase (decrease) in cash and cash equivalents	616,024	516,955
Cash and cash equivalents at the beginning of the period	1,612,700	2,228,724
Cash and cash equivalents at the end of the period	2,228,724	2,745,680

(5) Notes to the consolidated financial statements

(Notes on uncertainties of entity's ability to continue as going concern)

Not applicable.

(Additional information)

Not applicable.

(Segment information, etc.)

[Segment information]

As the Group's business comprises a single segment, human resource services for the aging society, the description is omitted.

(Revenue recognition)

The breakdown of revenue from contracts with customers is as follows.

Fiscal year ended September 30, 2022

(Thousands of yen)

	Senior work business	Senior care business	Total
Revenue from contracts with customers	4,390,841	11,947,268	16,338,109

Fiscal year ended September 30, 2023

(Thousands of yen)

	Senior work business	Senior care business	Total
Revenue from contracts with customers	4,655,976	13,136,224	17,792,201

(Per share information)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Net assets per share	176.37 yen	220.90 yen
Earnings per share	23.00 yen	44.53 yen
Diluted earnings per share	23.00 yen	44.53 yen

Note: The basis for calculating earnings per share and diluted earnings per share is as follows.

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Earnings per share		
Profit attributable to owners of parent (thousands of yen)	195,610	378,755
Amount not attributable to ordinary shareholders (thousands of yen)	-	-
Profit attributable to owners of parent for ordinary shares (thousands of yen)	195,610	378,755
Average number of ordinary shares during the period (shares)	8,505,720	8,505,720
Diluted earnings per share		
Adjustments for profit attributable to owners of parent (thousands of yen)	-	-
Increase in the number of ordinary shares (shares)	842	322
(Of which, share acquisition rights (shares))	(842)	(322)

(Significant events after reporting period)

Not applicable.