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February 2, 2024

## Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2023 (Under Japanese GAAP)

Company name: YUASA TRADING CO., LTD.  
 Listing: Tokyo Stock Exchange  
 Securities code: 8074  
 URL: <https://www.yuasa.co.jp/english/index.html>  
 Representative: Hiroyuki Tamura, Representative Director, President & CEO  
 Inquiries: Hideki Tani, General Manager Finance Dept.  
 Telephone: +81-3-6369-1366  
 Scheduled date to file quarterly securities report: February 6, 2024  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: None  
 Holding of quarterly financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the nine months ended December 31, 2023 (from April 1, 2023 to December 31, 2023)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2023	376,985	4.3	9,385	10.6	10,104	10.6	8,920	54.0
December 31, 2022	361,511	10.8	8,484	22.2	9,133	40.2	5,794	23.3

Note: Comprehensive income For the nine months ended December 31, 2023: ¥8,015 million [42.3%]  
 For the nine months ended December 31, 2022: ¥5,634 million [105.3%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2023	424.23	422.56
December 31, 2022	266.16	264.93

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2023	285,778	99,208	34.5
March 31, 2023	271,218	95,240	34.9

Reference: Equity  
 As of December 31, 2023: ¥98,665 million  
 As of March 31, 2023: ¥94,677 million

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	–	60.00	–	80.00	140.00
Fiscal year ending March 31, 2024	–	86.00	–		
Fiscal year ending March 31, 2024 (Forecast)				96.00	182.00

Note: Revisions to the forecast of cash dividends most recently announced: None

## 3. Consolidated earnings forecasts for the fiscal year ending March 31, 2024 (from April 1, 2023 to March 31, 2024)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	523,000	3.6	15,400	5.5	16,400	6.6	12,400	23.0	589.32

Note: Revisions to the earnings forecasts most recently announced: None

\* **Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
  - (ii) Changes in accounting policies due to other reasons: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatement: None
- (4) Number of issued shares (common shares)

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

As of December 31, 2023	22,100,000 shares
As of March 31, 2023	23,155,882 shares

- (ii) Number of treasury shares at the end of the period

As of December 31, 2023	1,098,683 shares
As of March 31, 2023	2,041,301 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2023	21,027,920 shares
Nine months ended December 31, 2022	21,771,000 shares

Note: The shares of the Company held by the “Board Incentive Plan (BIP) Trust” are included in the number of treasury shares at the end of the period (227,716 shares as of December 31, 2023 and 171,096 shares as of March 31, 2023). Also, the shares of the Company held by the “Board Incentive Plan (BIP) Trust” are included in treasury shares that are deducted for calculation of the average number of shares outstanding during the period (cumulative from the beginning of the fiscal year) (199,387 shares for the nine months ended December 31, 2023 and 177,036 shares for the nine months ended December 31, 2022).

\* Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

\* Proper use of earnings forecasts, and other special matters

(Caution regarding forward-looking statements)

The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and on certain assumptions deemed to be reasonable. These statements do not purport that the Company pledges to realize such statements. Actual business and other results may differ substantially due to various factors.