



Consolidated Financial Results for the Nine Months Ended December 31, 2023 (Japanese GAAP)
GECOSS CORPORATION
Tokyo, Japan

January 30, 2024

Stock code: 9991 (URL: <https://www.gecoss.co.jp>) Shares listed: Tokyo Stock Exchange
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 Scheduled date of quarterly securities report: February 1, 2024
 Scheduled commencement date of dividend payments: —
 Preparation of quarterly earnings presentation materials: No
 Holding of quarterly earnings announcement: No

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

1. Results for the nine months ended December 31, 2023 (From April 1, 2023 to December 31, 2023)

(1) Consolidated results of operations:

(Millions of yen)

(Percentage changes relative to previous corresponding period)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	
	¥	%	¥	%	¥	%	¥	%
Nine months ended Dec. 31, 2023	¥96,391	9.9	¥4,695	51.5	¥4,846	42.2	¥3,261	35.6
Nine months ended Dec. 31, 2022	¥87,691	7.2	¥3,099	(8.1)	¥3,408	(9.6)	¥2,406	(6.9)

Note: Comprehensive income
 Nine months ended December 31, 2023: 3,463 million yen [44.7%]
 Nine months ended December 31, 2022: 2,394 million yen [0.9%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended Dec. 31, 2023	¥96.50	—
Nine months ended Dec. 31, 2022	¥66.09	—

(2) Consolidated financial position:

(Millions of yen)

	Total assets	Net assets	Equity capital ratio
	¥	¥	%
As of Dec. 31, 2023	¥106,382	¥61,316	57.6
As of Mar. 31, 2023	¥108,980	¥59,104	54.2

Reference: Shareholders' equity
 As of Dec. 31, 2023: 61,312 million yen
 As of Mar. 31, 2023: 59,101 million yen

2. Dividend payments

	Dividends per share				
	First Quarter	Second Quarter	Third Quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Mar. 31, 2023	—	¥15.00	—	¥20.00	¥35.00
Year ending Mar. 31, 2024	—	¥17.00	—	—	—
Year ending Mar. 31, 2024 (Forecast)	—	—	—	¥20.00	¥37.00

Note: Revision to the forecast for dividends announced most recently: No

3. Earnings forecast for the year ending March 31, 2024 (From April 1, 2023 to March 31, 2024)

(Millions of yen)

(% indicates changes from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Basic earnings per share
		%		%		%		%	Yen
Full year	¥130,000	7.9	¥5,300	17.7	¥5,700	16.3	¥3,800	10.8	¥112.44

Note: Revision to the forecast for earnings announced most recently: No

* Notes to the Consolidated Financial Results

(1) Changes in significant subsidiaries during the period

(changes in specified subsidiaries resulting in changes in scope of consolidation): None

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and re-disclosure of revisions

(i) Changes in accounting policies pursuant to revision in accounting standards, etc.: Yes

(ii) Changes in accounting policies other than those in (i) above: None

(iii) Changes in accounting estimates: None

(iv) Re-disclosure of revisions: None

(4) Number of issued shares (common stock)

(Unit: shares)

1) Number of issued shares at end of period (including treasury stock)	Dec. 31, 2023:	33,795,746	Mar. 31, 2023:	33,795,746
2) Number of shares of treasury stock at end of period	Dec. 31, 2023:	749	Mar. 31, 2023:	205
3) Average number of shares during period	Nine months ended Dec. 31, 2023:	33,795,270	Nine months ended Dec. 31, 2022:	36,395,915

* This quarterly earnings report is exempt from the quarterly review procedures by certified public accountants or audit corporations.

* Summaries for relevant use of forecasts and other specific affairs

The forecasts presented above are estimates based on information available to management at the time this report was prepared. Actual results may differ from any forecasts presented herein due to various factors.