

**The following is a translation (extract) of the official announcement given to the Tokyo Stock Exchange and the media in Tokyo, Japan.**

## Summary Report of Consolidated Financial Results for the Fiscal Year 2023 (April, 2023 - December, 2023)

January 31, 2024

Company Name: SPARX Group Co., Ltd.  
 Stock Code Number: 8739  
 (URL <https://www.sparxgroup.com>)  
 Representative: Shuhei Abe  
 President & Representative Director, Group CEO, Group CIO  
 Contact: Hiroshi Minematsu  
 Group Executive Officer, Group CFO  
 Tel: +81-3-6711-9100

Scheduled date of filing quarterly financial report: February 9, 2024

Scheduled commencing date of dividend payment: -

Supplemental information for quarterly financial results: Yes

Presentation materials will be posted on our HP on January 31, 2024.

Earnings announcement for quarterly financial results: Yes

Briefing video will be distributed on our website after disclosing Presentation materials.

(Amount rounded down to million yen)

### 1. Consolidated Results for FY2023 (April 1, 2023 to December 31, 2023)

#### (1) Consolidated Operating Results

(Percentage shows the percentage of change from the corresponding period of the previous year)

	Operating Revenue		Operating Profit		Ordinary Profit	
	Million yen	%	Million yen	%	Million yen	%
Apr.-Dec. FY2023	11,752	17.7	5,060	19.8	5,198	11.9
Apr.- Dec. FY2022	9,980	(5.9)	4,222	(13.7)	4,647	(2.2)

(Note) Comprehensive Income Apr.2023-Dec.2023: 5,645 million yen (92.2%)

Apr.2022-Dec.2022: 2,938 million yen (-11.4%)

	Profit attributable to owners of parent		Net Income per share	Net Income per share (fully diluted)
	Million yen	%	yen	yen
Apr.-Dec. FY2023	4,525	44.9	113.57	—
Apr.- Dec. FY2022	3,122	(15.2)	78.23	—

Note: The Company conducted the reverse stock split (which have merged five shares of common stock into one share) with effective date of October 1, 2022. Net Income per share for Apr.-Dec. FY2022 above has been calculated based on the assumption that the reverse stock split had been conducted on April 1, 2022.

#### (2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio	Net Asset Per Share
	Million yen	Million yen	%	Yen
Dec. 2023	42,770	29,271	68.5	735.99
Mar. 2023	39,382	26,047	66.1	655.21

(Reference) Equity (i.e. "Shareholders' equity" and "Accumulated other comprehensive income")

Dec. 2023: 29,288 million yen      Mar. 2023: 26,046 million yen

## 2. Dividends

	Dividends per share (yen)				Annual Total of Dividend
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	
FY2022	—	0.00	—	60.00	Yen 60.00
FY2023	—	0.00	—		
FY2023(Expected)				66.00	66.00

Note: (1) Revisions to the most recently announced dividend forecast: Yes

(2) Please refer to “Notice Regarding Revision to an Expected Dividend for Fiscal Year Ending on March 31, 2024”, which has also announced today(January 31, 2024).

## 3. Forecast of Results for the FY2023

SPARX Group’s primary business of investment trust management, discretionary investment management and investment advisory is influenced by changes in market conditions which make it difficult to forecast future operating results with accuracy.

In addition, with regards to month-end preliminary figures for assets under management (AUM), we have disclosed separately within five business days of beginning of every following month.

### \* Notes

(1) Significant changes in subsidiaries during this period (changes in designated subsidiaries resulting in changes in the scope of consolidation): No

Added: \_\_\_ company(ies) (name(s): \_\_\_\_\_)      Removed: \_\_\_ company(ies) (name(s): \_\_\_\_\_)

(2) Application of special accounting methods in the preparation of the quarterly consolidated financial statements: No

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

i. Changes in accounting policies due to revisions in accounting standards and other regulations: No

ii. Changes in accounting policies for reasons other than i.: No

iii. Changes in accounting estimates: No

iv. Restatement of prior period financial statements: No

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

Number of shares issued and outstanding at the end of the period (including treasury stock)	As of Dec 31, 2023	41,915,480 shares	As of March 31, 2023	41,915,480 shares
Number of shares of treasury stock at the end of the period	As of Dec 31, 2023	2,120,641 shares	As of March 31, 2023	2,162,528 shares
Average number of shares during the period	Nine-month period ended Dec 31, 2023	39,850,177 shares	Nine-month period ended Dec 31, 2022	39,917,299 shares

Note: (1) The Company conducted the reverse stock split (which have merged five shares of common stock into one share) with effective date of October 1, 2022. Average number of shares during the periods reflected this reverse stock split.

(2) The number of shares of treasury stock above includes shares held in trust accounts (1,671,993 shares as of December 31, 2023 and 999,820 shares as of March 31, 2023) for the employee stock ownership plan (ESOP) and stock grant trust for directors. Shares of the Company’s own stock held in ESOP trust accounts and stock grant trust account for directors are included in treasury stock subtracted from the calculation of the average number of shares during the period (1,253,029 shares for the nine-month period ended December 31, 2023 and 721,529 shares for the nine-month period ended December 31, 2022).

\* This summary report of financial statements are not subject to audit review by certified public accountants or auditing firms.

###