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For Immediate Release

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**Notice Regarding Consolidated Earnings Results Forecast  
 Due to Commencement of Consolidated Accounting**

Bengo4.com, Inc. (hereinafter the “Company”) announces that it has shifted to consolidated accounting from conventional non-consolidated accounting in the third quarter of the fiscal year ending March 31, 2024. Consequently, it announces its full-year consolidated earnings forecasts for the fiscal year ending March 31, 2024 as described below.

Details

(1) Commencement of consolidated accounting

As announced in the Notice Regarding Acquisition of Shares of LIC CO., Ltd. on October 2, 2023, the Company acquired all of the shares of LIC CO., Ltd. (hereinafter the “LIC”) on the same date. Given the resulting rise in the importance of assets and profits and losses, among other factors, the Company has decided to commence consolidated accounting in the third quarter of the fiscal year ending March 31, 2024, including LIC within the scope of consolidation.

(2) Consolidated earnings forecasts for the fiscal year ending March 31, 2024 (from April 1, 2023 to March 31, 2024) (Percentages indicate year-on-year change.)

	Net sales		Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Fiscal year ending March 31, 2024	11,400 million yen	30.9%	1,200 million yen or more	1,200 million yen or more	740 million yen or more	33.28 yen or more

(Note) Since the Company started to prepare quarterly financial statements on a consolidated basis in the third quarter of the year ending March 31, 2024, the year-on-year change of 30.9% in net sales is provided as a reference value.

(Reference) Non-consolidated Earnings forecasts for the fiscal year ending March 31, 2024 (from April 1, 2023 to March 31, 2024) (Percentages indicate year-on-year change.)

	Net sales		Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Fiscal year ending March 31, 2024	10,730 million yen	23.2%	1,200 million yen or more	1,200 million yen or more	740 million yen or more	33.28 yen or more

(3) Summary of Consolidated earnings forecasts

Consolidated net sales are expected to be 11,400 million yen, up 30.9% compared with non-consolidated sales in the previous year, reflecting the acquisition of all of the shares of LIC which has an overwhelming market share in its industry, where it provides Hanreihisho, a legal precedent database. In addition, an increase in operating profit and the amortization of goodwill due to the consolidation of LIC are expected to be reflected in consolidated operating profit.

Consolidated ordinary profit reflects the earnings forecasts of SMBC CLOUDSIGN, Inc., which will become an equity-method company as a result of the commencement of consolidated accounting.

Note: The above earnings forecasts have been prepared based on the information currently available and therefore, going forward, actual results may differ from these forecasts due to a range of factors.

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