

Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2023 (J-GAAP)

February 2, 2024

Listed Company Name: IR Japan Holdings, Ltd.
 Securities Code: 6035
 Listing: Tokyo Stock Exchange URL: <https://www.irjapan.jp/>
 Representative: Shirou Terashita
 President and Chief Executive Officer
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 Scheduled Date to Submit Quarterly Securities Report: February 9, 2024
 Scheduled Date to Start Dividend Payment: —
 Preparation of Results Briefing Materials: Yes
 Holding of Financial Results Briefing: Yes (for institutional investors and analysts)

(Amounts of less than one million yen have been truncated)

1. Consolidated Financial Results for the Nine Months Ended December 31, 2023

(from April 1, 2023 to December 31, 2023)

(1) Consolidated Operating Results

(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	4,469	-3.3	1,052	19.7	1,054	11.6	708	8.1
Nine months ended December 31, 2022	4,621	-24.4	879	-64.3	944	-61.6	654	-61.7

Note: Comprehensive income Nine months ended December 31, 2023: 710 million yen (8.4%)
 Nine months ended December 31, 2022: 655 million yen (-61.7%)

	Profit per share—basic	Profit per share—diluted
	Yen	Yen
Nine months ended December 31, 2023	39.86	—
Nine months ended December 31, 2022	36.86	—

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2023	6,782	5,315	78.4
As of March 31, 2023	7,362	6,079	82.6

Reference: Shareholders' equity As of December 31, 2023: 5,315 million yen
 As of March 31, 2023: 6,079 million yen

2. Dividends

	Full-year dividend				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	—	45.00	—	68.00	113.00
Fiscal year ending March 31, 2024	—	15.00	—		
Fiscal year ending March 31, 2024 (Forecast)				—	—

Note: Revision of dividends forecast since last announcement: None

3. Consolidated Results Forecast 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		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	5,600	-6.9	910	-18.4	910	-26.6	620	-7.7	34.90

Note: Revision of consolidated results forecast since last announcement: Yes

For the consolidated results forecast, please refer to the “Announcement of Consolidated Results Forecast for the Fiscal Year Ending March 31, 2024” announced today, February 2, 2024.

Notes:

- (1) Changes in significant subsidiaries during the period
(changes in specified subsidiaries resulting in changes in the scope of consolidation): None
Newly included: — Excluded: —
- (2) Application of special accounting treatments in preparing quarterly consolidated financial statements: Yes
Note: For details, please refer to “2. Consolidated Financial Statements and Primary Notes (3) Notes Relating to the Consolidated Financial Statements.”
- (3) Change in accounting policies, accounting estimates, and retrospective restatements
 - 1) Change in accounting policies in accordance with revision of accounting standards: None
 - 2) Change in accounting policies other than item 1) above: None
 - 3) Change in accounting estimates: None
 - 4) Retrospective restatements: None
- (4) Number of shares issued (common stock)
 - 1) Number of shares issued at the end of the period (including treasury shares)

As of December 31, 2023	17,839,710 shares
As of March 31, 2023	17,839,710 shares
 - 2) Number of treasury shares at the end of the period

As of December 31, 2023	76,325 shares
As of March 31, 2023	76,283 shares
 - 3) Average number of shares during the period

April – December 2023	17,763,408 shares
April – December 2022	17,763,427 shares

The quarterly review procedure by a certified public accountant or an auditing firm does not apply to this Summary of Consolidated Financial Results.

Explanation regarding appropriate use of results forecast and additional notes

Forward-looking statements, including the results forecast, contained in this document are based on information available to the Company and on certain assumptions deemed to be reasonable as of the date of release of this document. Actual business results may differ substantially due to a number of factors. For conditions prerequisite to the results forecast, and the points to be noted in the use thereof, please refer to “1. Qualitative Information on Financial Results for the Nine Months Ended December 31, 2023 (3) Forward-looking Statements Including Consolidated Results Forecast.”